



# THE INDIAN OFFICERS' ASSOCIATION

(Regd. No.2 / 1909 -10)



**Republic Day Celebration - 26.01.2024**  
**President unfurling the National Flag**

**117<sup>th</sup> Annual Report 2023 - 2024**

**Centenary Building,**  
**69, Thiru-vi-ka High Road, Royapettah, Chennai - 600 014.**  
**Ph. : 044-2811 1160 / 2811 4660 E-Mail : [chennaiioa@gmail.com](mailto:chennaiioa@gmail.com)**

Releasing of IOA Calender and New Year Diary - 2024 by  
President Thiru **P.R. SHAMPATH, IAS (R)** at Madurai Seminar on 30.12.2023





**THE INDIAN OFFICERS' ASSOCIATION**  
(Regd. No.2 / 1909 -10)

**117<sup>th</sup> Annual Report**  
**2023 - 2024**

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**Chennai Seminar on 25.11.2023**  
**Topic : "பகடைகள் உருளுகின்றன"**



**Thiru R. Balakrishnan, IAS (R)**







OUR PATRON

Honourable Shri **R.N. RAVI**  
Governor of Tamilnadu

## LIST OF OFFICE BEARERS - 2024

### **PATRON**

**Honourable**

**Shri RAVINDRA NARAYAN RAVI**

**The Governor of Tamil Nadu**

**(From 18<sup>th</sup> September, 2021)**

**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. SELVAKUMAR, 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, I.A.S (R)**  
**President**



**Thiru S. RATHINASABAPATHI, I.P.S (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. 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**



# 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.,B.G.L.,**  
Executive Committee Member



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

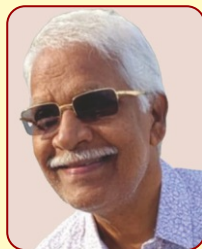


**Thiru R. PANDIARAJAN, M.E.,M.I.E.**  
Executive Committee Member

# 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



**Dr. K. MUNIAPPAN, B.Sc.,MBBS.,M.S.,FICS.,FFAIS**  
Executive Committee Member



**Dr. M.C. SAMBANTHAM, B.E.,MBA.,B.L.,Ph.D.**  
Executive Committee Member

## Madurai Seminar - 30.12.2023





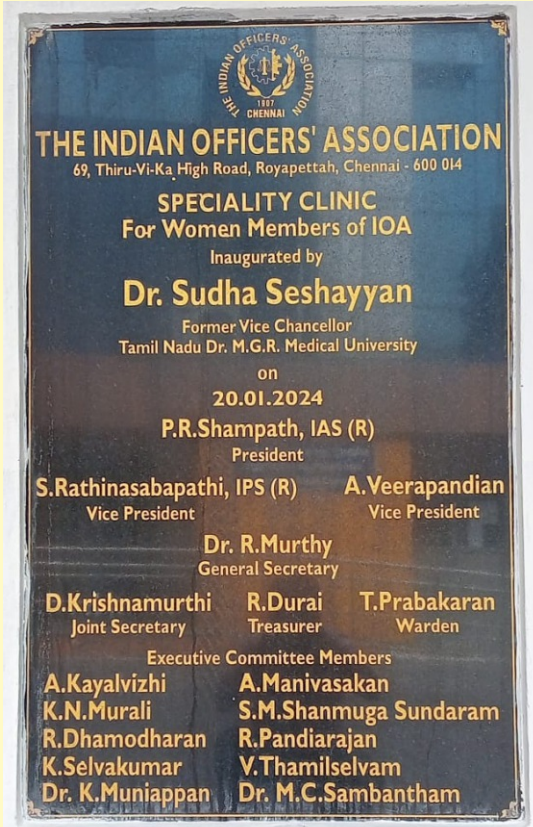
**Dr. SUDHA SESHAYYAN, former Vice Chancellor of  
TN Dr. M.G.R. Medical University releasing the  
IOA Quarterly Newsletter on 20.01.2024.**



**Dr. SUDHA SESHAYYAN delivered a lecture on  
“பக்தி இலக்கியமும் தமிழ் வளர்ச்சியும்-  
(தமிழரின் நாகரீகமும் பண்பாடும்)”**



# Inauguration of Speciality Clinic for Women Members of IOA



# **INDEX**

<b>1</b>	<b>Role of Honour of Office Bearers</b>	<b>03</b>
<b>2.</b>	<b>Agenda for the 117th Annual General Body Meeting</b>	<b>11</b>
<b>3.</b>	<b>Minutes of the 116th General Body Meeting held on 02.10.2023</b>	<b>12</b>
<b>4.</b>	<b>Annual Report of the General Secretary, IOA for the year 2023 - 2024</b>	<b>17</b>
<b>5.</b>	<b>Auditor's Report for the Financial Year 2023 - 2024</b>	<b>27</b>





## **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.Gopalaswami Ayyangar
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 Hob'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 ( President i/c)
2021-2023	Thiru P.R.Shampath, I.A.S.(Retd)
2023-2026	Thiru P.R.Shampath, I.A.S.(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, IPS(R) Thiru A Veerapandian
2023 - 2026	Thiru S Rathinasabapathi, IPS(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.Gopaldaswamy Ayyangar
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.Rangaswamy Ayyangar
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, IAAS (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. Sudalaikannan, IAS
9.4.2018- 2019	Thiru Frank Stephen Louis (i/c)
2019-2020	Thiru. R Karpoora Sundara Pandian IAS ( R)
2021	Thiru R.S.Shrinivasan, (i/c)
2021-2023	Dr. MA Muthuveeraganapathy
2023-2026	Dr. R. Murthy

### **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. Kadhivel
30.11.03 - 2005	Thiru K. Govindan
2005 - 2007	Thiru V. Kandasamy
2007 - 2009	Thiru P. Jeyasingan
2009 - 2013	Prof. P. Kadhivel
2013 – 2015	Thiru V. Kandasamy
02.10.15 – 15.12.15	Thiru M.G. Manavalan
07.01.16 – 04.03.16	Thiru M. Prabhaakarah
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. Murugesu 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.Pandiyam



# **THE INDIAN OFFICERS' ASSOCIATION**

**(Regn. No. 2/1909-1910)**

No. 69, Thiru Vi - Ka - High Road, Royapettah, Chennai - 600 014.

Phone : 044-28111160 / 28114660

**Date : 22.08.2024**

**NOTICE for 117<sup>th</sup> Annual General Body Meeting to be held on 22.09.2024  
Sunday 10.30 A.M. in Thiruvalluvar Auditorium, Centenary Building, IOA.**

## **AGENDA**

- 1. Welcome address by Vice President.**
- 2. Presidential Address.**
- 3. To confirm the Minutes of the Annual General Body Meeting held on 02.10.2023.**
- 4. To present Annual Report by General Secretary**
- 5. To present Auditors' Report for the year ended March, 2024 by Treasurer.**
- 6. To appoint M/s. G.V.N. Shankar & Co., Chartered Accountants as Statutory Auditors for the year 2024-2025 and 2025-2026.**
- 7. To discuss about Introduction of Postal Ballot Papers for ensuing IOA Elections - 2026.**
- 8. To present the status of Modfurn cases.**
- 9. Any other subject with the permission of the Chair.**

**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 / Cell:9499057160

**MINUTES OF THE 116<sup>TH</sup> ANNUAL GENERAL BODY MEETING HELD ON  
02.10.2023, MONDAY AT 9.00 A.M. IN THIRUVALLUVAR ARANGAM, CENTENARY  
BUILDING, IOA, CHENNAI.**

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The 116<sup>th</sup> Annual General Body Meeting of IOA was held on 2<sup>nd</sup> October, 2023 at 9.00 A.M. in Thiruvalluvar Arangam, Centenary Building, Chennai. The meeting commenced with floral tribute to Mahathma Gandhiji. The President Thiru P.R.Shampath, IAS (R), Hon'ble Justice Gokuldass and other Office Bearers and Executive Committee Members paid their respect to Mahathma Gandhiji on the eve of Gandhi Jayanthi.

The Vice-President Thiru S. Rathinasabapathi, IPS (R) welcomed all the members attending the Annual General Body Meeting. In his welcome address he narrated shortly the 116 years history of IOA and he further stated that members of such great Association should always be united and develop the Association without any bias.

The President Thiru P.R.Shampath, IAS (R) in his presidential address stated that the achievements of the present Executive team for the past two years was printed and given in the Annual Report which the General Secretary was going to deliver. Therefore he did not want to speak about the achievements of the present Executive Committee. The President quoted Section 19 of the Bye-Law that "No discussion or resolution, except those included in the Agenda, shall ordinarily be considered by the General Body". The President requested all the members present in the Annual General Body Meeting should speak only the Agenda subject and not any other subject. The President thanked all the members who supported the present Executive Committee for implementing all the welfare measures for the past two years. He also thanked the Executive Committee members for cooperating and coordinating with Life Members for smooth functioning of IOA.

After the introductory speech of the President, the Agenda subjects were taken for discussion.

1. Confirmation of the Minutes of the Special General Body Meeting held on 25.02.2023.

Majority of the members present approved the confirmation of the minutes by their voice vote. Therefore it was "Resolved to confirm the minutes of the Special General Body Meeting held on 25.02.2023 by voice vote".

2. Presentation of Annual Report by the General Secretary Dr.M.A.Muthuveera ganapathy, Ph.D.

*P.R.Shampath*

**The President requested the General Secretary to present the Annual Report.**

**The General Secretary presented the Annual Report stated that the Annual Report was already printed and given to all the members and therefore requested the members that the Annual Report was read and recorded. After the record of the Annual Report by the General Secretary, he wanted to speak on other subjects which were not in the Agenda of the Annual General Body Meeting. The General Secretary stopped his speech since many members opposed him not to speak other than subject of the Agenda of the Annual General Body Meeting. "Resolved to approve the Annual Report by voice vote".**

**3. Presentation of Audit Report by Thiru R.Durai, Treasurer.**

**The President requested Thiru R.Durai, Treasurer to present the Audit Report.**

**Thiru R.Durai, Treasurer presented the Audit Report and requested the members to approve the statement of accounts as given by the Statutory Auditor for the year 2022 - 2023. He requested the members to raise any doubts on accounts for clarification. Since members did not raise any doubts, the statements of the accounts for the year 2022 - 2023 was approved. The following Resolution was passed.**

**"Resolved to approve the statement of Accounts for the year 2022-2023".**

**4. Appointment of Statutory Auditor for the financial year 2023 - 2024.**

**The Annual General Body Meeting "Resolved to approve M/s. G.V.N.Shankar & Co. Chartered Accountants as Statutory Auditor of Indian Officers' Association for the financial year 2023 - 2024".**

**As there were no other subjects for discussion in the Annual General Body Meeting the President requested the Election for Office Bearer and Executive Committee Members for the year 2023 - 2026 be commenced .**

**The President requested Thiru R.Vijayakumar, Joint Secretary of IOA to give vote of thanks.**

**The Joint Secretary Thiru R.Vijayakumar stated briefly that he helped the present Executive Committee team in Modfurn Cases and other tenant cases. He thanked all the members for their support to the present team for implementing many welfare schemes for the Life Members of IOA..**

**The AGM ended with National Anthem.**



**PRESIDENT.**

Election for the Office Bearer and Executive Committee for the year 2023 - 2026 was held immediately after the Annual General Body Meeting between 10.00 A.M. to 5.00 P.M. on 2<sup>nd</sup> October, 2023. The Election was conducted by the Returning Officer Thiru T.R.K.Suriya Prakash and his team. A total of 1225 Members participated in the election process and cast their votes. The counting was commenced at 7.00 P.M. on 02.10.2023 and continued on 03.10.2023. After completion of counting of all the votes the results were announced by the Returning Officer.

The following Office Bearers and EC Members are declared elected by the Returning Officer for the year 2023- 2026.

SL.NO.	NAME	POST
1	Thiru P.R.Shampath	President
2	Thiru S.Rathinasabapathi	Vice President
3	Thiru A.Veerapandian	Vice President
4	Thiru R.Murthy	General Secretary
5	Thiru D.Krishnamurthi	Joint Secretary
6	Thiru R.Durai	Treasurer
7.	Thiru T.Prabakaran	Warden
8	Mrs.A.Kayalvizhi	EC Member (Women)
9	Thiru A.Manivasakan	EC Member
10	Thiru K.N.Murali	EC Member
11	Thiru S.M.Shanmugasundaram	EC Member
12	Thiru R.Dhamodharan	EC Member
13	Thiru R.Pandiarajan	EC Member
14	Thiru K.Selvakumar	EC Member
15	Thiru V.Thamilselvam	EC Member
16	Thiru K.Muniappan	EC Member
17	Thiru M.C.Sambantham	EC Member



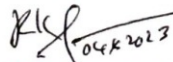
**PRESIDENT.**



# INDIAN OFFICERS' ASSOCIATION-2023

## ELECTION RESULTS

Sl. No	POST CONTESTED	VOTES SECURED
	<b>PRESIDENT</b>	
	<b>Tvl/Tmt</b>	
1.	CHANDRASEKARAN. K.	19
2.	GOKUL DAS. B.	543
3.	<b>SHAMPATH.P.R. (ELECTED)</b>	<b>660</b>
	INVALID & MISSING	3
	<b>VICE PRESIDENT</b>	
1.	CHINNASWAMY. R.	502
2.	<b>RATHINASABAPATHI. S. (ELECTED)</b>	<b>651</b>
3.	SELVA KUMAR. A.R.	474
4.	<b>VEERAPANDIAN. A. (ELECTED)</b>	<b>517</b>
	INVALID & MISSING	20
	<b>GENERAL SECRETARY</b>	
1.	<b>MURTHY. R. (ELECTED)</b>	<b>664</b>
2.	RAVISANKAR.A.	532
	INVALID & MISSING	29
	<b>JOINT SECRETAY</b>	
1.	AYYAPPAN. R.	544
2.	<b>KRISHNAMURTHI. D. (ELECTED)</b>	<b>661</b>
	INVALID & MISSING	20
	<b>TREASURER</b>	
1.	<b>DURAL. R. (ELECTED)</b>	<b>667</b>
2.	VAITHILINGAM.R.	528
	INVALID & MISSING	30
	<b>WARDEN</b>	
1.	HARIKRISHNAN. S.	81
2.	<b>PRABAKARAN. T. (ELECTED)</b>	<b>658</b>
3.	RAJENDRACCHOZHAN, K @ RAJENDRAN	469
	INVALID & MISSING	17
	<b>WOMEN REPRESENTATIVE-cum- E.C.MEMBER</b>	
1.	JAYANTHI. I.	533
2.	<b>KAYALVIZHI. A. (ELECTED)</b>	<b>667</b>
	INVALID & MISSING	25

  
04/8/2023

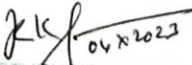
RETURNING OFFICER  
INDIAN OFFICERS ASSOCIATION  
ROYAPETTAH,  
CHENNAI - 600 011

(Pg 1)

# INDIAN OFFICERS' ASSOCIATION-2023

## ELECTION RESULTS

Sl.No.	EXECUTIVE COMMITTEE MEMBERS Tvl/Tmt	VOTES SECURED
1.	AVADAIAPPAN. N.	538
2.	DARWESH. S.S.P.	490
3.	<b>DHAMODHARAN. R. (ELECTED)</b>	<b>620</b>
4.	GURUSAMY. P.	497
5.	HARIKRISHNAN. P.	136
6.	KANNAN. M.C.	115
7.	KARUPPASAMY. R.	496
8.	KRISHNAN. L.	469
9.	<b>MANIVASAKAN. A. (ELECTED)</b>	<b>665</b>
10.	<b>MUNIAPPAN. K. (ELECTED)</b>	<b>566</b>
11.	<b>MURALI. K.N. (ELECTED)</b>	<b>632</b>
12.	NANDAKUMAR. M.R.	486
13.	<b>PANDIARAJAN. R. (ELECTED)</b>	<b>620</b>
14.	PERIASAMY, S.	451
15.	PRABAKARAN. R.	506
16.	SALIHA BEGUM. A.	231
17.	<b>SAMBANTHAM. M.C. (ELECTED)</b>	<b>560</b>
18.	SARAVANAN. B.	409
19.	SEKAR.T.	67
20.	<b>SELVAKUMAR. K. (ELECTED)</b>	<b>588</b>
21.	<b>SHANMUGASUNDARAM.S.M. (ELECTED)</b>	<b>626</b>
22.	<b>THAMILSELVAM. V. (ELECTED)</b>	<b>587</b>
	TOTAL INVALID & MISSING VOTES	30

  
04 x 2023

RETURNING OFFICER  
INDIAN OFFICERS ASSOCIATION  
ROYAPETTAH,  
CHENNAI - 600 014



# **THE INDIAN OFFICERS' ASSOCIATION**

(Regn. No. 2/1909-1910)

No. 69, Thiru Vi - Ka - High Road, Royapettah, Chennai - 600 014.

## **Annual Report for the year 2023 - 2024**

Dear Life Members,

Greetings!

I am very happy to present the Annual Report of our prestigious and a century old Association for the FY 2023-24.

The FY 2023-24 has been, for our historic IOA, a year of Caring for the well-being of all members, in all corners of the State, and notably the caring for the health of the Women members and Spouses of male members.

- A year of proper maintenance and necessary improvements over our immovable assets.
- A year of optimum utilisation of our buildings, with not an inch of space allowed to remain vacant .
- A year of prompt realisation of rents and dues.
- And where it was dodged, putting fear of Law into the heads of evaders through Civil Suits and Senior Counsel advocacy.
- A year of timely release and distribution of Diaries and Medical Kits and Newsletter Edition.
- And a year that gave sumptuous food for thought through a series of Seminars and Symposiums.

The Indian Officers' Association (IOA) was established in the year 1907 for the welfare of the Life Members of IOA. Life Members are admitted from serving /retired State, Central Government Gazetted officers and Judges of the Indian Judiciary. The Association is getting revenue from rent in addition to one-time Life Membership fee from the newly admitted Life Members. I am happy to inform you that as many as fifty three new Life Members were admitted during the FY 2023-24.

The administration of the Association is undertaking various welfare measures to its Members and their spouses in addition to the periodical maintenance of JPS complex, Centenary Building, Canteen, Clinic and the Students' Hostel Building. IOA organises seminars/ meetings periodically at various centres. IOA runs a general Clinic, Women Clinic, Canteen and a students' Hostel. Various subcommittees consisting of EC Members and some senior Life Members have been formed to assist the management for a better maintenance of IOA complex and for a better conduct of important events. This was the sole reason for a neat and flawless conduct of health checkup camp attended by more than 700 persons which was held at Chennai with the collaboration of Apollo Hospital during March 17th to 19th 2024. For the first time, IOA has included Mammogram and Pap Smear tests in the health Checkup lists for the welfare of women members and spouses of male members.

### **Mementoes:**

As per the resolution passed in Special General Body meeting held on 25-02-2023, 2000 nos.of Beurer BM 27 B.P. monitors and 2000 nos. of Gluco meter with 50 strips were purchased from Galaxy Agency for an amount of Rs. 3584000/- (2000 X Rs.1792) and were distributed to Life Members of IOA.

## **Maintenance of JPS Building:**

As per the resolution passed in the EC meeting held on 21-04-2023, New EB panel with 12 switches was installed at a cost of Rs.179236/-.

As per the resolutions passed in the EC meeting held on 22-05-2023, (i) incoming Cable works , metering panel to II floor, supply and installation of Home Pipe were done in the JPS complex at a cost of Rs.682568/-(628937+ 53631). (ii) Four Toilets in the I Floor of JPS complex were renovated at a cost of Rs 885000/-.

Installation of a New Johnson Lift and other related Civil Works were completed in the JPS complex at a cost of Rs. 1638579/-(1424999+213580) during the FY 2023-24.

## **Hostel Building :**

As per the decision of EC meeting held on 17-6-23, Mosquito Nets for the students' Hostel were provided at a cost of Rs. 67968/-. Further, water Purifier and Washing Machine were also provided to the Students' Hostel.

**The details of the Meetings / Seminars conducted for the welfare of Members at various places are given below.**

S.No.	Date	Place	Seminar
1	21.04.2023	Chennai	Speaker – Thiru T. Ramalingam, B.Sc.BL. Topic : “இலக்கியம் காட்டும் வாழ்க்கை”
2	29.04.2023	Trichy	பட்டிமன்றம் : வாழ்வின் மகிழ்ச்சிக்கு பெரிதும் தேவை பணமா? உறவா , நடுவர் கவிஞர் நந்தலாலா பரதநாட்டியம் : கலைமாமணி ரேவதி முத்துசாமி



3	10.06.2023	Chennai	Speaker : Thiru S. Mohanasundaram Topic : “சிரிக்க” – “ சிந்திக்க”
4	28.07.2023	Chennai	Speaker : Prof. Dr.G.S. Prabudoss Topic : “Myths & Facts about Gastrointestinal System & Conditions”
5	25.11.2023	Chennai	Speaker : Thiru R. Balakrishnan, IAS (R) Topic : “பகடைகள் உருளுகின்றன”
6	30.12.2023	Madurai	பட்டிமன்றம் - தலைப்பு மிகவும் மகிழ்ச்சியான வாழ்க்கை - அந்த காலத்திலே, இந்த காலத்திலே நடுவர் : திரைப்பட பாடலாசிரியர், கலைச்சுடர்மணி திரு. ம. கவிக்கருப்பையா, எம். ஏ.
7	20.01.2024	Chennai	Speaker : Dr. Sudha Seshayyan Topic : "பக்தி இலக்கியமும் தமிழ் வளர்ச்சியும்" (தமிழரின் நாகரீகமும் பண்பாடும்)
8	03.03.2024	Coimbatore	பட்டிமன்றம் - தலைப்பு “இன்றைய சமூகம் இணையத்தால் வளர்கிறதா? தளர்கிறதா?” நடுவர் : பேராசிரியர் முனைவர் P .C .கணேசன் , Ph .D . திருநெல்வேலி பரதநாட்டியம் : ஸ்ரீ நாட்டிய நிகேதன் பள்ளி மாணவிகள் குரு : ஸ்ரீ மதி மிருதளாராய்
9	30.03.2024	Chennai	Dr.V. Iraianbu, IAS (R) Topic : “திருவள்ளுவரும் ஷேக்ஸ்பியரும்”

**Details of Other Programmes held during FY 2023 - 2024 :**

Sl. No.	Date	Place	Seminar
1	05.06.2023	Chennai	Inauguration of distribution of medical kits by Justice S. Rajarajeswaran
2	30.12.2023	Madurai	Releasing IOA Calender and New Year Diary-2024 by President Thiru P.R. Shampath, IAS (R), IOA at Madurai Seminar on 30.12.2023.
3	20.01.2024	Chennai	Dr. Sudha Seshayyan, former Vice Chancellor of TN Dr. M.G.R. Medical University inaugurated the Women Clinic for the benefit of IOA Women Life Members and Spouses of Male Members, on 20.01.2024.
4	20.01.2024	Chennai	Dr. Sudha Seshayyan, former Vice Chancellor of TN Dr. M.G.R. Medical University released the IOA Quarterly Newsletter on 20.01.2024.
5	26.01.2024	Chennai	Republic Day Celebration - 26.01.2024. President Thiru. P.R. Shampath, IAS (R) unfurled the National Flag and addressed the Life Members.

**The details of the Health Checkup Camp conducted for the welfare of Life Members and their Spouses at various places during the FY 2023- 2024 :**

Date	Place	Name of Hospital / Lab	Number of Persons benefitted
27-05-23	Salem	Gokulam Hospital	128
25-06-23	Madurai	Apollo Hospital	170
16-07-23	Coimbatore	Hindustan Hospital	186
23-07-23	Tiruchy	Apollo Hospital	141
17-03-24 to 19-03-24	Chennai	Apollo Hospital	1095

**Distribution of diaries and monthly calendars for the year 2023-24:**

For the first time in the history of IOA, the Executive Committee has decided to distribute Diaries and Monthly Calendar for the year 2024 to Life Members. Accordingly, 3000 numbers of the Diaries and 3000 numbers of the monthly Calendars for the year 2024 were printed at a cost of Rs. 690300/- and were distributed to Life Members. This activity was well received and wholeheartedly appreciated by our Life Members.

**Birthday Greetings to Life Members:**

The Executive Committee has decided to send Birthday Greetings to all Life Members of IOA. Accordingly, Birthday Greetings are being sent to Life Members regularly. This move is also overwhelmingly welcomed by Life Members.

## **Quarterly Newsletter of IOA**

The Executive Committee has decided to publish quarterly NEWSLETTER in order to exhibit a cordial relationship between Life Members and Administration. Thus, so far IOA has published four newsletters and it will continue to publish the Quarterly Newsletter in future also.

## **Opening of Women Clinic:**

The need of a women Clinic is a long felt demand of many Life members. The present administration has fulfilled this demand. The women clinic was inaugurated by Dr. Sudha Seshayyan, the former Vice Chancellor of Dr.MGR Medical University in our campus on 20-01-2024. An experienced lady doctor is attending women patients on three days in a week. Women Members are utilising this facility.

## **Conversion of rooms in the First Floor of Students' Hostel Building into Guest Rooms:**

The number of Life Members of IOA is increasing every year. At present, we have only 15 AC rooms and 6 Non-AC rooms to cater to the need of members and their guests who want accommodation for their short stay in Chennai. The EC has decided to convert the existing rooms in the I Floor of Hostel building into bath attached 12 AC rooms for the benefit of Members. Accordingly tenders were called for and the work order for the formation of new 12 AC Guest Rooms was issued at a cost of Rs.1720007/-. I am very happy to inform you that the work will be completed shortly and 12 new bath attached AC Guest rooms will be available for the benefit of Life Members.

### **Clinic of IOA :**

A facelift was provided in the Clinic and aluminium Storage Rack was erected to store the medicines properly in the IOA Clinic. A separate enclosure was erected for the privacy of patients attending clinic. Medicines are being supplied to members attending Clinic. During the FY 2023-24, Medicines were purchased for Rs.1162068 and nearly 4049 times members have received the medicines from the Clinic.

### **Execution of rental agreements and Collection of Monthly Rents and Rental Arrears :**

The administration is taking all efforts to execute the rental agreements with tenants and it has succeeded almost in its efforts. Much care is being taken to collect the monthly rents from the tenants regularly. During the FY 2023-24, the details of rental arrears collected from the tenants are given below.

S.No.	Shop No.	Arrear Amount Collected
1	5	Rs. 2,15,700/-
2	177	Rs. 4,24,366/-
3	109	Rs. 5,69,090/-
4	18	Rs. 3,25,782/-
5	138	Rs. 1,53,033/-

### **Allotment of vacant Shops:**

The II Floor of JPS complex comprising an area of more than 17000 sq.ft was kept vacant since 2016. The administration of IOA is taking sincere efforts to let out the vacant space to generate more revenue. In this connection, a new Johnson Lift was erected. **I am extremely happy to inform you all that there is no vacant space in the JPS Complex as of today.** All the vacant space has been



successfully let out due to the consistent efforts of the administration. During the FY 2023-24, the details of shop let out by the IOA are given below.

S.No.	Shop No and Floor	Area
1	JPS/IIF/B ; SF of JPS Complex	2750 sq.ft
2	175 ; FF of JPS Complex	310 sq.ft
3	46B ; GF of JPS Complex	130 sq.ft
4	108 – FF of JPS Complex	167 sq.ft
5	116 – FF of JPS Complex	270 sq.ft
6	JPS/IIF/C ; SF of JPS Complex	1455 sq.ft
7	177 ; FF of JPS Complex	160 sq.ft
8	5 ; GF of JPS Complex	271 sq.ft.

### **DEPOSIT :**

In spite of our so many activities like Seminars, Medical Camps, Renovation of Guest Rooms, Auditorium, Students’ Hostel, etc. we are able to save a huge sum of money and deposited the same.

**I am happy to say that by our prudent financial management, we have increased the deposit of IOA by 1 Crore during the Financial Year ending March, 2024.**

The Deposit as on 31.03.2023 and as on 31.03.2024 is given below :

Particulars	Closing Balance as on 31.03.2023	Closing Balance as on 31.03.2024
Tamilnadu Power Finance and Infrastructure Development Corporation Limited	Rs.6,39,38,538/-	Rs.7,39,38,538/-
Tamilnadu Transport Development Finance Corporation Limited	Rs.1,67,30,542/-	Rs.1,67,30,542/-
<b>Total</b>	<b>Rs.8,06,69,080/-</b>	<b>Rs.9,06,69,080/-</b>

## **COURT CASES**

M/s. Modfurn Systems (India) Pvt. Ltd. and M/s. Jayabharatham Furniture & Appliances Pvt. Ltd. have not paid the agreed enhanced monthly rent in principle to the IOA. Therefore the following 3 cases have been filed against them.

(I). **CS No.528/2019** : This Court Case is filed to recover rental arrears of Rs.6,22,68,474/- with 12% interest. Even though the case was filed on 29-8-2017 in the High Court of Madras, but the case was numbered only on 05-9-2019. The present management has taken sincere efforts to follow the case on day to day basis. The Honourable Judge has fixed a date for taking evidence and crossing in the Master Court IV in the High Court of Madras and also fixed the final hearing on 08-7-2024 . The administration has prepared the written submission and handed it over to the Senior Counsel for filing in the Court. The Senior Counsel Sri.AR.L. Sundaresan has argued and the final judgment is reserved. The pronouncement of the Judgment is expected at any moment.

(II). **CS No.90/2021** : This Court Case is filed to recover rental arrears of Rs.1,66,34,358/-. The cross examination against the Defendants viz M/s. Modfurn and M/s. Jayabharatham is continued in the Master Court IV of the Hon'ble High Court of Madras.

(III). **OS No.3352/2024** : This Court Case is filed in the City Civil Court to recover rental arrears of Rs.39.38,503/-. The case is under active trial.

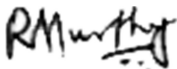
Senior Advocate Thiru AR.L. Sundaresan is being engaged to conduct the above cases I and II in the High Court of Madras and Advocate Thiru C.P.Sivamohan is being engaged to conduct the above case III and other cases in the City Civil Court.

**Maintenance of Auditorium, Canteen, Centenary Building:**

A face-lift has been given to Auditorium. Vertical Blinds were installed in the Auditorium, Committee Hall and Office Bearers' rooms. Canteen, Clinic are regularly cleaned and maintained. The top floors of the centenary building and JPS complex were required civil works to arrest the water leakage due to rain. All the civil works, painting and electrical works in the Auditorium, Clinic, in the terrace of JPS complex and Centenary Building were executed by employing workers on daily wage basis. Quality Materials were purchased from a leading whole sale dealer for a competitive price by IOA itself. In this way, we have saved a few lakhs of rupees without compromising the quality of works executed.

To conclude my annual report, I wholeheartedly thank all EC members for their excellent cooperation and I assure you all that the present administration will continue to strive hard for the welfare of all Life Members with the kind cooperation of Members.

Thank you one and all.



**Dr. R. MURTHY**  
**General Secretary**

**Independent Auditors Report on the Audit of the Financial statements of The Indian Officer's Association, Chennai for the Year Ended 31<sup>st</sup> March 2024**

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 31<sup>st</sup> March 2024, the statement of income & Expenditure Account for the year then ended and the Receipts and Payments for the year ended 31<sup>st</sup> March 2024, 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 31<sup>st</sup>, 2024.
- b) In the case of Income and expenditure account, excess of income over expenditure (after tax) for the year ended March 31<sup>st</sup>, 2024, and.
- c) In the case of Receipts and Payments Account for the year ended March 31<sup>st</sup>, 2024, of the receipts and payments during the year.



## Basis for Qualified Opinion

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

The number of employees employed by the Association is 22 as of the year ended March 31 2024.

The association has neither deducted nor contributed EPF and ESI for these 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 High Court before the Supreme Court.

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 31<sup>st</sup> March 2017 onwards.

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



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

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

The association however has not provided for Gratuity as on March 31, 2024, nor has it quantified the total liability.

4. Note No 9 to the Financial Statements – Deposit with Tamil Nadu Generation and Distribution Corporation (TANGEDCO)

The Balance of deposit held with the Electricity department / Board as on March 31, 2024, is Rs. 10,36,040/-, but the statement of Deposit was Received from TANGEDCO only for an amount Rs. 7,73,736/- The association has to take steps to obtain confirmation for the outstanding deposit amount of Rs 10,36,040/- and to collect interest if any up to March 31, 2024. The association is not sure if interest is collectible on this deposit.

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





## **Management's Responsibility for the Financial Statements**

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

## **Auditor's Responsibility**

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



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

We also:

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

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

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosure is inadequate, to modify our opinion.

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

Place: Chennai  
Date: 17-08-2024

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



V Sankar  
Partner  
Membership No 208578  
UDIN NO: 24208578BKFTMC9710



**THE INDIAN OFFICERS ASSOCIATION,**

**Chennai -600 014**

**Notes Forming part of Accounts for the Year Ended 31st March 2024**

**1. GENERAL INFORMATION**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Statement of compliance**

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

**2.2 Functional and presentation currency**

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

**2.3 Basis of preparation and presentation**

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

**2.4 Revenue recognition**

**2.4.1. Renting of Immovable property**

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



**Exception:**

In the case of rental income from a TN Manual Workers Social Security and Welfare Board – a Board constituted under section 6 of the Tamil Nadu Manual Workers (Regulation of Employment and Conditions of Work) Act, 1982 (Tamil Nadu Act 33 of 1982) for the Manual Workers Welfare purposes, where no formal rental agreement exists, payments have been irregular and made occasionally. As a result, only the amount of ₹14,65,093, [out of the total payment of rent by the said tenant ₹17,28,810 (which includes GST @ 18%)] received during the financial year, has been recognized as rental income. This amount represents the taxable value as per GST.

**Unrecognized Income:**

In accordance with Accounting Standard (AS) 9 on "Revenue Recognition," revenue should be recognized only when there is no significant uncertainty regarding its realization. Due to significant uncertainty regarding the receipt of the remaining balance of ₹34,84,518 (inclusive of GST), this amount has not been recognized as income for the financial year. The Indian Officers' Association will recognize the remaining income when it becomes reasonably certain that the rent will be received.

- (ii) Rent received from students/members is recognized on a time bound fixed price as and when the premises is utilized.
- (iii) Hostel mess fees received from students are recognized on reimbursement of actual expenses incurred on a sharing basis.

**2.4.2 Interest income**

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

**2.5 Property, Plant and Equipment****2.5.1 Recognition and measurement**

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



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

### **2.5.2 Depreciation**

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

### **2.5.3 Capital work-in-progress**

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

### **2.6 Intangible assets**

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

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

### **2.7 Inventories**

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

### **2.8 Income taxes**

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

Current tax

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

### **2.9 Provisions, Contingent liabilities and Contingent assets**

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





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

## **2.10 Cash and Bank balances**

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

### **3 Other disclosures:**

(a) A civil case has been filed against the Tenant M/s. Modfurn Systems (India) Private Limited and M/s. Jayabharatham Furniture & Appliances Pvt. Limited, under the C.S.No.52S/2019 with a claim of Rs. 6,22,68,474/- which is pending before the High Court of Judicature at Madras, towards the Rent arrears.

C.S.No.90/2021- This civil case has been filed against the same tenants to recover rental arrears of Rs. 1,68,28,961/-which is pending before the Hon. Judicature of High Court of Madras.

(b) Note no 9 -Other Non-Current Assets -For the

Assessment year 2016-17, (financial year ended 31st March 2016), a demand of Rs 1,21,60 515 has been raised by Income Tax department. Against the demand, an appeal has been filed before the Commissioner of Income Tax (Appeals)-17, Chennai on February 22, 2019. The Income tax department as on 31st March 2023, has already set off the refund pertaining to various assessment years to the extent of Rs 1,18,93,884/-.

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

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



- (d) Confirmation of Closing balance from all the Sundry Creditors, Sundry Debtors and TANGEDCO are not available.
- (e) Previous year figures have been regrouped or reclassified wherever necessary to conform 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:





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

**BALANCE SHEET AS AT 31ST MARCH 2024**

(Amount in Rs.)

Particulars	Note No.	As at 31-03-2024	As at 31-03-2023
<b>I OWNERS' FUND AND LIABILITIES</b>			
<b>(1) Owners' Fund and Liabilities</b>			
(a) Capital Fund	4	1,13,54,346	1,02,24,345
(b) General Fund	5	13,28,28,986	13,06,28,150
<b>Total Owners' Fund</b>		<b>14,41,83,332</b>	<b>14,08,52,495</b>
<b>(2) Non-Current Liabilities</b>			
(a) Other long-term liabilities	6	1,57,24,413	1,72,38,434
<b>Total Non-current liabilities</b>		<b>1,57,24,413</b>	<b>1,72,38,434</b>
<b>(3) Current liabilities</b>			
(a) Other current liabilities	7	72,47,089	25,55,088
<b>Total current liabilities</b>		<b>72,47,089</b>	<b>25,55,088</b>
<b>Total Owners' Fund and Liabilities</b>		<b>16,71,54,833</b>	<b>16,06,46,017</b>
<b>II ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment			
(i) Property, Plant and Equipment	3	3,19,40,490	3,31,97,367
(ii) Capital work-in-progress	3A	-	10,66,966
(b) Non-current investments	8	5,59,83,130	5,47,30,542
(c) Other non-current assets	9	1,61,11,560	1,43,32,611
<b>Total Non-current assets</b>		<b>10,40,35,180</b>	<b>10,33,27,486</b>
<b>(2) Current assets</b>			
(a) Current Investments	10	3,72,18,958	2,59,38,538
(b) Trade receivables	11	1,55,74,487	1,60,56,839
(c) Cash and cash equivalents	12	72,76,799	1,35,57,300
(d) Short Term Loans and Advances	13	30,49,409	17,65,854
<b>Total current assets</b>		<b>6,31,19,653</b>	<b>5,73,18,531</b>
<b>Total Assets</b>		<b>16,71,54,833</b>	<b>16,06,46,017</b>

**Significant accounting policies**

1-2

The accompanying notes are an integral part of the financial statements

As per our report attached of even date

**For G V N Shankar & Co**

Chartered Accountants

ICAI Firm Reg.No: 0003760S

*PKS Shankar*  
President

*RN Murthy*  
General Secretary

*ks*



**Partner: V Sankar**  
Membership No: 208578

*[Signature]*  
Treasurer

Place: Chennai  
Date: 17-08-2024

**THE INDIAN OFFICERS ASSOCIATION**  
**69, THIRU VI KA HIGH ROAD, ROYAPETTAH, CHENNAI-600014**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

(Amount in Rs)

Particulars	Note No.	For the Year ended 31-03-2024	For the Year ended 31-03-2023
<b>I Revenue From Operations</b>	<b>14</b>	3,09,35,010	2,48,03,696
<b>II Other Income</b>	<b>15</b>	76,29,988	85,14,906
<b>III Total Income (I+II)</b>		<b>3,85,64,998</b>	<b>3,33,18,602</b>
<b>IV Expenses</b>			
(a) Employee benefits expense	16	49,07,529	44,18,953
(b) Depreciation expense	3	36,21,564	37,69,256
(c) Other expenses	17	2,42,59,579	1,75,88,491
<b>Total expenses (IV)</b>		<b>3,27,88,672</b>	<b>2,57,76,700</b>
<b>V Excess of Income over Expenditure before exceptional and extraordinary items and tax (III-IV)</b>		<b>57,76,325</b>	<b>75,41,901</b>
<b>VI Exceptional items</b>			-
<b>VII Excess of Income over Expenditure before extraordinary items and tax (V-VI)</b>		57,76,325	75,41,901
<b>VIII Extraordinary items</b>		-	-
<b>IX Excess of Income over Expenditure before tax (VIII-VII)</b>		57,76,325	75,41,901
<b>X Tax expense:</b>			
(1) Current tax		35,75,490	50,00,000
(2) Tax relating to earlier years		-	52,63,316
<b>XI Excess of Income/(Expenditure) for the year (IX-X)</b>		<b>22,00,835</b>	<b>(27,21,415)</b>

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



*P.R. Shankar*  
 President

*R. Murthy*  
 General Secretary

Partner: V Sankar  
 Membership No: 208578

*[Signature]*  
 Treasurer

Place : Chennai  
 Date: 17-08-2024

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

(Amount in Rs.)

**NOTE 4 - CAPITAL FUND**

Particulars	As at 31-03-2024	As at 31-03-2023
Opening Balance	1,02,24,345	94,94,345
Add: Life Membership received during the year	11,30,001	7,30,000
<b>Total</b>	<b>1,13,54,346</b>	<b>1,02,24,345</b>

**NOTE 5 - GENERAL FUND**

Particulars	As at 31-03-2024	As at 31-03-2023
Opening Balance	13,06,28,150	13,33,49,565
Add: Excess of Income over expenditure	22,00,835	-
Add: Excess of Expenditure over Income	-	(27,21,415)
<b>Total</b>	<b>13,28,28,986</b>	<b>13,06,28,150</b>

**NOTE 6 - OTHER LONG-TERM LIABILITIES**

Particulars	As at 31-03-2024	As at 31-03-2023
(i) Caution Deposit from students	1,72,007	2,36,707
(ii) Deposit from tenants	1,55,52,406	1,70,01,727
<b>Total</b>	<b>1,57,24,413</b>	<b>1,72,38,434</b>

**NOTE 7 - OTHER CURRENT LIABILITIES**

Particulars	As at 31-03-2024	As at 31-03-2023
(i) Registration fees pending allotment	-	10,030
(ii) Outstanding expenses	30,83,808	3,75,596
(iii) Statutory dues payable	38,69,280	18,82,462
(iv) Internal Audit Fees	1,44,000	1,44,000
(v) Audit Fee payable	1,50,000	1,43,000
<b>Total</b>	<b>72,47,089</b>	<b>25,55,088</b>



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

(Amount in Rs.)

**NOTE 8 - NON-CURRENT INVESTMENTS**

Particulars	As at 31-03-2024	As at 31-03-2023
<b>Other Non-current Investments - Fixed Deposits</b>		
(i) TamilNadu Power Finance and Infrastructure Development Corporation Limited, Chennai	3,80,00,000	3,80,00,000
(ii) TamilNadu Transport Development Finance Corporation Limited, Chennai	1,79,83,130	1,67,30,542
<b>Total</b>	<b>5,59,83,130</b>	<b>5,47,30,542</b>

**NOTE 9 - OTHER NON-CURRENT ASSETS**

Particulars	As at 31-03-2024	As at 31-03-2023
<b>Security Deposits</b>		
(i) TamilNadu Electricity Board Deposit	10,36,040	10,36,040
(ii) CMDA Deposit	29,300	29,300
(iii) Electric Meter Caution Deposit	5,91,214	3,42,370
(iv) Telephone Deposit	500	500
(v) Milk Deposit	35,785	35,785
(vi) Gas Deposit	15,000	15,000
<b>Other Non-Current assets - Income tax</b>		
(i) Assessment Year - 2015 - 16	9,79,732	9,79,732
(ii) Assessment Year - 2016 - 17*	1,18,93,884	1,18,93,884
(iii) Assessment Year - 2023-24	15,30,105	-
* Tax refund set-off by Revenue against tax dues (Refer Notes to accounts - 3(b)).		
<b>Total</b>	<b>1,61,11,560</b>	<b>1,43,32,611</b>

**NOTE 10 - CURRENT INVESTMENTS**

Particulars	As at 31-03-2024	As at 31-03-2023
<b>Other Current Investments - Fixed Deposits</b>		
(i) TamilNadu Power Finance and Infrastructure Development Corporation Limited, Chennai	3,72,18,958	2,59,38,538
<b>Total</b>	<b>3,72,18,958</b>	<b>2,59,38,538</b>

**NOTE 11 - TRADE RECEIVABLES**

Particulars	As at 31-03-2024	As at 31-03-2023
(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	72,26,950	32,32,163
(c) Doubtful	-	-
Less: Provision for Doubtful receivables		
<b>Total</b>	<b>72,26,950</b>	<b>32,32,163</b>
(ii) Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	83,47,537	1,28,24,676
(c) Doubtful	93,82,373	93,82,373
Less: Provision for Doubtful receivables	(93,82,373)	(93,82,373)
<b>Total</b>	<b>83,47,537</b>	<b>1,28,24,676</b>
<b>Total Trade Receivables</b>	<b>1,55,74,487</b>	<b>1,60,56,839</b>



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

(Amount in Rs.)

**NOTE 12 - CASH AND CASH EQUIVALENTS**

Particulars	As at 31-03-2024	As at 31-03-2023
<b>(a) Cash on hand</b>		
(i) Complex & Membership	5,530	11,051
(ii) Hostel & Guest Room	13,776	4,296
<b>Total</b>	<b>19,306</b>	<b>15,347</b>
<b>(b) Balance with Bank</b>		
(i) Indian Bank Sweep-in Deposit - A/c No. 7181463585	4,10,288	4,10,287
(ii) SBI Current A/c No. 355550439326, Chennai	8,16,272	25,64,703
(iii) Indian Bank A/c No. 6117413684, Chennai	60,30,934	1,05,66,963
<b>Total</b>	<b>72,57,494</b>	<b>1,35,41,953</b>
<b>Total Cash and Cash equivalents</b>	<b>72,76,799</b>	<b>1,35,57,300</b>

**NOTE 13 - SHORT-TERM LOANS AND ADVANCES**

Particulars	As at 31-03-2024	As at 31-03-2023
<b>Other Loans and advances</b>		
<b>Unsecured, Considered Good</b>		
(i) Staff Advance	5,000	1,02,000
(ii) Prepaid expenses	-	1,33,747
(iii) Advance tax and TDS (Net of Provision of tax for Current year - Rs.35.75 lakhs and Previous year - NIL)	30,44,409	15,30,107
<b>Total</b>	<b>30,49,409</b>	<b>17,65,854</b>



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

(Amount in Rs.)

**NOTE 14 - REVENUE FROM OPERATIONS**

Particulars	For the year ended 31-03-2024	For the year ended 31- 03-2023
<b>Sale of Services</b>		
(i) Rent & Amenities from Tenants	2,79,46,207	2,12,70,052
(ii) Rent and Mess charges from Members, Students & Staff	27,37,532	30,35,544
(iii) Rent from Students	2,51,271	4,98,100
<b>Total</b>	<b>3,09,35,010</b>	<b>2,48,03,696</b>

**NOTE 15 - OTHER INCOME**

Particulars	For the year ended 31-03-2024	For the year ended 31- 03-2023
<b>(a) Interest on Deposits &amp; Others</b>		
(i) Interest from Bank - Savings Bank Account	83,976	67,243
(ii) Interest from - Fixed Deposits & Sweep account	75,37,599	67,64,865
(iii) Interest on Income tax refund	-	14,28,098
(iv) Discount received	2,272	-
<b>Total</b>	<b>76,23,847</b>	<b>82,60,206</b>
<b>(b) Miscellaneous Income &amp; Indirect Income</b>		
(i) ID Card printing	5,276	3,510
(ii) Miscellaneous Receipts	-	60,000
(iii) Sale of Application to Members	795	6,355
(iv) Sale of Application to Students	70	360
(v) Sale of Old Materials	-	63,488
(vi) Electricity Charges - receipt	-	82,000
<b>Total</b>	<b>6,141</b>	<b>2,15,713</b>
<b>(c) Provision no longer required written back</b>		
(i) Provision no longer required written back	-	38,987
<b>Total</b>	<b>-</b>	<b>38,987</b>
<b>Total Other Income</b>	<b>76,29,988</b>	<b>85,14,906</b>





**NOTES TO INCOME AND EXPENDITURE ACCOUNT**

(Amount in Rs.)

**NOTE 16 - EMPLOYEE BENEFITS EXPENSE**

Particulars	For the year ended 31-03-2024	For the year ended 31-03-2023
(i) Salaries	48,27,071	40,19,727
(ii) Ex-Gratia	-	3,19,334
(iii) Scholarship for Staff Children	70,000	66,094
(iv) Staff Welfare	10,458	13,798
<b>Total</b>	<b>49,07,529</b>	<b>44,18,953</b>

**NOTE 17 - OTHER EXPENSES**

Particulars	For the year ended 31-03-2024	For the year ended 31-03-2023
<b>(a) Medical Relief Expenses</b>		
(i) Medical Relief Expenses	5,16,771	4,84,000
(ii) Health Camp Expenses	18,75,227	17,35,144
(iii) Medicines	15,93,079	10,76,961
<b>Total</b>	<b>39,85,077</b>	<b>32,96,105</b>
<b>(b) Seminar Expenses</b>		
(i) Seminar Expenses	38,20,833	16,42,244
<b>Total</b>	<b>38,20,833</b>	<b>16,42,244</b>
<b>(c) Administrative Expenses</b>		
(i) Advertisement	53,500	1,52,360
(ii) Bank Charges	18,418	14,884
(iii) Celebration expenses	-	7,666
(iv) Conveyance	1,60,808	90,732
(v) Meeting expenses	12,86,729	7,08,018
(vi) Election expenses	6,75,078	-
(vii) Insurance	75,264	26,279
(viii) Office Expenses	1,42,999	1,28,128
(ix) Guest Room maintenance	55,321	20,210
(x) Periodicals & Magazines	97,865	14,166
(xi) Postage and Courier	2,43,670	1,53,675
(xii) Printing and Stationery	9,59,611	2,94,145
(xiii) Security Service charges	7,43,612	7,73,822
(xiv) Telephone charges	54,035	39,420
(xv) Dish charges	19,404	40,925
(xvi) Web Site Designing	11,600	10,500
(xvii) Maintenance expenses	2,41,103	1,48,605
(xviii) Statutory Audit fees	1,50,000	1,10,000
(xix) Internal Audit fees	1,44,000	1,44,000
(xx) Interest & Penalty under Income-tax Act, 1961	-	1,76,430
<b>Total</b>	<b>51,33,016</b>	<b>30,53,965</b>





**NOTES TO INCOME AND EXPENDITURE ACCOUNT**

(Amount in Rs.)

Particulars	For the year ended 31-03-2024	For the year ended 31-03-2023
<b>(d) Repairs &amp; Maintenance</b>		
(i) Repairs		
- Building	15,38,477	9,68,911
- Electricals	2,62,880	3,73,703
- Motors	7,685	6,300
- Computer	13,200	21,141
- Guest House	49,031	4,50,927
- Vehicle	-	450
(ii) Water Tax & Water Charges	13,15,208	11,23,096
(iii) Property Tax	38,89,355	25,99,459
(iv) Electricity Charges Centenary Building	12,37,595	10,30,116
(v) Electricity Charges JPS Complex	4,65,672	5,13,507
(vi) Electrical Work	-	5,867
(vii) Diesel	6,609	8,871
<b>Total</b>	<b>87,85,712</b>	<b>71,02,348</b>
<b>(e) Statutory, Professional and Legal Fees</b>		
(i) Legal Fees	3,30,000	6,54,078
(ii) Professional Charges	1,94,080	2,62,200
<b>Total</b>	<b>5,24,080</b>	<b>9,16,278</b>
<b>(f) Hostel &amp; Mess Expenses</b>		
(i) Consumption:		
- Purchase of Milk & Vegetables	7,05,106	3,11,818
- Purchase of Groceries & Others	5,76,977	6,49,973
(ii) Hostel Electricity Charges	3,63,179	2,21,276
(iii) Washing & Cleaning	1,53,380	1,71,632
(iv) Gas & Fuel	2,12,219	1,61,872
<b>Total</b>	<b>20,10,861</b>	<b>15,16,571</b>
<b>(g) Other Expenses</b>		
(i) Rates & Taxes, excluding, taxes on income	-	60,980
<b>Total</b>	<b>-</b>	<b>60,980</b>
<b>Total Other expenses</b>	<b>2,42,59,579</b>	<b>1,75,88,491</b>



**NOTE 3 - Property, Plant & Equipment and Intangibles**

Particulars	THE INDIAN OFFICERS ASSOCIATION											
	Cost as on 01.04.2023		Gross Block Additions / (Deductions) After Sept.		Cost as on 31.03.2024		Accumulated Depreciation Upto 01.04.2023		Upto 31.03.2024		Net Block (Amount in Rs.)	
	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.	Upto Sept.
<b>Block-A</b>												
Land	3,02,817	-	-	3,02,817	-	-	-	-	-	-	3,02,817	3,02,817
<b>Block-B @ 10%</b>												
Cemetery Building	6,69,82,814	-	-	6,69,82,814	-	-	4,52,19,256	21,75,356	4,73,95,612	1,96,87,202	1,56,87,202	2,17,63,656
Hotel Building	5,20,930	-	-	5,20,930	-	-	4,36,154	8,478	4,44,632	76,296	76,296	84,778
Pratap Singh Building	4,32,26,132	-	-	4,54,15,398	-	-	3,65,94,245	8,82,115	3,74,76,390	79,39,038	66,31,586	96,31,586
Lounge in 2nd Floor	2,34,700	21,89,266	-	2,34,700	-	-	1,23,831	11,087	1,34,918	99,782	1,10,869	1,10,869
Fluoride Treatment Plant	2,68,570	-	-	2,68,570	-	-	1,64,457	10,411	1,74,868	93,702	81,166	1,04,113
Plumbing & Fittings	6,31,428	-	82,703	6,31,428	82,703	12,00,11,449	47,37,430	2,31,353	66,85,723	21,23,359	45,62,364	52,17,723
<b>Total of Block-B</b>	<b>11,77,39,351</b>	<b>21,89,266</b>	<b>82,793</b>	<b>12,00,11,449</b>	<b>82,793</b>	<b>12,00,11,449</b>	<b>8,67,17,593</b>	<b>35,15,17,8</b>	<b>9,00,95,113</b>	<b>2,99,19,247</b>	<b>6,01,75,866</b>	<b>6,99,87,039</b>
<b>Block-C @ 15%</b>												
Cycle	4,830	-	-	4,830	-	-	3,649	209	3,648	1,182	1,391	1,391
Pump Yards	2,21,092	-	-	2,21,092	-	-	1,79,845	6,187	1,86,032	35,060	41,247	41,247
Generator	1,50,000	-	-	1,50,000	-	-	1,25,290	4,306	1,25,901	24,399	28,705	28,705
Electrical Fittings	64,51,136	-	18,500	64,51,136	18,500	64,51,136	53,25,811	1,65,361	55,91,171	9,426	10,209,256	10,209,256
Generator	6,71,690	-	-	6,71,690	-	-	5,62,430	16,369	5,78,819	52,871	5,78,819	5,78,819
Inverter	39,889	-	-	39,889	-	-	31,590	1,245	32,835	7,054	8,299	8,299
Medical Equipment	1,06,480	-	-	1,06,480	-	-	88,665	2,672	91,337	15,143	17,815	17,815
Office Work Station	1,18,508	-	11,000	1,29,508	11,000	1,29,508	96,897	4,067	1,00,964	28,544	21,511	21,511
Refrigerator	1,18,508	-	-	1,18,508	-	-	1,18,508	6,821	1,25,329	9,185	10,906	10,906
Refrigerator	92,832	-	-	92,832	-	-	51,976	1,621	53,597	5,370	5,370	5,370
Television	7,66,729	-	-	7,66,729	-	-	5,53,864	31,930	5,85,794	1,80,939	2,12,865	2,12,865
Vessels	1,00,655	-	-	1,00,655	-	-	82,870	2,668	85,538	15,117	17,765	17,765
Water Dispenser	28,750	9,310	-	38,060	9,310	38,060	15,214	3,427	18,641	19,419	13,536	13,536
Water Filter	2,07,932	12,685	-	2,20,617	12,685	2,20,617	1,00,473	18,022	1,18,495	1,02,122	1,07,460	1,07,460
Washing Machine	2,44,173	-	-	2,44,173	-	-	1,64,666	8,985	1,73,661	50,970	59,965	59,965
Wet Grinder	16,885	11,600	-	28,485	11,600	28,485	16,069	3,122	19,191	18,695	9,915	9,915
Xerox Machine	1,67,000	-	-	1,67,000	-	-	1,14,813	7,828	1,22,641	44,359	52,187	52,187
Mixer	12,000	5,085	-	17,085	5,085	17,085	7,200	1,498	8,698	8,487	4,900	4,900
Vacuum cleaner	13,990	-	-	13,990	-	-	9,958	6,005	10,563	3,427	4,032	4,032
Shaver Healer	3,14,277	-	-	3,14,277	-	-	2,19,780	14,852	2,34,632	64,164	99,016	99,016
Cell Phone	14,277	24,448	-	38,725	24,448	38,725	21,970	1,485	23,455	1,675	5,675	5,675
<b>Total of Block-C</b>	<b>97,64,058</b>	<b>63,128</b>	<b>29,500</b>	<b>98,75,685</b>	<b>29,500</b>	<b>98,75,685</b>	<b>78,60,479</b>	<b>3,00,221</b>	<b>81,60,700</b>	<b>17,15,985</b>	<b>64,44,715</b>	<b>19,23,579</b>
<b>Block-D @ 40%</b>												
Computer	5,62,624	-	-	5,62,624	-	-	5,61,047	631	5,61,678	946	1,577	1,577
Laptop	61,443	-	-	61,443	-	-	59,980	585	60,565	878	1,463	1,463
Scanner	1,14,400	-	-	1,14,400	-	-	1,13,987	183	1,14,170	3	5	5
Projector with Stand	37,450	-	-	37,450	-	-	37,146	12	37,397	18	202	202
Epson Printer	13,559	-	-	13,559	-	-	12,973	234	13,207	351	592	592
<b>Total of Block-D</b>	<b>6,93,076</b>	<b>-</b>	<b>-</b>	<b>6,93,076</b>	<b>-</b>	<b>-</b>	<b>6,89,143</b>	<b>1,573</b>	<b>6,90,716</b>	<b>2,360</b>	<b>3,333</b>	<b>3,333</b>
<b>Total of Property, Plant &amp; Equipment and Intangibles</b>	<b>12,85,19,332</b>	<b>22,52,394</b>	<b>1,12,293</b>	<b>13,08,84,019</b>	<b>1,12,293</b>	<b>13,08,84,019</b>	<b>9,53,21,965</b>	<b>36,21,564</b>	<b>9,89,43,529</b>	<b>3,19,40,490</b>	<b>3,31,97,367</b>	<b>3,31,97,367</b>
<b>NOTE 3A - Capital Work-in-Progress</b>												
Complex Building	10,66,966	(10,66,966)	-	-	-	-	-	-	-	-	-	10,66,966
<b>GRAND TOTAL</b>	<b>12,95,86,298</b>	<b>11,89,428</b>	<b>1,12,293</b>	<b>13,08,84,019</b>	<b>1,12,293</b>	<b>13,08,84,019</b>	<b>9,53,21,965</b>	<b>36,21,564</b>	<b>9,89,43,529</b>	<b>3,19,40,490</b>	<b>3,31,97,367</b>	<b>3,31,97,367</b>



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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

(Amount in Rs.)

RECEIPTS	Notes	For the year ended 31st March 2024	For the year ended 31st March 2023	PAYMENTS	Notes	For the year ended 31st March 2024	For the year ended 31st March 2023
To Opening balance	12	1,35,57,300	43,88,891	By Establishment Expenses	24	47,91,529	44,21,453
To Life Membership Fees	-	11,30,001	7,14,955	By Medical Relief Expenses	25	26,48,696	31,06,732
To Revenue Receipts	18	3,53,63,027	2,61,74,888	By Seminar Expenses	26	54,66,952	15,75,916
To Hostel & Mess Receipts	19	6,56,505	5,81,207	By Administrative Expenses	27	50,57,332	28,53,264
To Interest Income	20	48,07,122	48,20,999	By Repairs & Maintenance	28	73,80,301	69,72,229
To Miscellaneous & Other receipts	21	6,141	2,21,030	By Statutory, Professional and Legal Fees	29	5,40,080	8,51,178
To Loans & Advances	22	21,10,617	62,13,631	By Hostel and Mess Expenses	30	19,98,783	15,16,571
To Duties & Taxes	23	3,42,506	3,20,008	By Loans & Advances	31	70,31,493	68,37,903
To Membership Fee Refundable	-	-	10,030	By Other Current Liabilities	32	44,83,532	30,86,950
To Proceeds from Investment	-	-	51,16,564	By Investment in Fixed Deposits	-	1,00,00,000	25,00,000
				By Purchase of Fixed Assets	-	12,97,721	12,82,707
				By Closing Balance	12	72,76,799	1,35,57,300
<b>Total</b>		<b>5,79,73,218</b>	<b>4,85,62,203</b>	<b>Total</b>		<b>5,79,73,218</b>	<b>4,85,62,203</b>



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

(Amount in Rs.)

**NOTE 12 - CLOSING CASH & BANK BALANCE**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>(a) Cash on Hand</b>		
(i) Complex & Membership	5,530	11,051
(ii) Hostel & Guest Room	13,775	4,296
<b>(b) Cash at Bank</b>		
(i) Indian Bank Sweep in deposit A/c No.7181463585	4,10,287	4,10,287
(ii) SBI (Current) A/c No.355550439326, Chennai	8,16,272	25,64,703
(iii) Indian Bank-SB A/c No.6117413684, Chennai	60,30,934	1,05,66,963
<b>Total</b>	<b>72,76,798</b>	<b>1,35,57,300</b>

**NOTE 18 - REVENUE RECEIPTS**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Rent & Maintenance received from Tenants	3,27,36,089	2,33,31,573
(ii) Rent received from Members	19,82,013	20,60,715
(iii) Rent received from Students	2,96,500	4,98,100
(iv) Rent received from Auditorium and Dining Hall	3,41,160	2,74,000
(v) Registration & Admission fees	7,265	10,500
<b>Total</b>	<b>3,53,63,027</b>	<b>2,61,74,888</b>

**NOTE 19 - HOSTEL & MESS RECEIPTS**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Mess Charges from Members	6,56,505	5,81,207
<b>Total</b>	<b>6,56,505</b>	<b>5,81,207</b>

**NOTE 20 - INTEREST INCOME**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Interest from Savings Bank account	83,976	66,743
(ii) Interest from Fixed Deposits	47,23,146	47,54,256
<b>Total</b>	<b>48,07,122</b>	<b>48,20,999</b>



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

(Amount in Rs.)

**NOTE 21 - MISCELLANEOUS & OTHER RECEIPTS**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Miscellaneous receipts	5,276	66,877
(ii) Sale of Applications to Members	795	6,355
(iii) Admission Fee - Members	70	1,950
(iii) Sale of Applications to Students	-	360
(iv) Sale of Old materials	-	63,488
(v) Electricity Receipt - Centenary Building	-	82,000
<b>Total</b>	<b>6,141</b>	<b>2,21,030</b>

**NOTE 22 - LOANS & ADVANCES - RECEIPTS**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Caution Deposit from Tenants & Student	19,43,347	59,14,164
(ii) Security Deposit for Auditorium	-	1,50,000
(iii) Staff Advance - Repayment	-	37,000
(iv) Advance- Others	1,67,270	1,12,467
<b>Total</b>	<b>21,10,617</b>	<b>62,13,631</b>

**NOTE 23 - DUTIES & TAXES**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Goods & Services Tax (GST)	3,42,506	3,20,008
<b>Total</b>	<b>3,42,506</b>	<b>3,20,008</b>





THE INDIAN OFFICERS ASSOCIATION		
NOTES TO RECEIPTS AND PAYMENTS ACCOUNT		
(Amount in Rs.)		
<b>NOTE 24 - ESTABLISHMENT EXPENSES</b>		
Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Salaries	47,11,071	40,22,227
(ii) Ex-Gratia	-	3,19,334
(iii) Scholarship for Staff Children	70,000	66,094
(iv) Staff Welfare	10,458	13,798
<b>Total</b>	<b>47,91,529</b>	<b>44,21,453</b>
<b>NOTE 25 - MEDICAL RELIEF EXPENSES</b>		
Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Medical Relief Expenses	5,16,771	4,84,000
(ii) Health Camp Expenses	9,69,857	15,45,771
(iii) Medicines	11,62,068	10,76,961
<b>Total</b>	<b>26,48,696</b>	<b>31,06,732</b>
<b>NOTE 26 - SEMINAR EXPENSES</b>		
Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Seminar expenses	54,66,952	15,75,916
<b>Total</b>	<b>54,66,952</b>	<b>15,75,916</b>
<b>NOTE 27 - ADMINISTRATIVE EXPENSES</b>		
Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Advertisement	53,500	1,52,360
(ii) Bank Charges	18,418	14,884
(iii) Celebration expenses	-	7,666
(iv) Conveyance	1,60,808	90,732
(v) Meeting expenses	11,24,327	7,08,018
(vi) Election expenses	6,75,078	-
(vii) Members Directory Printing expenses	-	-
(viii) Insurance	75,264	88,813
(ix) Office expenses	1,58,108	1,28,128
(x) Guest Room Maintenance	55,321	20,210
(xi) Periodicals & Magazines	97,865	14,166
(xii) Postage and Courier	2,43,670	1,29,015
(xiii) Printing and Stationery	11,38,492	2,93,305
(xiv) Security Service Charges	6,76,340	7,13,822
(xv) Telephone Charges	54,035	38,115
(xvi) Dish Charges	19,404	40,925
(xvii) Website Designing	11,600	10,500
(xviii) Miscellaneous expenses	-	-
(xix) Maintenance expenses	2,41,103	1,48,605
(xx) Audit Fees		
(a) Internal Audit Fees	1,44,000	1,44,000
(b) Statutory Audit Fees	1,10,000	1,10,000
<b>Total</b>	<b>50,57,332</b>	<b>28,53,264</b>



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

(Amount in Rs.)

**NOTE 28 - REPAIRS & MAINTENANCE**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Repairs & Maintenance		
(a) Building	15,50,716	8,23,363
(b) Electricals	2,62,880	3,91,614
(c) Motors	7,685	6,300
(d) Computer	13,200	21,141
(e) Guest House	49,031	4,50,927
(f) Vehicle	-	450
(ii) Water Tax & Water Charges	13,15,208	11,23,096
(iii) Property Tax	25,89,570	25,99,459
(iv) Electricity Charges - Centenary Building	12,37,595	10,30,116
(v) Electricity Charges - JPS Complex	3,47,807	5,16,892
(vi) Diesel	6,609	8,871
<b>Total</b>	<b>73,80,301</b>	<b>69,72,229</b>

**NOTE 29 - STATUTORY, PROFESSIONAL & LEGAL FEES**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Legal Fees	3,30,000	6,54,078
(ii) Professional Fees	2,10,080	1,97,100
<b>Total</b>	<b>5,40,080</b>	<b>8,51,178</b>

**NOTE 30 - HOTEL & MESS EXPENSES**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Consumption		
- Purchase of Milk & Vegetables	6,93,028	3,11,818
- Purchase of Groceries & Others	5,76,977	6,49,973
(ii) Hostel Electricity Charges	3,63,179	2,21,276
(iii) Washing & Cleaning	1,53,380	1,71,632
(iv) Gas & Fuel	2,11,219	1,61,872
<b>Total</b>	<b>19,98,783</b>	<b>15,16,571</b>

**NOTE 31 - LOANS & ADVANCES-PAYMENTS**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Deposit Refund to Students	-	2,63,293
(ii) Rent/Deposits Refund to Tenants	3,82,428	1,06,972
(iii) Rent & Amenities - Auditorium	-	-
(iv) Security Deposit for Auditorium	1,38,320	1,57,930
(v) Deposit Money Refund	3,48,844	-
(vi) Staff Advance	69,000	1,05,000
(vii) Advance Payment - Others	1,000	3,18,808
(viii) Advance Tax & Tax deducted at Source	60,91,901	58,85,900
<b>Total</b>	<b>70,31,493</b>	<b>68,37,903</b>

**NOTE 32 - OTHER CURRENT LIABILITIES**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
(i) Goods and Services Tax (GST)	41,24,986	30,86,950
(ii) TDS and other statutory dues	85,475	-
(iii) Expenses Payable	2,73,071	-
<b>Total</b>	<b>44,83,532</b>	<b>30,86,950</b>







**The President**

**&**

**Office Bearers**

**&**

**Executive Committee Members**

**Wish All Our Beloved Life Members**

**Happiest, Healthiest and Peaceful Life**



03.03.2024 - COIMBATORE

பட்டிமன்றம் - தலைப்பு

“இன்றைய சமூகம் இணையத்தால்  
வளர்கிறதா? தளர்கிறதா?”

நடுவர் : பேராசிரியர் முனைவர்

P.C. கணேசன், Ph.D. திருநெல்வேலி



பரதநாட்டியம் :

ஸ்ரீ நாட்டிய நிகேதன் பள்ளி மாணவிகள்

குழு : ஸ்ரீ மதி மிருதளாராய்

**Master Medical Health Checkup Camp - Chennai  
17, 18, 19-04-2024  
IOA Office Bearers and EC Members participating  
in the Medical Camp**



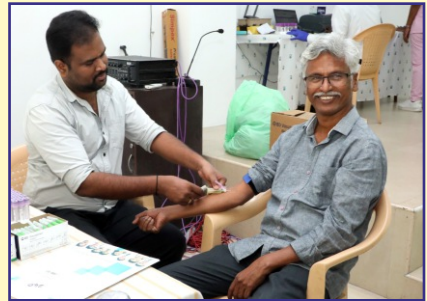
**Thiru P.R.Shampath, IAS (R)  
President**



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



**Thiru A. Veerapandian  
Vice President II**



**Dr. R. Murthy  
General Secretary**



**Thiru D. Krishnamurthi  
Joint Secretary**



**Thiru R.Durai  
Treasurer**



**Master Medical Health Checkup Camp - Chennai  
17, 18, 19-04-2024  
IOA Office Bearers and EC Members participating  
in the Medical Camp**



**Thiru T. Prabakaran  
Warden**



**Tmt. A. Kayalvizhi  
EC Member (Women)**



**Thiru K.N. Murali  
EC Member**



**Thiru S.M. Shanmugasundaram  
EC Member**



**Thiru R. Dhamodharan  
EC Member**



**Thiru R. Pandiarajan  
EC Member**

**Master Medical Health Checkup Camp - Chennai  
17, 18, 19-04-2024  
IOA Office Bearers and EC Members participating  
in the Medical Camp**



**Thiru V. Thamilselvam  
EC Member**



**Dr. K. Muniappan  
EC Member**



**Dr. M.C. Sambantham  
EC Member**

**President with Apollo Doctors**





## Apollo Mobile Health Clinic for Mammogram & Pap Smear Tests for Women Members





## IOA Life Members and Spouses Waiting to take medical test



## Eye Camp



**Chennai Seminar - 30.03.2024**

**Topic : “திருவள்ளுவரும் ஷேக்ஸ்பியரும்”**



**Dr. V. IRAIANBU, IAS (R)**





REPUBLIC DAY - 26.01.2024



President, Office Bearers, EC Members and IOA Life Members