

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

Income and Expenditure Account for the period from 01/04/2025 to 31/03/2026						
Expenditure		2025-2026	2024-2025	Income		2025-2026
		Rs.	Rs.			Rs.
To	Annual General Body Meeting Expenses	59,220	30,200	By	Local Chapter Fees	19,42,457
"	Annual Member Day Expenses	1,42,477	52,300	"	CISA Review Course Fee	1,92,005
"	PDM Expenses	1,04,420	86,305	"	CISM Review Course Fee	1,70,000
"	Community Day Expenses	31,600	-	"	CRISC Review Course Fee	1,74,800
"	Honorarium Paid	2,10,000	2,47,500	"	CGEIT Review Course Fee	-
"	ICC 2025 / 2024 Expenditure	68,82,421	65,07,137	"	ICC 2025 Delegates Fee	51,04,420
"	ICC - Rank Holders Award	27,466	57,535	"	Sponsorship Fee	22,90,000
"	Seminar Cyber Security Course Expenses	-	1,72,075	"	Seminar Cybersecurity Delegate Fee	-
"	ISO 42001-Lead Implementer Program	-	4,35,500	"	One Day Conclave - Delegate Fee	1,23,500
"	Payment Gateway Charges (E-Billing)	98,674	89,929	"	ISO 42001-Lead Implementer Program	56,000
"	Website Expenses	4,66,500	5,15,374	"	Hackathon - Student Fee	-
"	Zoom Charges and Email	1,71,507	1,50,000	"	Bank Interest (FD)	3,22,718
"	Mail Chimp Expenses	62,705	70,338	"	Miscellaneous Income	3,846
"	Annual Maintenance Cost	16,900	1,32,050	"	Interest on IT Refund	8,376
"	Audit Fees	50,000	40,000	"		
"	Bank Charges	7,775	6,167	"	Excess of Expenditure	
"	Salary & Bonus	4,19,250	4,24,750	"	Over Income	4,61,641
"	Computer Maintenance	17,000	11,361			
"	Professional Charges	1,38,400	1,94,139			
"	Travelling & Conveyance	1,65,046	1,23,211			
"	Depreciation	99,796	94,332			
"	Donation	5,000	7,500			
"	Electricity Charges	20,922	21,303			
"	Repairs and Renewal	-	97,296			
"	Insurance	29,991	29,991			
"	Meeting Expenses	2,458	2,948			
"	Office Expenses	12,671	9,354			
"	Printing & Stationery	15,613	11,742			
"	Property & Water Tax	46,653	59,360			
"	Telephone Expenses	38,766	25,814			
"	Rates and Taxes	36,216	-			
"	Excess of Income					
"	Over Expenditure	10,08,674				
Total		1,03,88,122	97,05,511	Total		1,03,88,122
						97,05,511

Place: Chennai
Date: 04-09-2026

[Signature]
President

[Signature]
Secretary

[Signature]
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

UDIN: 26209101WKYP5K4608



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Receipts and Payments Account for the period from 01/04/2025 to 31/03/2026

Receipts		2025-2026	2024-2025	Payments		2025-2026	2024-2025
		Rs.	Rs.			Rs.	Rs.
To	Opening Balance:-			"	Annual General Body Meeting Expenses	5,670	1,200
"	Cash in Hand	7,800	2,481	"	Community day Expenses	31,600	-
"	Cash at Bank:-			"	Annual Members Day Expenses	28,705	-
"	ICICI Bank	10,853	10,853	"	Honorarium paid	2,04,150	2,47,500
"	Canara Bank	17,19,449	7,04,551	"	PDM expenses	21,120	86,305
"	HDFC Bank	4,355	4,355	"	ICC2025 Expenditure	23,08,457	2,83,480
"	Local Chapter Fees	20,48,948	19,00,167	"	ICC -Rank Holders Award	27,466	57,535
"	CISA Crash Course Fees	-	4,11,460	"	Payment Gateway Charges (E-Billing)	1,00,816	89,929
"	CISA Review Class Fees	1,92,005	-	"	ICC 2025 Delegate Fees refunded	81,900	-
"	CISM Crash Course Fees	1,70,000	78,044	"	One Day Conclave- Delegate Fees refunded	3,000	-
"	CRISC Review Course Fees	1,74,800	-	"	Cyber Security Course Expenses	-	12,000
"	CGEIT Course Fees	-	72,000	"	Sponsorship Expenses	-	10,000
"	ISO 42001- Lead Implementor Program	56,000	2,77,500	"	Annual Conference Expenses	-	5,644
"	Seminar Delegate Fees Cybersecurity	-	2,63,432	"	Meeting expenses	2,458	2,948
"	Hackathon - Student fees	-	20,451	"	Annual Maintenance Cost	16,900	1,29,050
"	One day Conclave - delegate fee	1,26,500	-	"	Computer Maintenance	12,500	4,661
"	PDM Income	1,696	-	"	Repairs and Renewals	-	97,296
"	PDM Expense reversal	4,500	-	"	Consultancy Charges	48,000	21,966
"	Sponsor Fee 2025	22,90,000	16,25,000	"	Professional Charges	2,400	1,800
"	ICC 2025 Delegate Fees	51,86,322	45,10,335	"	Audit fee	-	15,000
"	Redemption of Fixed Deposit- Canara Bank	15,00,000	88,00,000	"	Payment to Sundry Creditors	50,80,078	94,89,564
"	Interest Income	8,034	3,29,224	"	Mail Chimp Expenses	-	11,588
"	Payment Gateway Charges (TDR)	2,142	-	"	Website Expenses	-	1,91,038
"	Miscellaneous Income	2,150	110	"	Zoom Charges	-	90,000
"	GST Collected	14,43,318	5,78,560	"	Electricity Charges	20,922	21,303
"	TDS withheld	5,35,086	-	"	Insurance	2,991	29,991
"	Income Tax Refund received	1,39,654	1,92,930	"	Office Expenses	12,672	9,354
"	Interest on IT Refund	8,376	-	"	Printing & Stationery	15,613	11,742
				"	Travelling & Conveyance	1,16,992	1,23,211
				"	Salary & Bonus	4,19,250	4,96,750
				"	Telephone Expenses	38,766	25,814
				"	Donation	5,000	7,500
				"	Property & Water Tax	46,653	59,360
				"	Bank Charges	7,776	6,167
				"	Computer	45,200	-
				"	Investment in Fixed Deposit Canara Bank	35,00,000	60,00,000
				"	Tds Receivable (Asset)	1,59,683	91,695
				"	GST Paid	4,91,370	-
				"	TDS Paid	6,09,523	3,07,604
				"	TDS on GST	7,190	-
				By	Closing Balance:-		
				"	Cash in Hand	4,370	7,800
				"	Cash at Bank:-		
				"	ICICI Bank	10,853	10,853
				"	Canara Bank	21,37,588	17,19,449
				"	HDFC Bank	4,355	4,355
	Total	1,56,31,987	1,97,81,452		Total	1,56,31,987	1,97,81,452

Place: Chennai
Date: 04-09-2026

[Signature]
President

[Signature]
Secretary

[Signature]
Treasurer

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Chartered Accountants,



(N Sathiyamoorthy)
Partner, M No.209101

VDIN: 26209/01WKYPSK 4808



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Depreciation Schedule for the period From 01/04/2025 to 31/03/2026

Particular	O/B. as on 01-04-2025 Rs.	Additions		Deletion	Total Rs.	Depreciation		WDV as on 31-03-2026 Rs.
		More than 180 days Rs.	Less than 180 days Rs.			Rate %	Amount Rs.	
Building	3,51,572	-	-	-	3,51,572	10	35,157	3,16,415
Furniture & Fixtures	1,92,926	-	-	-	1,92,926	10	19,293	1,73,634
Electrical Fittings	17,930	-	-	-	17,930	10	1,793	16,137
Office Equipments	15,455	-	-	-	15,455	15	2,318	13,136
Airconditioner	40,760	-	-	-	40,760	15	6,114	34,646
Computer	1,248	45,200	-	-	46,448	40	18,579	27,869
Books	-	-	-	-	-	40	-	-
Interactive Screen	88,163	-	-	-	88,163	15	13,225	74,939
Inverter	8,294	-	-	-	8,294	40	3,318	4,977
Total	7,16,348	45,200	-	-	7,61,548		99,796	6,61,752

Place: Chennai

Date: 04-09-2026

K. Suresh Kumar
President

[Signature]
Secretary

[Signature]
Treasurer



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Balance Sheet as at 31/03/2026

Liabilities		31-03-2026 Rs.	31-03-2025 Rs.	Assets		31-03-2026 Rs.	31-03-2025 Rs.
Corpus Fund		19,07,376	19,07,376	Fixed Assets	7,61,548		7,16,348
General Fund	49,75,315			Less: Depreciation	99,796	6,61,752	
Add: Excess of Income				Investment - Canara Bank FD		50,00,000	30,00,000
Over Expenditure	10,08,674	59,83,989	49,75,315	Current Assets:			
Endowment Fund Received from Members for giving Award		4,24,000	4,24,000	Accrued Interest		2,93,346	10,130
TDS payable		28,877	33,848	TDS Receivable		1,91,151	1,39,654
GST payable		99,992	-	Telephone Deposit		3,200	3,200
Audit Fees Payable		25,000	-	Duties & Taxes		94,024	7,87,336
Sundry Creditors		39,259	-	Prepaid Expenses		1,00,664	1,00,664
				Cash in Hand		4,370	7,800
				<u>Cash at Bank:-</u>			
				ICICI Bank	10,853		
				Canara Bank	21,37,588		
				HDFC Bank	4,355	21,52,795	17,34,656
				Advances paid		-	8,40,750
				TDS on GST		7,190	-
Total		85,08,493	73,40,539	Total		85,08,493	73,40,539

Place: Chennai
Date: 04-09-2026

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(N Sathyamoorthy)
Partner, M No.209101

VDIN: 26209101WKYPSK4808

