THE INDIAN OFFICERS' ASSOCIATION

(Regd. No.2/1909 -10)



Republic Day Celebration - 26.01.2026

President unfurling the National Flag

119th Annual Report 2025-2026

Centenary Building,
69, Thiru-vi-ka High Road, Royapettah, Chennai - 600 014.
Ph: 044-2811 1160 / 044-2811 4660 / 73059 79290
Email: chennaiioa@gmail.com Website: https://ioachennai.in/



Independence Day Celebration - 15.08.2025
President unfurling the National Flag

THE INDIAN OFFICERS' ASSOCIATION

(Regd. No.2/1909 -1910)

119th ANNUAL REPORT
2025-2026

Centenary Building

69, Thiru.Vi.Ka.High Road, Royapettah, Chennai 600 014

Phone : 044-2811 1160 / 044-2811 4660 / 73059 79290

Email: chennaiioa@gmail.com Website: https://ioachennai.in/



பட்டிமன்றம் தலைப்பு

"மகிழ்ச்சி நிறைந்தது பணிக்காலமா ?

பணி நிறைவுக்காலமா"

நடுவர் : தமிழ் தென்றல்

முனைவர் S.D.கலைஅமுதன் M.L., Ph.D.,

சென்னை– 19.04.2025





OUR PATRON

Honourable Shri **Rajendra Vishwanath Arlekar**

Governor of Tamil Nadu

LIST OF OFFICE BEARERS -2023-2026

PATRON
Honourable
Shri RAJENDRA VISHWANATH ARLEKAR
The Governor of Tamil Nadu
(From March 12, 2026)

Thiru P.R.SHAMPATH, I.A.S (R)
President

Thiru.**S. RATHINASABAPATHI, I.P.S.(R)**
Thiru **A.VEERAPANDIAN, B.E.,M.B.A.,M.Sc., (YHE)**
Vice Presidents

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

Thiru.**D.KRISHNAMURTHI, B.A.**
Joint Secretary

Thiru. **R.DURAI, M.L.S.,M.A.,M.Phil.,MBA.,LLB.,**
Treasurer

Thiru.**T.PRABAKARAN, B.A.,B.L.,M.L.**
Warden

EXECUTIVE COMMITTEE MEMBERS

Tmt. A.KAYALVIZHI, B.Sc., B.Ed., B.L.
Executive Committee Member (Women)

Thiru A.MANIVASAKAN, B.Sc., B.L.
Thiru.K.N.MURALI, B.Com.
Thiru.S.M.SHANMUGASUNDARAM, B.A.B.G.L.,
Thiru.R.PANDIARAJAN, M.E.,M.I.E.
Thiru.R.DHAMODHARAN,D.M.E.,P.D.Au.E.
Thiru.K.SELVA KUMAR, B.E., B.L., DE., TSC
Thiru.V.THAMILSELVAM, B.E., M.E.
Dr.K.MUNIAPPAN, B.Sc., MBBS., M.S., FICS., FFAIS
Dr. M.C.SAMBANTHAM, B.E.,MBA., B.L., Ph.D

INDIAN OFFICERS' ASSOCIATION



Thiru P.R. Shampath, IAS (R)
President



Thiru S.Rathinasabapathi, IPS (R)
Vice President I



Thiru A.Veerapandian, B.E., M.B.A., M.Sc. (YHE)
Vice President II



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



Thiru.Krishnamurthi, B.A.
Joint Secretary



Thiru R.Durai, M.L.S.,M.A.,M.Phil., M.B.A., LLB
Treasurer



Thiru T.Prabakaran, B.A., B.L.M.L.
Warden

INDIAN OFFICERS' ASSOCIATION



Tmt. A.Kayalvizhi, B.Sc., B.Ed., B.L.
Executive Committee Member (Women)



Thiru A. Manivasakan, B.Sc., B.L.
Executive Committee Member



Thiru K.N.Murali, B.Com.
Executive Committee Member



Thiru S.M. Shanmugasundaram, B.A., BGL
Executive Committee Member



Thiru R.Dhamodharan, D.M.E., P.D. Au.E
Executive Committee Member

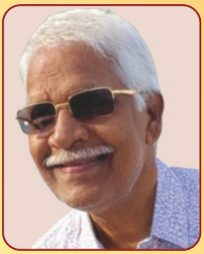


Thiru R.Pandiarajan, M.E., M.I.E
Executive Committee Member

INDIAN OFFICERS' ASSOCIATION



Thiru K.Selvakumar, B.E.,B.L., DE., TSC
Executive Committee Member



Thiru V. Thamilselvam, B.E., M.E.,
Executive Committee Member



Thiru Dr.K.Muniappan, B.Sc., MBBS, MS, FICS, FFAIS
Executive Committee Member



Dr. M.C.Sambantham, B.E., M.B.A., B.L., Ph.D
Executive Committee Member





SALEM - REGIONAL MEETING - 26.04.2025





TRICHY - REGIONAL MEETING - 18.05.2025



சென்னை மண்டலம் – சிறப்புக் கூட்டம் – 28.06.2025

மருத்துவர் B .பாலசுப்பிரமணியன், M.D., DIP. TB & Chest. மற்றும்

முனைவர் V.திருப்புகழ் I.A.S. (Retd)



TRICHY - HEALTH CAMP - 10.08.2025

TRICHY - APOLLO HOSPITAL





MADURAI - APOLLO HOSPITAL
HEALTH CAMP - 06.07.2025





சென்னை மண்டலம் – சிறப்புக் கூட்டம் – 26.07.2025–
திரு.M.கருணாநிதி, M.A., B.L., M.B.A மற்றும்
திரு.B .மனோகர், M.A., M.Phil., B.L.





COIMBATORE - HEALTH CAMP - 16.08.2025-
ROYAL CARE HOSPITAL - COIMBATORE





SALEM - HEALTH CAMP - 23.08.2025

SRI GOKULAM HOSPITAL - SALEM



சென்னை மண்டலம் – சிறப்புக் கூட்டம் – 06.09.2025

Prof.Dr.V. சொக்கலிங்கம், M.D., D.M.(Cardiology) F.A.C.C (USA) D.S.c.,

தலைப்பு : இதயம் காக்க மூன்று மந்திரங்கள்



THE RELEASE OF NEWS LETTER





118th ANNUAL GENERAL BODY MEETING



INDEX

1.	Role of Honour of Office Bearers	03
2.	Agenda for the 119th Annual General Boad Meeting	11
3.	Minutes of the 118th General Body Meeting held on 20.09.2025	12
4.	Annual Report of the General Secretary for the Financial Year 2025-26	25
5.	Auditor's Report for the financial Year 2025-26	35

ROLE OF HONOUR OF OFFICE BEARERS

Names of Presidents

1910 - 1914	Sir.P.Rajagopalachariar, K.C.I.E.
1914 - 1916	Sir.P.Sivasamy Ayyar, I.C.S., I.C.I.E.
1917 - 1922	Sir.P.Rajagopalachariar, K.C.I.E.
1923 - 1925	Sir.C.V.Kumaraswamy Sastry
1926 - 1927	Sir.C.P. Ramaswamy Ayyar, I.C.I.E.
1928 – 1934	Khan Bahadur Sir Muhammed Usman Sahib - Bahadur
1935 - 1937	Dewan Bahadur N.GopalaswamiAyyangar
1938 - 1949	Dewan Bahadur K.P.Lakshmana Rao
1950 - 1955	The Hon'ble Justice Thiru. P.Govinda Menon
1956 - 1963	The Hon'ble Justice Thiru. P.N. Ramaswamy
1964 - 1972	The Hon'ble Justice Thiru. R.Sadasivam
1973 – July 1985	The Hon'ble Chief Justice Thiru. T.Ramprasad Rao
1986 - 1988	The Hon'ble Justice Thiru. S.Natarajan
1989	The Hon'ble Chief Justice Thiru.S. Mohan
1990 - 1992	The Hon'ble Justice Thiru. S.Ratnavel Pandian
1993 – July 1997	The Hon'ble Justice Thiru. S.Pratap Singh
Aug'97 1998	Thiru. A.M.Swaminathan, I.A.S., (Retd.)
1999 - 2002	Thiru. R.Poornalingam, I.A.S.
2002 - 2003	Thiru. R.Sellamuthu, I.A.S.
2003 - 2005	The Hon'ble Justice Thiru. A.K.Rajan
2005 - 2007	The Hon'ble Justice Thiru. P.Bhaskaran
2007 - 2013	Thiru. R.Poornalingam, I.A.S. (Retd.)
2013 - 2015	Thiru. K.Allaudin, I.A.S. (Retd.)
2015-2017	Thiru. P.R.Shampath, I.A.S.(Retd)
2017-2019	Thiru. M. Rajaram, I.A.S. (Retd.)
2019-2020	The Hon'ble Justice Thiru. M.Jeyapaul
2020- 2021	Thiru. Frank Stephen Louis (Presidenti/c)
2021-2023	Thiru. P.R.Shampath, I.A.S.(Retd)
2023- 2026	Thiru. P.R.Shampath, I.A.S.(Retd)

Names of Vice – Presidents

1986 - 1988	The Hon'ble Justice Thiru S.Ratnavel Pandian
	Thiru. P.Sivalingam, B.E.
1989 - 1990	The Hon'ble Justice Thiru. P.Bhaskaran
	Thiru. P.Sivalingam, B.E.,
1991	Thiru. K.S. Logavinayagam, B.E.
	Thiru. A.M. Swaminathan, I.A.S.
1992	Thiru. K.S. Logavinayagam, B.E.
	Thiru. A.M. Swaminathan, I.A.S.
1993	Thiru. A.M. Swaminathan, I.A.S.
	Thiru. P.V.K. Reddy, I.P.S.
1994 - 1995	Thiru.A.M. Swaminathan, I.A.S.
	The Hon'ble Justice Thiru. C.V.Govardhan
1995 - 1996	Thiru. R.Poornalingam. I.A.S.
	Dr. S.Subramanian, M.D.
1996 - 1997	Thiru. A.M. Swaminathan, I.A.S.
	Thiru. R.Poornalingam, I.A.S.
1997 - 1998	Thiru. R.Poornalingam, I.A.S. (Retd.)
	Thiru. S.Sambandham, M.A., M.A.,B.Sc., B.L., DAT, DLL &AL
1998 - 1999	Thiru. S.Sambandham,M.A., M.A.,B.Sc., B.L., DAT, DLL &AL
	Thiru. A.K. Rajan, M.L.
1999 - 2000	Thiru. S.Sambandham,M.A., M.A.,B.Sc., B.L., DAT, DLL &AL
	Prof. Dr.J.G. Kannappan, M.D.S., FFSI, FICD
2000 - 2001	Prof. Dr.J.G.Kannappan, M.D.S., FFSI, FICD
	Thiru. A.S. Muthusamy, B.Com., B.L.,
2002 - 2003	Thiru. K.Allaudin, I.A.S.
	Thiru. A.S. Muthusamy, B.Com., B.L.,
2003 - 2005	Thiru. R.Sellamuthu, I.A.S.
	Thiru. K.Allaudin, I.A.S.
2005 - 2007	Thiru. R.Sellamuthu, I.A.S.

	Thiru. V.S. Kandasamy, IRS (Retd.)
2007 - 2009	Thiru. R.Sellamuthu, I.A.S.
	Thiru. A.S. Muthusamy, B.Com., B.L.,
2009 - 2011	Thiru. A.S. Muthusamy, B.Com., B.L.,
	Thiru. P.Jeyasingan, M.A., B.L.
2011 - 2013	Thiru. R.Sellamuthu, I.A.S. (Retd.)
	Thiru. S.Gunasekaran, M.A.,
2013 - 2015	Dr. S.Karuthaiah Pandian, I.A.S. (Retd.)
	Thiru. R.Sellamuthu, I.A.S. (Retd.)
2015-2017	Dr.G.Santhanam, I.A.S (Retd)
	Thiru. K.Balashanmugam
2017- 2019	Thiru. S.S.Jawahar, I.A.S. (Retd)(President i/c
	Thiru. A.R. Selvakumar, Dist. Judge (Retd.)
	(President i/c)
2019-2021	Thiru. Frank Stephen Louis
	Dr. R. Murthy
2021-2023	Thiru. S. Rathinasabapathi, I.P.S.(R)
	Thiru. A. Veerapandian
2023 - 2026	Thiru. S. Rathinasabapathi, I.P.S.(R)
	Thiru. A. Veerapandian

Names of General Secretaries

1914 - 1918	Thiru. T.Vijayaraghavacharya
1919 - 1920	Thiru. Khan Bahadur Md. Bazullah Sahib
1920 - 1927	Thiru. N.GopalaswamyAyyangar
1928 - 1929	Rao Sahib C.V.Krishnaswamy Ayyar
1929 - 1931	Kahan Sahib Md. Sindah Sahib Bahadur
1932 - 1935	Dewan Bahadur R.V.Krishna Ayyar
1936 - 1942	Dewan Bahadur B.V.Sri Hari Rao Naidu
1943 - 1947	Rao Bahadur S.RangaswamyAyyangar
1948 - 1949	Thiru. R.Ganapathy Ayyar
1949 - 1951	Thiru. S.Srinivasa Ayyar

1952 - 1953	Thiru. S.A.Aiyaswamy Chettiar
1954 - 1966	Thiru. D.Balasundaram
1967 - 1974	Thiru. C.D.Natarajan
1975	Thiru. S.Narasimhan, I.A.S.
1976 - 1977	Thiru. K.S. Logavinayagam
1978 - 1984	Thiru. S. Narasimhan, I.A.S.
	Thiru. T. Parthasarathy
1985 - 1990	Thiru. A.M. Swaminathan, I.A.S.
1991 - 1992	Dr.Pon.Lakshmanan, M.A.(Pub.Admn.),M.A.(Eco), MBA.,BAL,DSSA,L.L.B.,Ph.D.
1993 - 1994	Thiru. K. Allaudin, I.A.S.
1995 - 1997	Dr. Pon. Lakshmanan
1997 - 2002	Thiru. R. Sellamuthu, I.A.S.
2002 - 07.1.05	Dr. Pon. Lakshmanan
8.1.05 -2005	Prof. Dr. J.G. Kannappan
2007 - 2009	Thiru. K. Allaudin, I.A.S.
2009 - 2011	Thiru. R. Sellumuthu, I.A.S.
2011 - 2013	Thiru. S. Nagalsamy, I.A.A.S (Retd.)
2013 - 2015	Thiru. S. Nagalsamy, I.A.A.S (Retd.)
2015-2017	Thiru. R.Paranjothi, District Judge (Retd)
2017-8.4.2018	Thiru. R. Sudalaikanna, I.A.S.
9.4.2018- 2019	Thiru. Frank Stephen Louis (i/c)
2019-2020	Thiru. R. Karpoora Sundara Pandian I.A.S. (R)
2021	Thiru. R.S.Shrinivasan, (i/c)
2021-2023	Dr. M. A. Muthuveeraganapathy
2023-2026	Dr. R. Murthy, M.Sc., PGDCA., Ph.D.

Names of Joint Secretaries

1986 - 1990	Dr. Pon. Lakshmanan
1991 - 1992	Thiru. M. Krishnaswamy
1993	Thiru. N.P.K. Menon
1994 - 1998	Thiru. M. Krishnaswamy

1998 - 1999	Thiru. P. Jeyasingan
1999 - 2001	Thiru. G. Appasamy
2002 - 2003	Thiru. V. Kandasamy
2003 - 07.1.05	Thiru. L. Bhoopalan
2005 - 2007	Dr. K. Valarmathi
2007 - 2013	Thiru. V. Kandasamy, B.E., B.L.
2013 - 2015	Thiru. S.Rajan Babu, B.A.
2015 -2017	Dr.S.V.Rajalingha Rajah
2017 -2019	Thiru. Frank Stephen Louis
2019 -2021	Thiru. R.S.Shrinivasan
2021 - 2023	Thiru. R. Vijayakumar
2023 - 2026	Thiru. D. Krishnamurthi

Names of Trustees

1914 -1915	Thiru. Rao Bahadur V.C. Desikachari
	Thiru. M. Adinarayanaiah
1916 - 1917	Thiru. Rao Bahadur V.C. Desikachari
	Rao Bahadur S. Ramaswamy Ayyangar
1918 - 1921	Rao Bahadur S. Ramaswamy Ayyangar
	Dewan Bahadur U. Ramanujam Chettiar
1922 - 1927	Rao Bahadur V.T. Krishnamachari, C.I.E.
	Thiru. T.R. Venkatarama Sastriar, C.I.E.
1928 - 1936	Thiru. T.R. Venkatarama Sastriar, C.I.E.
	Rao Bahadur S.N.V. Rajachar
1937 - 1939	Thiru. T.R. Venkatarama Sastriar, C.I.E.
	Rao Bahadur A.A. Venkatarama Ayyar
1940 - 1946	Thiru. T.R. Venkatarama Sastriar, C.I.E.
	Thiru. K. Raja Ayyar
1947 - 1949	Thiru. T.R. Venkatarama Sastriar, C.I.E.
	Thiru. K. Raja Ayyar
1950 - 1960	Thiru. K.P. Lakshmana Rao
	Thiru. K. Raja Ayyar

1961 - 1969	Thiru. G.K. Damodar Rao
	Dewan Bahadur R.V. Krishna Ayyar
1970 - 1974	Thiru. G.K. Damodar Rao
	Thiru. V.N. Subbarayan
1975 - 1982	Thiru. G.K. Damodar Rao
	Thiru. V. Rathina Mudaliar
1983 - 1985	Thiru. G.K. Damodar Rao
	Thiru. M.P. Singaravadivelu

Names of Treasurer

1986	Tmt. Indira R. Raja
1987	Thiru. B.A. Baskaran
1988 - 1990	Thiru. S. Ramakrishnan
1991 - 1993	Thiru. P. Ramalingam
1994 - 1997	Selvi. D. Sankari
1997 - 2002	Dr. Pon. Lakshmanan
2002 - 2003	Thiru. G. Ponnambalam
28.6.03 - 29.11.03	Prof. P. Kadhirvel
30.11.03 - 2005	Thiru. K. Govindan
2005 - 2007	Thiru. V. Kandasamy
2007 - 2009	Thiru. P. Jeyasingan
2009 - 2013	Prof. P. Kadhirvel
2013 – 2015	Thiru. V. Kandasamy
02.10.15 – 15.12.15	Thiru. M.G. Manavalan
07.01.16 – 04.03.16	Thiru. M. Prabhaakaraiah
05.03.16 – 30.04.16	Thiru. R. Ravichandran
02.05.16 – 22.06.17	Dr. M.A. Muthuveera Ganapathy
24.06.17 – 02.10.17	Thiru. G. Ponnambalam
2017 – 2019	Thiru. V. Nagarajan
02.10.19 to 04.02.20	Thiru. S. Saravanan
29.02.20 to 31.12.20	Thiru. V. Kandasamy (i/c)
01.01.21 to 02.10.21	Thiru. R. Durai (i/c)

2021 – 2023	Thiru. R. Durai
2023 – 2026	Thiru. R. Durai

Names of Hony. Warden

1957 - 1985	Thiru. M. Murugesa Mudaliar
1985 May 1987	Thiru. A. Chidambaram
June 87 - 1992	Thiru. T.R. Ramanujam
1993	Capt. V.S. Subbaraman
1994	Thiru. K. Natarajan
1995 - 1998	Thiru. N.P.K. Menon
1998 - 1999	Thiru. S. Murugaiah
1999 - 2001	Thiru. K. Veeraraghavan
2001 - 2002	Thiru. V. Kandaswamy
2002 - 2003	Thiru. K. Veeraraghavan
2003 - 26.1.05	Thiru. R. Sellamuthu, I.R.S. (Retd.)
22.8.05- 2007	Thiru. K. Natarajan
2007 - 2009	Thiru. S.P. Appadurai
2009 - 03.6.2011	Thiru. S. Rajan Babu
4.6.11 – Sep.2011	Thiru. V. Kandasamy
Oct 2011-Mar 2012	Thiru.A.Chandra
April2012-May2012	Thiru.V.Kandasamy
June2012-Sep2013	Thiru.S.Rajan Babu
Oct.2013-Sep2015	Thiru.V.Kandasamy
Oct 2015-Jan 2016	Thiru. P.Harikrishnan
Oct 2017- 2019	Thiru. S. Rajan Babu
Oct 2019- 31.12.20	Thiru. L.J. Singaravelan
12.01.21 to 17.07.21	Thiru. S.Subbaiyaa
17.07.21 to 02.10.21	Thiru. P. HariKrishnan

Names of Warden

2021 - 2023	Thiru. T. Prabakaran
2023 - 2026	Thiru. T. Prabakaran

Names of Hony Addl Warden

1985 - 1986	Thiru. P.R.Pakkiri Shankar
1998 - 1999	Thiru. V.Ramanathan
1999 - 2001	Thiru. V.Kandasamy
2001 – 2002	Thiru K.Govindan
2002 - 2003	Tmt. R.Latha
2003 - 26.1.2005	Thiru. P. Balasubramanian
2005 - 2007	Thiru. S.P.Appadurai
2007 - 2009	Prof. P.Kadhirvel
2009 - 2011	Thiru. M.G.Pandiyan

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: 27.08.2026

NOTICE for 119th Annual General Body Meeting of the Indian Officers' Association to be held on Friday, 02.10.2026 at 9.30 A.M. at Thiruvalluvar Auditorium, Centenary Building, IOA.

AGENDA

1. Welcome address by the Vice President
2. Presidential Address
3. To confirm the Minutes of the 118th Annual General Body Meeting held on 20.09.2025.
4. To present the Annual Report for the Financial Year 2025-26 by the General Secretary.
5. To present Auditors Report for the Financial Year 2025-26 by the Treasurer.
6. To approve the appointment of Statutory Auditor, M/s. Subramanian & Co., Chennai - 17, for the period FY 2026-27, 27-28, 28-29.
7. To conduct the election to elect office bearers and EC members for the period 2026-29.
8. Vote of thanks.

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

P.R. Shampath, IAS (R)
President

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

MINUTES OF THE 118TH ANNUAL GENERAL BODY MEETING HELD ON 20.09.2025, SATURDAY AT 10.30 A.M. IN THIRUVALLUVAR ARANGAM, CENTENARY BUILDING, IOA, CHENNAI

The 118th Annual General Body Meeting was held on 20.09.2025 at 10.30 A.M. in Thiruvalluvar Arangam, Centenary Building, IOA, Chennai. The AGM started with Invocation (Tamil Thai Vazhthu).

இரங்கல் தீர்மானம் :

In order to pay respect to the departed souls of the following life members of IOA, who expired during the period from 24th September 2024 to 20th Sep, 2025, two minutes silence was observed in the Annual General Body Meeting:

S. No.	LM. No	Name	Designation	Month	DOD
1	987	Dr.V.P. Krishnamoorthy	Professor of Economics	Sep-24	24.09.2024
2	2826	Thiru S. D. Syed Sherfudeen	Asst Conservator of forest	Oct-24	23.10.2024
3	1719	Dr. R. Nalli Uvaraj	Asst. Professor	Nov-24	03.11.2024
4	964	Thiru. R. Viswalingam	Orthopaedic .M.C	Nov-24	03.11.2024

5	1011	Thiru. Dr. K. Malaisamy	IAS (R)	Nov-24	06.11.2024
6	2494	Thiru. P. Muthusamy	Additional Superintendent of Police (R)	Nov-24	26.11.2024
7	1125	Thiru. R.G. Ramaiah	District Judge (R)	Nov-24	27.11.2024
8	2413	Thiru. G. Varathan	Asst Commissioner (R)	Dec-24	12.12.2024
9	3632	Prof. Dr. K. Balasundaram	Professor, HOD of Zoology	Dec-24	28.12.2024
10	1000	Prof.K.Kasim	IPS (R)	Dec-24	30.12.2024
11	3340	Thiru.S.Jaya Rama Chandran	Joint Transport Commissioner (R)	Jan-25	06.01.2025
12	359	Thiru. G. Kaliyaperumal	Superintending Engineer Highways (R)	Jan-25	11.01.2025
13	1429	Mr. S. Rajan Babu	Additional Secretary to Government (R)	Jan-25	21.01.2025
14	1047	Thiru. D. Ramalingam	Asst. Engineer, (Highways)(R)	Feb-25	05.02.2025
15	1812	Thiru. K.Loganathan	Deputy Commissioner (Commercial Tax Dept.)	Feb-25	08.02.2025
16	1471	Thiru. S. Krishnan	Labour Officer (R) (Labour Dept. Advocate)	Feb-25	23.02.2025
17	101	Thiru. L. Bhoopalan	Dist. Judge (R)	Mar-25	17.03.2025
18	3664	Thiru. J. Uthaya Kumaran	Asst. Commissioner of Police	Mar-25	23.03.2025

19	3329	Thiru. Dr.T. Kannappan	Addl. Secretary (R) (Finance Department)	May-25	08.05.2025
20	95	Justice. P. Baskaran	High Court Judge	May-25	29.05.2025
21	2161	Thiru.A.Arunachalam	Addl. Secretary (R) (Finance Department)	Jun-25	07.06.2025
22	3889	Thiru.S. Kumar	Indian Air Force, Delhi	Jun-25	08.06.2005
23	3110	Thiru.L. Madhavan	D.S.,(R) (E &F Department)	Jun-25	27.06.2025
24	2410	Thiru. K. Subaramanian	Regional Transport Officer	Jul-25	06.07.2025
25	1426	Thiru.T.Sivasubnramanian	Joint Transport Commissioner (R)	Jul-25	21.07.2025
26	1373	Thiru.R.Ragunath	Joint Commissioner (Retd.)	Jul-25	26.07.2025
27	3234	Thiru.M. Maqbool Basha	Addl. Secretary (R) Secretariat	Aug-25	06.08.2025
28	2380	Thiru.A.Subramani	Regional Transport Officer (R)	Aug-25	07.08.2025
29	1641	Thiru. L.N. Liyakath Ali Khan	Joint Commissioner of Labour (R)	Aug-25	15.08.2025
30	1306	Thiru.K. Asokan	District Judge (R)	Aug-25	22.08.2025
31	1797	Thiru.S.Rethinakumar	Deputy Secretary (R)	Sep-25	11.09.2025
32	3469	Thiru.R.Govindasami	DSP (Retd.) Police Department	Sep-25	12.09.2025

1. Welcome Address by Vice President.

The President requested Vice President, Thiru. S. Rathinasabapathi, IPS (R) to deliver the Welcome Address. The Vice President welcomed all the members present in the General Body Meeting. He recalled the glorious history of the Indian Officers' Association. He stated that Indian Officers' Association is 118 years old organisation having retired or serving officers from various Departments of the State and Central Governments as its Life Members. He requested all the members to maintain discipline, dignity and decorum of the Association. He added that the members should express their views pertaining to the agenda items to be discussed during the meeting. He emphasized that the members should forget their differences and work together for the development of the Association.

2. Presidential Address.

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 Committee for the last financial year 2024-25, is given in the Annual Report to be presented in this meeting by the General Secretary. He, further stated that the General Secretary would elaborate the achievements of the Executive Committee during his presentation of the Annual Report. However, the President pointed out some of the welfare measures such as opening of new 12 AC

guest rooms, water leakage work carried out in the basement of the centenary building, conducting of five medical camps at Chennai, Madurai, Coimbatore, Salem and Tiruchy and also seminars in the regions including Chennai. The president informed the gathering happily that the winning of modfurn case (C.S.No.528 of 2019) in the Honourable High Court of Madras was a great achievement and the credit goes to each and every member of the Association. He recalled the contributions made by the office bearers including the warden Thiru. Prabakaran and then Joint Secretary Thiru. Vijayakumar to the victory of the Case (C.S.No.528 of 2019).

He promised members that the administration is taking all possible efforts to recover the amount from the modfurn and Jayabharatham as decreed by the Court. Despite various welfare measures carried out during the Fy 2024-25, the President proudly stated that due to the prudent financial management of the Executive Committee, the administration of IOA made a deposit of Rupees Fifty Lakhs in the financial year ending March, 2025. As on March, 2025 the deposit amount is 10.06 crores.

The President stated that all the achievements of the present Executive Committee was due to the fullest co-operation and collective efforts of EC Members and without their support and coordination, the achievements would not have been possible in IOA.

After the presidential address by the President, the Agenda subjects were taken up for discussion and consideration in the general body.

3.Confirmation of the Minutes of the 117th Annual General Body Meeting held on 22.09.2024.

The General Body "Resolved to confirm the Minutes of the 117th Annual General Body Meeting held on 22.09.2024".

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

The General Secretary presented the Annual Report for the year ending March, 2025 and he stated that the Annual Report was already printed and circulated to all the life members well in advance. He therefore requested the members that the Annual Report was read and recorded. However, he also explained the members about the functioning of the IOA office and about the cooperation of all Executive Committee Members in implementing various welfare measures during the last one year. He informed the gathering that utmost care has been taken by the Executive Committee Members in letting out the vacant shops as and when the shops are vacated by the tenants. And this ensured no monetary loss to the revenue of the Association. He also stated that both the JPS complex and the centenary building are being maintained properly. The general secretary stated that the medical health check-up camps were conducted effectively with

the excellent cooperation of all EC Members and all the Core Committee Members of the regions. He stated that the building maintenance committee members took great care in monitoring the water leakage arrest work that was carried out in the basement of the centenary building. The General Secretary thanked the President , office bearers and the executive committee members for their guidance and cooperation extended during the year in implementing various welfare measures. The general secretary thanked all core committee members of the regions for the cooperation in implementing the welfare schemes. The General Secretary thanked the doctors and staff of the clinic, and all staff of the canteen and office for their excellent cooperation.

5. Presentation of Auditors' Report for the year ended March, 2025 by the Thiru. R. Durai, Treasurer.

The Treasurer presented the Auditors' Report and explained salient features of the Auditors' Report for the year 2024-25. The queries sought by members on the report were clarified by the treasurer.

After a detailed discussion in the general body and clarifications stated by the treasurer and the auditor, the Statement of Accounts for the year 2024-25 was approved and the following resolution was passed.

"Resolved to approve the Statement of Accounts for the FY 2024-25".

6. 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 given below :

1. CS No.528/2019 :

The Indian Officers' Association has filed CS No.528/2019 for the recovery of arrears of rent for a sum of Rs.6,22,68,474/- with 12% from 01.08.2008 to 20.09.2016 with maintenance charges from the date of occupation of the building by the tenants. The Hon'ble High Court of Madras had delivered judgement on 03.01.2025 in favour of the IOA and was also pleased to issue orders decreeing the suit as prayed for in the suit. The caveat was also filed and it is inforce now. The Defendant has not filed any appeal so far against the orders of the High court to our knowledge.

The Execution petition filed for executing the orders of the High Court and the decree is pending in the main Master Court of High Court of Madras.

2. CS No.90/2021 :

This case was filed to recover rental arrears of Rs.1,66,34,358/- from the companies M/s Modfurn and M/s. Jayabharatham. The cross examination against the Defendants viz M/s. Modfurn and M/s. Jayabharatham has to be recorded in the master Court IV of the Hon'ble High Court of Madras.

3. OS No.3352/2024 :

This case was filed in the City Civil Court to recover rental arrears of Rs.39,38,503/- M/s. Modfurn and M/s. Jayabharatham for the remaining period. The case is under active trial.

The President explained how the Executive Committee had taken steps to recover the rental arrears from Modfurn and Jayabharatham Furnitures. He also recalled the services rendered by Thiru R. Vijayakuumar, former Joint Secretary for getting certified copies of the case CS No.528/2019 from the Hon'ble High Court. This helped us to proceed further and IOA has approached the Senior Counsel Sr. AR.L. Sundaresan, who appeared and argued for us. IOA has won the case. Now IOA filed caveat petitions and E.P. The president assured the members that IOA would take all possible and necessary steps to recover the arrears with interest as decreed by the Honourable High Court of Madras.

7. To discuss the report of the Committee on IOA-Election, submitted by the Committee headed by Justice B. Gokuldas.

The President informed members present in the General Body that the report submitted by Honourable Justice Gokuldas was circulated to all members well in advance. He explained to the members that the report of the Committee and its recommendation are contrary to the very purpose of the constitution of Committee.

The President stated that the purpose of forming the committee was to give suggestions that facilitate the aged members living in Chennai and in the districts who could not attend AGM to exercise the democratic right of voting due to travel distance, accommodation and other health issues.

It was decided in the AGM to form a committee under the Chairmanship of Hon'ble Justice B 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 committee did not look into the difficulties faced by the outstation members and very aged members in exercising their votes in the election conducted to elect the office bearers and executive committee members. He also pointed out that the committee in its report stated that the introduction of Postal Ballots in the IOA election is against the Section 15(3) of the TNSR Act 1975. The committee further said that for introducing Postal Ballot or Digital Voting or Voting at Regional Centres, amendment is required to Section 15(3) of the TNSR Act 1975. The President read Section 15(3) of the TNSR Act 1975 which 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 President stated that amendment to section 15(3) of the TNSR Act 1975 is not necessary. However, the bye-laws can be amended or modified under Section 6 (n) of TNSR Rules.

The President further stated that the Division Bench of Madras High Court in Writ petition no. 4058 of 2017 stated as follows:

"The words present needs special scrutiny in the context of the instant case. It would be seen that the requirement of the presence of a member at a meeting as contemplated under Section 15(3) is not personal presence. If the intention of the legislature was to require such members to be personally present, then certain a stringent requirement would have been imported into the provision in the form of words "personally present".

According to the Division Bench Order the provision to include proxy voting finds affirmation in the form of Section 15(3) of the TNSR Act which has not excluded proxy voting by any implication. While interpreting a provision, its true meaning and underlying intent has to be borne in mind. In the instant case, while examining the words "members present" we will have to essentially adopt an inclusive approach and not exclude any class of voters by implication or by presumption.

The President also pointed out order passed by IG of Registration of Societies under TNSR Act on 05/01/2017 that Section 15(3) of the Act is not against the bye laws providing Proxy or any other form of Voting in the Election.

The President further stated that it is very clear by the High Court Division Bench Order that Bye-laws can be amended in such a way that Postal Ballet Paper System can be introduced for voting in the IOA Election.

However, instead of giving suggestions for facilitating members living outside Chennai or aged member to vote in the IOA Election, the committee recommended some of the amendments to existing Bye-laws for the improvement of the existing pattern of the election followed in IOA. He further stated that some of the recommendations of the committee are not feasible for implementation.

Finally, the President requested the members to present their views pertaining to the committee's report. Many members expressed their opinions. Some of them favoured the introduction of postal ballot system and some of them opposed the introduction of postal ballot system citing some reasons. Finally, Justice B.Gokul Das pointed out that the judgement referred by the president was a specific to a particular case and not applicable to general cases. The Hon'ble Justice stated that the recommendations of the committee were only recomendation and it was up to the General Body to take a final decision on the recommendations. Based on the detailed deliberations held in the general body, the AGM passed the following resolution:

"It is resolved to follow the existing system of voting system in the election to elect the office bearers and other executive committee members in the IOA election."

8. Any other subject with the permission of the Chair.

As there were 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

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

Indian Officers' Association-119th Annual General Body Meeting- 02 October 2026.

Annual Report for the Financial Year 2025-26

- By the General Secretary

It is a matter of immense pride and satisfaction that the Indian Officers' Association (IOA) is convening its 119th Annual General Body Meeting on 02 October 2026. The uninterrupted existence of the Association for nearly twelve decades is itself a testimony to its enduring values, institutional strength and unwavering commitment to the welfare of its members.

The Association was established in 1907, during the British era, at a time when the welfare and legitimate interests of Indian officers were not given due consideration by the then British officers serving in India. The founding members came together with a sense of purpose and determination to protect the dignity, rights and welfare of Indian officers. What began as a collective effort more than a century ago has today grown into a prestigious and well-established organisation with a membership of around 4000 Life Members.

The membership of the Association includes distinguished members of the judiciary, including

Hon'ble Supreme Court and High Court Judges and District Judges, as well as senior officers of the Central and State Governments, including IAS, IPS, IRS and other senior officers. The continued support and participation of such eminent members is a source of great pride for the Association.

It is my privilege to place before this 119th Annual General Body Meeting the Annual Report for the Financial Year 2025-26, highlighting the activities, welfare measures, services and financial responsibilities undertaken by the Association during the year.

158 New Life Members were inducted to IOA during FY 2025-26. As many as 42 Life Members expired during the period from April 2025 to August 2026.

Sending Birthday Greetings, paying floral tributes to departed souls are some of the routine activities of the IOA. Updating Members details and printing of address slips are being done in our office itself which helped us in saving of several thousands of rupees to the Association. Vacant shops were let out without delay. Rental arrears were collected through sincere and sustained efforts and measures.

Financial Sustainability and Responsible Management

The principal sources of revenue of the Association are the rental income generated from the JPS Complex and Centenary Building, together with Life Membership contributions. These resources are utilised judiciously for the maintenance and development of the Association's properties, payment of statutory obligations such as Income Tax and GST, and, most importantly, for extending various

welfare measures and facilities to our Life Members and their spouses.

The Association has always recognised that financial strength and member welfare must go hand in hand. While providing meaningful welfare services, every effort is also being made to maintain the properties, strengthen the financial position of the Association and ensure its long-term sustainability for the benefit of future generations of members.

1. Medical and Clinic Services.

One of the important welfare initiatives of the Association is the IOA Clinic, which provides medical consultation and basic healthcare services to Life Members and their spouses.

During the year, the Association continued to provide consultations through specialists in various disciplines, including:

General Medicine, Cardiology, Gynaecology, Dermatology & Gastroenterology

The availability of specialist medical consultation within the Association premises has been of considerable benefit, particularly to our senior members and their spouses.

The Association also provides medicines to members as part of its welfare initiative. During the financial year 2025-26, nearly 4652 members and spouses availed themselves of treatment and medical consultation through the IOA Clinic. An ECG machine and other items were purchased for Rs.118696 during March 2025.

The continued expansion and strengthening of medical services reflect the Association's commitment to the health, dignity and well-being of its members.

2. Canteen Services

The IOA Canteen continues to serve as an important facility for members visiting the Association. Nutritious and quality food is provided at subsidised and reasonable rates, keeping in mind the convenience and welfare of our members.

The management takes particular care to maintain quality, hygiene and cleanliness in the preparation and serving of food. The objective is not merely to operate a canteen, but to provide members with a comfortable and dependable place where they can have good-quality food at affordable rates while interacting with fellow members.

3. Guest Rooms

The Association presently provides 27 air-conditioned rooms and 5 non-air-conditioned rooms for the convenience of visiting members.

These rooms are particularly useful for members visiting Chennai from other districts and parts of the State. Every effort is made to provide a clean, comfortable and hospitable environment, with essential amenities maintained to a satisfactory standard.

Facilities such as drinking water bottles and other basic amenities are provided to guests. Regular attention is given to cleanliness, maintenance and upkeep of the rooms so that members can stay comfortably during their visits.

The Guest Room facility is an important member-oriented service and reflects the Association's commitment to making its premises welcoming members and convenient for all.

4. Members' Lounge

The Association has also provided a Members' Lounge for the benefit of members who wish to spend some time at the Association during the daytime.

The Lounge provides a comfortable and pleasant space for members to relax, interact with fellow members, read newspapers and spend their leisure time in a congenial atmosphere.

It has become a useful facility for members who visit the Association for official, personal or social purposes and wish to spend some time in a comfortable environment.

5. Auditorium

The Association has a well-equipped air-conditioned auditorium with a seating capacity of approximately 200 persons. The IOA has purchased a Projector at the cost of Rs. 1,37,480/- and the same was installed in the Auditorium.

The auditorium is utilised for various programmes and functions organised by the Association, including meetings, seminars, lectures, welfare programmes and other official events. It is also made available to members for conducting their family and personal functions at concessional rates.

The facility provides substantial convenience to members while also generating an additional source of revenue for the Association. The auditorium is maintained with due attention to cleanliness, safety and essential amenities so that it can continue to serve members effectively.

6. Three issues of the Newsletter were published during the year at the cost of Rs.548974.

7. The details of meetings conducted during the year 2025-26

S.No	Date	Region	Total Expenditure
1	19.04.2025	Chennai	1,14,713
2	26.04.2025	Salem	2,96,969
3	18.05.2025	Trichy	2,70,165
4	28.06.2025	Chennai	1,17,181
5	20.09.2025	118th AGM	6,37,729
6	26.07.2025	Chennai	1,12,739
7	06.09.2025	Chennai	1,38,215
8	01.02.2026	Madurai	2,59,344
6	24.01.2026	Chennai	2,13,029
10	28.03.2026	Chennai	1,65,229

8. Health camps and Aliyar Yoga programme:

The IOA has taken great care to provide medical facilities to all its members and their spouses. During FY 2025-26, an Aliyar Yoga programme , a free Urology health camp conducted by CURI hospital at Chennai, a free Ortho health Camp conducted by Dr. K.M. Sivaprasad at Chennai and Master Health Checkup programmes in Apollo Hospital at Chennai, Madurai and Tiruchy , Master

Health Checkup programme at Salem Gokulam Hospital and Master Health Checkup programme at Coimbatore Royal Care Hospital were organised successfully. Many members and their spouses participated in these programmes and benefitted from these facilities .The details are given below:

S.No	Date	Programme	Total Expenditure
1	29.03.2025-31.03.2025	Aliyar Yoga	
2	05.04.2025,06.04.2025	CURI Hospital- Free Health Camp	3,58,971
3	06.07.2025	Madurai Medical Camp	3,35,403
4	10.08.2025	Trichy Medical Camp	3,86,132
5	16.08.2025	Coimbatore Medical Camp	4,48,238
6	22.11.2025 & 23.11.2025	Chennai Ortho Medical Camp	2,40,651
7	16.03.2026-18.03.2026	Aliyar Yoga	4,44,148
8	During the year 2025	Apollo Health Checkup bills	27,52,200
9	Salem –for the year 2025	Gokulam Hospital	3,52,800
10	Coimbatore-for the year 2025	Royal Care Hospital	4,26,200

Further I am to state that the IOA has spent Rs.71,56,800/- towards improvised Master Health Checkup for members and spouses in the year 2026.

9.Court Cases:

(a) IOA has obtained a favourable historic judgement in the Modfurn Case (C.S.No.528 of 2019) on 03-01-2025. The Honourable High Court of Madras ordered the Modfurn and Jayabharatham to pay the rental arrears with interest. The defendant has filed an appeal (O.S.A.No. 350 of 2025). The division bench of the Honourable High court, in its order dated 18-11-25, was pleased to issue an interim direction to Modfurn Systems India (P) Ltd and M/s. Jayabharatham Furniture & Appliances(P) Ltd. to deposit a sum of Rs.6 crores to the credit of C.S.No.528 of 2019. The IOA has filed E.P.No. 3725 of 2025 in S.R.No. 93676 of 2025. The IOA is taking all possible legal action to recover the amount from M/s. Modfurn Systems India (P) Ltd and M/s. Jayabharatham Furniture & Appliances(P) Ltd. The IOA has also filed another suit (C.S.No 90 of 2021) to recover the rental arrears from the same parties for the period 2016-2020.

Many court cases, in respect of rental arrears, have been settled through mediation court and the rental arrears have been collected.

(b) For AY 2016-17, the IOA has filed IT returns under section 11. On scrutiny of our returns, the IT department raised a demand of Rs. 12160515/- for the AY 2016-17. The IOA has filed an appeal before the Commissioner of Income Tax(Appeal) which was subsequently transferred to faceless mode. The appeal was pending for 6 years. In the mean time, a refund amount of Rs. 16840140 was adjusted against the demand raised for AY 2016-17. The IOA has filed a WP praying for Interim direction in the High Court of madras on 17-3-26. Our WP was allowed in the

High Court of Madras on 09-4-26and the IT department was directed to dispose our appeal. Consequent to the direction of the Court, the National Faceless Appeal Centre has delivered a favourable order to us and the exemption under section 11 has been fully restored. As a result of this land mark order, the IOA is expected to receive Rs. 1.6 Crores with interest in the near future.

10. Issue of Travel bags:

In view of the 118th Annual General Body Meeting, the Executive Committee has decided to supply travel bags to all members. Accordingly travel bags were purchased at a cost of Rs. 36,97,040/- (at the rate of Rs.1480 per unit) and 2424 travel bags have been distributed to Life members residing in various parts of Tamil Nadu and other States.

11. Issue of Diaries and monthly Calendars for the Year 2026.

For the first time in the history of IOA, Life Members were issued with Diaries and monthly calendars from 2024 onwards. Accordingly, the Executive Committee has decided to issue 2026-Diaries and monthly calendars to all members. Accordingly Diaries and monthly calendars were ordered at a cost of Rs. 7,52,310/-. The Diaries and monthly calendars were distributed to Life members.

I am proud to say that travel bags, diaries and monthly calendars were distributed to members residing in various parts of Tamil Nadu and other States in a systematic and cost-effective manner.

Conclusion

The activities and welfare measures undertaken during the financial year 2025–26 reflect the fundamental objectives for which the Indian Officers' Association was established more than a century ago.

From a small organisation founded in 1907, the IOA has evolved into a respected institution with around 3,600 members, while continuing to uphold the spirit of service, fraternity and welfare that inspired its founders.

Our responsibility today is not merely to preserve the legacy handed down to us by our predecessors, but also to strengthen the Association financially, maintain its valuable assets, improve member-oriented services and leave behind a stronger and more sustainable institution for future generations.

I place on record my sincere appreciation to all members, office-bearers, Executive Committee members and the dedicated staff of the Association for their cooperation and support. Their collective efforts have enabled the IOA to continue its journey with dignity, responsibility and confidence.

The Indian Officers' Association belongs to all its members. Its proud history is our legacy, its present achievements are our collective responsibility, and its future must be secured for generations to come.

Thank you one and all.

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

Independent Auditors Report

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 2026, the statement of income & Expenditure Account for the year then ended and the Receipts and Payments for the year ended 31st March 2026, 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, 2026.

b) In the case of Income and expenditure account, excess of income over expenditure (after tax) for the year ended March 31st, 2026, and.

c) In the case of Receipts and Payments Account as at March 31st, 2026, of the receipts and payments during the year.

G.V.N SHANKAR & Co. CHENNAI F.R.No.003760S Chartered Accountants

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 it 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.

G.V.N. SHANKAR & Co. CHENNAI F.R.No.0037605 Chartered Accountants

The association however has not provided for Gratuity as on March 31, 2026, 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 in adequate, to modify our opinion.

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

Place: Chennai
Date: 29-06-2026

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



V Sankar
Partner
Membership No 208578
UDIN: 26208578DKEWYQ7111

THE INDIAN OFFICERS ASSOCIATION,

NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

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 is 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 the complex is recognized on an accrual basis when the right to receive arises under the agreement. However, in cases where the ultimate collection is uncertain, rental income is recognized only on a receipt basis.

(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 (including interest on fixed deposits and sweep deposit accounts) is recognised on a time-proportion basis with reference to the principal outstanding and the applicable interest rate.

2.4.3 Life Membership Fees

Life Membership Fees received from members are one-time payments in lieu of recurring annual subscriptions and are intended to form a part of the corpus of the Association. Accordingly, such fees are treated as a capital receipt and are credited directly to the Life Membership Fund/Corpus Fund in the Balance Sheet, and are not recognised as income in the Income and Expenditure Account.

G.V.N. SHANKAR & CO. CHENNAI F.R.No.003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

2.4.4 Other Income

Income from registration/admission fees and other miscellaneous receipts is recognised on an accrual basis as and when the right to receive the amount is established and there is no significant uncertainty as to collection.

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 on fixed assets is provided in the accounts under the Written Down Value (WDV) method at the rates prescribed under the Income Tax Rules, 1962. Depreciation on additions during the year is provided based on the period of use, in accordance with the said Rules.

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, if any.

Amortization is recognized in the income statement on a written down value basis at the rates prescribed under the Income Tax Rules, 1962.

2.7 Inventories

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

2.8 Investment

Investments comprise fixed deposits placed with Banks and Financial Institutions. Investments that are intended to be held for a period of more than twelve months from the Balance Sheet date are classified as Non-Current Investments. During the year, the Association classified all its Fixed Deposits as Non-Current Investments, as management believes these deposits will not be liquidated in the near future and are intended only for renewal. Interest accrued on such deposits is recognised as income on a time-proportion basis in accordance with the policy set out in Note 2.4.2.

2.9 Employee Benefits

Short-term employee benefits, including salaries, wages, staff welfare, and other employee-related costs, are recognized as expenses on an accrual basis in the period in which employees render the related services. The Association has not registered with the PF and ESI authorities, nor has it created any

G.V.N. SHANKAR & Co. CHENNAI F.R.No.:0037605 Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

provision for gratuity. Any gratuity liability that arises is charged to the Statement of Income and Expenditure in the year in which it becomes payable.

2.10 Income Taxes

Tax expense comprises current tax and is recognised on an accrual basis. Current tax is the amount of tax payable based on the taxable income for the year, as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961.

2.11 Provisions, Contingent liabilities and Contingent assets

Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount of the 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.

2.12 Cash and Bank Balances

Cash and bank balances comprise cash on hand and balances with banks, including balances in sweep deposit accounts.

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.52S/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.

(d) Note no 11 -Other Non-Current Assets -For the Assessment year 2016-17, (financial year ended 31st March 2016) vide Scrutiny Assessment order dt 30th December, 2018, a tax 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)(CIT(A))-17, Chennai on February 22, 2019 and now the Appeal is under Faceless Appeal Scheme. All the details called has been filed well in time. The Department is yet to dispose the Appeal. In the meantime, the Department has set-off the subsequent years' refunds against the demand. The total amount set-off was Rs. 1,69,40,140/- . The Association has approached the Honorable Madras High Court and the Honorable Madras High Court has directed the CIT(A) to dispose the Appeal within 6 Months from the date of the receipt of Copy of Order. The Association has sent the copy of the Order to CIT(A) (W.P.No. 13432 of 2026 & W.M.P.No. 14651 of 2026 dated 09.04.2026).

(e) Note no 11-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.

G.V.N SHANKAR & Co. CHENNAI F.R.No. 003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

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

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

On behalf of the Association

Treasurer General Secretary President

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: 29.06.2026

G.V.N. SHANKAR & Co. CHENNAI F.R.No.:003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

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

BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in Rs.)

Particulars	Note No.	As at 31-03-2026	As at 31-03-2025
I OWNERS' FUND AND LIABILITIES			
(1) Owners' Fund and Liabilities			
(a) Capital Fund	4	1,59,80,193	1,25,29,346
(b) General Fund	5	14,76,64,907	14,08,30,743
Total Owners' Fund		**16,36,45,100**	**15,33,60,089**
(2) Non-Current Liabilities			
(a) Other long-term liabilities	6	1,93,85,341	1,88,28,064
Total Non-current liabilities		**1,93,85,341**	**1,88,28,064**
(3) Current liabilities			
(a) Other current liabilities	7	21,34,345	21,68,935
(b) Provisions	8	62,32,496	-
Total current liabilities		**83,66,841**	**21,68,935**
Total Owners' Fund and Liabilities		**19,13,97,282**	**17,43,57,088**
II ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Property, Plant and Equipment	9	3,23,70,366	3,19,39,778
(b) Non-current investments	10	11,38,43,778	5,72,47,352
(c) Other non-current assets	11	2,13,85,812	1,83,14,369
Total Non-current assets		**16,75,99,956**	**10,75,01,499**
(2) Current assets			
(a) Current Investments	12	-	4,46,10,555
(b) Trade receivables	13	1,41,21,448	1,36,06,891
(c) Cash and cash equivalents	14	23,82,143	69,94,506
(d) Short Term Loans and Advances	15	72,93,735	16,43,637
Total current assets		**2,37,97,326**	**6,68,55,589**
Total Assets		**19,13,97,282**	**17,43,57,088**
Significant accounting policies	**1-3**		

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

G.V.N. SHANKAR & Co. CHENNAI F.R.No.:0037605 Chartered Accountants

Partner: V Sankar
Membership No: 208578

Treasurer

Place: Chennai
Date: 29-06-2026

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs)

	Particulars	Note No.	For the Year ended 31-03-2026	For the Year ended 31-03-2025
I	Revenue From Operations	16	4,21,74,008	3,91,64,103
II	Other Income	17	88,10,240	78,81,759
III	**Total Income (I+II)**		**5,09,84,248**	**4,70,45,862**
IV	**Expenses**			
	(a) Employee benefits expense	18	44,65,279	49,20,829
	(b) Depreciation expense	9	35,75,923	34,71,241
	(c) Other expenses	19	2,95,60,872	2,36,83,667
	Total expenses (IV)		**3,76,02,074**	**3,20,75,737**
V	**Excess of Income over Expenditure before exceptional and extraordinary items and tax (III-IV)**		**1,33,82,174**	**1,49,70,125**
VI	**Exceptional items**			-
VII	**Excess of Income over Expenditure before extraordinary items and tax (V-VI)**		1,33,82,174	1,49,70,125
VIII	**Extraordinary items**		-	-
IX	**Excess of Income over Expenditure before tax (VIII-VII)**		1,33,82,174	1,49,70,125
X	**Tax expense:**			
	(a) Current tax		62,32,496	69,68,368
	(b) Tax relating to earlier years		3,15,514	-
XI	**Excess of Income/(Expenditure) for the year (IX-X)**		**68,34,164**	**80,01,757**

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**

G.V.N. SHANKAR & Co. CHENNAI F.R.No.:0037605 Chartered Accountants

Partner: V Sankar
Membership No: 208578

Treasurer

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

Place : Chennai
Date: 29.06.2026

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

RECEIPTS AND PAYMENTS ACCOUNT AS AT 31ST MARCH 2026

(Amount in Rs.)

	RECEIPTS	Notes	As at 31st March 2026	As at 31st March 2025		PAYMENTS	Notes	As at 31st March 2026	As at 31st March 2025
To	Opening balance	14	69,94,506	72,76,799	By	Establishment Expenses	25	44,65,279	49,20,829
To	Life Membership Fees	-	40,72,000	11,75,000	By	Medical Relief Expenses	26	70,89,847	49,74,800
To	Revenue Receipts	20	4,87,95,455	4,36,91,531	By	Seminar Expenses	27	31,78,719	28,00,324
To	Hostel & Mess Receipts	21	4,25,761	5,40,639	By	Administrative Expenses	28	89,15,973	47,10,145
To	Interest Income	22	87,40,107	33,77,376	By	Repairs & Maintenance	29	71,65,581	69,50,396
To	Miscellaneous & Other receipts	23	32,975	16,484	By	Stautory, Professional and Legal Fees	30	9,22,215	5,55,257
To	Loans & Advances	24	26,15,730	23,80,903	By	Hostel and Mess Expenses	31	17,55,092	19,08,587
					By	Loans & Advances	32	1,11,15,040	29,16,803
					By	Other Current Liabilities Paid	33	86,74,683	1,32,56,555
					By	Fresh Investment in FD	-	50,00,000	50,00,000
					By	Interest Accrued on FD	-	69,85,998	-
					By	Purchase of Fixed Assets	-	40,25,964	34,70,530
					By	Closing Balance	14	23,82,143	69,94,506
	Total		7,16,76,534	5,84,58,733		Total		7,16,76,534	5,84,58,733

G.V.N. SHANKAR & Co. CHENNAI F.R.No.:002760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

NOTE 9 - PROPERTY, PLANT & EQUIPMENT AND INTANGIBLES

(Amount in Rs.)

Particulars	Gross Block					Accumulated Depreciation				Net Block	
	Cost as on 01.04.2025	Additions Upto Sept.	Additions After Sept.	(Deletions)	Cost as on 31.03.2026	Upto 01.04.2025	Depn. for the year	Depn. For Deletions	Upto 31.03.2026	WDV as on 31.03.2026	WDV as on 31.03.2025
Block-A											
Land	3,02,817	-	-	-	3,02,817	-	-	-	-	3,02,817	3,02,817
	3,02,817	-	-	-	3,02,817	-	-	-	-	3,02,817	3,02,817
Block-B @ 10%											
Cenetary Building	6,69,82,814	-	34,23,226	-	7,04,06,040	4,93,54,332	19,34,010	-	5,12,88,342	1,91,17,698	1,76,28,482
Hostel Building	26,22,460	2,69,953	-	-	28,92,413	5,57,338	2,33,507	-	7,90,845	21,01,568	20,65,122
Pratap Singh Building	4,54,15,398	-	-	-	4,54,15,398	3,82,70,264	7,14,513	-	3,89,84,777	64,30,621	71,45,134
Lounge in 2nd Floor	2,34,700	-	-	-	2,34,700	1,44,896	8,980	-	1,53,876	80,824	89,804
Hostel Furniture	2,68,570	-	-	-	2,68,570	1,84,238	8,433	-	1,92,671	75,899	84,332
Furniture & Fittings	68,17,029	18,785	-	-	68,35,814	46,89,454	2,14,636	-	49,04,090	19,31,724	21,27,575
Total of Block-B	12,23,40,970	2,88,738	34,23,226	-	12,60,52,935	9,32,00,522	31,14,079	-	9,63,14,601	2,97,38,334	2,91,40,448
Block-C @ 15%											
Cycle	4,830	-	-	-	4,830	3,825	151	-	3,976	854	1,005
Pumpsets	2,21,092	-	15,000	-	2,36,092	1,91,291	5,595	-	1,96,886	39,206	29,801
Dish Washer	1,50,000	-	-	-	1,50,000	1,29,261	3,111	-	1,32,372	17,628	20,739
Electrical Fittings	69,96,796	68,592	36,890	84,000	70,18,278	57,34,147	1,89,853	64,546	58,59,454	11,58,824	12,62,649
Generator	6,71,690	-	-	-	6,71,690	5,92,750	11,841	-	6,04,591	67,099	78,940
Inverter	50,889	-	-	-	50,889	34,718	2,426	-	37,144	13,745	16,171
Medical Equipment	1,77,040	-	-	-	1,77,040	98,900	11,721	-	1,10,621	66,419	78,140
Office Work Station	1,29,508	-	-	-	1,29,508	1,05,246	3,639	-	1,08,885	20,623	24,262
Bio Metric	11,682	-	-	-	11,682	3,875	1,171	-	5,046	6,636	7,807
Refrigerator	92,833	-	-	-	92,833	62,981	4,478	-	67,459	25,374	29,852
Television	10,64,329	-	-	-	10,64,329	6,35,254	64,361	-	6,99,615	3,64,714	4,29,075
Vessels	1,00,655	-	-	-	1,00,655	87,806	1,927	-	89,733	10,922	12,849
Water Dispenser	38,060	-	-	-	38,060	21,554	2,476	-	24,030	14,030	16,506
Water Filter	2,20,617	-	-	-	2,20,617	1,33,813	13,021	-	1,46,834	73,783	86,805
Water Heater	3,06,699	-	-	-	3,06,699	1,87,462	17,886	-	2,05,348	1,01,351	1,19,237
Washing Machine	55,773	-	-	-	55,773	40,409	2,305	-	42,714	13,059	15,364
Wet Grinder	16,885	-	-	-	16,885	16,295	88	-	16,383	502	590
Xerox Machine	2,59,661	-	-	-	2,59,661	1,43,194	17,470	-	1,60,664	98,997	1,16,467
Mixie	19,085	9,439	-	-	28,524	10,114	2,761	-	12,875	15,649	8,971
Vaccum cleaner	13,990	-	-	-	13,990	11,077	437	-	11,514	2,476	2,913
Solar Water Heater	3,18,796	-	-	-	3,18,796	2,47,057	10,731	-	2,57,988	60,808	71,539
Cell Phone	40,225	-	-	-	40,225	16,349	3,581	-	19,930	20,295	23,876
Total of Block-C	1,09,61,134	78,031	51,890	84,000	1,10,07,056	85,07,578	3,71,030	64,546	88,14,062	21,92,994	24,53,556
Block-D @ 40%											
Computer	6,00,674	46,600	-	-	6,47,274	5,69,667	31,043	-	6,00,710	46,564	31,007
Laptop	61,443	-	-	-	61,443	60,916	211	-	61,127	316	527
Software	18,000	-	-	-	18,000	17,998	1	-	17,999	1	2
Projector with Stand	37,450	1,37,479	-	-	1,74,929	37,341	55,035	-	92,376	82,553	109
Printer	32,059	-	-	-	32,059	20,748	4,524	-	25,272	6,787	11,311
Total of Block-D	7,49,626	1,84,079	-	-	9,33,705	7,06,670	90,814	-	7,97,484	1,36,221	42,956
Total of Property,Plant & Equipment and Intangibles	13,43,54,548	5,50,848	34,75,116	84,000	13,82,96,513	10,24,14,770	35,75,923	64,546	10,59,26,147	3,23,70,366	3,19,39,778
NOTE 9A - Capital Work-in-Progress											
Johnson Lift - Complex Building	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	13,43,54,548	5,50,848	34,75,116	84,000	13,82,96,513	10,24,14,770	35,75,923	64,546	10,59,26,147	3,23,70,366	3,19,39,778

G.V.N SHANKAR & Co. CHENNAI F.R.No.:003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 4 - CAPITAL FUND

Particulars	As at 31-03-2026	As at 31-03-2025
Opening Balance	1,25,29,346	1,13,54,346
Add: Life Membership received during the year	34,50,847	11,75,000
Total	**1,59,80,193**	**1,25,29,346**

NOTE 5 - GENERAL FUND

Particulars	As at 31-03-2026	As at 31-03-2025
Opening Balance	14,08,30,743	13,28,28,986
Add: Excess of Income over expenditure	68,34,164	80,01,757
Total	**14,76,64,907**	**14,08,30,743**

NOTE 6 - OTHER LONG-TERM LIABILITIES

Particulars	As at 31-03-2026	As at 31-03-2025
(i) Caution Deposit from students	1,10,000	41,944
(ii) Deposit from tenants	1,92,75,341	1,87,86,120
Total	**1,93,85,341**	**1,88,28,064**

NOTE 7 - OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2026	As at 31-03-2025
(i) Outstanding expenses	9,25,051	3,48,458
(ii) Statutory dues payable	9,15,294	15,26,477
(iii) Internal Audit Fees	1,44,000	1,44,000
(iv) Audit Fee payable	1,50,000	1,50,000
Total	**21,34,345**	**21,68,935**

NOTE 8 - PROVISIONS

Particulars	As at 31-03-2026	As at 31-03-2025
(i) Provision for Tax Payable	62,32,496	-
Total	**62,32,496**	**-**

G.V.N. SHANKAR & Co. CHENNAI F.R.No.:003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 10 - NON-CURRENT INVESTMENTS

Particulars	As at 31-03-2026	As at 31-03-2025
Other Non-current Investments - Fixed Deposits		
(i) TamilNadu Power Finance and Infrastructure Development Corporation Limited, Chennai	8,82,05,452	3,30,00,000
(ii) TamilNadu Transport Development Finance Corporation Limited, Chennai	2,06,38,326	1,92,47,352
Add: Current Year Investment Fresh FD in TNPF	50,00,000	50,00,000
Total	**11,38,43,778**	**5,72,47,352**

NOTE 11 - OTHER NON-CURRENT ASSETS

Particulars	As at 31-03-2026	As at 31-03-2025
Security Deposits		
(i) CMDA Deposit	29,300	29,300
(ii) Electric Meter Caution Deposit	38,57,097	38,30,063
(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*	1,64,68,398	1,34,23,989
* Tax refund set-off by Revenue against tax dues (Refer Notes to accounts - 3(d)).		
Total	**2,13,85,812**	**1,83,14,369**

NOTE 12 - CURRENT INVESTMENTS

Particulars	As at 31-03-2026	As at 31-03-2025
Other Current Investments - Fixed Deposits		
(i) TamilNadu Power Finance and Infrastructure Development Corporation Limited, Chennai	-	4,46,10,555
Total	**-**	**4,46,10,555**

NOTE 13 - TRADE RECEIVABLES

Particulars	As at 31-03-2026	As at 31-03-2025
(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	51,54,157	73,39,806
(c) Doubtful	-	-
Less: Provision for Doubtful receivables	-	-
Total	**51,54,157**	**73,39,806**
(ii) Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	89,67,291	62,67,085
(c) Doubtful	93,82,373	93,82,373
Less: Provision for Doubtful receivables	(93,82,373)	(93,82,373)
Total	**89,67,291**	**62,67,085**
Total Trade Receivables	**1,41,21,448**	**1,36,06,891**

G.V.N. SHANKAR & Co. CHENNAI F.R.N.:003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 14 - CASH AND CASH EQUIVALENTS

Particulars	As at 31-03-2026	As at 31-03-2025
(a) Cash on hand		
(i) Complex Imprest Cash	10,923	31,035
(ii) Hostel Imprest Cash	25,766	16,820
Total	**36,689**	**47,855**
(b) Balance with Bank		
(i) Indian Bank Sweep- A/c No. 7181463585	9,59,191	68,14,250
(ii) SBI Current A/c No. 355550439326, Chennai	13,23,273	75,793
(iii) Indian Bank A/c No. 6117413684, Chennai	62,990	56,608
Total	**23,45,454**	**69,46,651**
Total Cash and Cash equivalents	**23,82,143**	**69,94,506**

NOTE 15 - SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31-03-2026	As at 31-03-2025
Other Loans and advances		
Unsecured, Considered Good		
(i) Staff Advance	52,500	16,000
(ii) Interest Receivable	-	47,844
(iii) Advance Tax	35,00,000	-
(iv) Tax Deducted at Source	37,41,235	-
(v) Advance Tax & TDS (Net of Provision of Tax)	-	15,79,793
Total	**72,93,735**	**16,43,637**

G.V.N SHANKAR & Co. CHENNAI F.R.No.003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 16 - REVENUE FROM OPERATIONS

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025
Sale of Services		
(i) Rent & Amenities from Tenants	3,95,33,914	3,67,25,465
(ii) Rent from Members, Students & Staff	17,72,749	15,50,791
(iii) Mess charges from Members, Students & Staff	4,05,487	5,08,409
(iv) Rent from Students	96,538	1,52,852
(iv) Rent received from Auditorium and Dining Hall	3,57,424	2,24,000
(v) Registration & Admission fees	7,896	2,586
Total	**4,21,74,008**	**3,91,64,103**

NOTE 17 - OTHER INCOME

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025
(a) Interest on Deposits & Others		
(i) Interest from Bank - Savings Bank Account	3,887	1,23,200
(ii) Interest from - Fixed Deposits & Sweep account	87,36,220	77,30,965
(iii) Discount received	-	11,110
(iv) Reversal of Provision for TDS Demand	44,730	-
Total	**87,84,837**	**78,65,275**
(b) Miscellenous Income & Indirect Income		
(i) ID Card printing	6,610	3,898
(ii) Sale of Scrap	16,950	11,864
(iii) Sale of Application to Members	1,784	705
(iv) Sale of Application to Students	59	17
Total	**25,403**	**16,484**
Total Other Income	**88,10,240**	**78,81,759**

G. VAN SHANKAR & Co. CHENNAI F.R.No.:003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 18 - EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025
(i) Salaries	43,75,279	48,00,829
(ii) Scholarship for Staff Children	70,000	90,000
(iii) Staff Welfare	20,000	30,000
Total	**44,65,279**	**49,20,829**

NOTE 19 - OTHER EXPENSES

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025
(a) Medical Relief Expenses		
(i) Medical Relief Expenses	12,98,512	6,06,451
(ii) Health Camp Expenses	47,25,288	35,75,568
(iii) Medicines	14,03,984	8,85,401
Total	**74,27,784**	**50,67,420**
(b) Seminar Expenses		
(i) Seminar Expenses	32,68,719	37,64,390
Total	**32,68,719**	**37,64,390**
(c) Administrative Expenses		
(i) Advertisement	69,389	-
(ii) Bank Charges	3,861	66,890
(iii)Rates & Taxes	1,45,746	3,39,781
(iv) Conveyance	1,55,016	1,56,909
(v) Meeting expenses	5,72,000	7,99,451
(vi) Mementos to Members	37,22,257	-
(vii) Insurance	85,863	85,863
(viii) Office Expenses	2,21,396	1,49,450
(ix) Periodicals & Magazines	5,87,519	3,69,149
(x) Postage and Courier	6,20,545	3,63,718
(xi) Printing and Stationery	13,79,630	11,80,133
(xii) Security Service charges	8,28,160	8,09,533
(xiii) Telephone charges	67,145	72,114
(xiv) Cable charges	1,03,394	68,969
(xv) Loss on Sale of Fixed Assets	16,912	-
(xvi) Statutory Audit fees	1,50,000	1,50,000
(xvii) Internal Audit fees	1,44,000	1,44,000
Total	**88,72,833**	**47,55,960**

G.V.N SHANKAR & Co. CHENNAI F.R.No.003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025
(d) Repairs & Maintenance		
(i) Repairs		
- Building	7,01,855	17,22,306
- Electricals	3,92,790	12,81,747
- Computer	19,600	36,911
- Guest House	1,09,210	3,43,865
(ii) Water Tax & Water Charges	13,14,711	10,23,248
(iii) Property Tax	28,32,320	14,78,580
(iv) Electricity Charges Centenary Building	13,66,321	11,29,944
(v) Electricity Charges JPS Complex	4,79,707	3,36,405
(vi) Diesel	13,900	16,630
Total	**72,30,414**	**73,69,636**
(e) Statutory, Professional and Legal Fees		
(i) Legal Fees	3,26,368	5,72,614
(ii) Professional Charges	5,99,087	1,36,643
Total	**9,25,455**	**7,09,257**
(f) Hostel & Mess Expenses		
(i) Consumption:		
- Purchase of Milk ,Vegetables & Mess Expenses	5,08,983	6,21,749
- Purchase of Groceries & Provisions	7,83,963	8,44,593
(ii) Hostel Electricity Charges	2,88,129	2,51,257
(iii) Washing & Cleaning	82,245	1,16,106
(iv) Gas & Fuel	1,72,347	1,83,299
Total	**18,35,667**	**20,17,004**
Total Other expenses	**2,95,60,872**	**2,36,83,667**

G.V.N. SHANKAR & Co. CHENNAI F.R.No.0037605 Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 20 - REVENUE RECEIPTS

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Rent & Maintenance received from Tenants	4,61,35,462	4,14,54,183
(ii) Rent received from Members	20,91,844	18,29,933
(iii) Rent received from Students	1,17,913	1,80,365
(iv) Rent received from Auditorium and Dining Hall	4,40,920	2,24,000
(v) Registration & Admission fees	9,316	3,050
Total	**4,87,95,455**	**4,36,91,531**

NOTE 21 - HOSTEL & MESS RECEIPTS

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Mess Charges from Members	4,25,761	5,40,639
Total	**4,25,761**	**5,40,639**

NOTE 22 - INTEREST INCOME

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Interest from Savings Bank account	3,887	1,23,421
(ii) Interest from Fixed Deposits	87,36,220	32,53,955
Total	**87,40,107**	**33,77,376**

NOTE 23 - MISCELLANEOUS & OTHER RECEIPTS

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Sale of Scrap	23,000	11,864
(ii) Sale of Applications to Members	2,105	705
(iii) Sale of Applications to Students	70	17
(iv) ID Card	7,800	3,898
Total	**32,975**	**16,484**

NOTE 24 - LOANS & ADVANCES - RECEIPTS

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Caution Deposit from Tenants	22,95,960	22,84,744
(ii) Caution Deposit from Students	70,000	-
(iii) Advance- Others	2,01,270	96,160
(iv) Staff Advance - Repayment	48,500	-
Total	**26,15,730**	**23,80,903**

G.V.N SHANKAR & Co. CHENNAI F.R.No.003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 25 - ESTABLISHMENT EXPENSES

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Salaries	43,75,279	48,00,829
(ii) Scholarship for Staff Children	70,000	90,000
(iii) Staff Welfare	20,000	30,000
Total	**44,65,279**	**49,20,829**

NOTE 26 - MEDICAL RELIEF EXPENSES

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Health Camp Expenses	49,99,788	35,75,568
(ii) Medical Relief Expenses	12,98,512	5,13,831
(iii) Medicines	7,91,547	8,85,401
Total	**70,89,847**	**49,74,800**

NOTE 27 - SEMINAR EXPENSES

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Seminar expenses	31,78,719	28,00,324
Total	**31,78,719**	**28,00,324**

NOTE 28 - ADMINISTRATIVE EXPENSES

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Advertisement	69,389	-
(ii) Bank Charges	3,861	66,890
(iii) Conveyance	1,55,016	1,56,909
(iv) Meeting expenses	5,72,000	7,94,247
(v) Mementos to Members	37,22,257	-
(vi) Rates & Taxes	5,620	3,39,781
(vii) Insurance	85,863	85,863
(viii) Office expenses	2,21,383	1,49,450
(ix) Periodicals & Magazines	5,87,519	3,69,149
(x) Postage and Courier	6,20,545	3,63,718
(xi) Printing and Stationery	13,73,047	11,80,133
(xii) Security Service Charges	8,31,922	8,08,893
(xiii) Telephone Charges	67,145	72,144
(xiv) Cable Charges	1,03,394	68,969
(xv) GST Paid on Input Services	2,03,011	-
(xvi) Audit Fees		
(a) Internal Audit Fees	1,44,000	1,44,000
(b) Statutory Audit Fees	1,50,000	1,10,000
Total	**89,15,973**	**47,10,145**

G.V.N. SHANKAR & CO. CHENNAI F.R.No.003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.

THE INDIAN OFFICERS ASSOCIATION
NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

NOTE 29 - REPAIRS & MAINTENANCE

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Repairs & Maintenance		
(a) Building	7,01,855	13,03,067
(b) Electricals	3,92,791	12,81,747
(c) Computer	16,100	36,911
(d) Guest House	1,09,210	3,43,865
(ii) Water Tax & Water Charges	13,14,711	10,23,248
(iii) Property Tax	28,32,320	14,78,580
(iv) Electricity Charges - Centenary Building	13,04,987	11,29,944
(v) Electricity Charges - JPS Complex	4,79,707	3,36,405
(vi) Diesel	13,900	16,630
Total	**71,65,581**	**69,50,396**

NOTE 30 - STATUTORY,PROFESSIONAL & LEGAL FEES

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Legal Fees	3,26,368	4,18,614
(ii) Professional Fees	5,95,847	1,36,643
Total	**9,22,215**	**5,55,257**

NOTE 31 - HOSTEL & MESS EXPENSES

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Consumption		
- Purchase of Milk & Vegetables	5,04,583	6,21,749
- Purchase of Groceries & Others	7,07,788	8,44,593
(ii) Hostel Electricity Charges	2,88,129	1,42,841
(iii) Washing & Cleaning	82,245	1,16,106
(iv) Gas & Fuel	1,72,347	1,83,299
Total	**17,55,092**	**19,08,587**

NOTE 32 - LOANS & ADVANCES-PAYMENTS

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Rent Refund to Students	3,997	-
(ii) Rent/Deposits Refund to Tenants	17,46,139	4,11,588
(iii) Security Deposit for Auditorium	2,01,770	1,70,000
(iv) Rent Returned for Auditorium	19,160	-
(v) Deposit Money Refund - EMD/Studends Deposit	58,544	1,40,063
(vi) Staff Advance	85,000	50,000
(vii) EB Deposit - Customer	27,034	-
(viii) Advance Tax	35,00,000	21,45,152
(ix) Tax Deducted at Source	37,41,235	-
(ix) Self Asst Tax Paid & TDS	17,32,161	-
Total	**1,11,15,040**	**29,16,803**

NOTE 33 - OTHER CURRENT LIABILITIES PAID

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Goods and Services Tax (GST)	86,74,683	1,00,62,324
(ii) TDS and other statutory dues	-	21,753
(iii) Expenses Payable	-	31,72,477
Total	**86,74,683**	**1,32,56,555**

G.V.N SHANKAR & Co. CHENNAI F.R.No.:003760S Chartered Accountants

THE INDIAN OFFICERS ASSOCIATION 69, T.V.K. Road, Royapettah, CHENNAI-600 014.



ORTHO - HEALTH CAMP - CHENNAI - 22.11.2025 & 23.11.2025





சென்னை மண்டலம் – பட்டிமன்றம் தலைப்பு
“உற்ற நேரத்தில் உறுதுணை உறவா ? நட்பா?”
நடுவர் : பேராசிரியர் மு .இராமச்சந்திரன் 24.01.2026



TRICHY - REGIONAL MEETING - 01.02.2026



மகளிர் தினம் 07.03.2026

கோயம்பத்தூர் ஆழியார் அறிவுத் திருக்கோவிலில் YOGA பயிற்சியில் பங்கேற்ற
பெண் உறுப்பினர்கள் மற்றும் மகளிர் 16.03.2026 to 18.03.2026





கோயம்பத்தூர் ஆழியார் அறிவுத் திருக்கோவிலில் YOGA பயிற்சியில் பங்கேற்ற IOA தலைவர் மற்றும் செயற்குழு உறுப்பினர்கள் மற்றும் ஆயுட்கால உறுப்பினர்கள் 16.03.2026 to 18.03.2026



CHENNAI - REGIONAL MEETING - 28.03.2026


CHENNAI - REGIONAL MEETING - 28.03.2026



INDEPENDENCE DAY 15.08.2025

PRESIDENT, OFFICE BEARERS, EC MEMBERS AND LIFE MEMBERS



Republic Day Celebration - 26.01.2026

President, Office Bearers, EC Members and IOA Life Members

THE INDIAN OFFICERS' ASSOCIATION

IOA

1907

CHENNAI

The President

&

Office Bearers

&

Executive Committee Members

Wish All Our Beloved Life Members

Happiest, Healthiest and Peaceful Life

Thanks

