



THE INDIAN OFFICERS' ASSOCIATION

(Regd. No.2 / 1909-10)



Republic Day Celebration - 26.01.2025
President unfurling the National Flag

118th Annual Report 2024 - 25

Centenary Building,

69, Thiru-vi-ka High Road, Royapettah, Chennai - 600 014.

Ph. : 044-2811 1160 / 2811 4660 E-Mail : chennaiioa@gmail.com

Releasing of IOA Calender and New Year Diary - 2025 by Office Bearers & EC Members





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118th Annual Report 2024 - 25

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E-Mail : chennaiioa@gmail.com**

**Medical Health Checkup Camp
conducted by Chennai CURI Hospital
at IOA Campus on 28.04.2024**





OUR PATRON
Honourable Shri **R.N. RAVI**
Governor of Tamil Nadu

LIST OF OFFICE BEARERS - 2023 - 2026

PATRON

Honourable

Shri R. N. RAVI

The Governor of Tamil Nadu

(From 18th 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

SALEM REGIONAL MEET - 04.05.2024



பட்டிமன்றம் - தலைப்பு

"நவீன தொழில் நுட்ப வாழ்க்கை - வரமா ? சாபமா ?"

நடுவர் : தமிழ் தென்றல் முனைவர் S .D .கலையமுதன்



TRICHY REGIONAL MEET - 15.06.2024



பரதநாட்டியம் - கலைமாமணி ரேவதி முத்துசாமி
ஸ்ரீரங்கம் பரத நாட்டியாலயா



THANJAVUR REGIONAL MEET - 13.07.2024



சிறப்புரை : தலைப்பு : "எல்லாம் இன்பமயம் "
நகைச்சுவை நாவலர் புலவர் இ .ரெ .சண்முகவடிவேல்



Madurai Seminar - 01.02.2025

சிறப்புரை : பத்மஜீ முனைவர் சாலமன் பாப்பையா
தலைப்பு : "இளமையும் முதுமையும் "



கோயம்பத்தூர் ஆழியார் அறிவுத் திருக்கோவிலில்
YOGA CAMPல் பங்கேற்ற IOA தலைவர் மற்றும்
செயற்குழு உறுப்பினர்கள் - 29.03.2025 to 31.03.2025



YOGA CAMPல்
பங்கேற்ற IOA ஆயுட்கால உறுப்பினர்கள்
29.03.2025 to 31.03.2025



MADURAI - HEALTH CAMP - 30.06.2024



COIMBATORE - HEALTH CAMP - 28.07.2024



SALEM - HEALTH CAMP - 11.08.2024



TRICHY – HEALTH CAMP - 25.08.2024



INDEX

1	Role of Honour of Office Bearers	03
2.	Agenda for the 118th Annual General Body Meeting	11
3.	Minutes of the 117th General Body Meeting held on 22.09.2024	12
4.	Annual Report of the General Secretary for the Financial Year 2024 - 25	23
5.	Auditor's Report for the Financial Year 2024 - 25	34

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)

NAMES OF VICE - PRESIDENTS

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

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

NAMES OF JOINT SECRETARIES

1986 - 1990	Dr. Pon. Lakshmanan
1991 - 1992	Thiru M. Krishnaswamy
1993	Thiru N.P.K. Menon
1994 - 1998	Thiru M. Krishnaswamy
1998 - 1999	Thiru P. Jeyasingan

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

NAMES OF TRUSTEES

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

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

NAMES OF TREASURER

1986	Tmt. Indira R. Raja
1987	Thiru B.A. Baskaran
1988 - 1990	Thiru S. Ramakrishnan
1991 - 1993	Thiru P. Ramalingam
1994 - 1997	Selvi D. Sankari
1997 - 2002	Dr. Pon. Lakshmanan
2002 - 2003	Thiru G. Ponnambalam
28.6.03 - 29.11.03	Prof. P. 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. Kadhivel
2009 - 2011	Thiru. M.G. Pandiyan



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(Regn. No. 2/1909-1910)

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

Date : 22.08.2025

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

AGENDA

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

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

P.R. Shampath, IAS (R)
President



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Phone : 044 - 2811 1160 / 2811 4660

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

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25.09.2024

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

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

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

RM withy

PRRthamrath

9. Dr. S. Elangovan, LM No.175

10. Thiru D. Mani, LM No.2253

The President requested Vice President, Thiru S. Rathinasabapathi, IPS (R) to deliver the Welcome Address. The Vice President welcomed all the members attending the General Body Meeting. He stated that Indian Officers' Association is 117 years old having retired and servicing members from all Departments. He requested all the members to maintain discipline, dignity and decorum of the Association. The members should forget their difference and work unitedly for the development of the Association.

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

Even though a lot of money was spent for the welfare measures, the President proudly stated that by the prudent financial management of the Executive Committee, IOA made a deposit of Rupees One Crore in the financial year ending March, 2024. As on March, 2024 the deposit was 9.06 crores. He further stated that a sum of Rs.50 lakhs was deposited subsequently in the month of May, 2024. As on date the total deposit is Rs.9.56 crores. The President stated that all

RM Mani

PR Shampath

achievements of the present Executive Team were possible due to the fullest co-operation of EC Members and without their support and coordination the achievements would have not been fulfilled in IOA. He further stated that each and every matter was discussed in the EC and only on the approval of EC, the financial sanction was given for the works then only the works were carried out.

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

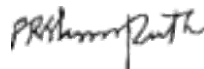
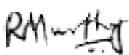
1. **Confirmation of the Minutes of the 116th Annual General Body Meeting held on 02.10.2023.**

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

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

The General Secretary presented the Annual Report for the year ending March, 2024 stated that the Annual Report was already printed and given to all the members and therefore requested the members that the Annual Report was read and recorded.

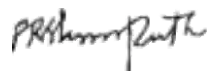
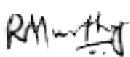
The General Secretary informed the procedures or steps followed by the present EC to execute all the activities of IOA during the last one year. The EC has constituted various Sub Committees and Core Committees at regional level consisting of EC Members and some Life Members to assist the administration for the execution of maintenance works and implementation of welfare measures. Each member of such sub committees has contributed significantly to the administration. He stated that our President has exhibited keen interest in all the



activities of IOA. The President has finalised the diaries and monthly calendars for the year 2024 efficiently for best price without compromising the quality. For the first time in IOA history, diaries and monthly calendars were distributed to all members. Birthday Greetings were being sent to all life members.

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

The General Secretary appreciated the EC member Thiru K.N.Murali's initiative in reducing the cost by Rs.400/- for each person attending health checkup camp conducted by Apollo hospitals in Chennai, Madurai and Tiruchy. The GS has appreciated Thiru A.Veerapandian, VP-2 and Thiru R.Dhamodharan , EC member, for their selfless services in finalising the diaries and monthly calendars and for the ongoing project of updating the members' data base. In particular, the General Secretary appreciated EC member Thiru R.Dhamodharan for creating a whatsapp group consisting of about 925 members from Chennai region in just two days. This helped the administration to conduct the health checkup camp at Chennai for 3 days very successfully. Our Vice President-I Thiru S.Rathinasabapathi and Treasurer Thiru R.Durai have been looking after the office accounts and Auditors related matters efficiently. Now DCB and R&P are being prepared every month with more clarity.



Nearly an amount of Rs.32 lakhs has been collected from the tenants towards arrears of rent alone. The General Secretary listed out the extraordinary efforts of our Joint Secretary Thiru D.Krishnamurthi in the overall activities of IOA during the last one year. Collection of rents in time, Collection of rental arrears, letting out the vacant shops and letting out the vacant space in the second floor of JPS complex, removal of fruit shop from the main entrance, civil works, managing administrative expenditures properly, tracing out the defaulted tenants with great efforts were some of the main achievements made by the Joint Secretary during the last one year.

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

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

Our warden Thiru T.Prabakaran has been working round the clock for the overall improvement of IOA. Under his able supervision, civil and painting works to arrest the water leakage in the terrace of JPS Complex and in the terrace of Centenary Building, painting works in Guest

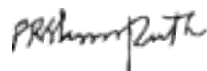
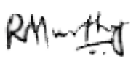
RMurthy

PRKrishnamurthi

Rooms, renovation of Auditorium, creation of Women Clinic and overall maintenance of IOA complex were executed during the last one year. The Warden Thiru T. Prabakaran has shown his continuous efforts in court cases, especially Modfurn Cases. All the Legal Committee members Mrs. A. Kayalvizhi, Thiru A. Manivasakan and former EC Member Selvi G. Savithri have effectively monitored all the court cases including Modfurn case.

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

All the Sub Committees and Core Committee members have done excellent works in all the welfare measures of IOA. The construction of 12 new A/c Rooms would be completed within two months of time and would be put in use for the members to stay. The new rooms would be ready within two months time. The Executive Committee Members Thiru S.M.Shanmugasundaram and Dr. M.C. Sambantham have been working hard along with Sub Committee members Thiru V. Satchidanandam and Mrs.C.Vijayalakshmi in bringing out the quarterly Newsletters in a grand manner. The Executive Committee member Thiru K.Selvakumar has done the coordination work for the smooth conduct of health checkup camps held at various centres. Each Executive Committee member has rendered his/her selfless service and put sincere efforts in executing the development activities and in implementing the welfare measures. Life Member Thiru G.Palani was rendering his service in the

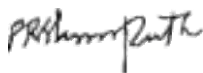
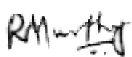


preparation of Address slips and in the updation work of members details. We have improved the amenities in clinic, Guest rooms and Canteen. The General Secretary has promised Honourable members that the welfare measures would continue with able guidance from President and support from Executive Committee members. The General Secretary stressed the need for purchasing an immovable property for IOA using the Fixed Deposits. In this connection, he suggested that a proposal can be placed before the General Body for its consideration. The General Secretary informed the members that the leakage issue in the basement of Centenary Building, erection of lift in the JPS complex, civil works to maintain the JPS complex and main gate have to be undertaken immediately.

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

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

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



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

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

4. **Appointment of Statutory Auditors for the years 2024-25 and 2025-26.**

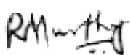
The General Body "Resolved to approve the appointment of M/s. G.V.N. Shankar & Co., Chartered Accountants as Statutory Auditors for the years 2024-25 and 2025-26."

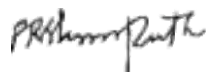
5. **To discuss about the introduction of Postal Ballot Papers for ensuing IOA Elections 2026.**

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

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

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





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

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

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

RM

PR

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

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

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

6. To present the status of Modfurn cases.

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

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

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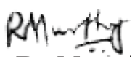
against the Defendants viz M/s. Modfurn and M/s. Jayabharatham is to be recorded in the master Court IV of the Hon'ble High Court of Madras very soon. In the plaintiff, in addition to other expenses to be accounted and liable by the Defendants at the rate of Rs.1,63,779/- per annum till the date of vacation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

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

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

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

The AGM ended with National Anthem.


Dr. R. Murthy
General Secretary


P.R. Shampath, IAS (R)
President



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 2024-25

Dear Life Members,

Greetings!

I am very happy to present the Annual Report of our prestigious and 118 years old Association for the Financial Year 2024-25.

The Indian Officers' Association (IOA) was established in the year 1907. Life Members are admitted from serving / retired State or 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 **Forty Seven** new Life Members were admitted during the FY 2024-25. Our hearts are heavy as we mourn the loss of 30 beloved life members who have passed away during the period 22-09-2024 – 06-09-2025.

For the Historic IOA, the year 2024-25, has been yet another year of many achievements. 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.

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 camps and meetings at regional centres including Chennai. The regional Core Committee Members have rendered good services and helped the management in organizing meetings and health checkup camps at regional level.

For the health of the Women members and Spouses of male members, IOA maintains a general clinic (Monday to Saturday), a women clinic (Monday, Wednesday and Friday) and a cardiology clinic (Thursday). Most experienced senior doctors are rendering yeoman services to the attending members in our clinic. During the FY 2024-25, 3976 persons visited the general clinic, 573 women members took consultation in the women clinic, 196 persons took consultation in the cardiology clinic. A new ECG machine was purchased for Rs.70,560/- and medicines have been purchased for Rs.8,85,341/-.

IOA has organized the annual master health checkup camps for members and spouses at Chennai and also at regional centres. I am very happy to inform that

1903 persons have taken medical tests in the year 2024, In this regard, IOA has paid Rs. 34,25,400/- to Hospitals.

<u>The details of the health checkup camps held in 2024</u>						
S. No	Date	Place	Members	Spouse	Total	Bill amount
1	Mar 17,18 & 19,2024	Chennai	705	390	1095	19,71,000.00
2	30.06.2024	Madurai	130	78	208	3,74,400.00
3	28.07.2024	Coimbatore	160	58	218	3,92,400.00
4	11.08.2024	Salem	129	81	210	3,78,000.00
5	25.08.2024	Trichy	95	39	134	2,41,200.00
6	21.09.2024	Thanjavur	26	12	38	68,400.00
Total			1245	658	1903	34,25,400.00

The Chennai CURI hospital conducted a free Medical Camp at IOA campus exclusively for our Life members and spouses on 28-4-2024. The FREE health checkup camp conducted by the CURI hospital mainly focused on urinary related health issues and in particular Uroflowmetry tests were taken for needy members and spouses. The IOA wholeheartedly thanks the CURI management for its generosity and essential medical advice to our members.

The Coimbatore region has organized a three day special Yoga programme at Azhiyar, Pollachi during 29-31 March, 2025. I am happy to inform that 102 members have participated in the Yoga programme and got benefitted.

The IOA administration has been maintaining a cordial relationship with tenants which resulted in prompt

realisation of rents and rental dues. The administration has collected Rs. 5 Lakhs from the tenant of shop No. 116 in addition to the Security Deposit of Rs. 123444/- towards rental arrears. A final settlement was reached in the mediation and accordingly the court case O.S.No. 6990 of 2022 was withdrawn. The shop no.116 was let out to another tenant immediately. The administration has collected rental arrears of Rs. 4,96,400/- from the tenant of shop No. 173 in the JPS Complex on 20-5-2024 and the shop was let out to another tenant.

A vacant space of 2956 sq.ft in the II floor of JPS Complex was allotted to Dinamalar on 1st July, 2024 to run a digital and public library. Dinamalar is paying monthly rent of Rs.150685/- for the above space. A vacant space of 5620 sq.ft in the II floor of JPS Complex was allotted to Syncretic Media (P) Ltd on 01-10-2024 and Rs 12,00,300/- was collected towards Security Deposit. The Syncretic Media is paying Rs.244017/- towards monthly rent for the above space in the JPS complex.

The administration takes necessary step to let out vacant shops very soon whenever shops are vacated by the tenants. I am very happy to say that there are no vacant shops in our complex and the administration collects the regular monthly rent from almost all the tenants. The IOA does not allow the tenants to pile up rental arrears and thus avoids wasteful expenditures in filing court cases for claiming rental arrears.

Fixed Deposit :

Despite the creation of 12 new AC guest rooms, conduct of master health checkup camps, conduct of meetings / seminars and the undergoing basement work for arresting water leakage, We have deposited Rs.50,00,000/- as Fixed deposit in Tamil Nadu Power Finance and Infrastructure Development Corporation Limited on 05-6-2024. As at 31-03-2025, the fixed deposit amount is Rs.10,18,57,908.00 (Rupees Ten Crores Eighteen Lakhs Fifty Seven Thousands Nine Hundred and Eight only).

Distribution of diaries and monthly calendars for the year 2025:

As done in the last year, the Executive Committee has decided to distribute Diaries and Monthly Calendar for the year 2025 to all Life Members. Accordingly, 3000 numbers of the Diaries and 3000 numbers of the monthly Calendars for the year 2025 were printed and distributed at a cost of Rs. 8,80,773/-. The distribution of good quality diary to all life members, was well received and wholeheartedly appreciated by many Life Members.

Birthday Greetings to Life Members and e-mustering for pensioners:

Birthday Greetings are being sent to all Life Members regularly. This move is also overwhelmingly welcomed by Life Members. As usual, e-mustering (submission of life certificate by pensioners) is being done in our office. Many members are availing e-mustering facility at our office.

Quarterly Newsletter

The administration is continuing to publish the quarterly NEWSLETTER in order to exhibit a cordial relationship between Life Members and Administration.

New AC Guest Rooms:

Realizing the need of outstation life members on their visit to Chennai for a comfortable stay at IOA headquarters, the Executive Committee has decided to modify the rooms in the I Floor of the students hostel and converted into 12 new AC rooms. Accordingly, well furnished 12 new AC rooms were made available from 17th March 2025 for the use of Life members at a cost of Rs.43,98,129/-

Maintenance of JPS Building and the Centenary Building:

The terrace of the JPS building was not in good condition. Water leakage issue was persistent during the rainy season. The administration employed labourers and masons on daily wage basis. The entire terrace of the JPS building and the centenary building were cleaned and painted with waterproof paints. The total cost incurred for the above works was Rs. 6,69,713. By doing the work by employing workers on a daily wage basis, the administration has saved considerable amount without compromising the quality.

A fruit shop vendor has been obstructing the main entrance of JPS complex for quite a long time. The shop was removed from that place and a new main gate was opened in Oct' 2024. The two adjacent main gates in the JPS complex were built at a cost of Rs.1,80,621. The

administration is planning to erect a new name board at the entrance of the main gate of the JPS complex.

Canteen and the Hostel Building :

The canteen is maintained neat and clean. Proper care is being taken to purchase quality items/ groceries for the canteen. Considering the age of the hostel building, JPS building, proper maintenance works are being carried out regularly.

Seminars/ Regional Meetings/ Health Checkup Camps:

IOA has organised seminars / meetings periodically at Chennai, Madurai, Coimbatore, Tanjore and Salem. The details of seminars / meetings / health checkup camps held during FY 2024-25 are given below:

S. No.	Date	Place	Details of Health Camps / Seminar /Meetings
1	28.04.2024	Chennai	Health Camp conducted by Chennai CURI at IOA campus
2	04.05.2024	Salem	பட்டிமன்றம் - தலைப்பு "நவீன தொழில் நுட்ப வாழ்க்கை – வரமா ? சாபமா ? நடுவர் : தமிழ் தென்றல் முனைவர் S .D .கலையமுதன்
3	25.05.2024	Chennai	சிறப்புரை – தலைப்பு : "அனுபவங்கள் வெறும் நிகழ்ச்சிகள் அல்ல " - கலைமாமணி ஏர்வாடி. திரு . எஸ் .இராதாகிருஷ்ணன்
4	15.06.2024	Trichy	பரதநாட்டியம் - கலைமாமணி ரேவதி முத்துசாமி - ஸ்ரீரங்கம் பரத நாட்டியாலயா - பட்டிமன்றம் : நடுவர் : கோடைத்தென்றல் முனைவர் சுந்தர ஆவுடையப்பன்

5	30.06.2024	Madurai – Health Camp	சிறப்பு மருத்துவ முகாமினை தொடங்கி வைத்தல்: அப்பலோ தலைமை செயல் அலுவலர் P .நீலகண்ணன்
6	13.07.2024	Thanjavur	பரதநாட்டியம் விஜய் டிவி புகழ் திருமதி ஆர். விஜயலட்சுமி அவர்களின் நடராஜ் நாட்யாலயா குழுவினர். சிறப்புரை : நகைச்சுவை நாவலர் புலவர் இ .ரெ சண்முகவடிவேல் தலைப்பு : "எல்லாம் இன்பமயம் "
7	28.07.2024	Coimbatore	சிறப்பு மருத்துவ முகாமினை தொடங்கி வைத்தல்: Dr.J. P. சதிஷ் பிரபு, இந்துஸ்தான் மருத்துவமனை
8	11.08.2024	Salem	சிறப்பு மருத்துவ முகாமினை தொடங்கி வைத்தல் : ஸ்ரீ கோகுலம் மருத்துவமனையின் நிர்வாக இயக்குனர் Dr.K.அர்த்தனாரி M.S.
9	17.08.2024	Chennai	சிறப்புரை : Prof.Dr.V.சொக்கலிங்கம் , தலைப்பு : "Facts about Fat".
10	25.08.2024	Trichy	அப்போலோ மருத்துவமனையின் இணை - துணைத் தலைவர் திரு. V.ஜெயராமன்
11	22.09.2024	Chennai	117 th General Body Meeting
12	07.12.2024	Chennai	சிறப்புரை : திரு. M.பிரபாகரய்யா - தலைப்பு : புராண தர்மங்கள், திரு.P.மாட்சாமி - தலைப்பு : வரலாற்றில் வாசிப்பு
13	25.01.2025	Chennai	சைபர் குற்றங்கள் - விழிப்புணர்வு கருத்தரங்கம். M .ரவி IPS (R) , பாலு சுவாமிநாதன் , விஜயகுமார்
14	01.02.2025	Madurai	சிறப்புரை : பத்மஸ்ரீ முனைவர் சாலமன் பாப்பையா தலைப்பு : "இளமையும் முதுமையும் "
15	13.02.2025	Chennai	Cardiac Clinic inauguration
16	17.03.2025	Chennai	New Guest Rooms(AC) – Inauguration
17	29.03.2025	Coimbatore	Coimbatore Yoga Camp - 29.03.2025 to 31.03.2025 - ஆழியார் அறிவுத் திருக்கோவில்

Court cases:

Court Cases have been periodically monitored by the Executive Committee. Most of the court cases filed for recovery of rental arrears, have been settled.

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

(i). CS No.528/2019 :

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

and won the case. The judgment in favour of IOA was obtained in the Honourable High Court of Madras. The IOA is taking all possible legal efforts to get the rental arrears with interest as decreed by the Honourable High Court of Madras.

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

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

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

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

(iv) O.S.No. 6979 of 2022 :

The case was filed against the tenant John Fernandaz in the XXIV Asst. City Civil Court, Chennai. As agreed in the mediation initiated by the court, he has started to pay the rental arrears in installments.

(v) O.S. No. 6977 of 2022 :

The case was filed against the tenant Senthil Kumar in the XXIV Asst. City Civil Court, Chennai. The suit is posted

for filing joint memo by both sides to refer the matter to mediation. He has also started to pay a part of the arrear amount in addition to the regular monthly rent.

(vi) O.S.No. 5478 of 2024 :

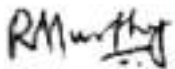
The case was filed against the tenant John Dheera Ravanam in the City Civil Court, Chennai. The suit was decreed ex-parte in favour of IOA.

(vii) E.P.No. 718 of 2025 in RLTOP No. 645 of 2022 :

The EP was filed in the XVI Court of small causes, Chennai. Efforts are being taken to recover the rental arrears as ordered by the court.

To conclude my annual report, I wholeheartedly thank all EC members for their expertise, excellent cooperation, dedication and invaluable contributions to our Association. I assure you all that the present administration will continue to strive tirelessly for the welfare of Life Members and I look forward to your cooperation and support. Together, we can achieve great things and make a positive impact on our Association.

Thank you one and all.



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

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

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

Report on Audit of Financial Statements:

Qualified Opinion

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

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

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



Basis for Qualified Opinion

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

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

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

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

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

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

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

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

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



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

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

Management's Responsibility for the Financial Statements

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



Auditor's Responsibility

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

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

We also:

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

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

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



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

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

Place: Chennai
Date: 01-08-2025

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



V Sankar
Partner

Membership No 208578
UDIN NO: 25208578BMJOPL8120



THE INDIAN OFFICERS ASSOCIATION,

Chennai -600 014

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

1. GENERAL INFORMATION

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

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of compliance

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

2.2 Functional and presentation currency

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

2.3 Basis of preparation and presentation

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

2.4 Revenue recognition

2.4.1. Renting of Immovable property

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



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

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

2.4.2 Interest income

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

2.5 Property, Plant and Equipment

2.5.1 Recognition and measurement

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

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

2.5.2 Depreciation

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

2.5.3 Capital work-in-progress

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

2.6 Intangible assets

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



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

2.7 Inventories

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

2.8 Income taxes

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

Current tax

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

2.9 Provisions, Contingent liabilities and Contingent assets

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

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

2.10 Cash and Bank balances

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

3 Other disclosures:

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



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

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

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

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

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

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

On behalf of the Association

As per our Report Even date
For G V N Shankar & Co
Chartered Accountants
Firm Registration no 0037605

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




Treasurer


General Secretary


President

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

BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Rs.)

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

Significant accounting policies

1-2

The accompanying notes are an integral part of the financial statements

As per our report attached of even date

For G V N Shankar & Co

Chartered Accountants

ICAI Firm Reg.No: 0003760S

PR Shankar

President

RM Murthy

General Secretary

[Signature]



Partner: V Sankar

Membership No: 208578

Place: Chennai

Date:

[Signature]
Treasurer

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

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

(Amount in Rs)

Particulars	Note No.	For the Year ended 31-03-2025	For the Year ended 31-03-2024
I Revenue From Operations	14	3,91,64,103	3,09,35,010
II Other Income	15	78,81,758	76,29,988
III Total Income (I+II)		4,70,45,862	3,85,64,998
IV Expenses			
(a) Employee benefits expense	16	49,20,829	49,07,529
(b) Depreciation expense	3	34,71,241	36,21,564
(c) Other expenses	17	2,36,83,665	2,42,59,579
Total expenses (IV)		3,20,75,735	3,27,88,672
V Excess of Income over Expenditure before exceptional and extraordinary items and tax (III-IV)		1,49,70,126	57,76,325
VI Exceptional items			-
VII Excess of Income over Expenditure before extraordinary items and tax (V-VI)		1,49,70,126	57,76,325
VIII Extraordinary items		-	-
IX Excess of Income over Expenditure before tax (VIII-VII)		1,49,70,126	57,76,325
X Tax expense:			
(1) Current tax		69,68,368	35,75,490
(2) Tax relating to earlier years		-	-
XI Excess of Income/(Expenditure) for the year (IX-X)		80,01,758	22,00,835

The accompanying notes are an integral part of the financial statements

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

Partner: V Sankar
Membership No: 208578

Place : Chennai
Date:



PR Shrinivasan
President.

RM Murthy
General Secretary

[Signature]
Treasurer

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

(Amount in Rs.)

NOTE 4 - CAPITAL FUND

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

NOTE 5 - GENERAL FUND

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

NOTE 6 - OTHER LONG-TERM LIABILITIES

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

NOTE 7 - OTHER CURRENT LIABILITIES

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



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

(Amount in Rs.)

NOTE 8 - NON-CURRENT INVESTMENTS

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

NOTE 9 - OTHER NON-CURRENT ASSETS

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

NOTE 10 - CURRENT INVESTMENTS

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

NOTE 11 - TRADE RECEIVABLES

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



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

(Amount in Rs.)

NOTE 12 - CASH AND CASH EQUIVALENTS

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

NOTE 13 - SHORT-TERM LOANS AND ADVANCES

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



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

(Amount in Rs.)

NOTE 14 - REVENUE FROM OPERATIONS

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

NOTE 15 - OTHER INCOME

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



NOTES TO INCOME AND EXPENDITURE ACCOUNT

(Amount in Rs.)

NOTE 16 - EMPLOYEE BENEFITS EXPENSE

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

NOTE 17 - OTHER EXPENSES

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



NOTES TO INCOME AND EXPENDITURE ACCOUNT

(Amount in Rs.)

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



THE INDIAN OFFICERS ASSOCIATION

NOTE 3 - Property, Plant & Equipment and Intangibles									
Particulars	Gross Block			Cost as on 31.03.2025	Accumulated Depreciation		Net Block		(Amount in Rs.)
	Cost as on 01.04.2024	Additions / (Deletions)	Upto Sept. After Sept.		Upto 01.04.2024	Depn. for the year	Upto 31.03.2025	WDV as on 31.03.2025	WDV as on 31.03.2024
Block-A									
Land	3,02,817	-	-	3,02,817	-	-	-	3,02,817	3,02,817
	3,02,817	-	-	3,02,817	-	-	-	3,02,817	3,02,817
Block-B @ 10%									
Concenary Building	6,69,82,814	-	-	6,69,82,814	4,73,95,612	19,58,720	4,93,54,332	1,76,28,482	1,95,87,202
Hostel Building	5,20,930	-	-	5,20,930	4,44,632	1,12,706	5,37,338	20,65,122	76,298
Priyap Singh Building	4,54,15,398	-	-	4,54,15,398	3,74,75,360	7,93,904	3,82,70,264	71,45,134	79,39,038
Lounge in 2nd Floor	2,34,700	-	-	2,34,700	1,34,918	9,978	1,44,896	89,804	99,782
Hostel Furniture	2,68,570	-	-	2,68,570	1,74,868	9,370	1,84,238	84,332	93,702
Furniture & Fittings	85,89,039	-	-	85,89,039	44,65,723	2,23,731	46,89,454	21,27,575	21,23,306
Total of Block-B	12,00,11,440	-	23,23,538	12,23,40,978	9,00,92,113	31,68,409	9,32,00,322	2,91,40,448	2,99,19,327
Block-C @ 15%									
Cycle	4,830	-	-	4,830	3,648	177	3,825	1,005	1,182
Pumpsets	2,21,092	-	-	2,21,092	1,88,032	5,259	1,91,291	29,801	35,060
Dish Washer	1,50,000	-	-	1,50,000	1,25,601	3,660	1,29,261	20,739	24,399
Electrical Fittings	94,69,698	15,940	5,11,220	99,96,798	55,59,434	1,77,713	87,34,147	12,62,649	9,13,202
Generator	6,71,690	-	-	6,71,690	5,78,819	13,831	5,92,750	78,940	92,871
Inverter	39,889	-	-	39,889	32,836	1,853	34,718	16,171	7,054
Medical Equipment	1,08,480	-	-	1,08,480	91,337	7,563	98,900	78,140	15,143
Office Work Station	1,29,508	-	-	1,29,508	1,00,864	4,282	1,05,248	24,262	28,544
Bio Metric	11,862	-	-	11,862	2,497	1,378	3,675	7,807	9,185
Refrigerator	82,833	-	-	82,833	57,713	5,368	62,981	29,852	35,120
Television	7,66,729	2,97,500	-	10,64,329	5,85,794	49,480	6,35,254	4,29,075	1,80,935
Vessels	1,00,855	-	-	1,00,855	85,538	2,208	87,806	12,849	15,117
Water Dispenser	38,060	-	-	38,060	18,641	2,913	21,554	16,506	19,419
Water Filter	2,20,517	-	-	2,20,517	1,18,495	15,318	1,33,813	86,804	1,02,123
Water Heater	2,24,631	-	-	2,24,631	1,73,661	13,801	1,87,462	1,19,237	50,970
Washing Machine	55,773	82,088	-	1,38,861	37,698	2,711	40,409	15,364	18,075
Wet Grinder	16,885	-	-	16,885	16,191	104	16,295	590	694
Xerox Machine	1,67,000	-	-	1,67,000	1,22,641	20,533	1,43,194	1,18,487	44,359
Mixer	17,185	-	-	17,185	19,085	1,416	10,114	8,971	8,487
Vacuum cleaner	13,990	-	-	13,990	10,663	514	11,077	2,913	3,427
Solar Water Heater	3,18,798	-	-	3,18,798	2,34,632	12,625	2,47,257	71,539	84,164
Cell Phone	38,735	-	-	38,735	12,268	4,081	16,349	23,876	26,457
Total of Block-C	98,76,685	1,03,801	9,75,848	1,09,61,134	81,60,700	3,45,378	85,07,578	24,53,558	17,15,985
Block-D @ 40%									
Computer	5,62,524	-	38,050	6,00,574	5,61,878	7,989	5,69,867	31,007	946
Laptop	61,443	-	-	61,443	60,565	351	60,918	527	878
Software	18,000	-	-	18,000	17,987	1	17,988	2	3
Projector with Stand	37,450	-	-	37,450	37,269	72	37,341	109	181
Printer	13,559	18,500	-	32,059	13,207	7,541	20,748	11,311	352
Total of Block-D	6,93,076	18,500	38,050	7,49,626	6,90,716	15,854	7,06,670	42,958	2,380
Total of Property, Plant & Equipment and Intangibles	13,08,84,019	1,27,191	33,43,428	13,43,54,548	9,89,43,529	34,71,241	10,24,14,770	3,19,39,778	3,19,40,490
NOTE 3A - Capital Work-in-Progress									
Johnson Lift - Complex Building									
GRAND TOTAL	13,08,84,019	1,27,191	33,43,428	13,43,54,548	9,89,43,529	34,71,241	10,24,14,770	3,19,39,778	3,30,97,456



THE INDIAN OFFICERS ASSOCIATION 69, THIRU VI KA HIGH ROAD, ROYAPETTAH, CHENNAI-600014 RECEIPTS AND PAYMENTS ACCOUNT AS ON 31ST MARCH 2025								(Amount in Rs.)
	RECEIPTS	Notes	For the year ended 31st March 2025	For the year ended 31st March 2024	PAYMENTS	Notes	For the year ended 31st March 2025	For the year ended 31st March 2024
To	Opening balance	12	7,276,799	13,557,300	By Establishment Expenses	23	4,920,829	4,791,529
To	Life Membership Fees	-	1,175,000	1,130,001	By Medical Relief Expenses	24	4,974,800	2,648,696
To	Revenue Receipts	18	43,691,531	35,363,027	By Seminar Expenses	25	2,800,324	5,466,952
To	Hostel & Mess Receipts	19	540,639	656,505	By Administrative Expenses	26	4,771,520	5,057,332
To	Interest Income	20	3,377,376	4,807,122	By Repairs & Maintenance	27	6,889,021	7,380,301
To	Miscellaneous & Other receipts	21	16,494	6,141	By Statutory, Professional and Legal Fees	28	555,257	540,080
To	Loans & Advances	22	2,380,903	2,110,618	By Hostel and Mess Expenses	29	1,908,587	1,998,783
					By Loans & Advances	30	2,916,803	7,031,493
					By Other Current Liabilities Paid	31	13,256,555	4,141,026
					By Investment in Fixed Deposits	-	5,000,000	10,000,000
					By Purchase of Fixed Assets	-	3,470,530	1,297,722
					By Closing Balance	12	6,994,508	7,276,799
	Total		58,458,733	57,630,713	Total		58,458,733	57,630,713



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



THE INDIAN OFFICERS ASSOCIATION		
NOTES TO RECEIPTS AND PAYMENTS ACCOUNT		
(Amount in Rs.)		
NOTE 21 - MISCELLANEOUS & OTHER RECEIPTS		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Sale of Scrap	11,864	-
(ii) Sale of Applications to Members	705	795
(iii) Admission Fee - Members	-	70
(iii) Sale of Applications to Students	17	-
(iv) ID Card	3,898	5,276
Total	16,484	6,141
NOTE 22 - LOANS & ADVANCES - RECEIPTS		
Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Caution Deposit from Tenants & Student	2,284,744	1,943,348
(ii) Advance- Others	96,160	167,270
Total	2,380,903	2,110,618



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

(Amount in Rs.)

NOTE 23 - ESTABLISHMENT EXPENSES

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

NOTE 24 - MEDICAL RELIEF EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Health Camp Expenses	3,575,568	516,771
(ii) Medical Relief Expenses	513,831	969,857
(iii) Medicines	885,401	1,162,068
Total	4,974,800	2,648,696

NOTE 25 - SEMINAR EXPENSES

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

NOTE 26 - ADMINISTRATIVE EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Advertisement	-	53,500
(ii) Bank Charges	66,890	18,418
(iii) Conveyance	156,909	160,806
(iv) Meeting expenses	794,247	1,124,327
(v) Election expenses	-	675,078
(vi) TDS interest	98,628	-
(vii) Insurance	85,863	75,264
(viii) Office expenses	149,450	158,108
(ix) Guest Room Maintenance	81,375	55,321
(x) Periodicals & Magazines	369,149	97,865
(xi) Postage and Courier	363,718	243,670
(xii) Printing and Stationery	1,180,133	1,138,492
(xiii) Security Service Charges	808,893	676,340
(xiv) Telephone Charges	72,144	54,035
(xv) Cable Charges	68,989	19,404
(xvi) Website Designing	-	11,600
(xvii) GST Interest	241,153	-
(xviii) Maintenance expenses	-	241,103
(xix) Audit Fees	-	-
(a) Internal Audit Fees	144,000	144,000
(b) Statutory Audit Fees	110,000	110,000
Total	4,771,529	5,057,332



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

(Amount in Rs.)

NOTE 27 - REPAIRS & MAINTENANCE

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Repairs & Maintenance		
(a) Building	1,241,692	1,550,716
(b) Electricals	1,281,747	262,880
(c) Motors	-	7,685
(d) Computer	36,911	13,200
(e) Guest House	343,865	49,031
(ii) Water Tax & Water Charges	1,023,248	1,315,208
(iii) Property Tax	1,476,580	2,589,570
(iv) Electricity Charges - Centenary Building	1,129,944	1,237,595
(v) Electricity Charges - JPS Complex	336,405	347,807
(vi) Diesel	16,630	6,609
Total	6,869,021	7,380,301

NOTE 28 - STATUTORY, PROFESSIONAL & LEGAL FEES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Legal Fees	418,614	330,000
(ii) Professional Fees	136,643	210,080
Total	555,257	540,080

NOTE 29 - HOTEL & MESS EXPENSES

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Consumption		
- Purchase of Milk & Vegetables	621,749	693,028
- Purchase of Groceries & Others	844,593	576,877
(ii) Hostel Electricity Charges	142,841	363,179
(iii) Washing & Cleaning	116,106	153,380
(iv) Gas & Fuel	183,299	212,219
Total	1,908,587	1,998,783

NOTE 30 - LOANS & ADVANCES-PAYMENTS

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Rent/Deposits Refund to Tenants	411,588	382,428
(ii) Security Deposit for Auditorium	170,000	138,320
(iii) Deposit Money Refund	140,063	348,844
(iv) Staff Advance	50,000	69,000
(v) Advance Payment - Others	-	1,000
(vi) Advance Tax & Tax deducted at Source	2,145,152	6,091,901
Total	2,916,803	7,031,493

NOTE 31 - OTHER CURRENT LIABILITIES PAID

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
(i) Goods and Services Tax (GST)	10,062,324	3,782,480
(ii) TDS and other statutory dues	21,753	85,475
(iii) Expenses Payable	3,172,477	273,071
Total	13,256,555	4,141,026



CHENNAI SEMINAR - 25.05.2024

சிறப்புரை : கலைமாமணி ஏர்வாடி. திரு . எஸ் .இராதாகிருஷ்ணன்
தலைப்பு : புராண தர்மங்கள்,



CHENNAI SEMINAR - 25.01.2025

சிறப்புரை : M.ரவி, IPS (R), பாலு சுவாமிநாதன், விஜயகுமார்
விழிப்புணர்வு கருத்தரங்கம் : "சைபர் குற்றங்கள்"



CHENNAI SEMINAR - 07.12.2024

சிறப்புரை : திரு .M.பிரபாகரய்யா
தலைப்பு : புராண தர்மங்கள்,



சிறப்புரை : திரு. P.மாடசாமி
தலைப்பு : வரலாற்றில் வாசிப்பு



CHENNAI 17-08-2024

சிறப்புரை : Prof. Dr. V. சொக்கலிங்கம் ,
தலைப்பு : “Facts about Fat”.



WOMENS DAY CELEBRATION - 08.03.2025



IOA WON THE MODFURN CASE - GREETINGS TO SENIOR ADVOCATE SRI AR.L. SUNDARESAN by IOA OFFICE BEARERS - 04-01-2025



IOA CARDIAC CLINIC INAUGURATION - CHENNAI - 13.02.2025



**IOA NEW GUEST ROOMS(AC) – INAUGURATION
CHENNAI - 17.03.2025**



**IOA NEW GUEST ROOMS(AC) – INAUGURATION
CHENNAI - 17.03.2025**





The President,
Office Bearers
&
Executive Committee Members
Wish
All Our Beloved Life Members
Happiest, Healthiest and
Peaceful Life

REPUBLIC DAY - 26.01.2025



INDEPENDENCE DAY 15.08.2024

