

INDIAN COUNCIL OF ASTROLOGICAL SCIENCES					
Income and Expenditure account for the year ended 31st March, 2026					
Expenditure	For the year ended March 31, 2026	For the year ended March 31, 2025	Income	For the year ended March 31, 2026	For the year ended March 31, 2025
Admin expences	-	-	Life Membership fee	29,26,000	26,20,502
Bank hargesC	1,565	1,562	Interest on Fixed deposis	2,28,038	2,15,628
Conveyance expenses	10,010	33,836	Interest on Savings Bank A/c	1,71,409	1,35,386
Depreciation	625	758	Interest on IT Refund	1,290	672
25% Share of LM Fee to Chapters	7,31,500	6,55,125	Other Income	551	-
Head office rent	60,000	-			
Income -Tax Paid	52,294	-			
Printing and stationary	10,642	70,800			
ROS Fee	6,000	-			
Travelling Expences	3,94,684	2,23,476			
Miscellaneous exp	4,500	-			
Contribution to Chapters	2,05,000	1,35,000			
Professional Fees-Income-Tax Matters	11,800	-			
Audit fee	35,400	47,200			
To excess of income over expenditure	18,03,268	18,04,431			
Total	33,27,288	29,72,188	Total	33,27,288	29,72,188
As per our report of even date attached.					
For A.N Kapali & Co., Chartered Accountants FRN: 001741S  A.N Kapali Proprietor M No.: 020593 UDIN: 26020593TNSOHV7412 			For Indian Council of Astrological Sciences  Hitesh Sharma Treasurer  Pradeep Yadupathi Secretary		
Date: 26th August, 2026 Place: Bengaluru					

INDIAN COUNCIL OF ASTROLOGICAL SCIENCES

Balance Sheet as at 31 st March 2026

Liabilities	Notes	As at 31 st March 2026	As at 31 st March 2025	Assets	Notes	As at 31 st March 2026	As at 31 st March 2025
Funds				Fixed assets	4	57,982	58,606
Capital Fund	1	1,04,62,154	86,58,886				
Corpus Fund	2	77,03,966	70,48,841	Current Assets			
				Cash and Bank balances	5	1,88,99,430	1,62,71,843
Current Liabilities				Other Current Assets	6	22,808	67,803
Provisions	3	8,14,100	6,90,525				
Total		1,89,80,220	1,63,98,252	Total		1,89,80,220	1,63,98,252

As per our report of even, date attached.

For A.N Kapali & Co.,
Chartered Accountants

FRN: 001741S



A.N Kapali
Proprietor
M No.: 020593
UDIN: 26020593TNSOHV7412

Date: 26th August, 2026
Place: Bengaluru

For Indian Council of Astrological Sciences

Hitesh Sharma
Treasurer

Pradeep Yadupathi
Secretary

INDIAN COUNCIL OF ASTROLOGICAL SCIENCES					
Receipts and Payments account for the year ended 31st March, 2026					
Receipts	Amount-2026	Amount 2025	Payments	Amount-2026	Amount 2025
Opening Balance:					
Indian Bank a/c	53,65,836	41,02,036	Audit Fees	-	35,400
State Bank of India a/c	6,41,610	6,79,325	Bank charges	1,565	1,562
SBI Buildings Corpus Fund	69,66,020	56,39,933	Conveyance expenses	10,010	33,836
Fixed Deposit	32,98,377	31,04,169	Transfer to corpus fund	6,55,125	9,75,913
	-	-	Head office Rent	60,000	-
Life Membership fee	29,26,000	26,20,502	Printing and Stationery	10,642	70,800
Corpus fund	6,55,125	13,26,913	Registrar of Society Fees	6,000	-
Interest on FD	2,28,038	2,15,628	Travelling Expenses	3,94,684	2,23,476
Other income	551	-	Contribution to chapters	2,05,000	1,35,000
			Other Expenses	4,500	-
Interest on Savings Bank A/c	1,71,409	1,35,386	TDS deducted	22,808	22,092
Interest on IT Refund	16,799	672			-
			Purchase of Intangible Asset	-	54,642
			Closing Balance:		
			Indian Bank a/c	68,23,203	53,65,836
			State Bank of India a/c	9,52,125	6,41,610
			SBI Buildings Corpus Fund	76,20,496	69,66,020
			Fixed Deposit	32,98,377	31,04,169
			Interest accrued on FD	2,05,230	1,94,208
Total	2,02,69,765	1,78,24,564	Total	2,02,69,765	1,78,24,564

As per our report of even date attached.

For A.N Kapali & Co.,
Chartered Accountants
FRN: 001741S

A.N Kapali
Proprietor
M No.: 020593
UDIN: 26020593TNSOHV7412


For Indian Council of Astrological Sciences


Hitesh Sharma
Treasurer


Pradeep Yadupathi
Secretary

Date: 26th August, 2026
Place: Bengaluru

Note 1: Capital Fund

Particulars	As at 31 st March 2026	As at 31 st March 2025
Opening balance	86,58,886	68,54,455
Add: Excess of income over expenditure	18,03,268	18,04,431
Total	1,04,62,154	86,58,886

Note 2: Corpus Fund

Particulars	As at 31 st March 2026	As at 31 st March 2025
Opening balance	70,48,841	57,21,928
Add: Corpus Fund [Building] received during the year	6,55,125	13,26,913
Add: 25% of LM fees transferred during the year	-	-
Total	77,03,966	70,48,841

Note 3: Provisions

Particulars	As at 31 st March 2026	As at 31 st March 2025
25 % transfer from LM fee to chapters	7,31,500	6,55,125
Audit fee payable	82,600	35,400
Total	8,14,100	6,90,525

Note 5: Cash and Bank balances

Particulars	As at 31 st March 2026	As at 31 st March 2025
Cash in hand	-	-
Bank balances		
Indian Bank a/c	68,23,203	53,65,836
State Bank of India a/c	9,52,125	6,41,610
SBI Buildings Corpus Fund	76,20,496	69,66,020
Fixed Deposits	35,03,607	32,98,377
Total	1,88,99,430	1,62,71,843

Note 6: Other Current Assets

Particulars	As at 31 st March 2026	As at 31 st March 2025
TDS Receivable	22,808	67,803
Total	22,808	67,803

Hitesh Kumar
[Signature]



Note 4: Fixed Assets

sl no	Block	Rate	written down value as at April 1, 2025	Additions during the year		Deletions During the year	Net written down value as on March 31, 2026	Depreciation				written down value as at April 1, 2026
				180 days and above	less than 180 days			On Opening value	On 180 days and above	On less than 180 days	Total Depreciation	
1	Plant and Machinery											
	Computer and Scanner	40%	119	0	0	0	119	48	0	0	48	71
	Office equipment	15%	3846	0	0	0	3846	577	0	0	577	3269
2	Intangible assets											
	Trademark		54641	0	0	0	54641	0	0	0	0	54641
	Total		58606				58606	625			625	57982
	Previous year		4723				59364	758			758	58606



Hitesh Kumar

Other Notes :

Note 1: Receipt of donations for buildings [Corpus fund]

Particulars	Amount
Corpus fund	13,26,913
Total	13,26,913

Note 2: Closing bank balances

Particulars	Account no	Branch	balance
Indian bank	426081443	Anna nagar-TN	53,65,836
State Bank of India	37601683151	Secunderabad	6,41,610
State Bank of India[BCF]	37601684484	Secunderabad	69,66,020

Note 3: Interest and Carrying amount of Fixed deposits

Opening balance of FD	31,04,169
Add: Interest on FD	2,15,628
Less: TDS on FD	22,092
Closing balance	32,97,705

Comparison of books and supporting

Particulars	Interest	TDS
a) As per Interest certificate	2,15,628	21,420
b) As per AIS	2,15,628	21,420
Amount considered (Higher of a & b)	-	-

Note 4: others

We note that Interest Appearing of the following accounts in 26AS,AIS and TIS does not pertain to ICAS and the same has been accounted by ICAS East Delhi, Pune Chapter and Delhi VI Rohini Chapter

Bank Name	Account Number	Chapter	Interest Amount
Bank of Baroda	76770100007252- SB	ICAS East Delhi	-
Bank of Baroda	10260100030599- SB		16,835
Bank of Baroda -MMNR	Fixed Deposit Interest		-
Bank Of India	51310110007316-SB	ICAS Pune	54
Central Bank of India	00000005747781294- FD		-
Central Bank of India	00000005260590798- FD	Delhi VI- Rohini	2,00,910

Note 5: Fixed deposit including interest accrued

Particulars	Amount
Interest	31,04,169
Accrual Interest	1,94,208
Total	32,98,377

Note 6:

There was demand for the Assessment year 2017-18 of a sum of Rs. 41700 and interest u/s 220 of a sum of Rs. 10594 totaling to 52294 has been adjusted against the refund. The Society has applied for Rectification of Mistake as per law requesting to reduce the Demand .However the department has adjusted the Refunds of the future years up to 2025-26 of a sum of Rs. 52294. The same is debited to income and expenditure account as income tax paid. When the rectification request is given effect to and refund is considered the same will be treated as income in the year of receipt.

Note 7:

The head office rent debited to Income and expenditure account is for the FY 2024-25 and 2025-26 of a sum of Rs. 30000 each

Hitesh
[Signature]

