



THE INDIAN OFFICERS' ASSOCIATION

(Regn. No. 2/1909-1910)

No. 69, Thiru Vi - Ka - High Road, Royapettah, Chennai - 600 014.
Phone : 044 - 2811 1160 / 2811 4660

Date : 22.08.2025

NOTICE for 118th Annual General Body Meeting to be held on 20.09.2025, Saturday, at 10.30 A.M. in Thiruvalluvar Auditorium, Centenary Building, IOA.

AGENDA

1. Welcome Address by Vice President.
2. Presidential Address.
3. To confirm the Minutes of the 117th Annual General Body Meeting held on 22.09.2024.
4. To present Annual Report for the Financial Year 2024-25 by the General Secretary.
5. To present Auditors' Report for the Financial Year 2024-25 by the Treasurer.
6. To present the status of Modfurn cases :
C.S.No.528/2019, C.S. No.90/2021 and O.S. No.3352/2024
7. To discuss about the report on IOA-Election, submitted by the Committee headed by Justice B. Gokuldas
8. Any other subject with the permission of the Chair.


Dr. R. Murthy, M.Sc., Ph.D
General Secretary


P.R. Shampath, IAS (R)
President



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MINUTES OF THE 117TH ANNUAL GENERAL BODY MEETING HELD ON 22.09.2024, SUNDAY AT 10.30 A.M. IN THIRUVALLUVAR ARANGAM, CENTENARY BUILDING, IOA, CHENNAI

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25.09.2024

The 117th Annual General Body Meeting was held on 22.09.2024 at 10.30 A.M. in Thiruvalluvar Arangam, Centenary Building, IOA, Chennai. The AGM started with Invocation (Tamil Thai Vazhthu).

In order to pay respect to the following members who expired during the period from October, 2023 to till date, two minutes silence was observed:

1. Thiru K. Santhakumar, LM No.811
2. Dr. Pon Lakshmanan, LM No.365
3. Er. K. Gopalasamy, LM No.3222
4. Thiru S. Shivanandham, LM No.3112
5. Thiru A. Rajappan, LM No.1767
6. Thiru A. Sathianarayana, LM No.1672
7. Prof. Dr. S. Balasubramanian, LM No.1275
8. Thiru S. Shanmugasundaram, LM No.1239
9. Dr. S. Elangovan, LM No.175
10. Thiru D. Mani, LM No.2253

The President requested Vice President, Thiru S. Rathinasabapathi, IPS (R) to deliver the Welcome Address. The Vice President welcomed all the members attending the General Body Meeting. He stated that Indian Officers' Association is 117 years old having retired

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and servicing members from all Departments. He requested all the members to maintain discipline, dignity and decorum of the Association. The members should forget their difference and work unitedly for the development of the Association.

The President, Thiru P.R. Shampath, IAS (R) in his presidential address welcomed all the members present in the AGM and stated that the achievements of the present Executive Team for the past financial year was given in the Annual Report and further stated that the General Secretary would elaborate during his presentation of the Annual Report. He pointed out some of the welfare measures such as opening of a Clinic exclusively for women, five medical camps, five seminars in the regions including Chennai, Distribution of Diaries and Calendars for the year 2024, providing water bottle for the guests staying in the room, etc.

Even though a lot of money was spent for the welfare measures, the President proudly stated that by the prudent financial management of the Executive Committee, IOA made a deposit of Rupees One Crore in the financial year ending March, 2024. As on March, 2024 the deposit was 9.06 crores. He further stated that a sum of Rs.50 lakhs was deposited subsequently in the month of May, 2024. As on date the total deposit is Rs.9.56 crores. The President stated that all achievements of the present Executive Team were possible due to the fullest co-operation of EC Members and without their support and coordination the achievements would have not been fulfilled in IOA. He further stated that each and every matter was discussed in the EC and only on the approval of EC, the financial sanction was given for the works then only the works were carried out.

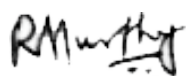
After the presidential address by the President, the Agenda subjects were taken up for discussion.

1. Confirmation of the Minutes of the 116th Annual General Body Meeting held on 02.10.2023.

The General Body "Resolved to confirm the minutes of the General Body meeting held on 02.10.2023".

2. Presentation of the Annual Report by the General Secretary, Dr. R. Murthy.

The General Secretary presented the Annual Report for the year ending March, 2024 stated that the Annual Report was already printed and given to all the



members and therefore requested the members that the Annual Report was read and recorded.

The General Secretary informed the procedures or steps followed by the present EC to execute all the activities of IOA during the last one year. The EC has constituted various Sub Committees and Core Committees at regional level consisting of EC Members and some Life Members to assist the administration for the execution of maintenance works and implementation of welfare measures. Each member of such sub committees has contributed significantly to the administration. He stated that our President has exhibited keen interest in all the activities of IOA. The President has finalised the diaries and monthly calendars for the year 2024 efficiently for best price without compromising the quality. For the first time in IOA history, diaries and monthly calendars were distributed to all members. Birthday Greetings were being sent to all life members.

The regional meetings or seminars at various centres, Health Checkup camps at Madurai, Coimbatore, Tiruchy, Salem, three days health checkup camp at Chennai and yet another one day medical camp with the support of CURI hospital were organised with the able guidance of our President. All EC members played a vital role in the above activities.

The General Secretary appreciated the EC member Thiru K.N.Murali's initiative in reducing the cost by Rs.400/- for each person attending health checkup camp conducted by Apollo hospitals in Chennai, Madurai and Tiruchy. The GS has appreciated Thiru A.Veerapandian, VP-2 and Thiru R.Dhamodharan , EC member, for their selfless services in finalising the diaries and monthly calendars and for the ongoing project of updating the members' data base. In particular, the General Secretary appreciated EC member Thiru R.Dhamodharan for creating a whatsapp group consisting of about 925 members from Chennai region in just two days. This helped the administration to conduct the health checkup camp at Chennai for 3 days very successfully. Our Vice President-I Thiru S.Rathinasabapathi and Treasurer Thiru R.Durai have been looking after the office accounts and Auditors related matters efficiently. Now DCB and R&P are being prepared every month with more clarity. Nearly an amount of Rs.32 lakhs has been collected from the tenants towards arrears of rent alone. The General Secretary listed out the extraordinary efforts of our Joint Secretary Thiru D.Krishnamurthi in the overall activities of IOA during the last one year. Collection of rents in time, Collection of rental arrears,

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letting out the vacant shops and letting out the vacant space in the second floor of JPS complex, removal of fruit shop from the main entrance, civil works, managing administrative expenditures properly, tracing out the defaulted tenants with great efforts were some of the main achievements made by the Joint Secretary during the last one year.

The Building Maintenance Committee members Thiru T. Prabakaran, Thiru R. Pandiarajan, Thiru R. Dhamodharan, Thiru V. Tamilselvam and Dr. M.C. Sambantham have been monitoring all the building maintenance work in Centenary Building and JPS Complex. Thiru V. Tamilselvam and Thiru R. Pandiarajan prepared the tender form efficiently with all details for the new 12 A/c guest rooms in the first floor of the Students' Hostel.

Dr. K. Muniappan, EC member, actively involved in creating a special clinic for Women Members. His involvement in the purchase of medicines without compromising the qualities for the clinic is highly appreciated.

Our warden Thiru T. Prabakaran has been working round the clock for the overall improvement of IOA. Under his able supervision, civil and painting works to arrest the water leakage in the terrace of JPS Complex and in the terrace of Centenary Building, painting works in Guest Rooms, renovation of Auditorium, creation of Women Clinic and overall maintenance of IOA complex were executed during the last one year. The Warden Thiru T. Prabakaran has shown his continuous efforts in court cases, especially Modfurn Cases. All the Legal Committee members Mrs. A. Kayalvizhi, Thiru A. Manivasakan and former EC Member Selvi G. Savithri have effectively monitored all the court cases including Modfurn case.

All the Legal Committee Members and former Joint Secretary Thiru R. Vijayakumar have taken effective steps in Modfurn case CS No.528/2019 and now the judgement is reserved.

All the Sub Committees and Core Committee members have done excellent works in all the welfare measures of IOA. The construction of 12 new A/c Rooms would be completed within two months of time and would be put in use for the members to stay. The new rooms would be ready within two months time. The Executive Committee Members Thiru S.M. Shanmugasundaram and Dr. M.C. Sambantham

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have been working hard along with Sub Committee members Thiru V. Satchidanandam and Mrs.C.Vijayalakshmi in bringing out the quarterly Newsletters in a grand manner. The Executive Committee member ThiruK.Selvakumar has done the coordination work for the smooth conduct of health checkup camps held at various centres. Each Executive Committee member has rendered his/her selfless service and put sincere efforts in executing the development activities and in implementing the welfare measures. Life Member Thiru G.Palani was rendering his service in the preparation of Address slips and in the updation work of members details. We have improved the amenities in clinic, Guest rooms and Canteen. The General Secretary has promised Honourable members that the welfare measures would continue with able guidance from President and support from Executive Committee members. The General Secretary stressed the need for purchasing an immovable property for IOA using the Fixed Deposits. In this connection, he suggested that a proposal can be placed before the General Body for its consideration. The General Secretary informed the members that the leakage issue in the basement of Centenary Building, erection of lift in the JPS complex, civil works to maintain the JPS complex and main gate have to be undertaken immediately.

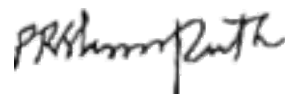
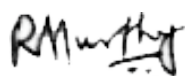
3. Presentation of Auditors' Report for the year ended March, 2024 by the Thiru R. Durai, Treasurer.

The Treasurer presented the Auditors' Report and explained salient features of the Auditors' Report for the year 2023-2024.

A clarification was sought on the interest on the Deposits which was clarified by both the Treasurer and the Auditor. Some of the members stated that they were very much concerned in the implementation of Employees' Provident Fund, Payment of Bonus Act, Payment of Gratuity to the employees of IOA. The President explained that the Executive Committee would examine the applicability of these Acts to the employees of IOA. The President stated that the actual deposit with TANGEDCO would be clarified after getting details from TANGEDCO.

After discussion and clarification, the Statement of Accounts for the year 2023-2024 was approved and the following resolution was passed.

“Resolved to approve the Statement of Accounts for the year 2023-2024”.



4. Appointment of Statutory Auditors for the years 2024-2025 and 2025-2026.

The General Body "Resolved to approve the appointment of M/s. G.V.N. Shankar & Co., Chartered Accountants as Statutory Auditors for the years 2024-2025 and 2025-2026."

5. To discuss about the introduction of Postal Ballot Papers for ensuing IOA Elections 2026.

The President stated that the members in the districts wanted Postal Ballot System since they were unable to attend AGM during the election time due to their age, non-availability of accommodation, travel expenses, etc. Considering their plight it was decided to introduce the Postal Ballot Paper System in IOA so that the members residing in the districts and the senior Members would be able to exercise their democratic right in the election.

Already a printed note about the salient features of postal ballot system has been sent to the members and the President explained how the Postal Ballot Paper System would be implemented in IOA election. He further stated that the matter was placed before the General Body for discussion. He requested the members to express their suggestions on the subject and the final decision would be taken after knowing the views of all the members.

The following members expressed their views on the introduction of Postal Ballot Paper.

Thiru S. Prabhu (LM No.2255), Thiru N. Pari (LM No.3201),
Thiru V. Jambulingam (LM No.1531), Thiru S. Jagadeesan (LM No.1382),
Thiru K.M. Thamizharasan (LM No.3810), Thiru V.C. Perumal, IPS (R)
(LM No.508), Thiru R. Vijayakumar(LM No.1939), Thiru Balu (LM No.3388),
Thiru M. Rajaraman(LM No.3874), Thiru P. Kalaiarasan (LM No.2785),
Tmt. V. Nandakumari (LM No.2559), Thiru L. Prathaban (LM No.3643),
Thiru A. Joseph Durai (LM No.3557), Thiru S, Balakrishnan (LM No.64),
Thiru M. Sivaraman (LM No.3606), Thiru M. Annamalai (LM No.1484),
Dr. R. Vijayakumar (Retd CE-LM No.2682), Thiru R. Unni Krishnan (LM No.2684),
Tmt. Salia Begum (LM No.2315), Thiru M. Prabhakaraiah (LM No.2073) and
Justice B. Gokul Das (LM No.1988).

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Justice B. Gokul Das expressed that digital voting (E-voting) would also be considered for voting in IOA election. He further stated that already Honourable High Court in one of the cases of Indian Medical Association passed an order that e-voting system could be followed to elect members of that Association.

There were conflicting views of supporting postal voting and supporting digital voting. After a detailed discussion, the following resolution was passed:

“Resolved to form a Committee under the Chairmanship of Justice B. Gokul Das with the following members:

1. Thiru N. Avadaippan, LM No.1225
2. Thiru R. Vaithialingam, LM No.3677
3. Thiru S. Balakrishnan, LM No.64
4. Dr. R. Murthy, General Secretary – Convenor.

Liberty is given to Justice B. Gokuldas to add any other member of his choice in the Committee. The Committee would examine all the available system of voting for IOA election such as Postal Ballot Paper, Digital Voting (E-Voting) or Regional Voting and give their report to the Executive Committee suggesting the best system to be adopted for the ensuing IOA election 2026. The Report would be discussed in the Executive Committee and the same would be placed in the Special General Body Meeting and final decision.”

6. To present the status of Modfurn cases.

The President stated that there are three cases filed against M/s. Modfurn Systems India Pvt.Ltd and Jayabharatham Furniture & Appliances Pvt. Ltd. to recover the rental arrears. The three cases are :

1. **C.S. No.528/2019:** To recover rental arrears of Rs.6,22,68,474/- with 12% interest. The final judgement from the Hon'ble High Court of Madras is reserved by the Hon'ble Judge. The pronouncement of the Judgement is expected at any moment of time.
2. **C.S. No.90/2021 :** In this case, to recover rental arrears of Rs.1,66,34,358/-. The cross examination against the Defendants viz M/s. Modfurn and M/s. Jayabharatham is to be recorded in the master Court

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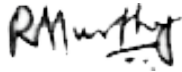
IV of the Hon'ble High Court of Madras very soon. In the plaintiff, in addition to other expenses to be accounted and liable by the Defendants at the rate of Rs.1,63,779/- per annum till the date of vacation is also filed.

3. **O.S. No.3352/2024** : This case is filed in the City Civil Court to recover rental arrears of Rs.39,38,503/-. The case is under active trial. The President stated how the Executive Committee sincerely followed the cases and taken effective steps to recover rental arrears from Modfurn and Jayabharatham Furnitures. Because of the sincere and effective steps taken by the Executive Committee the case C.S. No.528/2019 reached final stage and the Hon'ble High Court reserved the judgement. He also recalled the service rendered by Thiru R. Vijayakumar, former Joint Secretary for getting certified copies of the case C.S. No.528/2019 from the Hon'ble High Court.

As there was no other items for discussion, the President requested Joint Secretary Thiru D. Krishnamurthi to give vote of thanks.

Thiru D. Krishnamurthi thanked all the members present in the AGM for their continued support and co-operation for implementing various welfare schemes in IOA.

The AGM ended with National Anthem.



Dr. R. Murthy
General Secretary



P.R. Shampath, IAS (R)
President

STATUS OF MODFURN CASES

(Court cases, C.S.No.528/2019, C.S.No.90/2021 and O.S.No.3352/2024)

M/s Modfurn Systems (India) Pvt. Limited and M/s Jayabharatham Furniture & Appliances Pvt. Limited were tenants during the period from 01-01-2008 to 12-02-2022. The above two Private Limited companies have not paid the agreed enhanced monthly rent in principle to IOA. Therefore IOA has filed three court cases, C.S.No.528/2019, C.S. No.90/2021 and O.S. No.3352/2024 : The details of Court Cases filed by the IOA :

(i). C.S. No.528/2019 :

This case was filed to recover rental arrears of Rs.6,22,68,474/- with 12% interest for the period 01-08-2008 to 29-02-2016. Even though the case was filed on 29-8-2017 in the High Court of Madras, it was numbered only on 05-9-2019. The present management has taken consistent and fruitful efforts to follow the case on a day to day basis. The Honourable High Court delivered a judgment favourably to the IOA on 03-01-2025. Immediately action was taken to file Caveat Petition in the High Court of Madras. In view of the caveat filed, the opponent could not file an appeal without the knowledge of IOA. The Caveat filed is now in force. Simultaneously the Execution Petition was filed on 23-6-2025 and it has been numbered as E.P.No. 81/2025. The E.P. has been an active consideration of the Honourable High Court. Kindly note that the Senior Counsel Sri.AR.L. Sundaresan has argued and won the case. The judgment in favour of IOA was obtained in the Honourable High Court of Madras. The IOA is taking all possible legal efforts to get the rental arrears with interest as decreed by the Honourable High Court of Madras.

(ii). C.S. No.90/2021 :

This case was filed to recover rental arrears of Rs.1,66,34,358/-. The cross examination against the Defendants viz M/s. Modfurn and M/s. Jayabharatham was completed in the Master Court II of the Hon'ble High Court of Madras. Now it is consideration of the Honourable High Court of Madras. The Senior Counsel Sri.AR.L. Sundaresan is engaged for this case also.

(iii). O.S. No.3352/2024 :

This case was filed in the City Civil Court to recover rental arrears of Rs.39.38,503/-. The case is under the process for framing issues. Advocate Thiru. C.P. Sivamohan is engaged to conduct the case.

**A NOTE ON THE REPORT OF THE COMMITTEE HEADED BY
HON'BLE JUSTICE B GOKULDAS ON IOA ELECTION.**

The General Body meeting held on 22/09/2024 discussed about the introduction of Postal Ballot Paper system for those members who cannot attend General Body Meeting and at the time of IOA Election due to the Age factor, Travel distance, Accommodation, etc.,

There are 3000 active members in IOA, out of which only 1000 members are residing in Chennai city and other 2000 members are residing in various districts of Tamilnadu. Some of the members are residing in other cities of India. On the day of General Body followed by Election, most of the members residing outside Chennai are not able to attend the General Body and the Election, due to the reasons mentioned above. Therefore, it was suggested to introduce Postal Ballot Paper for those members who expressed their willingness to vote through Postal Ballot Paper.

During the General Body Meeting held on 22/09/2024, there were a lot of discussion for the introduction of Postal Ballot Paper, for and against and there was no concluding result. It was decided in the AGM to form a committee under the Chairmanship of Hon'ble Justice Gokul Das to study the election system such as

- 1) Postal Ballot Paper,
- 2) Digital Voting (E-Voting)
- 3) Regional Voting

which can be introduced for those members who are unable to attend AGM and the Election to cast their vote.

The Minutes of AGM is as follows:

“The Committee would examine all the available system of voting for IOA election such as Postal Ballot Paper, Digital Voting (E-Voting) or Regional Voting and give their report to the Executive Committee suggesting the best system to be adopted for the ensuing IOA election 2026. The Report would be discussed in the Executive Committee and the same would be placed in the Special General Body Meeting for final decision.”

The committee gave the report to the President and the report was placed in the EC for discussion. The decision taken in the EC was given below.

The committee suggested that

- 1) The procedure now being followed for conducting elections to the posts of Office Bearers and Members of EC shall be continued as this is generally in conformity with the provisions contained in Sec 15 (3) of the TNSR Act.
- 2) Procedures like Postal Ballot or Digital Voting or Voting at Regional Centres cannot be adopted as they do not conform to the requirements under section 15(3) of the TNSR Act 1975.
- 3) In conclusion, for the adoption of Postal / Digital / Regional Voting Systems in addition to the existing system, the matter may be taken to the notice of the Govt. to consider carrying out suitable amendments to Section 15(3) of the TNSR Act 1975.

According to AGM the committee was formed to suggest any one of the method mentioned such as

- 1) Postal Ballot Paper,
- 2) Digital Voting (E-Voting)
- 3) Regional Voting, to conduct IOA Election in order to give the democratic rights to the members who are not able to attend for casting their votes in the Election. Instead of that the committee suggested that the present form of electing members as per the TNSR Act Section 15(3) is the best method of conducting election for IOA.

Nowhere in the AGM, the committee was designated as election reforms committee of IOA. Therefore, the election reforms suggested by the committee were not at all acceptable. As stated above there are 2000 members residing outside Chennai City and they cannot attend AGM and participate in the IOA election process due to various reasons mentioned above.

The Section 15(3) of TNSR Act is as follows:

“The members of the committee shall be appointed at a meeting of the society by a resolution of a majority of the members present and entitled to vote thereat.”

The provisions of the Act cannot be amended, however the bye-laws can be amended or modified under Section 6(n) of TNSR Rules.

TNSR Rules Section 6 (n) (Subject matter of Bye-laws)

“(n) the constitution of the Committee specified in Section 15, the qualification of the members of the Committee, their term of office and procedure for their appointment and re-appointment.”

Section 6(n) was introduced in the rules to make it convenient to conduct election for selection of EC members and the procedure for appointment etc.,

The bye-laws of the Society is to adopt a new procedure whenever changes require for any new system.

Even now the committee recommends amendments to Part – V (Election) of the bye-laws of the IOA.

Bye-laws of IOA has been amended a number of times according to the need.

The Tamilnadu Societies Registration Act was enacted in the year 1975. Those Societies registered under the Act, have modified their election rules in their bye laws such as Nadigar Sangam, Tamilnadu Medical Council, All India Council of Engineers etc.,

In the Digital World we have to adopt new changes when it requires in order to give an opportunity for elderly members of IOA residing in Chennai or in the Districts to exercise their democratic rights of voting. The Right to Vote cannot be denied for the elderly people residing in Chennai or in the Districts.

Now the question before us is how to facilitate for those members who are unable to attend AGM and there after the election to cast their vote.

Report of the Election Advisory Committee constituted to examine and report on the system of voting for election of Office Bearers and Members of the Executive Committee of the Indian Officers' Association.

1. In resolution number 5, passed in the AGM of IOA held on 22.09.2024, it was resolved to form a committee under the chairmanship of Justice B. Gokuldas with the following members to examine all the available systems of voting for IOA election such as Postal Ballot paper or Digital Voting (E- Voting) or Regional Voting and to give a report suggesting the best system to be adopted for the IOA elections:-

Thiru.N. Avadaiappan (LM.NO.1225)

Thiru.R.Vaithialingam (LM.NO.3677)

Thiru.S. Balakrishnan (LM.NO.64)

Dr.R.Murthy, GS - Convener.

The resolution also gave liberty to Justice B.Gokuldas to add any other members of his choice to the committee.

2. Subsequently, the Election Advisory committee was constituted under the chairmanship of Justice B.Gokuldas with the following members:

- 1) Justice B.Gokuldas (Chairman)
(L.M No.1988)

- 2) Dr. R.Murthy, General Secretary - IOA & Convener. (L.M No.2536)
 - 3) Thiru. N. Avadaiappan (L.M No.1225)
 - 4) Thiru. R. Vaithialingam (L.M No. 3677)
 - 5) Thiru.S. Balakrishnan (L.M No. 64)
 - 6) Dr.R.Palaniyandi, IAS (R) (L.M No. 3097)
 - 7) Thiru.V.C.Perumal,IPS (R) (L.M No. 508)
 - 8) Thiru.S. Jagadeesan (L.M No. 1382)
 - 9) Thiru.M.Sreedhar (L.M No. 1376)
 - 10) Thiru.P.Sathiyenthiran (L.M No. 3087)
 - 11) Dr.R.Prabu (L.M No. 3453)
3. The committee met on five occasions on 26.10.2024, 23.11.2024, 15-02-2025, 15.03.2025 & 03.06.2025 in the committee Hall of IOA.
4. The Committee held discussions and analysed the matter in detail under the following broad headings:
- i. Scope of Sec 15(3) of the TNSR Act, 1975
 - ii. Continuation of the present pattern of voting system
 - iii. Introduction of Postal Ballot system in addition to the present voting system

- iv. Digital Voting (E voting)
 - v. Voting at the Regional Centres
5. The Committee considered at length the scope of provisions contained in Sub Sec (3) of Section 15 of the TNSR Act 1975 which is extracted below :

Sec 15(3)

The members of the committee shall be appointed at a meeting of the society by a resolution of a majority of the members present and entitled to vote thereat.

6. The various ingredients of the above said provision and the emphatic direction contained therein were analysed. The unanimous view that emerged during the discussions was that this provision should be respected and strictly adhered to as the provisions of subsection (3) of Sec 15 of TNSR Act, 1975 are mandatory and not merely directory. According to the decision in the case of Sankarappa Vs Mallayya (ILR 91(2), Kar 1810), a society should comply with the legal requirements before undertaking any activity. It is well settled in law that when a statute provides to do a particular thing in a particular manner, the same shall not be done in any other manner than prescribed under the law. The said proposition is well recognized as held by the Honorable Supreme Court in State of UP Vs. Singhara Singh AIR 1964 SC 358.

7. The Government is empowered (by Sec 56 of the TNSR Act) to make rules to carry out the purposes of the Act. The provisions that should be incorporated in the bye-laws of a society are outlined in the rules thus made (Vide rule 6(1)(n) of the TNSR Rules, 1978). It is a well settled principle of interpretation of Statutes that the conferment of rule making power by an Act does not enable the rule making Authority to make a rule which travels beyond the scope of the enabling Act or which is inconsistent therewith or repugnant thereto. As the law as provided for in Sec 15(3) will prevail over the rule and the bye-laws, there is an imperative need to strictly adhere to the provisions of Sec 15(3) of the Act. Anything in contravention of this provision will be violative of the TNSR Act. This position has been upheld by the judiciary also (vide State of Karnataka Vs. H. Ganesh Kamath (1983, 2 SCC 402). Further, the Court has held that any bye-laws violative of the provisions of the Act shall be deemed to be inoperative and invalid (vide Shanthi Sarup vs Radhaswami Satsang Sabha, Dayalbagh, Agra (1969, A11248 at 257)

8. The elaborate discussions held in the meetings of Committee covered the procedure now being followed in IOA over the years and the consensus of opinion was that the election procedure currently being followed is

generally on the lines of the procedure laid down in Sec 15(3) of the Act.

9. However, in order to bring the election procedure more effectively within the ambit of the law as enshrined in Sec 15(3) of the TNSR Act and to ensure personal appearance and direct voting as provided for in the Act, the committee was of the unanimous view that the following improvements to the procedure shall be adopted:

a) With a view to aptly meet the requirements of Sec 15(3) of TNSR Act which clearly prescribes a resolution to be passed by the majority of members present and entitled to vote thereat, recording of attendance of members at the AGM in the year in which election is to be held, shall be open from 9.00 A.M. to 1.00 P.M. In other words, only those who attend the relevant AGM and who are eligible to vote thereat can participate in voting which shall be in secret direct voting mode. The election proceedings shall follow immediately in the event of contest.

b) In order to ensure the presence of the member in the relevant AGM and to facilitate exercise of his/her vote without any difficulty, the member who is eligible to vote and who has recorded his attendance in the relevant AGM between 9.00 A.M. and 1.00 P.M shall be issued with a member identification slip authorizing him to

- exercise his/ her vote in the event of election. This is subject to verification of the official ID card issued by the IOA and under no circumstances no other ID proof shall be accepted.
- c) In keeping with the present trend, suitable Electronic devices shall be put into use for the purpose of voting in the event of contest. Securing and making use of such devices may be done in consultation with reputed organizations like ELCOT as well as other reputed private organizations in the field. This will be helpful in saving time and also enable members to cast their votes in a comfortable manner. This will also be helpful in the announcement of all results on that date itself.
- d) In the event of contest, election shall be held from 1.00 P.M. to 5.00 P.M. Counting of votes shall be completed and the results announced immediately after the election is over. Prolonging counting work for over 2 days as is being done now shall be avoided.
- e) In view of the high stakes involved and feverish pitch of campaigning usually witnessed during the elections and having regard to the fact that this activity should be carried on in keeping with the image of IOA, it is

considered that it will be desirable to appoint a retired High Court Judge or a retired IAS officer as Returning Officer to take over control of the election process and all election related activities.

10. As regards the introduction of postal ballot system, the committee, after detailed discussions, was of the unanimous view that this proposal is not in conformity with the provisions of Section 15(3) of the TNSR Act.
11. The following are the important ingredients of section 15(3) of the Act.
 - i. Members of the committee **shall** be appointed at a meeting of the society.
 - ii. By the members present and entitled to vote thereat.
12. The emphatic phraseology used in the above ingredients makes it clear that there is no other option. When the legal position is like this, introduction of any other mode of election will only amount to violation of relevant provision of the Act. Viewed from this legal perspective, it may be noticed that the introduction of postal ballot is fraught with features amounting to violation of provisions of the TNSR Act. Further, the elections under TNSR Act cannot be equated with the conduct of general elections. To put it in a nut shell, the introduction of postal ballot is not in conformity with the provisions of Sec 15(3) of TNSR Act and hence is not feasible of implementation.

13. As regards the feasibility of introducing Digital Voting (e-voting) and holding of elections at selected Regional Centers, the committee unanimously took the same view as outlined in para 12 above as the position set out therein equally applies to these modes also.
14. The unique position occupied by IOA among other registered societies deserves special consideration. Honorable Governor of Tamil Nadu is the Patron of IOA. The special status of this reputed Association springs out of the fact that all members were/are highly placed officials of the State and Central Governments and eminent personalities who held/are holding respectable higher position in the Judiciary. Keeping in view, this special status of IOA, the committee strongly felt that the law governing the functions of a registered Society i.e TNSR Act 1975 should be respected and strictly adhered to in IOA. With due respect to the framers of the law pertaining to registered societies and in the light of discussions held in paras 5 to 7 above, the committee is of the view that IOA should be a role model in adhering to the provisions of TNSR Act and hence it will be advisable to continue the present system of voting in the election of Office Bearers and members of Executive Committee of the IOA with the improvements suggested in para 9 above. As already indicated above, the decision in the case of Sankarappa Vs Mallayya (ILR 91(2) Kar 1810) requires a society to comply with legal requirements before undertaking any

activity. Further, it has been clearly held in the case of *Santhi Sarup Vs Radhaswami Satsangh Sabha, Dayalbagh, Agra* (AIR 1969 All 248 at 257) that if the provision of bye-laws militates against the provisions of the Act, it shall be declared to be invalid and inoperative.

15. During the detailed discussions held in the meetings of the Election Reforms Advisory Committee an unanimous view emerged to the effect that it would be appropriate to present an inclusive report in this matter after eliciting the views of all stakeholders more particularly in view of the fact that this committee was formed as mandated by the GB. With this object in view, members of the committee decided to elicit the views of members in person by arranging inter active sessions with members at selected regional centers such as Thanjavur, Trichy, Madurai, Coimbatore and Salem on April 25th, 26th & 27th (subsequently one day at Chennai). But this move was turned down by the Executive Committee. On further consideration, this committee decided that in the alternative views of the stakeholders may be obtained through postal correspondence duty furnishing each member a format for indicating their option to help in the consummation of the recommendations of the committee in its report.

16. The Option Seeking Form circulated among all members was intended to gauge the option of members on the Existing, Postal, Digital(E-voting) and Regional voting Systems duly taking into account the most important aspect regarding the admissibility in the light of the provisions of Sec 15(3) of TNSR Act 1975. Though letters were dispatched to all members in accordance with the postal addresses available in the records of IOA, response was received from 643 members only till 15.05.2025 AN, i.e the last date fixed for receipt of responses in this regard. The box containing the responses thus received was properly sealed at 5.30 PM on 15/5/2025 in the immediate presence of the President, IOA, representatives of the Election Reforms Advisory committee and some members of the EC. The sealed box was opened in the immediate presence of the President, IOA and some members of the EC at 3.00 PM on 19/5/2025 and the processing of responses received was taken up by Tvl S. Jagadeesan, N. Avadaiappan and R. Vaithiyalingam, members of the Election Reforms Advisory Committee on approval of the Chairman of the Election Reforms Advisory Committee. President, IOA and some members of the committee were witnessing the process throughout. Mr. M.Prabhakaraiah, formerly EC Member, also witnessed the process.

17. The options received were sorted out in different trays and the final count revealed the following position:

Total No. of Options received till 5.30 PM on 15/5/2025, i.e, the last day	643
Marked in favour of Existing System	234
Marked in favour of Postal Ballot System	204
Marked in favour of E voting System	100
Marked in favour of Regional Voting	65
Responses kept in abeyance for reasons like exercising multiple options	25
Covers without IOA seal	4
Covers undelivered and returned	11
Total:	643

18. The matter was reviewed. As already discussed in paras 5 & 6 above, a registered society should strictly comply with the legal requirements and that when a statute provides to do a particular act in a particular manner the

same shall not be done in any other manner. It may be seen from para 8 above that the election procedure now being followed in IOA is generally on the lines of the procedure laid down in Sec 15(3) of the Act. There has not been a single instance in which the election procedure so far followed was challenged before the court. As already discussed in paras 5 to 13 above, adoption of systems like postal/ digital/ regional voting will not be in conformity with the provisions of Sec15(3) of the TNSR ACT. Be that as it may, a real solution to the issue can be found only after suitable reconsideration by the Govt. of the existing law laid down in the Sec15(3) of the TNSR ACT. As things stand at present, a suitable amendment to Sec15(3) of the Act alone will be helpful in meeting the aspirations of certain segments of our members.

19. After elaborate discussions, the committee considered that in the matter of participating in the elections as a voter and as a contestant in the elections to the post of Office Bearers or members of EC, it will be appropriate if some reasonable restrictions are imposed on the new entrants. It is but reasonable to expect a new entrant as member of IOA to get himself acclimatized first before aspiring for any role. Such a course of action has been upheld by the Judiciary also (Vide *Sudha Vs Chennai Advocates Association* (2010) 14 Sec 114 : (2011) ILW211)). The

view that emerged in the committee was that a new member can be permitted to vote only after the completion of one year from the date of admission and that a new member can be permitted to contest in the elections for the post of Office Bearers or member of Executive Committee only after the completion of 2(two) years from the date of admission.

20. The Committee also analysed the situation arising out of the heat generated during electioneering and felt that true to the spirit of the objectives of IOA no room should be given for any kind of animosity. Mr.S.Balakrishnan, a member of the committee suggested that the committee holding office shall be dissolved on the date of announcement of elections and an adhoc body placed in position to take care of routine items of work. He also expressed the view that a code of conduct should be evolved and strictly followed from the date of announcement of elections. After detailed discussions, other members of the committee were of the view that President, General Secretary, Treasurer & Warden shall continue to look after day-to-day affairs in a care taker capacity from the date of announcement of elections. Activities like announcement and distribution of gifts, issue of official newsletters and any other activity likely to be aimed at influencing the electorate, sanctioning/ incurring of

expenditure (other than election expenses), lop-sided allotment of rooms, and those likely to result in influencing voters shall be avoided.

21. While thanking the august GB of IOA for having entrusted such an important task to this committee, the committee would like to place before the respectful GB the following recommendations for favour of consideration on the basis of the analysis made in paras 5-20 above:-

Recommendations

1. The procedure now being followed for conducting elections to the posts of Office Bearers and Members of EC shall be continued as this is generally in conformity with the provisions contained in Sec 15(3) of the TNSR Act. This shall be done duly complying with the amendments to bye-laws 22 & 23 under part - V (Elections) of the bye-laws of IOA as now recommended in recommendation 2 below.
2. Part - V (Elections) of the bye-laws of IOA shall be amended as follows:

Bye-laws No.	Existing	To be amended as
22	All contested elections shall be by secret ballot. The procedure of elections shall be formulated separately by the EC.	22 (i) Two months before the date of AGM in the year in which elections are to be held, the E.C shall pass a resolution appointing a Returning Officer who shall be preferably a retired High Court Judge, to conduct the elections of Office Bearers and Members of the Executive Committee. In case, a retired High Court Judge is not available, a retired IAS officer shall be considered by the EC for appointment as RO. This process shall be completed 2 (two) months before the date of AGM in the year in which elections are to be held,
23	The ballot papers shall be prepared in advance with the seal of the IOA and the facsimile of the signature of GS and distributed only to the valid members of the GB for each election.	The list of electors (electoral roll), i.e the list of members eligible to vote and an upto date copy of the bye-laws shall be handed over by the GS to the RO at the time of communicating the resolution appointing him/her as R.O. (ii) The decision of the R.O. with regard to issues relating to the election process shall be final. The RO shall select his/her own team of officials all of whom shall be members of IOA.

		<p>(iii) The election notification, election schedule, code of conduct and other election related notifications/ publications shall be issued by the R.O. only. All notifications/publications shall be communicated through the IOA Notice Board, IOA Official Website, email address, Whatsapp group officially maintained by IOA.</p> <p>(iv) All members who are attending the relevant AGM between 9.00 A.M. and 1.00 P.M. and who are eligible to cast their vote shall be issued with a member identity slip by the representatives of RO authorizing such member to exercise his/her vote in the event of contest. The member ID slip shall be issued only after verification of the official ID card issued by the IOA and the list of electors.</p> <p>(v) A member shall be eligible to vote in the elections only after the completion of one year from the date of his/her admission.</p> <p>(vi) A member shall be eligible to</p>
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		<p>contest in the elections only after the completion of 2 (two) years from the date of his/her admission.</p> <p>(vii) Suitable electronic devices shall be put into use for the purpose of secret voting in the event of contest. This shall be arranged through reputed organizations like ELCOT as well as other reputed private organizations in the field.</p> <p>(viii) Code of conduct to be issued by the R.O. shall be strictly followed. After the announcement of elections, activities like announcement and distribution of gifts to members, issue of any news journal or similar other publication activity, lopsided action in the allotment of rooms, sanctioning/ incurring of expenditure (other than election expenses) and similar other actions likely to result in influencing voters shall be strictly avoided.</p> <p>(ix) Electioneering shall be free</p>
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		<p>from abuses and personal animosity must be avoided. Any form of canvassing, influencing and other modes of seeking support within the campus where election is scheduled shall be strictly prohibited.</p> <p>(x) In the event of contest, casting of votes by eligible members shall be between 1.00 P.M. and 5.00 P.M. Those who are in the queue at 5.00 P.M. shall be permitted to cast their votes by extending the time beyond 5.00 P.M. Counting of votes shall be taken up thereafter and results shall be announced on the same day.</p> <p>(xi) After the announcement of elections President, General Secretary, Treasurer and Warden shall continue to look after day-to-day affairs in a care taker capacity.</p> <p>23. Deleted.</p>
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3. Procedures like Postal Ballot or Digital Voting or Voting at Regional Centers cannot be adopted as they do not conform to the requirements under section 15(3) of the TNSR Act 1975.

4. In conclusion, for the adoption of Postal/Digital/ Regional Voting Systems in addition to the existing system, the matter may be taken to the notice of the Govt. to consider carrying out suitable amendments to Sec 15(3) of the TNSR Act 1975.

Place : Chennai - 14.

Date : -~~30~~-06-2025



(Justice B.Gokuldas)

Chairman

Members:



(R.Palaniyandi, IAS (R))



(V.C.Perumal,IPS (R))



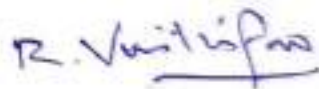
(S. Balakrishnan)



(S. Jagadeesan)



(M.Sreedhar)



(R. Vaithialingam)



(P.Sathiyenthiran)



(R.Prabu)



(N. Avadaiappan)



(Dr. R.Murthy)

Convenor

Independent Auditors Report on the Audit of the Financial statements of The Indian Officer's Association, Chennai for the Year Ended 31st March 2025

To the Members of The Indian Officers' Association
Chennai – 600 014.

Report on Audit of Financial Statements:

Qualified Opinion

We have audited the financial statements of The Indian Officers Association (The Association), which comprise the Balance Sheet as at 31st March 2025, the statement of income & Expenditure Account for the year then ended and the Receipts and Payments for the year ended 31st March 2025, and Notes to the financial statements including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matter(s) described in the Basis for Qualified Opinion paragraph*, the aforesaid financial statements give the information required by the Tamil Nadu Societies Registration Act, 1975 ("the Act") and other applicable Acts, if any, in the manner so required and give a true and fair view as evidenced by the records of the Association and the accounting principles in vogue in the Association,

- a) In the case of the Balance sheet of the State of Affairs of the Association as of March 31st, 2025.
- b) In the case of Income and expenditure account, excess of income over expenditure (after tax) for the year ended March 31st, 2025, and.
- c) In the case of Receipts and Payments Account for the year ended March 31st, 2025, of the receipts and payments during the year.



Basis for Qualified Opinion

1. The Employees Provident Fund and Miscellaneous Provisions Act, 1952, and the Employees State Insurance Act, 1948 make it Mandatory for entities employing 20 or more workers to register under Employees Provident Fund and 10 or more for Employees State Insurance Scheme.

The association has neither deducted nor contributed EPF and ESI for the employees. The Consequential Interest, Penalty etc. for non-compliance is not ascertained by the Association.

As per the order dated July 09, 2008, issued by Honorable Assistant PF Commissioner, Chennai the establishment was directed to comply with the Act and scheme. The Honorable High court vide its order WP NO 22397 of 2008 and MP No 1 of 2008 dismissed the writ petition of the Association against Assistant PF Commissioner. However, the Association is yet to comply with the notice of Assistant PF Commissioner.

Further the Association has also not challenged the order of the High Court before the higher forum.

2. The payment of Bonus Act, 1965 is mandatorily applicable for all establishments employing at any time during the year 20 or more employees whose basic salary is less than Rs 21,000 per month.

The Association ceased to be a public Charitable Institution with effect from May 24, 2016. Hence in our opinion The Payment of Bonus Act, 1965 is applicable from the year ended 31st March 2017 onwards.

The association however has not provided for Bonus for the year under review nor has it quantified the same for the year or from year ended March 31, 2017.

3. The payment of Gratuity Act, 1972 is applicable to trust or societies registered under the Societies Registration Act, 1860 (vide Gazette of India dated 06.09.1997, part II, sec 3(ii), page 4292).

The Payment of Gratuity Act, 1972 applies to the association as it has employed more than ten employees.



The association however has not provided for Gratuity as on March 31, 2025, nor has it quantified the total liability.

We have conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of applicable Acts and Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Association's management is responsible for the preparation and presentation of these statements that give a true and fair view of the financial position, financial performance and receipts and payments of the Association in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the asset of the Association and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatements that give a true and fair view and free from material misstatement, whether due to fraud or error. The management of the Association is also responsible for overseeing the association's financial reporting process.



Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material when it exists if individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

As part of an audit in accordance with standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

Identify and assess the risk of material misstatement of the financial statement, whether due to error or fraud and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal controls.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the association has an adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. Conclude on the appropriateness of



management's use of the going concern basis of accounting and based on the audit evidence obtained, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosure is inadequate, to modify our opinion.

Our conclusion is based on the audit evidence obtained up to the date of this report.

Place: Chennai
Date: 01-08-2025

For G.V.N Shankar & Co
Chartered Accountants
Firm Registration No:



V Sankar
Partner

Membership No 208578
UDIN NO: 25208578BMJOPL8120



THE INDIAN OFFICERS ASSOCIATION,

Chennai -600 014

Notes Forming part of Accounts for the Year Ended 31st March 2025

1. GENERAL INFORMATION

The Indian Officers' Association was registered as a Society under the Act for the Registration of Literary, Scientific and Charitable Societies, 1860 on 20th April 1909.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of compliance

The financial statements have been prepared in accordance with Generally accepted accounting principles and other relevant provisions.

2.2 Functional and presentation currency

The financial statements have been prepared and presented in Indian Rupees and all amounts have been presented in actual figures.

2.3 Basis of preparation and presentation

The financial statements have been prepared and presented under accrual basis of accounting and as a going concern and relevant provisions thereon. Preparation of financial statements involves management making judgments, estimates, and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and the disclosure of contingent liabilities at the end of reporting periods. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates in the future periods.

2.4 Revenue recognition

2.4.1. Renting of Immovable property

(i) Rental Income from Complex is recognized on an accrual basis as and when the right to receive arises as per the agreement.



(ii) Rent received from students/members is recognized on a time bound fixed price as and when the premises is utilized.

(iii) Hostel mess fees received from students are recognized on reimbursement of actual expenses incurred on a sharing basis.

2.4.2 Interest income

Interest income is accrued on a time basis, with reference to the principal outstanding and at the interest rate applicable.

2.5 Property, Plant and Equipment

2.5.1 Recognition and measurement

The cost of Property, Plant and Equipment comprises its purchase price, any stamp duty and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use.

Property, plant and equipment are stated in the Balance Sheet at cost less accumulated depreciation / amortization and impairment, if any.

2.5.2 Depreciation

Depreciation of Fixed Assets is provided in the accounts as per rates prescribed under the Income Tax Rules, 1962 under Written Down Value Method.

2.5.3 Capital work-in-progress

Capital work-in-progress includes cost of Property, Plant and the equipment under construction/under development as at sheet date. Advances paid towards the acquisition of Property, Plant and Equipment outstanding at each balance sheet date are classified as capital advances. For the year under reporting there is no Capital Work In Progress exists.

2.6 Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortization and accumulated impairment losses.



Amortization is recognized in the income statement on a written down value basis under the Income tax rules,1962.

2.7 Inventories

The Association does not have any Inventory as on the balance sheet date.

2.8 Income taxes

Tax expense comprises of current tax. It is recognized on an accrual basis.

Current tax

Current tax is the amount of tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

2.9 Provisions, Contingent liabilities and Contingent assets

Provisions are recognized when the association has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, considering the risks and uncertainties surrounding the obligation. These are reviewed at each Balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities / assets are neither recognized nor disclosed in the financial statement

2.10 Cash and Bank balances

Cash comprises cash on hand and balance with banks which includes balance in Sweep deposit account.

3 Other disclosures:

- (a) A civil case has been filed against the Tenant M/s. Modfurn Systems (India) Private Limited and M/s. Jayabharatham Furniture & Appliances Pvt. Limited, under the C.S.No.525/2019 with a claim of Rs. 6,22,68,474/-. The case is won by the Association and an E. P has been filed to recover the arrears with interest as per the decree of the Hon. Judicature of High Court of Madras.
- (b) C.S.No.90/2021- This civil case has been filed against Tenant M/s. Modfurn Systems (India) Private Limited and M/s. Jayabharatham Furniture & Appliances Pvt. Limited to recover rental arrears of Rs. 1,66,34,358/-which is pending before the Hon. Judicature of High Court of Madras



(c) O.S.No.3352/2024- This civil case has been filed against the Tenant M/s. Modfurn Systems (India) Private Limited and M/s. Jayabharatham Furniture & Appliances Pvt. Limited to recover rental arrears of Rs. 39,38,503/-which is pending before the City Civil Court-Chennai.

(b) Note no 9 -Other Non-Current Assets -For the Assessment year 2016-17, (financial year ended 31st March 2016), a demand of Rs 1,21,60 515 has been raised by Income Tax department. Against the demand, an appeal has been filed before the Commissioner of Income Tax (Appeals)-17, Chennai on February 22, 2019. The Income tax department as on 31st March 2023, has already set off the refund pertaining to various assessment years to the extent of Rs 1,18,93,884/-.

The recoverability of the amount viz Rs 1,18,93,884/- will depend on the outcome of the Appeal filed by the Association.

(c) Note no 9-Other Non-Current Assets- For the Assessment year 2015-16 (financial year ended 31st March 2015) the amount of Rs 9,79,732/- represents the TDS amount reflected in Form 26AS but not considered by the Income department. The recoverability of the amount viz Rs 9,79,732/- will depend on the admission of the claim by the Income tax department.

(d) Confirmation of Closing balance from all the Sundry Creditors and Sundry Debtors are not available.

(e) Previous year's figures have been regrouped or reclassified wherever necessary to confirm with current year's classification.

On behalf of the Association

As per our Report Even date
For G V N Shankar & Co
Chartered Accountants
Firm Registration no 003760S

V Sankar
Partner
Membership No: 208578
Place: Chennai
Date:



Treasurer

General Secretary

President

THE INDIAN OFFICERS ASSOCIATION
69, THIRU VI KA HIGH ROAD, ROYAPETTAH, CHENNAI-600014

BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Rs.)

Particulars	Note No.	As at 31-03-2025	As at 31-03-2024
I OWNERS' FUND AND LIABILITIES			
(1) Owners' Fund and Liabilities			
(a) Capital Fund	4	1,25,29,346	1,13,54,346
(b) General Fund	5	14,08,30,744	13,28,28,986
Total Owners' Fund		15,33,60,090	14,41,83,332
(2) Non-Current Liabilities			
(a) Other long-term liabilities	6	1,88,28,064	1,57,24,413
Total Non-current liabilities		1,88,28,064	1,57,24,413
(3) Current liabilities			
(a) Other current liabilities	7	21,68,935	72,47,089
Total current liabilities		21,68,935	72,47,089
Total Owners' Fund and Liabilities		17,43,57,089	16,71,54,833
II ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Property, Plant and Equipment	3	3,19,39,778	3,19,40,490
(b) Non-current investments	8	5,72,47,353	5,59,83,130
(c) Other non-current assets	9	1,83,14,369	1,61,11,560
Total Non-current assets		10,75,01,500	10,40,35,180
(2) Current assets			
(a) Current investments	10	4,46,10,555	3,72,18,958
(b) Trade receivables	11	1,36,06,891	1,55,74,487
(c) Cash and cash equivalents	12	69,94,506	72,76,799
(d) Short Term Loans and Advances	13	16,43,637	30,49,409
Total current assets		6,68,55,589	6,31,19,653
Total Assets		17,43,57,089	16,71,54,833

Significant accounting policies

1-2

The accompanying notes are an integral part of the financial statements

As per our report attached of even date

For G V N Shankar & Co
Chartered Accountants
ICAI Firm Reg.No: 0003760S

PR Shankar

President

RMurthy

General Secretary

V Sankar



Partner: V Sankar
Membership No: 208578

Treasurer

Place: Chennai
Date:

THE INDIAN OFFICERS ASSOCIATION
69, THIRU VI KA HIGH ROAD, ROYAPETTAH, CHENNAI-600014

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rs)

Particulars	Note No.	For the Year ended 31-03-2025	For the Year ended 31-03-2024
I Revenue From Operations	14	3,91,64,103	3,09,35,010
II Other Income	15	78,81,758	76,29,988
III Total Income (I+II)		4,70,45,862	3,85,64,998
IV Expenses			
(a) Employee benefits expense	16	49,20,629	49,07,529
(b) Depreciation expense	3	34,71,241	36,21,564
(c) Other expenses	17	2,36,83,665	2,42,59,579
Total expenses (IV)		3,20,75,735	3,27,88,672
V Excess of Income over Expenditure before exceptional and extraordinary items and tax (III-IV)		1,49,70,126	57,76,325
VI Exceptional items			-
VII Excess of Income over Expenditure before extraordinary items and tax (V-VI)		1,49,70,126	57,76,325
VIII Extraordinary items		-	-
IX Excess of Income over Expenditure before tax (VIII-VII)		1,49,70,126	57,76,325
X Tax expense:			
(1) Current tax		69,68,368	35,75,490
(2) Tax relating to earlier years		-	-
XI Excess of Income/(Expenditure) for the year (IX-X)		80,01,758	22,00,835

The accompanying notes are an integral part of the financial statements

As per our report attached of even date
For G V N Shankar & Co
Chartered Accountants
ICAI Firm Reg.No: 0003760S


President.


General Secretary



Partner: V Sankar
Membership No: 208578




Treasurer

Place : Chennai
Date:

**THE INDIAN OFFICERS ASSOCIATION
NOTES TO BALANCE SHEET**

(Amount in Rs.)

NOTE 4 - CAPITAL FUND

Particulars	As at 31-03-2025	As at 31-03-2024
Opening Balance	1,13,54,346	1,02,24,345
Add: Life Membership received during the year	11,75,000	11,30,001
Total	1,25,29,346	1,13,54,346

NOTE 5 - GENERAL FUND

Particulars	As at 31-03-2025	As at 31-03-2024
Opening Balance	13,28,28,986	13,06,28,150
Add: Excess of Income over expenditure	80,01,758	22,00,835
Total	14,08,30,744	13,28,28,986

NOTE 6 - OTHER LONG-TERM LIABILITIES

Particulars	As at 31-03-2025	As at 31-03-2024
(i) Caution Deposit from students	41,944	1,72,007
(ii) Deposit from tenants	1,87,86,120	1,55,52,406
Total	1,88,28,064	1,57,24,413

NOTE 7 - OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2025	As at 31-03-2024
(i) Outstanding expenses	16,96,166	30,83,808
(ii) Statutory dues payable	1,78,769	38,69,280
(iii) Internal Audit Fees	1,44,000	1,44,000
(iv) Audit Fee payable	1,50,000	1,50,000
Total	21,68,935	72,47,089



**THE INDIAN OFFICERS ASSOCIATION
NOTES TO BALANCE SHEET**

(Amount in Rs.)

NOTE 8 - NON-CURRENT INVESTMENTS

Particulars	As at 31-03-2025	As at 31-03-2024
Other Non-current Investments - Fixed Deposits		
(i) TamilNadu Power Finance and Infrastructure Development Corporation Limited, Chennai	3,80,00,000	3,80,00,000
(ii) TamilNadu Transport Development Finance Corporation Limited, Chennai	1,92,47,353	1,79,83,130
Total	5,72,47,353	5,59,83,130

NOTE 9 - OTHER NON-CURRENT ASSETS

Particulars	As at 31-03-2025	As at 31-03-2024
Security Deposits		
(i) CMDA Deposit	29,300	29,300
(ii) Electric Meter Caution Deposit	38,30,063	16,27,254
(iii) Telephone Deposit	500	500
(iv) Milk Deposit	35,785	35,785
(v) Gas Deposit	15,000	15,000
Other Non-Current assets - Income tax		
(i) Assessment Year - 2015 - 16	9,79,732	9,79,732
(ii) Assessment Year - 2016 - 17*	1,18,93,884	1,18,93,884
(iii) Assessment Year - 2023-24	15,30,105	15,30,105
* Tax refund set-off by Revenue against tax dues (Refer Notes to accounts - 3(b)).		
Total	1,83,14,369	1,61,11,560

NOTE 10 - CURRENT INVESTMENTS

Particulars	As at 31-03-2025	As at 31-03-2024
Other Current Investments - Fixed Deposits		
(i) TamilNadu Power Finance and Infrastructure Development Corporation Limited, Chennai	4,46,10,555	3,72,18,958
Total	4,46,10,555	3,72,18,958

NOTE 11 - TRADE RECEIVABLES

Particulars	As at 31-03-2025	As at 31-03-2024
(i) Outstanding for a period less than 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	73,39,806	72,26,950
(c) Doubtful	-	-
Less: Provision for Doubtful receivables	-	-
Total	73,39,806	72,26,950
(ii) Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	62,67,085	83,47,537
(c) Doubtful	93,82,373	93,82,373
Less: Provision for Doubtful receivables	(93,82,373)	(93,82,373)
Total	62,67,085	83,47,537
Total Trade Receivables	1,36,06,891	1,55,74,487



**THE INDIAN OFFICERS ASSOCIATION
NOTES TO BALANCE SHEET**

(Amount in Rs.)

NOTE 12 - CASH AND CASH EQUIVALENTS

Particulars	As at 31-03-2025	As at 31-03-2024
(a) Cash on hand		
(i) Complex & Membership	31,035	5,530
(ii) Hostel & Guest Room	16,820	13,776
Total	47,855	19,306
(b) Balance with Bank		
(i) Indian Bank Sweep- A/c No. 7181463585	68,14,250	4,10,288
(ii) SBI Current A/c No. 355550439326, Chennai	75,793	8,16,272
(iii) Indian Bank A/c No. 6117413684, Chennai	56,608	60,30,934
Total	69,46,651	72,57,494
Total Cash and Cash equivalents	69,94,506	72,76,799

NOTE 13 - SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31-03-2025	As at 31-03-2024
Other Loans and advances		
Unsecured, Considered Good		
(i) Staff Advance	16,000	5,000
(ii) Interest Receivable	47,844	-
(iii) Advance tax and TDS (Net of Provision of tax)	15,79,793	30,44,409
Total	16,43,637	30,49,409



**THE INDIAN OFFICERS ASSOCIATION
NOTES TO INCOME AND EXPENDITURE ACCOUNT**

(Amount in Rs.)

NOTE 14 - REVENUE FROM OPERATIONS

Particulars	For the year ended 31-03-2025	For the year ended 31- 03-2024
Sale of Services		
(i) Rent & Amenities from Tenants	3,63,33,489	2,79,46,207
(ii) Rent and Mess charges from Members, Students & Staff	26,77,762	27,37,532
(iii) Rent from Students	1,52,852	2,51,271
Total	3,91,64,103	3,09,35,010

NOTE 15 - OTHER INCOME

Particulars	For the year ended 31-03-2025	For the year ended 31- 03-2024
(a) Interest on Deposits & Others		
(i) Interest from Bank - Savings Bank Account	1,23,200	83,976
(ii) Interest from - Fixed Deposits & Sweep account	77,30,965	75,37,599
(iii) Discount received	11,110	2,272
Total	78,65,275	76,23,847
(b) Miscellenous Income & Indirect Income		
(i) ID Card printing	3,898	5,276
(ii) Sale of Scrap	11,864	-
(iii) Sale of Application to Members	705	795
(iv) Sale of Application to Students	17	70
Total	16,484	6,141
Total Other Income	78,81,758	76,29,988



NOTES TO INCOME AND EXPENDITURE ACCOUNT

(Amount in Rs.)

NOTE 16 - EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
(i) Salaries	48,00,829	48,27,071
(ii) Scholarship for Staff Children	90,000	70,000
(iii) Staff Welfare	30,000	10,458
Total	49,20,829	49,07,529

NOTE 17 - OTHER EXPENSES

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
(a) Medical Relief Expenses		
(i) Medical Relief Expenses	6,06,451	5,16,771
(ii) Health Camp Expenses	35,75,568	18,75,227
(iii) Medicines	8,85,401	15,93,079
Total	50,67,420	39,85,077
(b) Seminar Expenses		
(i) Seminar Expenses	37,64,390	38,20,833
Total	37,64,390	38,20,833
(c) Administrative Expenses		
(i) Advertisement	-	53,500
(ii) Bank Charges	66,890	18,418
(iii) TDS Interest	98,628	-
(iv) Conveyance	1,56,909	1,60,808
(v) Meeting expenses	7,99,451	12,86,729
(vi) Election expenses	-	6,75,078
(vii) Insurance	85,863	75,264
(viii) Office Expenses	1,49,450	1,42,999
(ix) Guest Room maintenance	61,375	55,321
(x) Periodicals & Magazines	3,69,149	97,865
(xi) Postage and Courier	3,63,718	2,43,670
(xii) Printing and Stationery	11,80,133	9,59,611
(xiii) Security Service charges	8,09,533	7,43,612
(xiv) Telephone charges	72,114	54,035
(xv) Cable charges	68,969	19,404
(xvi) Web Site Designing	-	11,600
(xvii) Maintenance expenses	-	2,41,103
(xviii) Statutory Audit fees	1,50,000	1,50,000
(xix) Internal Audit fees	1,44,000	1,44,000
(xx) GST Interest	2,41,153	-
Total	48,17,334	51,33,016



NOTES TO INCOME AND EXPENDITURE ACCOUNT

(Amount in Rs.)

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
(d) Repairs & Maintenance		
(i) Repairs		
- Building	16,60,931	15,38,477
- Electricals	12,81,747	2,62,880
- Motors	-	7,685
- Computer	36,911	13,200
- Guest House	3,43,865	49,031
(ii) Water Tax & Water Charges	10,23,248	13,15,208
(iii) Property Tax	14,78,580	38,89,355
(iv) Electricity Charges Centenary Building	11,29,944	12,37,595
(v) Electricity Charges JPS Complex	3,36,405	4,65,672
(vi) Diesel	16,630	6,609
Total	73,08,260	87,85,712
(e) Statutory, Professional and Legal Fees		
(i) Legal Fees	5,72,614	3,30,000
(ii) Professional Charges	1,36,643	1,94,080
Total	7,09,257	5,24,080
(f) Hostel & Mess Expenses		
(i) Consumption:		
- Purchase of Milk ,Vegetables & Mess Expenses	6,21,749	7,05,106
- Purchase of Groceries & Provisions	8,44,593	5,76,977
(ii) Hostel Electricity Charges	2,51,257	3,63,179
(iii) Washing & Cleaning	1,16,106	1,53,380
(iv) Gas & Fuel	1,83,299	2,12,219
Total	20,17,004	20,10,861
Total Other expenses	2,36,83,665	2,42,59,579



THE INDIAN OFFICERS ASSOCIATION

Particulars	Gross Block				Accumulated Depreciation		Net Block		(Amount in Rs.)
	Cost as on 01.04.2024	Additions / (Deletions) After Sept.	Cost as on 31.03.2025	Upto 01.04.2024	Depn. for the year	WDV as on 31.03.2025	WDV as on 31.03.2024		
	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.		
Block-A									
Land	3,02,817	-	3,02,817	-	-	-	-	3,02,817	3,02,817
Block-B @ 10%									
Cemetary Building	6,69,82,814	-	6,69,82,814	4,73,85,612	19,58,720	4,93,54,332	1,76,26,482	1,95,87,202	
Hostel Building	5,20,930	21,01,530	26,22,460	4,44,632	1,12,700	5,37,338	20,65,122	76,258	
Prairap Singh Building	4,54,15,398	-	4,54,15,398	3,74,76,360	7,93,904	3,82,70,264	71,45,134	79,39,038	
Lounge in 2nd Floor	2,34,700	-	2,34,700	1,34,918	9,978	1,44,886	86,804	99,782	
Hostel Furniture	2,68,570	-	2,68,570	1,74,868	9,370	1,84,238	84,332	93,702	
Furniture & Fixings	65,89,039	2,29,000	68,17,039	44,65,723	2,23,731	46,89,454	21,27,875	21,23,306	
Total of Block-B	12,00,11,440	23,29,530	12,23,40,970	9,00,92,113	31,68,409	9,32,00,522	2,91,40,448	2,99,19,327	
Block-C @ 15%									
Cycles	4,830	-	4,830	3,646	177	3,825	1,005	1,182	
Pumpsets	2,21,092	-	2,21,092	1,89,032	5,259	1,91,291	29,801	35,060	
Dish Washer	1,50,000	-	1,50,000	1,25,601	3,660	1,29,261	20,739	24,399	
Electrical Fixings	94,69,698	15,940	94,85,638	55,59,434	1,77,713	67,34,147	12,62,649	9,13,202	
Generator	6,71,690	-	6,71,690	5,78,819	13,931	5,92,750	78,940	92,871	
Inventor	39,889	11,000	50,889	32,836	1,853	34,718	16,171	7,054	
Medical Equipment	1,08,480	-	1,08,480	1,77,040	7,563	98,900	78,140	15,143	
Office Work Station	1,29,508	76,960	2,06,468	1,00,864	4,282	1,05,248	24,262	28,544	
Bo Meltig	11,862	-	11,862	2,497	1,378	3,875	7,807	9,185	
Refrigerator	92,833	-	92,833	57,713	5,268	62,981	29,852	35,120	
Television	7,66,729	2,97,600	10,64,329	5,85,794	49,480	6,35,284	4,29,075	1,80,935	
Vessels	1,00,655	-	1,00,655	95,536	2,208	12,849	15,117	15,117	
Water Dispenser	38,060	-	38,060	18,641	2,913	21,554	16,506	19,419	
Water Filter	2,20,617	-	2,20,617	1,18,495	15,318	1,33,813	86,804	1,02,123	
Water Heater	2,24,631	-	2,24,631	1,73,661	13,801	1,87,462	1,19,237	50,970	
Washing Machine	55,773	82,088	1,37,861	37,698	2,711	40,409	15,364	18,075	
Wet Grinder	16,885	-	16,885	16,191	104	16,295	590	694	
Xerox Machine	1,67,000	92,661	2,59,661	1,22,641	20,553	1,43,194	1,16,487	44,359	
Mixie	17,185	1,900	19,085	8,698	1,416	10,114	8,971	8,487	
Vacuum cleaner	13,990	-	13,990	10,663	514	11,077	2,913	3,427	
Solar Water Heater	3,16,798	-	3,16,798	2,34,632	12,625	2,47,257	71,539	84,164	
Cell Phone	38,735	1,500	40,235	12,268	4,081	16,349	23,876	26,457	
Total of Block-C	98,76,685	1,03,601	1,09,80,286	81,60,700	3,46,378	85,07,578	24,53,558	17,15,985	
Block-D @ 40%									
Computer	5,62,524	-	5,62,524	5,61,678	7,989	5,69,667	31,007	946	
Laptop	61,443	38,050	99,493	60,565	351	60,916	527	878	
Software	18,000	-	18,000	17,987	1	17,988	2	3	
Projector with Stand	37,450	-	37,450	37,269	72	37,341	109	181	
Printer	13,559	18,500	32,059	13,207	7,541	20,748	11,311	352	
Total of Block-D	6,93,076	38,050	7,31,126	6,90,716	15,854	7,06,670	42,958	2,360	
Total of Property, Plant & Equipment and Intangibles	13,08,84,019	1,27,191	13,43,54,548	9,89,43,529	34,71,241	10,24,14,770	3,19,39,778	3,19,40,490	
NOTE 3A - Capital Works-in-Progress									
Johnson Lift - Complex Building	13,08,84,019	33,43,428	13,43,54,548	9,89,43,529	34,71,241	10,24,14,770	3,19,39,778	3,19,40,490	
GRAND TOTAL									



THE INDIAN OFFICERS ASSOCIATION
69, THIRU VI KA HIGH ROAD, ROYAPETTAH, CHENNAI-600014
RECEIPTS AND PAYMENTS ACCOUNT AS ON 31ST MARCH 2025

(Amount in Rs.)

RECEIPTS	Notes	For the year ended 31st March 2025	For the year ended 31st March 2024	PAYMENTS	Notes	For the year ended 31st March 2025	For the year ended 31st March 2024
To Opening balance	12	7,276,799	13,557,300	By Establishment Expenses	23	4,920,829	4,791,529
To Life Membership Fees	-	1,175,000	1,130,001	By Medical Relief Expenses	24	4,974,800	2,648,696
To Revenue Receipts	18	43,691,531	35,363,027	By Seminar Expenses	25	2,800,324	5,466,952
To Hostel & Mess Receipts	19	540,639	656,505	By Administrative Expenses	26	4,771,520	5,057,332
To Interest Income	20	3,377,376	4,807,122	By Repairs & Maintenance	27	6,889,021	7,380,301
To Miscellaneous & Other receipts	21	16,484	6,141	By Statutory, Professional and Legal Fees	28	555,257	540,080
To Loans & Advances	22	2,380,903	2,110,518	By Hostel and Mess Expenses	29	1,908,587	1,998,783
				By Loans & Advances	30	2,916,803	7,031,493
				By Other Current Liabilities Paid	31	13,256,555	4,141,026
				By Investment in Fixed Deposits	-	5,000,000	10,000,000
				By Purchase of Fixed Assets	-	3,470,530	1,297,722
				By Closing Balance	12	6,994,506	7,276,799
Total		58,458,733	57,630,713	Total		58,458,733	57,630,713



THE INDIAN OFFICERS ASSOCIATION NOTES TO RECEIPTS AND PAYMENTS ACCOUNT		
(Amount in Rs.)		
NOTE 12 - CLOSING CASH & BANK BALANCE		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(a) Cash on Hand		
(i) Complex & Membership	47,855	5,530
(ii) Hostel & Guest Room	-	13,775
(b) Cash at Bank		
(i) Indian Bank Sweep A/c No.7181463585	6,814,250	410,287
(ii) SBI (Current) A/c No.355550439326, Chennai	75,793	816,272
(iii) Indian Bank-SB A/c No.6117413684, Chennai	56,608	6,030,934
Total	6,994,506	7,276,798
NOTE 18 - REVENUE RECEIPTS		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Rent & Maintenance received from Tenants	41,454,183	32,736,089
(ii) Rent received from Members	1,829,933	1,982,013
(iii) Rent received from Students	180,365	296,500
(iv) Rent received from Auditorium and Dining Hall	224,000	341,160
(v) Registration & Admission fees	3,050	7,265
Total	43,691,531	35,363,027
NOTE 19 - HOSTEL & MESS RECEIPTS		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Mess Charges from Members	540,639	656,505
Total	540,639	656,505
NOTE 20 - INTEREST INCOME		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Interest from Savings Bank account	123,421	83,976
(ii) Interest from Fixed Deposits	3,253,955	4,723,146
Total	3,377,376	4,807,122



**THE INDIAN OFFICERS ASSOCIATION
NOTES TO RECEIPTS AND PAYMENTS ACCOUNT**

(Amount in Rs.)

NOTE 21 - MISCELLANEOUS & OTHER RECEIPTS

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Sale of Scrap	11,864	-
(ii) Sale of Applications to Members	705	795
(iii) Admission Fee - Members	-	70
(iii) Sale of Applications to Students	17	-
(iv) ID Card	3,898	5,276
Total	16,484	6,141

NOTE 22 - LOANS & ADVANCES - RECEIPTS

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Caution Deposit from Tenants & Student	2,284,744	1,943,348
(ii) Advance- Others	96,160	167,270
Total	2,380,903	2,110,618



**THE INDIAN OFFICERS ASSOCIATION
NOTES TO RECEIPTS AND PAYMENTS ACCOUNT**

(Amount in Rs.)

NOTE 23 - ESTABLISHMENT EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Salaries	4,800,829	4,711,071
(ii) Scholarship for Staff Children	90,000	70,000
(iii) Staff Welfare	30,000	10,458
Total	4,920,829	4,791,529

NOTE 24 - MEDICAL RELIEF EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Health Camp Expenses	3,575,568	516,771
(ii) Medical Relief Expenses	513,831	969,857
(iii) Medicines	885,401	1,182,068
Total	4,974,800	2,648,696

NOTE 25 - SEMINAR EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Seminar expenses	2,800,324	5,466,952
Total	2,800,324	5,466,952

NOTE 26 - ADMINISTRATIVE EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Advertisement	-	53,500
(ii) Bank Charges	66,890	18,418
(iii) Conveyance	156,909	160,808
(iv) Meeting expenses	794,247	1,124,327
(v) Election expenses	-	675,078
(vi) TDS interest	98,628	-
(vii) Insurance	85,863	75,264
(viii) Office expenses	149,450	158,108
(ix) Guest Room Maintenance	81,375	55,321
(x) Periodicals & Magazines	369,149	97,865
(xi) Postage and Courier	363,718	243,670
(xii) Printing and Stationery	1,180,133	1,138,492
(xiii) Security Service Charges	806,893	676,340
(xiv) Telephone Charges	72,144	54,035
(xv) Cable Charges	68,969	19,404
(xvi) Website Designing	-	11,600
(xvii) GST Interest	241,153	-
(xviii) Maintenance expenses	-	241,103
(xix) Audit Fees	-	-
(a) Internal Audit Fees	144,000	144,000
(b) Statutory Audit Fees	110,000	110,000
Total	4,771,529	5,057,332



THE INDIAN OFFICERS ASSOCIATION NOTES TO RECEIPTS AND PAYMENTS ACCOUNT		
(Amount in Rs.)		
NOTE 27 - REPAIRS & MAINTENANCE		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Repairs & Maintenance		
(a) Building	1,241,692	1,550,716
(b) Electricals	1,281,747	262,880
(c) Motors	-	7,685
(d) Computer	36,911	13,200
(e) Guest House	343,865	49,031
(ii) Water Tax & Water Charges	1,023,248	1,315,208
(iii) Property Tax	1,476,580	2,589,570
(iv) Electricity Charges - Centenary Building	1,129,944	1,237,595
(v) Electricity Charges - JPS Complex	336,405	347,807
(vi) Diesel	16,630	6,609
Total	6,869,021	7,380,301
NOTE 28 - STATUTORY, PROFESSIONAL & LEGAL FEES		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Legal Fees	418,614	330,000
(ii) Professional Fees	136,643	210,080
Total	555,257	540,080
NOTE 29 - HOTEL & MESS EXPENSES		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Consumption		
- Purchase of Milk & Vegetables	621,749	693,028
- Purchase of Groceries & Others	844,593	576,877
(ii) Hostel Electricity Charges	142,841	363,179
(iii) Washing & Cleaning	116,106	153,380
(iv) Gas & Fuel	183,299	212,219
Total	1,908,587	1,998,783
NOTE 30 - LOANS & ADVANCES-PAYMENTS		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Rent/Deposits Refund to Tenants	411,588	382,428
(ii) Security Deposit for Auditorium	170,000	138,320
(iii) Deposit Money Refund	140,063	348,844
(iv) Staff Advance	50,000	69,000
(v) Advance Payment - Others	-	1,000
(vi) Advance Tax & Tax deducted at Source	2,145,152	6,091,901
Total	2,916,803	7,031,493
NOTE 31 - OTHER CURRENT LIABILITIES PAID		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Goods and Services Tax (GST)	10,062,324	3,782,480
(ii) TDS and other statutory dues	21,753	85,475
(iii) Expenses Payable	3,172,477	273,071
Total	13,256,555	4,141,026





The President,

Office Bearers

&

Executive Committee Members

Wish

All Our Beloved Life Members

Happiest, Healthiest and Peaceful Life

