



V. A. TUNGARE & CO.
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF THE INDIAN INSTITUTE OF ARCHITECTS**

Report on the Financial Statements:

We have audited the accompanying consolidated financial statements of **THE INDIAN INSTITUTE OF ARCHITECTS** ("the Trust"), which comprise the Balance Sheet as at 31st March, 2019 and Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the Accounting Standards applicable to non-corporate entities issued by The Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section, the aforesaid financial statements give a true and fair view in conformity with the Bombay Public Trusts Act, 1950 and accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2019;
- (b) in the case of the Income and Expenditure Account, of the Surplus of the Trust for the year ended on that date; and

653-A, J. Shankar Sheth Road, Karanjia House, Dhobi Talao, Mumbai - 400 002

Tel : 2201 5878 Fax : 2206 4468

E-mail : vatungare_co@hotmail.com

**Basis for Qualified Opinion**

The Madhya Pradesh Chapter of the Trust was liable to take registration u/s 22 of the Central Goods and Service Tax Act, 2017 and discharge the liability of Rs. 7,12,464.16/- arising out of receipts collected during IIAPL event held by the Chapter. We observe that the said liability was discharged by the Head Office, Mumbai on its GSTIN by utilizing Input Tax Credit of Rs. 3,93,049.42/- of invoices raised by merchants on Madhya Pradesh Chapter which is contrary to the provisions of section 49 of the Central Goods and Service Tax Act, 2017. In our opinion, the head office is liable to reverse the input tax credit wrongly availed along with interest at 18%. Further the Madhya Pradesh Chapter shall be liable to penalty under section 122 for failure to take registration and delay in payment of taxes collected.

Other Matter

1. We have audited the attached Consolidated Balance Sheet of **THE INDIAN INSTITUTE OF ARCHITECTS** (the "Trust") as at 31st March, 2019 and the Consolidated Income and Expenditure Account for the year ended on that date annexed thereto, incorporating the financial statements of following Chapters/Centres audited by other auditors, under said Note no. 1 of the notes to accounts to financial statement:-

West Bengal	Uttar Pradesh	Surat	Pune	Kolhapur
Bhopal	Manglore- Manipal	Madhya Pradesh	Thane	Maharashtra
Aurangabad	Brihan Mumbai	Nagpur	Tamil Nadu	Rajasthan
Jalgaon	Satara	Punjab	Haryana	Cochin
Karad	Himachal Pradhesh	Solapur	Panchakula	Faridabad
Akola	T.S.	Goa	Ludhiana	Kalyan

These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. As stated in note no.1 in Notes to accounts to the financial statements, we did not audit the financial statements of accounts maintained at the Trust's Chapters/Centres (listed above). These financial statements have been audited by other auditors (identified in the said note no.1 whose reports have been furnished to us and our opinion, in so far as it relates to amounts included in respect of these Chapters/Centres, are solely based on the reports of these auditors. These financial statements reflects an aggregate balance of fixed assets and net current assets of Rs. 15,22,36,556/- in the Balance Sheet as at 31st March, 2019 aggregate expenditure of Rs. 2,89,17,482/- and aggregate income of Rs. 4,13,18,879/- in Income and Expenditure Account for the year ended on that date.



Report on Other Legal and Regulatory Requirements

1. We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Income and Expenditure Account comply with the Accounting Standards applicable to non-corporate entities issued by The Institute of Chartered Accountants of India.

For M/S V. A. TUNGARE & COMPANY
CHARTERED ACCOUNTANTS
FRN: 11080W



SUDHANSHU M. GUPTE
PROPRIETOR
MRN: 031148

Date: 1st October, 2019
Place: Mumbai
UDIN: 19031148AAAABJ6178

**THE INDIAN INSTITUTE OF ARCHITECTS
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2019**

LIABILITIES	Rs.Ps	ASSETS	Rs.Ps	Rs.Ps
TRUST FUND		FIXED ASSETS		51,824,730.39
OTHER EARMARKED FUNDS		As per Schedule C	39,976,251.43	
As per Schedule A		INVESTMENTS		86,319,899.80
SUNDRY LIABILITIES		Fixed Deposits	109,060,267.89	
As per Schedule B		AS per Schedule D	16,577,720.06	
INCOME & EXPENDITURE A/C.		H..D.F.C BONDS		82,506,000.00
Balance as per last B/s.	105,793,225.65	As per Schedule E		21,375,977.44
Add : Excess of Income		CURRENT ASSETS, LOANS & ADVANCES		41,782,253.91
over Expenditure	12,401,396.51	As per Schedule F		
		CASH AND BANK BALANCES		
		As per Schedule G	118,194,622.16	
TOTAL	283,808,861.54			283,808,861.54

AS PER OUR REPORT OF EVEN DATE
EXAMINED AND FOUND CORRECT
FOR **V.A. TUNGARE & COMPANY**
Chartered Accountants

(S.M. GUPTA)
(S.M. GUPTA)
Proprietor
(Mem. No. 031148)

Place: Mumbai
Date:



FOR THE INDIAN INSTITUTE OF ARCHITECTS

(AR. DIVYA KUSH)
(AR. DIVYA KUSH)
President

(AR. SUNIL DEGWEEKAR)
(AR. SUNIL DEGWEEKAR)
Hon. Treasurer

(AR. C. R RAJU)
(AR. C. R RAJU)
Jt. Hon. Secretary

(AR. LALICHAN ZACHARIAS)
(AR. LALICHAN ZACHARIAS)
J. Hon. Secretary

THE INDIAN INSTITUTE OF ARCHITECTS
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH, 2019

EXPENDITURE	Rs. Ps	Rs. Ps	INCOME	Rs. Ps	Rs. Ps
TO <u>SHARE OF CHAPTERS/CENTRES</u>			By Subscription Fees	497,215.00	7,271,000.00
TO <u>EMPLOYEE RELATED EXPENSES</u>			By Entrance Fees		756,000.00
Ex-gratia	788,630.00		By Verification of Marks		13,750.00
Staff Welfare Fund	154,624.00		By Re-instatement Fees		452,000.00
Over Time	78,023.00		By Duplicate Marksheet	7,983,658.00	30,650.00
Staff Salaries	6,764,372.00		By Sale of Publications		286,140.00
Gratuity	75,855.00		By Sale of Question Papers		76,219.00
Welfare Expenses	122,154.00		By Advertisement Receipts		2,055,098.00
TO <u>ADMINISTRATION & OTHER EXPENSES</u>			By Examination Fees		3,049,080.00
Examination Expenses		713,213.00	By Interest/Dividend Received on Investments		6,063,789.73
Remuneration to Examiners		527,730.00	By Annual Fees		823,700.00
Audit Fees		277,100.00	By Bank Interest		445,866.00
Bank Charges		93,101.84	By Miscellaneous Income		375,004.60
Conveyances		114,069.00	By Aptitude Test Registration Fees		1,500.00
Depreciation		1,213,596.89	By Late Fees		63,800.00
Election Expenses		67,947.00	By Guides Fees		731,250.00
Electricity Charges		318,452.00	By Rachana Account		7,520,796.25
Meeting Expenses		576,899.00			
Misc. Expenses		956,222.09			
Professiona Fees		1,535,300.00			
Postage and Telegram		600,250.24			
Printing & Stationery		3,055,214.60			
Rent, Rates & Taxes		732,172.00			
Repairs & Maintenance		253,975.50			
Telephone Expenses		312,134.84			
Travelling Allowances		1,826,584.70			
Security Expenses		141,000.00			
Water Charges		1,740.00			
Interest on TDS		1,180.00			
General Expenses		176,730.24			
Office Expenses		190,959.01			
Computer Expenses		40,000.00			
C/F.		22,206,444.95			30,015,643.58

July

EXPENDITURE	Rs. Ps	INCOME	Rs. Ps	Rs. Ps
E/F.		B/F.		30,015,643.58
To Donaton	22,206,444.95	By Seminar and Celbration		568,000.00
Food & Beverages	-105,130.00	By Event Income		909,169.00
Football Tournament	4,130,490.99	By Programma Stall Income		2,407,800.00
Exmination Expenses	363,711.00	By Donation		428,000.00
Accommodation & Catering Charges	106,383.00	By Sponshership Income		19,700,916.34
Gift Expenses	22,597.00	By Registration Fees		1,721,999.53
Seminar and Celebration Expenses	82,800.00	By Directory Sales		8,000.00
Kerala Flood Expenses	2,421,745.89	By Industrial Patronge		250,000.00
Programm Expenses	716,505.48	By Football Tournament		80,000.00
Accounting Charges	5,021,745.76	By Vanitha Veddu Exhibition		2,555,556.00
Advertismnt Expenses	93,500.00	By Cricket Tournament		792,000.00
Rachana Expenses	938,560.50			
Photography Expenses	5,400,422.75			
Function Expenses	80,500.00			
Sports Expenses	155,525.00			
Arcasia Subscription	930,875.00			
Arcasaia Expenses	71,198.12			
IIA Award Expenses	21,215.00			
Awards & Momentos	15,000.00			
E Governace Expenses	129,500.00			
GST Paid	200,000.00			
Web Site Expenses	298,427.15			
Felictions and Closing Ceremoney Expenses	65,694.82			
IPL Cricket Tournament	120,550.00			
Audio Video Systems	2,154,067.00			
Conference Expenses	109,000.00			
Commission	595,456.00			
Hall Rent	31981.53			
	446,661.00			
To Excess of income over Expenditure	12,401,396.51			
	59,437,084.45			59,437,084.45

AS PER OUR REPORT OF EVEN DATE
EXAMINED AND FOUND CORRECT
FOR V.A. TUNGARE & COMPANY

Chartered Accountants



(S.M. GUPTA)

Proprietor

Place: Mumbai

Date:

FOR THE INDIAN INSTITUTE OF ARCHITECTS

(AR. DIVYA KUSH) President

(AR. VILAS AVACHAT) Vice President

(AR. SUNIL DEGWEKAR) Hon. Treasurer

(AR. LALICHAN ZACHARIAS) Jt. Hon. Secretary

THE INDIAN INSTITUTE OF ARCHITECTS
FIXED ASSETS AND DEPRECIATION SCHEDULE C
FOR THE YEAR ENDED 31ST MARCH, 2019

PARTICULARS	OPENING BAL. AS ON 01.04.2018	ADDITIONS	TOTAL	DEP.	CLOSING BAL. AS ON 31.03.2019
Land and Building	29,054,376.74	718,298.00	29,772,674.74	199,132.50	29,573,542.24
Building under Construction	6,761,970.85	-	6,761,970.85	-	6,761,970.85
Head Office	13,155,000.00	-	13,155,000.00	657,750.00	12,497,250.00
Office Equipments	140,297.21	2,000.00	142,297.21	17,921.94	124,375.27
Machinery	13,801.51	-	13,801.51	4,620.00	9,181.51
Furniture	2,303,660.22	-	2,303,660.22	228,278.20	2,075,382.02
Computer	50,453.67	25,017.00	75,470.67	22,237.64	53,233.03
Other Assets	309,663.11	-	309,663.11	18,794.40	290,868.71
Electrical Fixtures	270,163.84	-	270,163.84	27,861.88	242,301.96
Fax Machinery	1,521.60	-	1,521.60	228.24	1,293.36
H.P Printer	52.52	8,898.00	8,950.52	3,286.95	5,663.57
Lamination Machine	276.74	-	276.74	41.51	235.23
Generator Set	5,822.83	-	5,822.83	873.42	4,949.41
Air Conditioner	156,685.16	-	156,685.16	23,512.18	133,172.98
Franking Machine	53,674.00	-	53,674.00	8,051.10	45,622.90
Telephone & Mobile	6,691.00	-	6,691.00	1,003.65	5,687.35
TOTAL	52,284,111.00	754,213.00	53,038,324.00	1,213,593.61	51,824,730.39

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THE INDIAN INSTITUTE OF ARCHITECTS
SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

SCHEDULE 'A'

OTHER EARMARKED FUNDS :

Reserve Fund	46,774.62
Baburao Mhatre Gold Medal Fund	147,143.94
Shankarrao Parelkar Fund	60,975.57
Building Fund	16,423,023.69
David William Memorial Fund	95,384.48
Claude Bately Fund	468,469.95
Diamond Jubilee Fund	184,835.27
Empoyees Gratuity Fund	404,351.99
Henrique Memorial Fund	28,075.52
Shri Dharmasthala Memorial Award	282,049.52
IIA National Disaster Fund	552,818.98
Award Fund	79,078.49
Legal Aid Fund	700.00
Riba Examination Fund	31,979.76
Relief Fund	66,548.00
J.J. Architects Alumini Fund	143,873.98
Mahadeo Hari Koli Fund	56,770.43
JIAA Award Fund	31,135.00
L.M. Contractor Fund	123,909.07
Life Time Deposit Fund	89,057,962.63
Nepal Disaster Relif Fund	10,000.00
Chennai Assistance Relief Fund	22,252.00
Uttaarkhand Disaster Releif Fund	742,155.00
TOTAL	109,060,267.89

SCHEDULE 'B'

SUNDRY LIABILITIES :

Travelling Expenses	510,703.00
Accounting Charges	90,000.00
Meeting Expenses	9,000.00
Reparis and Maitenanace	32,900.00
Share of NATCON 2017 (Bhuneshwar)	500,000.00
Remuneration Payable	62,108.00
Deposit for Piling Works	5,000.00
EMD Deposit	35,000.00
Security Deposit	29,858.00
TDS Chapte / Centre	139,552.91
Griha (MNRE) Grant	41,780.00
West Bangal Chapter	5,334.00
Kalyan Centre / Chapter-GST	33,621.00
Natcon 2014	44,517.00
Nagpur Centre	176,592.62
Audit Fees Payable	175,600.00
Salary Payable	12,000.00
Other Expenses Payable	3,111,422.49
Convention Account	83,796.00
Advance received for Nagarpalika Competions Fees	1,880,000.00
GST Payble on Competions Reg fees	250,773.00
IIA Vastu 2015	149,153.61
Nisant Suman	158,000.00
Ramesh Swain	250,000.00
S.S. Ray	100,000.00
Sagar Mohapatra	150,000.00

Sundry Creditors	984,012.82
Madhya Pradesh Chapter	473,859.26
Ward Security Deposit	30,000.00
Archi Trust	37,111.00
Caution Money Deposit	3,000.00
Advances	613,730.00
Loan from Chirman of Kerla Chapter	200,000.00
The Architects Group Kottayam	390,000.00
IIA Ambala Sub Centre	4,500.00
IIA Karnal Kurshhtra Sub centre	13,500.00
Sundry Liabilites	24,677.00
Loan from Members	597,233.00
Prasanth Kumar	48,190.00
Harish Gopal	40,000.00
Dorma Pvt. Ltd.	34,350.00
Ajit Assoiectes	510,898.00
Vivekananda Pai	3,500.00
Johney E.K	35,000.00
A.K Prasnath	13,871.00
Peal Regecny	3,712.00
Santosh Paul	6,000.00
Sas Crenations	11,300.00
Loans from Office Bearars	25,000.00
Professional charges Payble	4,720.00
TDS Payable	42,976.00
Madhav and Associates	5,000.00
Sohrab Bharuch Architectural Libraray	9,784.58
Audio Video Culture Paybel	54,000.00
Divashre Audio Visual	43,648.00
Stall Fabrication	101,814.00
Natcon	388,328.00
Other Vendors	52,493.00
Advance Receipts	2,250,000.00
GST Payabel	1,111,118.60
Ar. Milind Sambhare	373,682.17
	16,577,720.06

SCHEDULE D
INVESTMENTS IN FIXED DEPOSITS WITH BANKS :

Shankarrao Parelkar Fund	10,000.00
Employees Gratuity Fund	87,000.00

H.D.F.C. LTD.

Baburao Mhatre (HDFC)	147,623.97
Claude Bately Memorial Fund (HDFC)	510,008.80
Chennai Assitance Fund	6,000.00
Employees Gratuity Fund (HDFC)	370,696.59
National Disaster Relief Fund (HDFC)	550,778.96
IIA Building Fund	151,000.00
J.J. Alumini (HDFC)	192,926.76
LM Contractor (HDFC)	117,828.04
Award Fund (HDFC)	67,528.63
David William Fund (HDFC)	107,914.47
Shree Dharmashala Award Fund (HDFC)	168,771.43
Henrique Memorial Fund	27,728.20

Mahadeo Hari Koli Fund HDFC)	58,054.10
Riba Examination Fund (HDFC)	34,264.18
Shankarrao Parelkar Fund (HDFC)	67,528.62
Bank of Jubilee Fund (BOB)	184,494.00
Uttarakakhand Relief Fund	743,000.00
JIIA Award Fund (BOB)	32,143.00
Relief Fund (BOB)	49,154.00
State Bank of India	3,768,610.32
Kotak Bank FDR No. 883/890/913/920/937	2,600,000.00
Fixed Deposit With Bank of Baroda	9,079,614.00
Corporation Bank F.D	2,047,837.00
State Bank of Maysore	896,518.00
The Kalyan Janta Sahkari Bank Ltd	1,500,000.00
Saraswat Co-op. Bank FDR/5097	6,292,344.00
ICICI Bank	787,105.00
BUCR FDR	808,588.00
Architect Club	300,000.00
Bank of Baroda	3,145,615.03
Union Bank of India -660225/26/999	933,816.00
Thane Janta Sahkari Bank	44,731.00
Bank of India Nagpur FDR 15073/15720/15721/15722	3,850,000.00
Fixed Deposit With bank	1,100,830.00
Corporation Bank MF/16001009699	5,865,509.00
Samrath SAHKARI Bank a/c No 21637	2,153,209.00
Samrath SAHKARI Bank a/c No154254	32,412.00
IDBI Bank - FDR	35,760,332.70
Central Bank of Inda	1,048,106.00
Kottayam East Urban F.D 795	150,000.00
Kottayam East Urban F.D 796	100,000.00
FDR 40587	136,129.00
FDR 40588	69,659.00
FDR 40589	164,491.00
TOTAL	86,319,899.80

SCHEDULE E

H.D.F.C. :

Life Time Deposit Fund (HDFC)	82,506,000.00
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TOTAL	82,506,000.00
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SCHEDULE F

CURRENT ASSETS, LOANS & ADVANCES

ADVANCES

Interest Receivable	1,128,060.34
P.K. Das	3,911.00
Rajasthan Chapter	39,080.00
Northern Chapter	32,844.00
P.J. Dharmaraju	40,039.00
Jatinder Saigal	2,018.00
West Bengal Chapter	57,447.00
Hettich India Pvt Ltd	36,457.00
J.K White Cement	57,000.00
Sundry Debtors	453,135.00
Securty Deposit	650,724.00
Receivale from Parties	3,675,097.26
Building Trust Loan	98,630.00
Fedral Marketing	3,000.00
Rachana	225,394.00

Adrotec Information	500.00
V. A. Tungare & Company	157,656.00
Advance to IIA Maharashtra Chapter	7,350.00
Advance to Ramesh Chavan	6,400.00
Advance for Ar. Suresh	11,000.00
IONA	86,250.00
Loan to Najeeb	200,000.00
Supplier Maa Jwalaji Construction	98,000.00
Security Depoist for office	58,000.00
Federation of Indian Chambers of Commerce	826,000.00
Bagaria Education Trust	29,500.00
Rental Advance	49,500.00
Advance to Hubli Centre for CA Site	442,846.00
Advance to Hubli Bracch	500,000.00
Advances	807,986.00
M.T.N.L.	5,580.00
B.E.S.T.	28,740.00
M.S.E.B	80,600.00
ACA-4	63,639.28
GPO	1,000.00
TDS A/YR. 2005-2006	158,645.00
TDS (2011-2012)	9,128.00
TDS (2012-2013)	358,693.00
Consultancy Fees Receivble Dult	750,000.00
Delegates Fess Receivble	3,000.00
TDS A/YR. 2017-2018	3,242,244.50
TDS A/YR. 2018-2019	4,013,404.48
TDS A/YR. 2019-2020	2,615,624.50
Deposit	13,411.08
GST Input Credit	29,310.00
Telephone Deposit	31,966.00
Natcon Receivable	133,022.00
TOTAL	21,375,977.44

SCHEDULE G

CASH ON HAND BALANCES

Cash in Hand 678817.6

WITH BANK OF INDIA

Axis Bank A/ cno 916010084859478	19916.27
Axis Bank A/ cno 916010026445723	654,192.19
Bank of India - Main - 000120100001123	2,234,264.23
Examination Account No. 000120100001130	897,825.81
Publication Account No. 000120100001134	(61,957.12)
Audio Visual Account No. 1346	303.72
Main S.B. Account No. 000110100006936	653,965.23
D.M. Award Account No. 000110100006935	153,005.52
Award Fund A/c. No. 000110100007532	479,195.44
Legal Aid Fund A/c. No. 184520	128.69
IIA National Disaster Relief Fund A/c. No. 200307	21,020.00
State Bank of Travancor A/c. No. 57036991123	184.50
Bank of India A/c. No. 200910110008517	446,608.00
HDFC Bank A/c. No 50200000712652	5,823.00
State Bank Of India A/c. No. 32073955062	3,325.00
Standerd Chartered Bank -13420	82,435.28
Standerd Chartered Bank -13439	901.59
Corporation Bank a/C No 14924	23,775.50

HDFC Bank A/c. No. 5020001616734	762,885.69
The Karad Urban Co-op Bank A/c No 1002016002771	20,067.00
Indian Bank A/c. No.6402515669	14,484.00
State Bank Of India A/c. No. 11000017875	53,259.50
State Bank Of India A/c. No. 30644683809	136,437.00
Corpartion Bank 208	27,205.00
Corpartion Bank 355	14,729.00
Corporation Bank -121101601000105	4,054,952.00
Corporation Bank A/c. No 184	478,429.00
ICICI Bank A/c. No. 676801169561	14,896.24
IDBI Bank A/c. No. 0298104000065317	2,164,678.34
State Bank of Mysore A/c No 17119	470,551.13
State Bank of Mysore A/c No 22076	1,112,627.00
Axis Bank A/c. No. 20432	104,328.00
Axis A/c. Natcon 4706	1,887,401.00
Axis Bank A/c. No. 910010047414074	362.24
Axs Bank A/c. No. 2259	2,023,302.76
Axis Bank 6816	1,794,189.79
Axis Bank A/c. No. 3253	2,026,099.68
Kotak Bank A/c. 8612750511	534,749.00
Punjab National Bank a/ c no 4319002100010711	227,716.60
Janata Sahkari Bank 8364	211,251.00
Bank of Maharashtra -20106622015	974,739.40
Punjab National Bank A/c. No.71974	280,014.93
Catholic SYRIAN Bank - Kottam -004300994531195001	304,228.75
Saraswat Bank A/c No-2682	34,941.00
Saraswat Co-op. Bank A/c. No. 090200100002560	380,683.03
Saraswat Co-op. Bank A/c. No. 086200100001756	6,299.00
State Bank Of India A/c No 62455415712	356,132.00
Bank Of Baroda A/cnp 02580200000139	1,032,031.79
Punjab & Sind Bank A/c. No. 00321000029474	295,357.74
K.J S Bank 131	80,729.00
Mahesh Co-op Bank 890	914.00
Mahesh Co-op Bank 891	384.00
Jal Jantha Sah Bank Ltd 4753	322,224.71
HDFC Bank A/c. No. 50100093337966	43,834.50
Vijaya Bank	63,468.00
Bank A/c	409,301.00
Bank of Baroda 3430010000810	1,417,657.30
ICICI Bank A/c. No. 001505000665	219,299.22
B.U.C.B 1843	7,425.20
Indian Bank A/c. No. 422145969	492,936.00
Indian Bank (Member Welfare) No. 422150559	3,565.00
Union Bank of India A/c. No. 71573	131,387.00
Union Bank of India A/c. No. 374102010025429	11,382.00
Federal Bank 2638	327,156.24
Federal Bank 5029	51,704.63
Federal Bank	3,843,589.30
Bank of Inida A/c. No. 900110100015053	1,961,746.04
HDFC Bank A/c. No. 50200013584073	28,196.78
Indian Bank Current A/c 7423173	93,030.00
AUC Bank a/c No 1339	937,707.42
Catholic Syrin Bank A/c No 778195001	436,803.50
Central Bank of India	221,674.00
Central Bank of India A/c. No. 1413620292	113,642.00
Bank of Maharashtra A/c. No. 60105508247	50,906.00
Bank Of India Gondia SB 9206201100012715	30,810.00
Corporation Bank /1271clsb /01/120017	798,646.00
Bank of India 1092	37,822.05

Bank of India 10192	307,208.14
HDFC Bank A/c 7324	154,103.64
ICICI Bank	390,988.00
Ichal J Bank CD 938	285,280.20
Samarath Bank 1232	3,454.00
Samarath Bank 2083	2,131.00
Samarath Bank 1255	4,566.00
Punjab & Sindh Bank C/A 06921000065483	281,284.04
Dena Bank A/c No 104684	17,556.00
Saraswat Co-op. Bank A/c. No. 973746	104,444.57
WITH DENA BANK IIA Comm. Board A/c. No. 58282	538.37
TOTAL	41,782,253.91

THE INDIAN INSTITUTE OF ARCHITECTS
F/Y: 2018-19

SCHEDULE ANNEXED TO AND NOTES FORMING PART OF ACCOUNTS FOR
THE PERIOD ENDED 31ST MARCH, 2019

Significant Accounting policies:-

1. Basis of accounting

The trust is a charitable organisation and is not engaged in any commercial, industrial or business activity. Therefore the accounting standards issued by the Institute of Chartered Accountants of India are not applicable to it. The financial statements of the Trust are prepared under the historical cost convention and are on accrual basis, Subscription Fees are accounted on receipts basis.

2. Fixed assets and depreciation

Tangible fixed assets are stated at written down value i.e. cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets includes all direct expenses relating to acquisition and installation/erection of the asset. Depreciation is calculated using written down value method, at base rates specified in Appendix 1 to the Income Tax Rules, 1962.

3. Revenue Recognition

a) Incomes having a material bearing on the financial statements are recognized on receipt basis. One Time Deposit received from members is credited to LIFE TIME DEPOSIT FUND and 6% of the closing balance is credited to subscription account from Interest Received account, amounting to Rs.49,50,360/- .

b) Rs.6,70,277/- being Tax Deducted Source pertaining to Chapters and Centres, the details of which could not be ascertained, therefore the same is credited to Sponsorship Income & Bank Interest as the case may be and debited to TDS Account in the books of H.O.

4. Foreign currency translations

Foreign currency payments on account of subscriptions are translated at rates prevailing at the time of payment into the designated accounts of the Trust.

5. Income Tax

The Trust is registered as a charitable trust under section 12AA of the Income Tax Act, 1961, which entitles it to full exemption from income tax provided certain condition laid down in that Act are complied with. Provision for income tax would be made only in the year in which the Trust is uncertain of being able to fulfil these conditions.

6. Investments

All investments are valued at historical cost.

AS PER OUR REPORT & NOTES
FORMING PART OF ACCOUNTS
OF EVEN DATE.

For **M/S. V.A.TUNGARE & Company**
CHARTERED ACCOUNTANTS
REG. NO. 111080W

S.M. Gupte
(S.M. GUPTE)
PROPRIETOR
MEM. NO. 031148



for **THE INDIAN INSTITUTE
OF
ARCHITECTS**

Divya Kush
(AR. DIVYA KUSH)
President

Vilas Avachat
(AR. VILAS AVACHAT)
Vice President

(AR. SUNIL DEGWEKAR)
Hon. Treasurer

C.R. Raju
(AR. C.R. RAJU)
Jt. Hon. Treasurer
Secretary

(AR. LALICHAN ZACHARIAS)
Jt. Hon. Secretary

THE INDIAN INSTITUTE OF ARCHITECTS
F/Y : 2018-19

Notes to the accounts:-

1. Chapters/Centres auditors

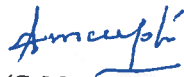
The financial statements of the branches of Trust in various parts of India were audited by the firms of Chartered Accountants specified below, who are not the principal auditors of the Trust:

Sr. No.	Chapters/Centres	Name of the Auditors
1	West Bengal Chapter	Souvik Ghosh & Associates
2	Uttar Pradesh	D. Pathak & Co
3	Surat Centre	MADHV & Associates
4	Pune Centre	M. R. Mate & Associates
5	Kolhapur Centre	V. S. Paranjape
6	Bhopal Centre	Agrawal Mital & Co
7	Manglore-Manipal Centre	Chandramohan K.Y & Co.
8	Madhya Pradesh Chapter	Parihar & Sonpar
9	Thane Centre	Mantri Ranjan & Associates
10	Maharashtra Chapter	Vipin Gujarathi & Co
11	Aurangabad Centre	Indapurkar & Mundada
12	Brihan Mumbai Centre	V.A. Tungare & Co
13	Nagpur Centre	H.S. Hasabnis & Co
14	Tamil Nadu Chapter	Ravi & Raghu
15	Rajasthan Chapter	Garg Narendra & Associates
16	Jalgaon Centre	R. N. Khairnar & Co
17	Satara Centre	Godbole & Company
18	Punjab Chapter	B. M. Varma & Co
19	Haryana Chapter	A.K. Puniani & Associates
20	Cochin Centre	Shamim & Saju
21	Karad Sub Centre	P.L. Kulkarni & Co
22	Himachal Pradesh	Soni & Rustogi
23	Solapur Centre	S.K. Marda & Co
24	Panchkula Centre	Manoj J. Kumar & Associates
25	Faridabad Centre	A.K. Puniani & Associates
26	Akola Centre	Prashant Lohiya & Associates
27	T.S. Chapter	Kalyana & Co
28	Goa Chapter	Ashish V. Prabhu Verlekar & Co
29	Ludhiana Centre	B. Bajaj & Associates
30	Kalyan Centre	M.S. Mohite & Co.

2. The financial statements of the following Chapters/Centres viz.
- 1) Northen 2) Orissa 3) Bangalore 4) Kerala 5) Sangali 6) Trivandrum 7) Ahmadabad 8) Dhule 9) Calicut 10) Andhra Pradesh 11) Chhattisgarh 12) Gondia 13) Gurgaon 14) Belgaum 15) Nashik 16) Navi Mumbai 17) Hubli 18) Thrissur 19) Kalburagi 20)Kottayam 21) Indore 22)Raipur 23) Jharkhand
- are not incorporated in the annexed consolidated financial statements since the audited financial statements were not received within stipulated time. However the closing balances of the Balance Sheet as on 31st March, 2018 are carried forward in the consolidated financial statements as on 31st March, 2019, therefore the Surplus/deficit as the case may be are not reflected in the current year financial statements.
3. Investment were made under the modes defined in section 11(5) of the Income Tax Act, 1961 in respect of the income accumulated and set apart under section 11(2) of the said act.


AS PER OUR REPORT & NOTES
FORMING PART OF ACCOUNTS
OF EVEN DATE.

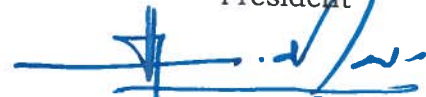
For **M/S. V.A.TUNGARE & COMPANY**
CHARTERED ACCOUNTANTS
REG. NO. 111080W

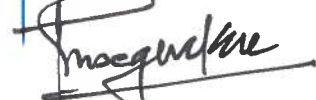

(S.M.GUPTA)
PROPRIETOR
MEM. NO. 031148




for **THE INDIAN INSTITUTE
OF
ARCHITECTS**


(AR. DIVYA KUSH)
President


(AR.VILAS AVACHAT)
Vice President


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Hon. Treasurer


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