


Income and Expenditure Account for the period from 01/04/2024 to 31/03/2025

Expenditure		2024-2025	2023-2024	Income		2024-2025	2023-2024
		Rs.	Rs.			Rs.	Rs.
To	Annual General Body Meeting Expenses	30,200.00	24,200.00	By	Revenue		
"	Annual Maintenance Cost	1,32,050.00	14,161.20	"	Sponsorship	16,15,000.00	25,30,000.00
"	Audit Fees	40,000.00	40,000.00	"	CISA Crash Course Fees	4,11,460.00	2,58,900.00
"	Professional charges	1,22,139.00	27,484.00	"	CISA Review Class Fees		94,500.00
"	Bank Charges	6,166.58	4,472.60	"	CISM Crash Course Fees	78,044.00	1,05,023.00
"	CISA Review Course Expenses	-	20,340.00	"	CRISC Review Course Fees		1,09,500.00
"	Computer Maintenance	11,361.02	4,950.00	"	CGET Course Fees	72,000.00	-
"	Depreciation	94,331.96	1,10,012.69	"	Seminar Cybersecurity Delegate Fees	2,63,431.64	-
"	Electricity Charges	21,303.00	26,895.00	"	Cyber Security Course Fees		1,12,700.00
"	Founder's Day expenses	52,300.00	49,530.00	"	ICC 2024 Delegates Fees	45,10,335.09	36,90,711.88
"	Honorarium Paid	2,47,500.00	2,50,750.00	"	ISO 42001-Lead Implementer Program	-	4,00,000.00
"	Insurance	29,991.00	29,991.00	"	ISO 27001 & 27701 Fees		3,42,680.00
"	Donation	7,500.00	5,000.00	"	Local Chapter Fees	19,00,167.00	10,81,614.41
"	Mail Chimp Expenses	70,338.00	60,750.00	"	Hackathon - Student fees	20,451.00	
"	Meeting Expenses	2,948.00	11,462.00				
"	Office Expenses	9,354.10	32,842.00				
"	Payment Gateway Charges (E-Billing)	89,929.31	97,377.23	"	Other Income		
"	PDM Expenses	86,304.54	15,640.00	"	Bank Interest (FD)	3,62,663.00	2,78,204.70
"	Postage & Courier Expenses	-	108.00	"	Miscellaneous Income	10,319.00	1,087.13
"	Printing & Stationery	11,742.00	14,554.00	"			
"	Telephone Expenses	25,814.00	44,556.00				
"	Website Expenses	5,15,374.41	4,66,500.00				
"	Property & Water Tax	59,360.00	56,594.00				
"	Repairs & Renewals	97,296.00	-				
"	Salary & Bonus	4,96,750.00	5,10,000.00				
"	Travelling & Conveyance	1,23,211.00	54,443.00				
"	Zoom charges	1,50,000.00	1,31,500.00				
"	ICC -Rank Holders Award	57,535.00	31,947.00				
"	ICC 2024 Expenditure	65,07,137.34	53,54,677.24				
"	ISO 27001 & 27701 Expenses	-	2,64,690.00				
"	Seminar Cyber Security Course Expenses	1,72,075.00	-				
"	ISO 42001-Lead Implementer Program	4,35,500.00					
"	Excess of Income		12,49,494.16				
"	Over Expenditure						
Total		97,05,511.26	90,04,921.12	Total		97,05,511.26	90,04,921.12

Chennai.
Date:30.03.2025


President


Secretary


Treasurer

"As per books of accounts produced and
information and explanations given to us"
for N Sathiyamoorthy & Associates,
Chartered Accountants,



(N Sathiyamoorthy)
Partner, M No.209101



Information System Audit and Control Association,
No.15, Ground Floor, Luz Golden Enclave, No.180/4, Luz Church Road, Mylapore, Chennai - 600 004.

Receipts and Payments Account for the period from 01/04/2024 to 31/03/2025

Receipts		2024-2025	2023-2024	Payments		2024-2025	2023-2024
		Rs.	Rs.			Rs.	Rs.
To	Opening Balance:-			"	Annual General Body Meeting Expenses	1,200.00	6,000.00
	Cash in Hand	2,480.60	8,264.30	"	Annual Maintenance Cost	1,29,050.00	11,161.20
	Cash at Bank:-			"	Audit fee	15,000.00	62,400.00
	ICICI Bank	10,852.64	10,852.64	"	Bank Charges	6,166.58	4,472.78
	Canara Bank	7,04,551.06	1,08,037.50	"	CISA Review Course Expenses	-	20,340.00
	HDFC Bank	4,354.93	4,354.93	"	Computer Maintenance	4,661.02	4,950.00
	CISA Crash Course Fees	4,11,460.00	2,58,900.00	"	Electricity Charges	21,303.00	26,895.00
	CISA Review Class Fees	-	94,500.00	"	Founder's Day Expenses	-	12,630.00
"	CISM Crash Course Fees	78,044.00	1,05,023.00	"	Honorarium paid	2,47,500.00	2,50,750.00
"	CRISC Review Course Fees	-	1,09,500.00	"	Insurance	29,991.00	29,991.00
"	GST Collected	5,78,559.78	9,58,173.39	"	Investments-Canara Bank	60,00,000.00	68,00,000.00
"	Bank Interest (FD)	3,29,224.00	1,66,465.70	"	Donation	7,500.00	5,000.00
"	Investment - Canara Bank	88,00,000.00	60,12,768.72	"	ISO 27701 Expenses	-	2,64,690.00
"	Miscellaneous Income	110.00	1,067.79	"	Mail Chimp Expenses	11,588.00	70,500.00
"	Sponsorship	16,25,000.00	25,30,000.00	"	Meeting expenses	2,948.00	11,462.00
"	Received from Sundry Debtors	-	5,476.00	"	Office Expenses	9,354.10	32,842.00
"	Received from HO	-	3,21,735.00	"	Payment Gateway Charges (E-Billing)	89,929.31	97,377.23
"	Rank Holders Award Endowment	-	2,45,000.00	"	PDM expenses	86,304.54	15,240.00
"	ISO 42001- Lead Implementor Program	2,77,500.00	4,00,000.00	"	Postage & Courier Expenses	-	108.00
"	Income Tax Refund	1,92,930.00	5,748.00	"	Printing & Stationery	11,742.00	9,154.00
"	ISO 27701 Fee	-	3,42,680.00	"	Property & Water Tax	59,360.00	56,594.00
"	Local Chapter Fees	19,00,167.00	10,81,614.41	"	Professional Charges	1,800.00	5,084.00
"	Cyber Security Course Fees	-	1,12,700.00	"	VIT - Consultancy Charges	21,966.00	-
"	ICC Delegate Fees	45,10,335.09	36,69,261.88	"	Salary & Bonus	4,96,750.00	5,10,000.00
"	Seminar Delegate Fees Cybersecurity	2,63,431.64	-	"	TDS	3,07,604.16	1,97,157.00
"	CGEIT Course Fees	72,000.00	-	"	Telephone Expenses	25,814.00	44,556.00
"	Hackathon - Student fees	20,451.00	-	"	Travelling & Conveyance	1,23,211.00	54,093.00
				"	ICC - Rank Holders Award	57,535.00	500.00
				"	Cyber Security Course Expenses	12,000.00	-
				"	Payment to Sundry Creditors	94,89,563.90	62,23,415.12
				"	Website Expenses	1,91,038.41	4,66,500.00
				"	Zoom Charges	90,000.00	1,04,500.00
				"	ICC Expenditure	2,83,480.34	2,92,009.70
				"	Deposits	91,695.00	1,39,512.00
				"	Repairs and Renewals	97,296.00	-
				"	Sponsorship Expenses	10,000.00	-
				"	Annual Conference Expenses	5,644.00	-
				"	Closing Balance:-		
				"	Cash in Hand	7,800.30	2,480.60
				"	Cash at Bank:-		
				"	ICICI Bank	10,852.64	10,852.64
				"	Canara Bank	17,19,448.51	7,04,551.06
				"	HDFC Bank	4,354.93	4,354.93
Total		1,97,81,451.74	1,65,52,123.26	Total		1,97,81,451.74	1,65,52,123.26

Chennai.
Date:30.08.2025


President


Secretary


Treasurer



"As per books of accounts produced and
information and explanations given to us"
for N Sathiyamoorthy & Associates,
Chartered Accountants,

(N Sathiyamoorthy)
Partner, M No.209101

**Information System Audit and Control Association,
No.15, Ground Floor, Luz Golden Enclave, No.180/4, Luz Church Road, Mylapore, Chennai - 600 004.**

Balance Sheet as at 31/03/2025

Liabilities		31-03-2025 Rs.	31-03-2024 Rs.	Assets		31-03-2025 Rs.	31-03-2024 Rs.
Corpus Fund		19,07,375.85	19,07,375.85	Fixed Assets	8,10,680.39		8,10,680.39
General Fund	57,34,763.92			Less: Depreciation	94,331.96	7,16,348.43	
Less: adjustment Accrued Interest	76,600.00			Current Assets:			
Less: Adjustment Gst Previous Years ITC	2,21,208.87			Investment - Canara Bank FD		30,00,000.00	46,00,000.00
Less: Excess of Expenditure Over Income	4,61,640.53	49,75,314.52	45,34,763.92	Accrued interest		10,130.00	76,600.00
Endowment Fund received from Members for giving award		4,24,000.00	4,24,000.00	TDS Receivable		1,39,654.00	2,07,371.00
TDS payable		33,848.44	4,348.00	Telephone Deposit		3,200.00	3,200.00
Provisions (Schedule-II)			-	Duties & Taxes		7,87,336.00	3,31,647.15
				Prepaid Expenses		1,00,664.00	1,18,750.00
				Closing Balance:-			
				Cash in Hand		7,800.30	2,480.60
				Cash at Bank:-			
				ICICI Bank	10,852.64		
				Canara Bank	17,19,448.51		
				HDFC Bank	4,354.93	17,34,656.08	7,19,758.63
				Advances paid		8,40,750.00	
Total		73,40,538.81	68,70,487.77	Total		73,40,538.81	68,70,487.77

Chennai.
Date:30.08.2025


President


Secretary


Treasurer

"As per books of accounts produced and
information and explanations given to us"
for N Sathiyamoorthy & Associates,
Chartered Accountants,



(N Sathiyamoorthy)
Partner, M No.209101



Information System Audit and Control Association,

No.15, Ground Floor, Luz Golden Enclave, No.180/4, Luz Church Road, Mylapore, Chennai - 600 004.

Depreciation Schedule for the period From 01/04/2024 to 31/03/2025

Particular	O/B. as on 01-04-2024 Rs.	Additions		Deletion	Total Rs.	Depreciation		WDV as on 31-03-2025 Rs.
		More than 180 days Rs.	Less than 180 days Rs.			Rate %	Amount Rs.	
Building	3,90,635.56	-	-	-	3,90,635.56	10.00	39,063.56	3,51,572.01
Furniture & Fixtures	2,14,362.61	-	-	-	2,14,362.61	10.00	21,436.26	1,92,926.35
Electrical Fittings	19,921.80	-	-	-	19,921.80	10.00	1,992.18	17,929.62
Office Equipments	18,181.83	-	-	-	18,181.83	15.00	2,727.27	15,454.56
Airconditioner	47,953.31	-	-	-	47,953.31	15.00	7,193.00	40,760.32
Computer	2,079.61	-	-	-	2,079.61	40.00	831.84	1,247.77
Books	-	-	-	-	-	40.00	-	-
Interactive Screen	1,03,721.66	-	-	-	1,03,721.66	15.00	15,558.25	88,163.41
Inverter	13,824.00	-	-	-	13,824.00	40.00	5,529.60	8,294.40
Total	8,10,680.39	-	-	-	8,10,680.39		94,331.96	7,16,348.43

Chennai

Date: 30.8.2025

President

Secretary

Treasurer

