



S. M. GUPTA & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To,
The Management Committee
The Indian Institute of Architects

Opinion

We have audited the accompanying financial statements of The Indian Institute of Architects, which comprise of Balance Sheet as at 31st March 2022 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31st March 2022, and of its surplus for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

We have audited the accompanied Consolidated Financial Statements the Trust as at 31st March, 2022, incorporating the financial statements of following Chapters/Centres audited by other auditors, disclosed under Note No. 7 of the notes to accounts to financial statements-

Andhra Pradesh	Assam	Bihar	Chandigarh	Chhattisgarh
Haryana	Gurgaon	Panchkula	Jharkhand	Karnataka
Madhya Pradesh	Maharashtra	Northern	Odisha	Punjab
Tamil Nadu	Telangana	Uttar Pradesh	West Bengal	Ahmednagar
Aurangabad	Bhopal	Chennai	Coimbatore	Faridabad
Jalgaon	Kalyan	Mangalore-Manipal	Nagpur	Navi Mumbai
Pune	Raipur	Sangli	Saurashtra	Solapur
Thane	Vadodara	Visakhapatnam	Gondia	Hissar
Kota	Palakkad	Goa	Kerala	Rajasthan
Himachal Pradesh	Jammu and Kashmir	Surat	Karnal Kurukshetra	Akola



Further the financial statements of following Chapters/Centres were not received hence their closing balances as on 31st March 2021 were carried forward in the Consolidated Financial Statement:

Uttarakhand	Cochin	Indore	Kalburgi	Kollam
Kuman	Ludhiana	Satara	Thiruvananthapuram	Ambala
Ahmedabad	Dhule	Belgaum	Nashik	Calicut
Karad	Trissur	Kottayam	Kolhapur	Hubli Dharwad

These financial statements reflect an aggregate balance of fixed assets and net current assets of Rs. 18,11,78,371/- in the Balance Sheet as at 31st March, 2022, aggregate expenditure of Rs. 3,13,14,232/- and aggregate income of Rs. 4,10,31,506/- in Income and Expenditure Account for the year ended on that date.

Responsibility of Trust Managements for the Financial Statement

Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and 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.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Trustees intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so. The Trustee are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statement

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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design 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 is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit 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 entity's internal control.
- 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, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on the Other Legal and Regulatory Requirements

We report that

- (a) We have sought and 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.

For S M GUPTE AND COMPANY
CHARTERED ACCOUNTANTS
FRN 157111W

dm
SUDHANSHU MANOHAR GUPTA
MRN 03114:3



dm
Place: 26th September 2022

Date: Mumbai

UDIN: 22031148AWTNMZ4636


**THE INDIAN INSTITUTE OF ARCHITECTS
BALANCE SHEET AS AT 31ST MARCH, 2022**

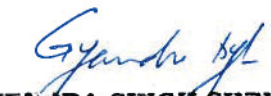
LIABILITIES		Rs.Ps	ASSETS		Rs.Ps
TRUST FUND			FIXED ASSETS		
General Fund		41,973,505.75	As per Schedule C		94,210,293.42
OTHER EARMARKED FUNDS			INVESTMENTS		
As per Schedule A		124,821,279.69	AS per Schedule D		61,663,342.99
SUNDRY LIABILITIES			H..D.F.C LTD.		
As per Schedule B		25,056,473.96	As per Schedule E		103,931,000.00
INCOME & EXPENDITURE A/C.			CURRENT ASSETS, LOANS & ADVANCES		
Balance as per last B/s.	140,684,667.93		As per Schedule F		32,042,179.18
Add : Excess of Income over Expenditure	4,164,653.88	144,849,321.81	CASH AND BANK BALANCES		
			As per Schedule G		44,853,765.62
	TOTAL	336,700,581.21		TOTAL	336,700,581.21

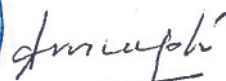
AS PER OUR REPORT OF EVEN DATE

FOR THE INDIAN INSTITUTE OF ARCHITECTS

FOR S.M. GUPTA AND COMPANY
CHARTERED ACCOUNTANTS
FRN 157111W


(AR. C.R. RAJU) (AR. VILAS AVACHAT)
President Vice President


(AR. GYANDEVRA SINGH SHEKHAWAT)
Hon. Treasurer


(SUDHANSHU M GUPTA)
MRN 031148

Place: Mumbai

Date: 26 SEP 2022



THE INDIAN INSTITUTE OF ARCHITECTS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	Rs. Ps	Rs. Ps	INCOME	Rs. Ps	Rs. Ps
To <u>SHARE OF CHAPTERS/CENTRES</u>			By Subscription Fees		5,464,994.00
To <u>EMPLOYEE RELATED EXPENSES</u>			By Entrance Fees		948,000.00
Ex-gratia	897,200.00		By Verification of Marks		29,250.00
Staff Welfare Fund	133,082.00		By Re-instatement Fees		166,000.00
Staff Salaries	8,149,718.00		By Duplicate Marksheet		21,500.00
Gratuity	817,881.00		By Sale of Publications		61,700.00
Welfare Expenses	139,590.00	10,137,471.00	By Sale of Question Papers		30,050.00
To <u>ADMINISTRATION & OTHER EXPENSES</u>			By Advertisement Receipts		10,267,951.00
Remuneration to Examiners		433,724.00	By Examination Fees		1,969,485.00
Accounting Charges		132,940.00	By Interest/Dividend Received on Investments		5,237,166.52
Advertisement Expenses		80,264.00	By Annual Fees		215,000.00
Arcasia Subscription		39,711.18	By Bank Interest		705,901.06
Audit Fees		403,025.00	By Miscellaneous Income		425,282.13
Bank Charges		89,514.87	By Contribution from Members		2,922,054.56
Conference Charges		1,864,922.83	By Support Fees		158,206.00
Conveyances		204,028.00	By Laté Fees		22,000.00
Covid 19 Social Expenses		1,577,500.00	By Guide Fees		435,000.00
Data Expenses		656,943.70	By Industrial Patronage		250,000.00
Decoration		8,900.00	By Affiliation Fees		1,075,000.00
Depreciation		1,532,736.16	By Sponsorship		22,039,306.11
Donation		1,110,000.00	By Event, Exhibition, Conference & Seminar		9,031,565.81
Editing & Book Designing Fees		1,670,477.92	By Registration Fees		300,000.00
Electricity Charges		230,358.00	By Donation		3,243,682.16
Event Management Expenses		3,290,940.49	By Royalty Receipts		78,400.00
Food & Beverages		1,029,139.00	By IIA TNPL Cricket		581,103.00
GST Liability		291,102.59	By IIA Award Entry Fees		2,330,000.00
Architects Design Competition		241,561.00			
IIA Award Expenses		187,869.30			
IIA CAD Expenses		187,500.00			
IIAPL Exepnses		773,910.12			
Interest on TDS		15,315.00			
Interest on GST		12,328.00			
Late Fees		52,094.00			
Legal Fees		2,035,000.00			
Meeting Expenses		692,052.50			
Misc. Expenses		800,674.74			
Office Expenses		37,503.78			
Postage and Telegram		683,451.42			
Printing & Stationery		13,482,069.63			
Professional Fees Paid		790,440.00			
Programm Expenses		8,693,809.91			
Rent, Rates & Taxes		370,061.00			
Repairs & Maintenance		1,839,376.14			
Security Expenses		237,400.00			
Seminar & Celebration Expenses		28,880.00			
Sponsorship		350,666.00			
Telephone Expenses		85,198.64			
Travelling Allowances		1,703,705.24			
UIIA Subscription		135,996.00			
Website Expenses		74,070.00			
Kalari Event		350,800.00			
General Expenses		522,634.31			
Sport Expenses		3,816,017.00			
Grant		16,300.00			
Tarrif Expenses		377,055.00			
Awards & Momentos		466,506.00			
To Excess of Income over Exepnditure		4,164,653.88			
Total		68,008,597.35	Total		68,008,597.35

AS PER OUR REPORT OF EVEN DATE

FOR S. M. GUPTA AND COMPANY
 CHARTERED ACCOUNTANTS
 FRN 157111W

(SUDHANSHU M GUPTA)
 MRN 031148



Place: Mumbai
 Date:

26 SEP 2022

FOR THE INDIAN INSTITUTE OF ARCHITECTS

(AR. C.R. RAJU)
 President

(AR. VILAS AVACHAT)
 Vice President

(AR. PRANENDRA SHANKAR SHEKHAWAT)
 Hon. Treasurer

THE INDIAN INSTITUTE OF ARCHITECTS

NOTE ANNEXED TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

- 1 Subscription Fees is accounted on receipt basis
- 2 Rs. 41,54,418/- is transferred from Interest Account to the credit of subscription accounting being 4% of balance of one time deposit
- 3 Depreciation on Fixed Assets have been provided on WDV basis on the balances b/f at the beginning of the year.
- 4 Investment shown at cost.

AS PER OUR REPORT & NOTES
FORMING PART OF ACCOUNTS OF
EVEN DATE .
FOR **S.M. GUPTA AND CO.**
Chartered Accountants
FRN 157111W

Sudhanshu M. Gupta
(**SUDHANSHU M. GUPTA**)
Proprietor
MRN 031148



FOR THE INDIAN INSTITUTE OF ARCHITECTS

C. R. Raju
(**AR. C. R RAJU**)
President

Vilas Avachat
(**AR. VILAS AVACHAT**)
Vice President

Gyanendra Singh Shekhawat
(**AR. GYANENDRA SINGH SHEKHAWAT**)
Hon. Treasurer

THE INDIAN INSTITUTE OF ARCHITECTS
FIXED ASSETS AND DEPRECIATION SCHEDULE C
FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	OPENING BAL. AS ON 01.04.2021	ADDITIONS	TOTAL	DEP.	CLOSING BAL. AS ON 31.03.2022
Land and Building	31,855,513.07	-	31,855,513.07	320,577.39	31,534,935.68
Building under Construction	49,147,504.13	-	49,147,504.13	305,135.00	48,842,369.13
Head Office	11,278,767.65	-	11,278,767.65	575,055.01	10,703,712.64
Office Equipments	116,824.15	214,844.00	331,668.15	30,540.00	301,128.15
Machinery	2,211.94	-	2,211.94	332.00	1,879.94
Furniture	1,828,927.70	58,200.00	1,887,127.70	182,775.24	1,704,352.46
Computer	121,297.87	-	121,297.87	35,732.64	85,565.23
Other Assets	638,110.57	7,558.00	645,668.57	20,785.60	624,882.97
Electrical Fixtures	228,788.61	72,200.00	300,988.61	35,917.20	265,071.41
Fax Machinery	934.46	-	934.46	140.00	794.46
H.P Printer	9,966.24	-	9,966.24	3,987.94	5,978.30
Lamination Machine	170.20	-	170.20	26.00	144.20
Generator Set	3,576.30	-	3,576.30	536.00	3,040.30
Air Conditioner	112,562.58	-	112,562.58	14,436.14	98,126.44
Franking Machine	32,962.91	-	32,962.91	4,944.00	28,018.91
Telephone & Mobile	12,109.20	-	12,109.20	1,816.00	10,293.20
TOTAL	95,390,227.58	352,802.00	95,743,029.58	1,532,736.16	94,210,293.42

THE INDIAN INSTITUTE OF ARCHITECTS
SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022

SCHEDULE 'A'

OTHER EARMARKED FUNDS

	Rs. Ps.	Rs. Ps.
<u>AWARD FUND</u>		
Balance as per last B/Sheet	92,532.92	
Add : Interest During the Year	<u>7,103.65</u>	99,636.57
<u>BABURAO MHATRE GOLD MEDAL FUND</u>		
Balance as per last B/Sheet	174,234.84	
Add : Interest During the Year	<u>12,639.70</u>	186,874.54
<u>BUILDING FUND</u>		
Balance as per last B/Sheet		16,901,700.01
<u>CLAUDE BATELY FUND</u>		
Balance as per last B/Sheet	563,349.88	
Add : Interest During the Year	<u>46,134.60</u>	609,484.48
<u>DAVID WILLIAM MEMORIAL FUND</u>		
Balance as per last B/Sheet	116,889.60	
Add : Interest During the Year	<u>11,378.28</u>	128,267.88
<u>DIAMOND JUBILEE FUND</u>		
Balance as per last B/Sheet	209,084.27	
Add : Interest During the Year	<u>10,353.00</u>	219,437.27
<u>EMPLOYEES GRATUITY FUND</u>		
Balance as per last B/Sheet	480,302.93	
Add : Interest During the Year	<u>27,609.37</u>	507,912.30
<u>HENRIQUE MEMORIAL FUND</u>		
Balance as per last B/Sheet	33,596.02	
Add : Interest During the Year	<u>2,920.63</u>	36,516.65
<u>IIA NATIONAL DISASTER FUND</u>		
Balance as per last B/Sheet	659,208.58	
Add : Interest During the Year	<u>51,135.20</u>	710,343.78
<u>J.J. ARCHITECTS ALUMINI FUND</u>		
Balance as per last B/Sheet	179,275.69	
Add : Interest During the Year	<u>16,517.30</u>	195,792.99
<u>JIIA AWARD FUND</u>		
Balance as per last B/Sheet	35,359.00	
Add : Interest During the Year	<u>1,804.00</u>	37,163.00
<u>L.M. CONTRACTOR FUND</u>		
Balance as per last B/Sheet	145,519.91	
Add : Interest During the Year	<u>10,083.00</u>	155,602.91
<u>LEGAL AID FUND</u>		
Balance as per last B/Sheet		700.00
<u>MAHADEO HARI KOLI FUND</u>		
Balance as per last B/Sheet	68,336.31	
Add : Interest During the Year	<u>6,119.42</u>	74,455.73
<u>LIFE TIME DEPOSIT FUND</u>		
Balance as per last B/Sheet	97,825,962.63	

Add : Membership	<u>6,034,500.00</u>	103,860,462.63
<u>RELIEF FUND</u>		
Balance as per last B/Sheet	72,791.00	
Add : Interest During the Year	<u>2,666.00</u>	75,457.00
<u>RESERVE FUND</u>		
Balance as per last B/Sheet		46,774.62
<u>RIBA EXAMINATION FUND</u>		
Balance as per last B/Sheet	38,803.01	
Add : Interest During the Year	<u>3,610.18</u>	42,413.19
<u>SHANKARRAO PARELKAR FUND</u>		
Balance as per last B/Sheet	74,430.40	
Add : Interest During the Year	<u>7,118.73</u>	81,549.13
<u>SHRI DHARMASTHALA MEMORIAL FUND</u>		
Balance as per last B/Sheet	315,686.07	
Add : Interest During the Year	<u>17,796.94</u>	333,483.01
<u>NEPAL DISASTER RELIEF FUND</u>		
Balance as per last B/Sheet		10,000.00
<u>CHENNAI ASSISTANCE RELIEF FUND</u>		
Balance as per last B/Sheet		16,252.00
<u>CONTRIBUTION TO PM COVID 19 FUND</u>		
Balance as per last B/Sheet	698,922.00	
Less : Transfer to Income & Expenditure Account	<u>(207,922.00)</u>	491,000.00
		<u><u>124,821,279.69</u></u>

THE INDIAN INSTITUTE OF ARCHITECTS
SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022

SCHEDULE 'B'

SUNDRY LIABILITIES :

	Rs. Ps
A. K. Prasnath	13,871.00
Accounting Charges	101,000.00
Ajit Associates	510,898.00
Akola & Solapur GST	21,474.00
Audit Fees	435,668.00
Caution Money Deposit	3,000.00
Convention Account	83,796.00
RAF Participation Fees	3,841,949.00
Electricity Charges	7,220.00
T.D.S/G.S.T. Payable	1,824,309.42
Griha (MNRE) Grant	441,780.00
IIA Vastu 2015	149,153.61
Industrial Patronage received in Advance	1,500,000.00
Kalyan Center/Chapter -GST	33,621.00
Loan from Members	424,500.00
Madhya Pradesh Chapter	473,859.26
Other Payables	3,747,084.18
Peal Regency	3,712.00
Printing & Stationery	6,260.00
Salary Payable	521,701.00
Santosh Paul	6,000.00
Sas Creations	11,300.00
Security Deposit	69,858.00
Sohrab Bharucha Architectural Library	16,350.21
Sundry Creditors	10,522,075.67
TDS Payable	97,095.87
The Architects Group Kottayam	150,000.00
Telephone Expenses	5,437.74
Vivekananda Pai	3,500.00
Ward Security Deposit	30,000.00

TOTAL 25,056,473.96

SCHEDULE D

INVESTMENTS IN FIXED DEPOSITS WITH BANKS AND COMPANIES

BANK OF INDIA

Shankarrao Parelkar Fund	10,000.00
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BANK OF BARODA

Diamond Jubilee Fund	219,096.00
JIIA Award Fund	38,171.00
Relief Fund	58,063.00

H.D.F.C. LTD.

Award Fund	67,528.63
Baburao Mhatre Fund	147,623.97
Claude Bately Fund	510,008.80
David William Fund	107,914.47
Employees Gratuity Fund	179,474.59
Henrique Memorial Fund	27,728.30
IIA National Disaster Fund	550,778.96
J.J. Alumini Fund	192,926.76

L.M. Contractor Fund	117,828.04
Mahadeo Hari Koli Fund	58,054.10
Riba Examination Fund	34,264.18
Shankarrao Parelkar Fund	67,528.62
Sri Dharmasthala Award Fund	168,771.43

FIXED DEPOSIT WITH BANKS

Architect Club	300,000.00
Axis Bank	280,000.00
Bank of Baroda	10,367,686.00
Bank of Baroda	4,447,584.00
Bank of India - Nagpur- FDR	2,642,769.00
BUCR	949,487.00
Central Bank of India	1,048,106.00
Fixed Deposit with Bank	2,996,950.00
H.D.F.C. Bank	3,822,917.14
ICICI Bank	6,480,266.00
Jammu and Kashmir Bank	871,278.00
Kotak Bank FDR No. 883/890/913/920/937	2,964,512.00
Kottayam East Urban - FD No. 795	291,600.00
Kottayam East Urban - FD No. 796	194,400.00
Mahesh Co-op. Bank - FD No. 40587/40588/40589	370,279.00
Samarth Sahakari Bank A/c. No. 61486	42,201.00
Samarth Sahakari Bank - FD No. 108525/398399	2,628,304.00
Saraswat Co-op Bank FDR/5097	7,465,997.00
State Bank of India	3,245,628.00
Thane Janata Sahakari Bank	53,829.00
Union Bank of India - 451812/13/14/15	1,044,983.00
Union Bank of India - 5989317/598319/598314	3,589,901.00
Union Bank of India - 177/1779/1791	397,951.00
Union Bank of India	2,610,954.00

61,663,342.99

SCHEDULE E

H.D.F.C. Ltd. :

Life Time Deposit Fund (HDFC)	103,931,000.00
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TOTAL 103,931,000.00

SCHEDULE F

CURRENT ASSETS, LOANS & ADVANCES

ADVANCES

Advances	3,453,579.97
Building Trust Loan	98,630.00
Cyberabad Convention Centre	1,500,000.00
Duty & Taxes	46,491.46
Federal Marketing	3,000.00
Federation of Indian Chambers of Commerce and Ind.	826,000.00
GST Credit	656,690.34
Interest Receivable	2,987,298.80
Lemon Tree Premier	330,000.00
Maa Jwalaji Construction	98,000.00
MNRE	400,000.00
Najeeb	200,000.00
Other Receivables	374,478.75
Rachana	225,394.00
Ramesh Chavan	6,400.00
Rental Advance	172,390.00

Sponsorship/Stall Charges Receivable	693,550.00
Sundry Debtors	6,070,291.84
	<u>18,142,195.16</u>

DEPOSITS

ACA-4	63,639.28
B.E.S.T.	28,740.00
GPO	1,000.00
M.S.E.B	80,600.00
M.T.N.L.	29,221.00
Security Deposit	102,415.00
T.D.S.	311,071.59
TDS A/Yr. 2004-05	134,862.00
TDS A/Yr. 2005-06	158,645.00
TDS A/Yr. 2018-19	3,870,226.48
TDS A/Yr. 2019-20	2,276,601.50
TDS A/Yr. 2020-21	3,503,545.20
TDS A/Yr. 2021-22	923,425.11
TDS A/Yr. 2022-23	2,415,991.86
	<u>13,899,984.02</u>

TOTAL

32,042,179.18

SCHEDULE G

CASH ON HAND BALANCES

Rs. Ps

Cash in Hand	766,997.61
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BANK BALANCES

AUC Bank a/c No 1339	1,058,844.00
Axis Bank A/c. Natcon 4706	1,517,865.00
Axis Bank A/c. 911010039647928	123,255.00
Axis Bank A/c. 6816	547,767.73
Axis Bank A/c. No. 916010026445723	1,432,531.14
Axis Bank A/c. No. 916010084859478	19,916.27
Axis Bank A/c. No. 910010047414074	42,854.00
Axs Bank A/c. No. 2259	123,570.46
Axs Bank A/c. No. 23922	588,124.68
Bank A/c	531,427.23
Bank Of Baroda BULDING FUND	5,360.40
Bank of Baroda - Jammu	2,597.75
Bank Of Baroda 5916	354,022.86
Bank Of Baroda A/c. No. 02580200000139	3,382,652.33
Bank of Baroda A/c. 01990100000841	618,297.03
Bank of Baroda A/c. 45900200000145	171,883.00
Bank of Baroda A/c. 0432	234,508.50
Bank of Baroda A/c. 4421	88,592.75
Bank of Baroda A/c. 8346010130000006	4,965.00
Bank of Baroda A/c. 3430010000810	697,771.30
Bank of Baroda A/c. 0516020000866	701,153.71
Bank Of India Gondia SB 9206201100012715	28,648.00
Bank of India - Main - 1123	1,256,692.58
Bank of India 10192	2,995,292.40
Bank of India 1092	37,822.05
Bank of Inida A/c. No. 900110100015053	1,140,080.24
Bank of Maharashtra -20106622015	872,719.10
Bank of Maharashtra A/c. No. 60105508247	50,906.00
BOI - IIA National Disaster Relief Fund A/c. No.200307	23,515.00
BOI - Audio Visual Account No. 1346	303.72
BOI - Award Fund A/c. No. 7532	65,098.84
BOI - Examination Account No. 01130	1,216,945.63

BOI - Legal Aid Fund A/c. No. 184520	128.69
BOI - Main S.B. Account No. 06936	1,031,933.54
BOI - Publication Account No. 01134	438,227.88
BOI D.M. Award Account No. 6935	173,817.52
Catholic SYRIAN Bank - Kottam -004300994531195001	36,892.43
Catholic Syrin Bank A/c . No. 778195001	436,803.50
Central Bank of India	1,217,372.03
Central Bank of India A/c. No. 1279079408	648,722.65
Central Bank of India A/c. No. 1413620292	113,642.00
Corporation Bank 120017	266,813.00
Corporation Bank A/c. No. 570512	10,764.00
Dena Bank A/c. No. 104684	17,556.00
Dena Bank IIA Comm Board A/c. No. 58282	538.37
Federal Bank	2,825,135.69
Federal Bank 2638	811,023.91
Federal Bank A/c. 19190100047503	181,747.00
Federal Bank A/c. 10190100228649	1,572,789.50
HDFC Bank A/c. No. 7324	23,369.92
HDFC Bank A/c. No. 8924	268,668.64
HDFC Bank A/c. No 50200000712652	5,823.00
HDFC Bank A/c. No. 50100093337966	48,214.50
HDFC Bank A/c. No. 5020001616734	476,534.34
HDFC Bank A/c. No. 50200028391787	212,447.84
HDFC Bank A/c. No. 5010013357150	338,021.00
Ichal J Bank CD 938	237,501.40
ICICI Bank A/c. No. 001505000665	1,186,920.26
ICICI Bank A/c. No. 119301000488	354,328.00
IDBI A/c. 0325104000169790	18,563.00
IDBI Bank A/c. No. 0298104000065317	344,718.65
Indian Bank Current A/c. No. 7423173	206,006.10
Indian Bank (Member Welfare) No. 422150559	3,915.00
Indian Bank A/c. No. 422145969	385,272.00
Indian Bank A/c. No. 6402515669	23,859.62
Indian Overseas Bank A/c. No. 007902000021232	33,751.48
Jal Jantha Sah Bank Ltd 4753	337,694.71
Jammu and Kashmir Bank	55,570.35
Janata Sahkari Bank 8364	411,895.67
Kotak Bank A/c. No. 8612750511	588,653.00
Mahesh Co-op Bank 890	914.00
Mahesh Co-op Bank 891	384.00
Naintal Bank	47,375.90
Punjab & Sind Bank A/c. No. 00321000029474	88,004.74
Punjab & Sindh Bank C/A 06921000065483	183,097.64
Punjab and Sind Bank	27,452.38
Punjab National Bank A/c. No. 4319002100010711	227,716.60
Punjab National Bank A/c. No.71974	257,996.53
Samarath Bank 1232	3,454.00
Samarath Bank 1255	4,566.00
Samarath Bank 2083	2,131.00
Saraswat Bank A/c. No. 2682	317,981.00
Saraswat Co-op. Bank A/c. No. 086200100001756	7,372.00
Saraswat Co-op. Bank A/c. No. 090200100002560	679,078.68
Saraswat Co-op. Bank A/c. No. 973746	49,711.79
Standerd Chartered Bank -13420	85,732.69
Standerd Chartered Bank -13439	937.65
State Bank of India A/c. No. 62455415712	113,826.00
State Bank Of India A/c. No. 11000017875	106,174.66
State Bank Of India A/c. No. 30644683809	19,312.50
State Bank Of India A/c. No. 32073955062	55,216.00
State Bank Of India A/c. No. 38673806149	788,335.05

State Bank Of India A/c. No. 64158164713	985,964.13
State Bank Of India A/c. No. 57003796142	264,599.00
State Bank Of India A/c. No. 34553119287	44,988.00
State Bank of Mysore A/c. No. 22076	764,695.00
State Bank of Travancor A/c. No. 57036991123	2,064,645.57
The Karad Urban Co-op Bank A/c. No. 1002016002771	20,067.00
Union Bank CA-411601010072561	104,123.30
Union Bank of India A/c. No. 374102010025429	30,128.71
Union Bank of India A/c. No. 71573	55,167.00
Union Bank of India A/c. No. 14924	29,011.40
Union Bank of India A/c. No. 07328	326,669.00
Union Bank of India A/c. No. 5198	342,083.00
Union Bank of India A/c. No. 33093	14,386.00
Union Bank of India A/c. No. 6294	76,061.60
Union Bank of India A/c. No. 6297	197,633.00
Union Bank of India A/c. No. 36670	292,132.00
Union Bank of India	80,603.60
Vijaya Bank	45,420.00

44,853,765.62

THE INDIAN INSTITUTE OF ARCHITECTS
F.Y. 2021-22

SCHEDULE ANNEXED TO AND NOTES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2022

Significant Accounting Policies: -

1. Basis of accounting

The financial statements are prepared to comply with generally accepted accounting principles in India to the extent applicable to the Trust. These financial statements are prepared under the historical cost convention on an accrual basis except subscription fees which are accounted on receipts basis.

2. Use of Estimates

The financial statements are prepared in conformity with the significant accounting policies which requires that the management of the Society make estimates and assumptions that affect the reported amounts of income and expenditure of the reporting period and reported amounts of assets and liabilities as on the reporting date. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

3. 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 provided on the written down value method at rates specified in Appendix 1 to the Income Tax Rules, 1962.

4. Revenue Recognition

- a) Incomes is recognised when there is reasonable certainty of its ultimate collection.
- b) One Time Deposit received from members is credited to Life Time Deposit Fund and 4% of the closing balance of Life Time Deposit Investment is credited to subscription account from Interest Received account, amounting to Rs.41,54,418/-.
- c) Rs. 3,64,737/- being Tax Deducted at 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.

5. Life Membership and Corpus Fund

Life Membership Fees received are credited to the Corpus Fund appearing in the balance sheet of the Trust. Donation received with a specific direction that they shall form part of the Corpus Fund of the Society have been accounted accordingly.

6. Income Tax

The Trust is registered as a charitable trust under section 12AB 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.

7. Investments

All investments are valued at historical cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary. The investments were made under the modes specified in section 11(5) of the Income Tax Act, 1961.

8. Chapters/Centres Auditors

The financial statements of the Chapters/Centres/Sub-Centres of the 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:

Chapter	Auditor Name
Andhra Pradesh Chapter	Hanumaiah & Co. - CA K Hanumaiah
Assam Chapter	Agarwal & Patwari
Bihar Chapter	M/s A Mishara & Associates - Ajit Kumar Tiwary
Chandigarh Chapter	B. M. Varma & Co. - Sanjeev Sambher
Chhattisgarh Chapter	Kala Parakh & Farishta - Sidharth Parekh
Goa Chapter	Ashish V. Prabhu- Verlekar & Co.
Haryana Chapter	A. K. Puniani & Associates - Amit Kumar
Himachal Pradesh Chapter	Rajeev Sood & Co.
Jammu & Kashmir Chapter	K. B. Sharma & Co. - CA Munish Jain
Jharkhand Chapter	Amit S. Gupta & Associates
Karnataka Chapter	K Ravindranath & Associates- K Ravindranath
Kerala Chapter	Ali N Sajil & Associates LLP - CA Ali Hassan M B
Madhya Pradesh Chapter	Parihar & Sonpar - Zuzer Hussain
Maharashtra Chapter	Potdar
Northern Chapter	Upadhyay & Associates - D. Upadhay
Odisha Chapter	Nayak Rath & Associates - CA Manas Ranjan Pradhan

Punjab Chapter	B S Goyal & Co - Tushar Goyal
Rajasthan Chapter	Dhoot & Associates - Dikshant Sogani
Tamil Nadu Chapter	Ravi & Raghu - E S Raghu
Telangana Chapter	Kalyana & Co. - CA P V Sravan Kumar Babu
Uttar Pradesh Chapter	Prakhar Vivan & Company - Prakhar Singh
West Bengal Chapter	Dipak Pal & Co. - D Pal
Ahmednagar Centre	Saai & Company - CA-Shankar Andani
Akola Centre	Prashant Lohiya & Associates
Aurangabad Centre	Indapurkar & Associates CA-Sherya Indapurkar
Bhopal Centre	Agrawal Mital & Co. -CA Pankaj Agrawal
Chennai Centre	Thangeswari - D Thangeswari
Coimbatore Centre	Vekam And Associates - M P Panneerselvan
Faridabad Centre	A. K. Puniani & Associates - Amit Punani
Gurgaon Centre	Rajpal Singh & Associates - Rajpal Singh Yadav
Jalgaon Centre	R. N. Khairnar & Co. - R. N. Khairnar
Kalyan Centre	M. S. Mohite & Co.
Mangalore - Manipal Centre	Chandramohan K. Y. & Co.
Nagpur Centre	Ravindra Mude & Co.
Navi Mumbai Centre	Sanjay Amritlal & Co. - Sanjay Chaudhary
Panchkula Centre	Sanjay Laui & Co.
Pune Centre	M. R. Mate & Associates - CA Ashutosh M. Mate
Raipur Centre	Jain Gaurav & Associates
Sangli Centre	Pawar Kulkarni & Associates
Saurashtra Centre	Nitin Kamdar & Co.
Solapur Centre	S. K. Marda & Co.
Surat Centre	Madhav & Associates - Hitesh S. Lakdawala
Thane Centre	Ranjan Nehal & Associates - Ranjan Jhawar
Vadodara Centre	Amin Parikh & Co. - CA Samir Parikh
Vishakhapatnam Centre	Alavelli Arbi & Associates
Gondia Sub-Centre	Hemant R Khandelwal
Hisar Sub-Centre	Ashok Kumar Goyal & Co. - CA Satish Goyal
Karnal-Kurukshetra Sub-Centre	Rajendra V. Mittal & Co. _ Rajendra Mittal
Kota Sub-Centre	Gaurav Jain & Associates CA-Surendra Kumar Mittal
Palakkad Sub-Centre	Vyshakh & Rajesh

9. The financial statements of the following Chapters/Centres/Sub Centres viz.

1) Uttarakhand 2) Cochin 3) Indore 4) Kalburgi 5) Kollam 6) Kuman 7) Ludhiana 8) Satara 9) Thiruvananthapuram 10) Hubli-Dharwad 11) Ambala 12) Trissur 13) Ahmedabad 14) Dhule 15) Belgaum 16) Nashik 17) Calicut 18) Karad 19) Kottayam 20) Kolhapur 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, 2021 are carried forward in the consolidated financial statements as on 31st March, 2022, therefore the Surplus/deficit as the case may be, are not reflected in the current year financial statements.

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

for **THE INDIAN INSTITUTE
OF
ARCHITECTS**

For **S M GUPTA AND COMPANY**
CHARTERED ACCOUNTANTS
FRN 157111W



S.M. Gupta

SUDHANSHU MAÑO HAR GUPTA
MRN 031148

Amg

(Signature)

(AR. C. R. RAJU)
President

(Signature)

(AR. VILAS AVACHAT)
Vice President

(Signature)

(AR. GYANDENDRA SINGH SHEKHAWAT)
Hon. Treasurer

Date: 26 SEP 2022
Place: MUMBAI