

V.SINGHI & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To The Council of the Institute of Chartered Accountants of India

The Institute of Chartered Accountants of India
EASTERN INDIA REGIONAL COUNCIL (EIRC)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **EASTERN INDIA REGIONAL COUNCIL (EIRC)** of the Institute of Chartered Accountants of India ("the Regional Council"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Income and Expenditure for the year ended on 31st March, 2026 and notes to the Financial Statements including a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Financial Statements for the year ended 31st March, 2026 are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Regional Council as at 31st March, 2026, and its Surplus for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with standards of auditing issued by the 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 Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Emphasis of Matter

We draw our attention to the following:

- a. Note 2.14 regarding provision for Gratuity and Leave Encashment made at the Institute of Chartered Accountants of India, Head Office, New Delhi.
- b. Note 2.15 regarding provision for Direct Taxes made at the Institute of Chartered Accountants of India, Head Office, New Delhi.



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- c. Note 2.20 regarding Prior Period Income and Expenses.
- d. Note 2.23 regarding reconciliation of transaction of the Institute of Chartered Accountants of India, Head Office Balance.
- e. Note 2.24 regarding the details of Library deposits.
- f. Note 2.25 regarding recognition of Ineligible GST and Ineligible portion of Common Input.

Our Opinion is not modified in respect of these matters.

Management's Responsibilities for the Financial Statements

The Management is responsible for the preparation of these Financial Statements in accordance with The Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance of the Regional Council in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute 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 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 are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the management is responsible for assessing the Institute'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 the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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



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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 the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 Institute'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 Institute 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.



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We communicate with the management 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.

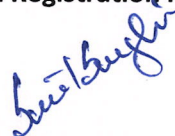
We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Regulatory Requirements

Further, we report that:

- a) As required by the audit committee, additional Information has been given in **Annexure- A**;
- b) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- c) In our opinion proper books of account as required by Chartered Accountant Act, 1949 have been kept by the Regional Office so far as appears from our examination of those books;
- d) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts;
- e) In our opinion, the Balance Sheet and Statement of Income & Expenditure comply with applicable Accounting Standards.

For **V.SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No.: 311017E


CA Sunil Singhi
Partner
Membership No. 060854



UDIN: 26060854HUWGNS5350

Date: 26th April 2026
Place: Kolkata

Annexure-A

AUDITORS'S REPORT ON OTHER MATTERS

1. **Whether books are being maintained in the online Tally ERP Cloud on regular basis and financial statements are prepared from the same only.**

Yes. Online Tally ERP cloud is maintained on regular basis by the Eastern India Regional Council of the Institute of Chartered Accountants of India. Books are being maintained only in Online Tally ERP Cloud on daily basis.

2. **Whether inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Details of un-reconciled inter unit balances be provided.**

Yes, Inter Unit Balance confirmation has been done with the Decentralized Office, Kasba and all the branches as on 31.03.2026. Inter Unit Reconciliation has been done with the Institute of Chartered Accountants of India, Head Office (Noida & Delhi) from 01.04.2025 to 31.03.2026 with a difference in opening balance of Rs.10,25,108 and difference in Closing balance of 51,94,566 (Delhi) Inter Unit Reconciliation has been sent by EIRC to Head Office. Ledger Balance Confirmation as on 31.03.2026 (Refer Annexure 5A,5B & 5C).

3. **Compliance of statutory dues i.e.**

- a. **Whether TDS compliances under Income Tax Act, 1961 has been done regularly within due dates and accurately. Any delay or non-compliance or notice received w.r.t TDS has been attended and financial exposure, if any, has been adequately recorded in books of accounts.**

All the statutory obligations/applicable laws and statutes relating to TDS are duly complied. TDS other than TDS on Salary are deposited by Eastern India Regional Council of the Institute of Chartered Accountants of India.

However, TDS relating to salary and all the relevant TDS returns are deposited by the Decentralised Office, The Institute of Chartered Accountants of India, Kasba.

- b. **Whether accounting at the respective unit is in compliance with CGST/SGST/IGST Act, 2017. Any delay or non-compliance in GST returns or show cause notice received has been attended to and any financial exposure has been adequately recorded in books of accounts.**

All the statutory obligations/ applicable laws and statutes relating to GST are duly complied with. However, there is an excess GST payment made in GSTR 3B in the month of April amounting to Rs.10,678 and there was difference of Rs.2,97,939 Rs.1,98,706 and Rs.23,597 respectively in the month of April, November and December in Nil rated/ Exempted Supplies in Books and GSTR 3B which had been adjusted in the following months. (Refer Annexure -1)

- c. **Whether provisions related to provident fund w.r.t. employees of the unit are duly complied with.**

Provident Fund, Employee State Insurance and any other statutory dues of all permanent employees are taken care at the Institute of Chartered Accountants of India, Head Office level.



- d. Whether provisions related to professional tax and related local labour law as applicable in concerned state are duly complied with.**

Yes. Professional Tax is being deposited by the Decentralised Office, The Institute of Chartered Accountants of India, Kasba on behalf of EIRC.

- e. Whether the concerned unit has complied with the requirements of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.**

Yes. The Unit is complying with the requirements of Micro, Small, and Medium Enterprises Development (MSMED), Act 2006.

- 4. Whether the concerned unit is complying with the Finance & Operations Manual (SOP). Departure/non-compliance with SOP be reported.**

Unit is complying with the Finance & Operations Manual (SOP), except the following-

- 1) As per clause number 5.1 of Finance Policies and Procedures Manual, Budget vs. Actual shall be submitted to HO on quarterly basis.**

During the audit period, such report has been sent to Institute of Chartered Accountants of India, Head Office, Delhi on half yearly basis not on quarterly basis.

- 5. (A) Whether the concerned unit is maintaining Fixed Assets Register and assets purchased/sold/discarded during the period are properly recorded in register.**

Yes.

- (B) Whether Fixed Assets purchased during the year have been allotted unique identification code and same have been updated in Fixed Assets Register as well.**

Yes.

- (C) Whether fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.**

Yes, Fixed Assets have been physically verified by management at reasonable intervals. No discrepancies were found during the year ending on 31.03.2026.

- (D) Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose it was sanctioned. Provide details of exception.**

Capital assets purchased by the regional council are out of the Capital Budget approved by the Institute of Chartered Accountant of India, Head Office and are for the purpose for which they are sanctioned.



(E) Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof.

No immovable property held in the name of Regional Council.

(F) In case, the branch is not having its own premises and carrying on its activity from rented/leased premises, verify whether the Rental/Leased Expenses are within specified limit i.e.

Particulars	Maximum permissible limit	Actual Rent Paid
Branches having membership strength more than 1000	Rs. 1,05,000/- per month	Not Applicable
Branches having membership strength 501 to 1000	Rs.75,000/- per month	Not Applicable
Branches having membership strength 201 to 500	Rs 52,500/- per month	Not Applicable
Branches having membership strength upto 200	Rs.37,500/- per month	Not Applicable

6. **(A) Whether the expenditure towards Seminar & Conference are properly accounted for and met out the source generated by way of participation fee and Seminar/CPE Grant released by Head Office**

The expenditure towards Seminar and Conference are properly accounted for and met out of the source generated by way of participation fee. **(Refer Annexure-2)**

(B) Whether separate ledger account is being maintained for each of the Seminar/ Conference/ Workshop / any other program organized during the period.

Yes. A separate cost center is maintained for each program.

(C) Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.

All such accounts are reconciled and closed within 60 days from the closure of such program.

(D) Whether any non-educational program/ activity is organized by the concerned unit and expenses recorded in books of accounts. If yes, provide program wise deficit generated from non-educational program / activities and total deficit from non-self- supporting non educational program / activities.

Yes, such events have been organized by the Eastern India Regional Council (EIRC) for "CA Day" incurring expenditure of Rs. 49,593/- (after adjusting the Grant of 1,00,000 from HO), Independence Day/Republic Day incurring expenditure of Rs. 109758/-, Blood Donation Camp incurring expenditure of Rs.38600/-

(E) Whether the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, aging analysis of such recoverable be given.

Yes. Amount recoverable in respect of any seminars and programs (like Advertisements, Sponsorships etc.) have been recovered within reasonable time. However, there are some receivables pending. **(Refer Annexure-3)**



7. Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses Incurred by them in connection with the business of the Managing Committee of concerned unit. If yes, provide details.

No. The fund of the Regional Council is used only to meet the expenses incurred in connection with the activities of the Regional Council.

8. (A) whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention reason for the same.

Yes. Investments are earmarked corresponding to funds to be Earmarked for Specific purpose and the same are in agreement.

(B) Whether such funds are utilized only specific purpose for which the same are appropriated.

Yes. Such funds are utilized for specific purposes only for which the same are appropriated.

9. Whether all the revenue grants received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts of the branch.

Yes. All revenue grants received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts.

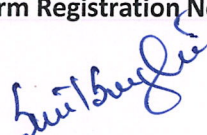
10. Whether Capital Grant is recognized only on receipt basis.

Yes. Capital Grant are being recognized on receipt basis only.

11. Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.

(Refer Annexure-4)

For **V. SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No.: 311017E


CA Sunil Singhi

Partner

Membership No. 060854

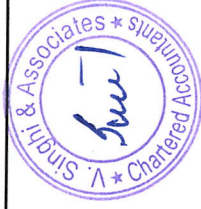
UDIN: 26060854HUNGNS5350



Place: Kolkata

Date: 26th April, 2026

ANNEXURE - I THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA EASTERN INDIA REGIONAL OFFICE GST RECONCILIATION AS PER BOOKS AND AS PER GSTR 3B For the period 1st Apr, 2025 to 31st March, 2026							
Taxable outward Supplies							
Month	Particulars	Taxable amount (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Total Tax (Rs.)	Remarks
Apr-25	As per GSTR 3B	4,91,398.27	23,112.00	30,419.85	30,419.85	83,951.70	Two scrap-sale of Rs. 59,322.27 that were not filed in March 2025, have filed in April 2025.
	As per Tally	4,32,076.00	23,112.00	25,080.85	25,080.85	73,273.70	
	Differences	59,322.27	-	5,339.00	5,339.00	10,678.00	
May-25	As per GSTR 3B	1,71,115.21	30,43,678.58	18,164.50	18,164.50	30,80,007.58	
	As per Tally	1,71,115.21	30,43,678.58	18,164.54	18,164.54	30,80,007.66	
	Differences	-	-	-0.04	-0.04	-0.08	
Jun-25	As per GSTR 3B	10,24,686.31	49,873.27	67,285.13	67,285.13	1,84,443.53	
	As per Tally	10,24,686.31	49,873.27	67,285.14	67,285.14	1,84,443.55	
	Differences	-	-	-0.01	-0.01	-0.02	
Jul-25	As per GSTR 3B	8,95,783.67	4,094.79	78,573.09	78,573.09	1,61,240.97	
	As per Tally	8,95,783.67	4,094.79	78,572.94	78,572.94	1,61,240.67	
	Differences	-	0.00	0.15	0.15	0.30	
Aug-25	As per GSTR 3B	33,06,068.75	2,85,504.44	1,94,958.60	1,94,958.60	6,75,421.64	
	As per Tally	33,06,068.75	2,85,504.44	1,94,958.57	1,94,958.57	6,75,421.58	
	Differences	-	-	0.03	0.03	0.06	
Sep-25	As per GSTR 3B	40,39,002.24	3,53,322.73	1,83,598.84	1,83,598.84	7,20,520.41	
	As per Tally	40,39,002.24	3,53,322.73	1,83,598.85	1,83,598.85	7,20,520.43	
	Differences	-	-	-0.01	-0.01	-0.02	
Oct-25	As per GSTR 3B	1,84,50,836.78	30,61,308.60	1,24,721.02	1,24,721.02	33,10,750.64	
	As per Tally	1,84,50,836.78	30,61,308.60	1,24,721.02	1,24,721.02	33,10,750.64	
	Differences	-	-	-	-	-	
Nov-25	As per GSTR 3B	1,70,27,399.98	6,22,970.00	12,00,831.00	12,00,831.00	30,24,632.00	
	As per Tally	1,70,27,399.98	6,22,970.00	12,00,831.00	12,00,831.00	30,24,632.00	
	Differences	-	-	-	-	-	
Dec-25	As per GSTR 3B	24,93,372.79	84,501.23	1,72,402.93	1,72,402.93	4,29,307.09	
	As per Tally	24,93,372.79	84,501.23	1,72,402.93	1,72,402.93	4,29,307.09	
	Differences	-	-	-	-	-	
Jan-26	As per GSTR 3B	19,65,742.37	74,103.56	1,24,367.04	1,24,367.04	3,22,837.64	
	As per Tally	19,65,742.37	74,103.56	1,24,367.04	1,24,367.04	3,22,837.64	
	Differences	-	-	-	-	-	
Feb-26	As per GSTR 3B	42,65,719.44	3,93,060.66	1,87,384.38	1,87,384.38	7,67,829.42	
	As per Tally	42,65,719.44	3,93,060.66	1,87,384.38	1,87,384.38	7,67,829.42	
	Differences	-	-	-	-	-	
Mar-26	As per GSTR 3B	14,50,928.33	2,13,888.93	16,172.13	16,172.13	2,46,233.19	
	As per Tally	14,50,928.33	2,13,888.93	16,172.13	16,172.13	2,46,233.19	
	Differences	-	-	-	-	-	



Month	As per GSTR - 3B	Nil Rated / Exempted Supplies	As per Tally	Differences	Remarks
April					
May	47,38,010.00		44,40,071.00	2,97,939.00	Interest of ₹18,439/- pertaining to March 2025 was not filed in that month and has filed in April 25. The GMCS fee of ₹2,79,500/- for FY 2024-25 was received in April 2025 (i.e., FY 2025-26), and therefore has been filed in April 2025.
June	28,76,713.00		28,76,713.00	-	
July	59,38,331.00		59,38,331.00	-	
August	57,53,270.00		57,53,270.00	-	
	22,80,866.60		22,80,867.00	-0.40	
September					
October	29,72,309.05		31,71,015.05	-1,98,706.00	The interest amount of ₹1,98,706/- pertaining to September 2025 was not filed and rectified in the November 2025 return.
November	69,06,515.00		69,06,515.00	-	
December	46,32,910.00		44,34,204.00	1,98,706.00	The Interest of Rs.1,98,706/- pertaining to September 2025 was not filed in Sept 2025 return and the same is filed in the month of November 25
January	23,17,088.00		22,93,491.00	23,597.00	The Interest Rs.23,597/- from Yes Bank taken twice in GST will be rectified in the future returns.
February	1,27,20,623.30		1,27,20,623.30	-	
March	21,27,534.70		21,27,534.70	-	
	45,91,923.00		45,91,923.00	-	



ANNEXURE-2

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIAN REGIONAL COUNCIL**

SUMMARY OF INCOME & EXPENDITURE ACCOUNT FOR SEMINARS CONDUCTED DURING THE PERIOD OF 01.04.2025 TO 31.03.2026

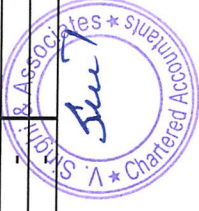
Sl. No.	Particulars	Date	Expenses	Income	Grant from HO	Surplus/ Deficit
1	Practical Workshop on LinkedIn and Google My Business	05-04-2025	9,554.00	10,411.86	-	857.86
2	Financial Statements for Non-Corporate Entities	12-04-2025	14,711.00	25,506.75	-	10,795.75
3	Awareness Program on Financial Reporting Practice	17-04-2025	2,64,206.13	1,19,428.82	1,44,777.31	-
4	One Day Training Programme for Peer Reviewers	25-04-2025	1,10,922.00	66,516.94	44,405.06	-
5	Workshop on Future of Accounting with ZOH0 Books	26-04-2025	5,417.00	13,411.86	-	7,994.86
6	Celebrating Accounting Standards Day	03-05-2025	1,44,494.45	82,001.69	62,492.76	-
7	Fema RERA Overview & Trusts Review	10-05-2025	74,252.90	61,220.28	13,032.62	-
8	GST Appellate Tribunal & Practice and Procedure	22-05-2025	12,231.19	12,730.46	-	499.27
9	Forensic Account Uncover Fraud and Unlock Opp and Trans Audit IBC	23-05-2025	24,376.72	24,676.20	-	299.48
10	Workshop on AI 20-20 Powerplay	07-06-2025	2,20,415.73	1,68,584.73	51,831.00	-
11	GST Appellate Tribunal	13-06-2025	9,660.26	19,704.18	-	10,043.92
12	Seminar on AQMM & Certain Practical Approach	17-06-2025	5,169.35	18,047.44	-	12,878.09
13	Practical Workshop on Automation	18-06-2025	9,805.80	40,576.23	-	30,770.43
14	Seminar on MSME Partner in Nation Building	27-06-2025	20,363.65	23,271.16	-	2,907.51
15	Motivational Session on Work Life Balance	02-07-2025	-	3,321.97	-	3,321.97
16	Conclave on Capital Market	05-07-2025	9,95,451.00	6,95,196.47	3,00,254.53	-
17	Workshop on Excel	09-07-2025	4,982.28	23,559.29	-	18,577.01
18	Workshop on Taxation	12-07-2025	10,228.40	53,101.64	-	42,873.24
19	Seminar on RERA, GST on Real Estate & PMLA	16-07-2025	2,717.96	32,050.82	-	29,332.86
20	Celebration World Youth Skills Day	19-07-2025	11,197.53	6,344.88	4,852.65	-
21	Navigating the MCA V3 Compliance Shift	22-07-2025	9,098.80	35,033.88	-	25,935.08
22	Code of Ethics	25-07-2025	30,461.93	31,330.46	-	868.53
23	Scaling Up Audit Quality For NonCorporate Entities	26-07-2025	1,81,791.50	95,977.98	85,813.52	-
24	Seminar on Governance, Risk and Compliance: Role of Chartered Accountants in Autonomous & Local Bodies	01-08-2025 - 02-08-2025	1,38,249.53	1,07,559.32	30,690.21	-
25	Corporate Law Conclave	08-08-2025	1,18,002.63	53,573.36	64,429.27	-
26	Investor Awareness Programme	10-08-2025	34,875.53	-	34,875.53	-
27	Workshop on Office Automation	18-08-2025	3,302.60	17,500.00	-	14,197.40
28	Course on Python	22-08-2025 - 23-08-2025	50,054.82	69,515.49	-	19,460.67
29	Workshop on Tax Audit	22-08-2025	60,736.14	70,177.95	-	9,441.81
30	Professional Ethics MultiDisciplinary Practice	23-08-2025	4,296.90	14,223.72	-	9,926.82
31	IBC Conclave	30-08-2025	9,81,087.73	7,47,769.48	2,33,318.25	-
32	Tax Audit Reporting ITR6 Filing for Co	06-09-2025	14,633.75	28,906.74	-	14,272.99
33	Seminar on Internal Audit	20-09-2025	2,39,594.25	79,357.94	1,60,240.00	3.69



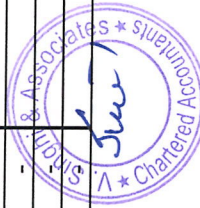
34	Seminar on Code of Ethics	11-10-2025	32,150.00	-	32,150.00	-
35	Seminar on Understanding V3 Filing System and Fast Track Merger	11-10-2025	5,278.11	13,506.74	-	8,228.63
36	Seminar on GST 2.0	15-10-2025	14,218.05	19,259.30	-	5,041.25
37	50th Regional Conference, 2025	21-11-2025 - 22-11-2025	2,26,02,159.17	2,27,74,629.52	-	1,72,470.35
38	Workshop on Information Technology	02-12-2025	8,477.48	52,152.46	-	43,674.98
39	Seminar on Brainstorming Meet for Academic Excellence (BOS)	04-12-2025	66,803.40	-	66,803.40	-
40	Contemporary Legal Regulatory Framework	05-12-2025 - 06-12-2025	1,73,260.78	1,15,500.00	57,760.78	-
41	Seminar on Banking & Assurance	08-12-2025	12,054.90	73,793.00	-	61,738.10
42	Workshop on IBC	12-12-2025	6,208.23	56,677.66	-	50,469.43
43	AI Summit- National Conference	13-12-2025 - 14-12-2025	10,26,180.91	7,92,100.00	2,34,080.91	-
44	Workshop on RERA	16-12-2025	9,860.47	53,643.99	-	43,783.52
45	Workshop on Information Technology	17-12-2025	16,301.48	77,618.58	-	61,317.10
46	Seminar on Ethical Standard	18-12-2025	22,066.46	1,11,698.12	-	89,631.66
47	Seminar on Auditing Standard	19-12-2025	19,103.18	80,403.24	-	61,300.06
48	Seminar on Merger & Demerger	22-12-2025	11,668.52	39,201.62	-	27,533.10
49	Seminar on Accounting Standard	23-12-2025	68,164.38	1,01,155.80	-	32,991.42
50	Seminar on Cyber Security Coding Digital Productivity	27-12-2025	9,091.10	34,127.05	-	25,035.95
51	Seminar on Strengthening Public Finance Management	04-02-2026	71,457.15	-	71,457.15	-
52	Seminar on Union Budget - 2026	05-02-2026	7,67,861.50	8,31,750.56	-	63,889.06
53	Digital Personal data Protection Act, 2023	06-02-2026	17,232.97	29,518.60	-	12,285.63
54	Seminar on Opportunities in Dubai & Middle East	07-02-2026	20,560.50	40,532.08	-	19,971.58
55	GCC Summit	09-02-2026	2,76,755.02	1,16,771.18	1,59,983.84	-
56	One Day Workshop on Peer Review	10-02-2026	1,11,832.51	96,076.23	15,756.28	-
57	Seminar on professional Opportunities in Labour Codes and Trade Mark	26-02-2026	8,185.00	19,213.48	-	11,028.48
58	Seminar on NBFC	27-02-2026	12,390.00	29,718.60	-	17,328.60
59	Two Days National Conference on Direct Tax	05-03-2026 - 06-03-2026	5,29,999.30	3,51,916.85	1,78,082.45	-
60	International Womens' Day	07-03-2026	2,41,875.00	51,742.35	1,90,132.65	-
61	Seminar on Nuts and Bolts of Real Estate	13-03-2026 - 14-03-2026	2,02,258.26	1,17,250.85	85,007.41	-
62	Seminar on Norms of Working Papers Audit Boot Camp	17-03-2026 - 20-03-2026	2,79,103.02	1,86,500.00	92,603.02	-
63	Seminar on AI	20-03-2026	2,280.00	22,635.58	-	20,355.58
64	Seminar on Bank Audit	28-03-2026	2,66,430.76	1,17,093.18	1,49,337.58	-
65	Seminar on Transitional Provisions of Income Tax Act 2025 including TDS and TCS	31-03-2026	18,608.00	43,963.48	-	25,355.48
	Total		3,07,46,219.07	2,93,00,740.09	25,64,168.18	11,18,689.20
	Expenses related to other allocated Expenditure which cannot be bifurcated to individual Seminar		3,77,218.49	-	-	(3,77,218.49)
	Net Surplus/Deficit					7,41,470.71



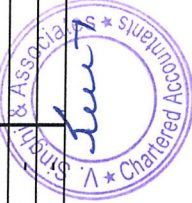
ANNEXURE - 3 THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA EASTERN INDIA REGIONAL COUNCIL AGEING WISE ANALYSIS DETAILS OF SUNDRY RECEIVABLE AS ON 31.03.2026						
S. No.	PARTICULARS	(< 180 days)	180 to 365 days	365 to 1095 days	(> 1095 days)	TOTAL AMOUNT (₹)
1	ACTUATORS EDUCATIONAL INSTITUTE	-	-	1,50,000.00	-	1,50,000.00
2	BCDC CLOUD CENTERS PRIVATE LIMITED	3,54,000.00	-	-	-	3,54,000.00
3	CHESSY KNOWLEDGE QUOTIENT PRIVATE LIMITED	100.00	-	-	-	100.00
4	COAL INDIA LIMITED-230301003	1,35,000.00	-	-	-	1,35,000.00
5	DAMDAR VALLEY CORPORATION	1,01,588.00	-	-	-	1,01,588.00
6	GOYAL TAX SERVICES PRIVATE LIMITED	2,95,000.00	-	-	-	2,95,000.00
7	GUPTA BROTHERS THE ABARKHABO SHOPPE	5,90,000.00	-	-	-	5,90,000.00
8	HEALTH & FITNESS	-	1,36,000.00	-	-	1,36,000.00
9	NORTH EASTERN ELECTRIC POWER CORPORATION LTD	1,18,000.00	-	-	-	1,18,000.00
10	NUMALIGARH REFINERY LIMITED	8,100.00	-	-	-	8,100.00
11	OIL INDIA LTD	1,05,000.00	-	-	-	1,05,000.00
12	TATA AIA LIFE INSURANCE COMPANY LTD	1,77,000.00	-	-	-	1,77,000.00
13	TURTLE LIMITED	52,500.00	-	-	-	52,500.00
14	CUSTOMER SEMINAR A/C NON MEMBERS	25,000.00	-	-	-	25,000.00
15	ABLE CONSULTING	-4,720.00	-	-	-	-4,720.00
16	ADD & ASSOCIATES	590.00	-	-	-	590.00
17	ADITYA MAHESHWARI & CO	14,750.00	-	-	-	14,750.00
18	AGARWALLA AJAY KUMAR & CO	2,360.00	-	-	-	2,360.00
19	AGARWAL MITTAL & COMPANY	14,750.00	-	-	-	14,750.00
20	AGARWAL N AND ASSOCIATES	-2,360.00	-	-	-	-2,360.00
21	AGARWAL RUPESH & ASSOCIATES	-4,012.00	-	-	-	-4,012.00
22	AGRAWAL A K & ASSOCIATES	14,750.00	-	-	-	14,750.00
23	AJAY DEORA AND CO	236.00	-	-	-	236.00
24	AJAY KUMAR AGRAWAL & ASSOCIATES	-4,425.00	-	-	-	-4,425.00
25	A K KATARUKA & CO	-7,080.00	-	-	-	-7,080.00
26	A K TEBREWAL & CO	-8,850.00	-	-	-	-8,850.00
27	A M R K & CO	-2,360.00	-	-	-	-2,360.00
28	ANAND KUMAR JAIN & ASSOCIATES	-5,664.00	-	-	-	-5,664.00
29	ANIL ANCHALIA & CO	-2,360.00	-	-	-	-2,360.00
30	ANIL KUMAR DUBEY	-2,360.00	-	-	-	-2,360.00
31	ANIL KUMAR GUPTA (19ADIPG3837G1ZH)	-2,360.00	-	-	-	-2,360.00
32	ANKITA CREATION	-2,360.00	-	-	-	-2,360.00
33	ANURAJ AGARWAL & CO	-4,720.00	-	-	-	-4,720.00
34	A R DEB AND CO	590.00	-	-	-	590.00
35	ARS MANAGEMENT CONSULTANCY SERVICES PRIVATE LIMITED.	14,750.00	-	-	-	14,750.00
36	ARUN KUMAR GUPTA 19ADIPG6438L1ZS	-3,540.00	-	-	-	-3,540.00
37	ARUP DASGUPTA 19AFDPD2138Q1Z8	20,650.00	-	-	-	20,650.00
38	ASHISH G AND ASSOCIATES	-4,720.00	-	-	-	-4,720.00
39	ASHISH TULSYAN & CO.	590.00	-	-	-	590.00
40	A SINGHI & CO	-2,360.00	-	-	-	-2,360.00



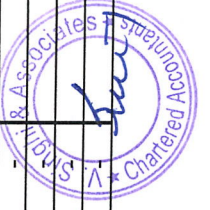
41	ASISH DEY & CO	1,180.00	-	-	-	1,180.00
42	AVINASH CHANDRASHEKAR AND COMPANY	472.00	-	-	-	472.00
43	BAGARIA A K & ASSOCIATES	2,360.00	-	-	-	2,360.00
44	BAHETY & GOENKA	14,750.00	-	-	-	14,750.00
45	BAID & COMPANY	-2,360.00	-	-	-	-2,360.00
46	BALAJI PHARMACY	-1,770.00	-	-	-	-1,770.00
47	BANDYOPADHYAY & CHANDRA ASSOCIATES	590.00	-	-	-	590.00
48	BARKHA & ASSOCIATES	-3,540.00	-	-	-	-3,540.00
49	BAS & CO LLP	-15,930.00	-	-	-	-15,930.00
50	BHALOTIA ASSOCIATES	944.00	-	-	-	944.00
51	B. JAJODIA & CO	14,750.00	-	-	-	14,750.00
52	B.K. PODDAR & ASSOCIATES	1,180.00	-	-	-	1,180.00
53	BLA & ASSOCIATES	-4,130.00	-	-	-	-4,130.00
54	B L GANG & CO	590.00	-	-	-	590.00
55	B M A & ASSOCIATES	-590.00	-	-	-	-590.00
56	B. SINGHAL & CO.	1,180.00	-	-	-	1,180.00
57	BURMAN BOHRA & ASSOCIATES	-354.00	-	-	-	-354.00
58	C B C & ASSOCIATES	236.00	-	-	-	236.00
59	CHATTERJEE AND CO	1,180.00	-	-	-	1,180.00
60	CHAUDHURI RAY & ASSOCIATES	-236.00	-	-	-	-236.00
61	CHAYAN GUPTA & ASSOCIATES (19AAUFC2389L1ZK)	590.00	-	-	-	590.00
62	CHHEDI RAJBHAR	826.00	-	-	-	826.00
63	CUSTOMER SEMINAR A/C MEMBERS	5,43,591.51	-	-	-	5,43,591.51
64	DALUKA AND CO	826.00	-	-	-	826.00
65	DAMANI GUPTA & CO	14,750.00	-	-	-	14,750.00
66	DAMODAR BRICKS	-2,360.00	-	-	-	-2,360.00
67	DAS DAS & CO	590.00	-	-	-	590.00
68	DATTSON AND CO	590.00	-	-	-	590.00
69	DHIRTI SETHIA & ASSOCIATES	826.00	-	-	-	826.00
70	D J A S & CO	1,180.00	-	-	-	1,180.00
71	DJB & COMPANY	826.00	-	-	-	826.00
72	D. K. BANDYOPADHYAY & CO.	2,360.00	-	-	-	2,360.00
73	D K V K & ASSOCIATES	-1,770.00	-	-	-	-1,770.00
74	DOKANIA SHARMA DUTTA & CO	-2,832.00	-	-	-	-2,832.00
75	D P CHATTERJEE & CO	1,180.00	-	-	-	1,180.00
76	D R M S & ASSOCIATES	472.00	-	-	-	472.00
77	DROLIA & CO.	1,062.00	-	-	-	1,062.00
78	D. SIKARIA & CO.	6,490.00	-	-	-	6,490.00
79	D.SINGH & ASSOCIATES	236.00	-	-	-	236.00
80	DUGAR & COMPANY	-17,700.00	-	-	-	-17,700.00
81	GHOSH & PANDE	708.00	-	-	-	708.00
82	GIRDHARI SHARMA & CO.	826.00	-	-	-	826.00
83	G L HARLALKA & CO.	-1,180.00	-	-	-	-1,180.00
84	GOEL SANDEEP & CO	826.00	-	-	-	826.00
85	GUPTA & CO	3,540.00	-	-	-	3,540.00
86	H B & ASSOCIATES	472.00	-	-	-	472.00



87	JAIN SARAOGI & CO LLP	-2,360.00	-	-	-2,360.00
88	JBMT & ASSOCIATES	14,750.00	-	-	14,750.00
89	J B S & COMPANY	472.00	-	-	472.00
90	JHA PYNE & ASSOCIATES	1,062.00	-	-	1,062.00
91	JIGNESH JAYANTILAL JOSHI	236.00	-	-	236.00
92	KABRA DECORATIVE MOSQUITO GUARD ENTERPRISES	-5,310.00	-	-	-5,310.00
93	KAMAL KHEMKA AND COMPANY	1,180.00	-	-	1,180.00
94	KANNAN TIRUVENGADAM	-354.00	-	-	-354.00
95	K G RS & CO	4,602.00	-	-	4,602.00
96	KHATUWALA ASSOCIATES	5,900.00	-	-	5,900.00
97	KHUSBU & CO.	-1,770.00	-	-	-1,770.00
98	K KEJRIWAL AND CO	-11,800.00	-	-	-11,800.00
99	K.K. PODDAR & ASSOCIATES	-2,360.00	-	-	-2,360.00
100	K.K. PODDAR & ASSOCIATES	1,180.00	-	-	1,180.00
101	KRISHNA BAGCHI AND ASSOCIATES	236.00	-	-	236.00
102	KRISHNA KUMAR AND CO	236.00	-	-	236.00
103	KTS & ASSOCIATES	236.00	-	-	236.00
104	KUMAR MUKHERJEE & ASSOCIATES	236.00	-	-	236.00
105	KUNDU AND ASSOCIATES	4,012.00	-	-	4,012.00
106	LABH & ASSOCIATES	11,800.00	-	-	11,800.00
107	L.C.BERI & CO	1,180.00	-	-	1,180.00
108	M & A ASSOCIATES	-1,416.00	-	-	-1,416.00
109	MADHUMITA KARAR	236.00	-	-	236.00
110	MAHENDRA BIYANI & ASSOCIATES	-5,900.00	-	-	-5,900.00
111	MANOJ KOTHARY & CO.	236.00	-	-	236.00
112	MBRM & ASSOCIATES	-3,540.00	-	-	-3,540.00
113	M. GHUWALEWALA & CO	1,416.00	-	-	1,416.00
114	MITRA & DAS CONSULTANTS LLP	1,180.00	-	-	1,180.00
115	M. MODI & ASSOCIATES	-11,505.00	-	-	-11,505.00
116	MRG & CO	-1,475.00	-	-	-1,475.00
117	M/S KOMANDOOR & CO LLP	14,750.00	-	-	14,750.00
118	M/S PRAKRIT CONSULTANTS	-7,375.00	-	-	-7,375.00
119	M/S VLNM & ASSOCIATES	14,750.00	-	-	14,750.00
120	NAVANSH SHAH & CO	826.00	-	-	826.00
121	N C DAS & CO.	1,416.00	-	-	1,416.00
122	NEERAJ KEJRIWAL AND ASSOCIATES	-1,770.00	-	-	-1,770.00
123	NIRAJ KUMAR AGARWAL	20,650.00	-	-	20,650.00
124	NITESH KUMAR MORE	-2,006.00	-	-	-2,006.00
125	N SUREKA & CO.	-8,024.00	-	-	-8,024.00
126	PARAS DIDWANIA AND ASSOCIATES	2,360.00	-	-	2,360.00
127	PARASURAM KUMAR AND CO.	590.00	-	-	590.00
128	PAREEK & ASSOCIATES	-2,950.00	-	-	-2,950.00
129	PATANJALI AND COMPANY	2,950.00	-	-	2,950.00
130	PAWAN GOENKA & ASSOCIATES	590.00	-	-	590.00
131	P KHAITAN & ASSOCIATES	-2,124.00	-	-	-2,124.00
132	P K LUHARUKA & CO	1,416.00	-	-	1,416.00



133	P.K.SAH & ASSOCIATES				236.00	-	-	-	236.00
134	P N R & ASSOCIATES				-2,360.00	-	-	-	-2,360.00
135	PRATAP DE & ASSOCIATES				2,360.00	-	-	-	2,360.00
136	PRITHWIRAJ PAL & ASSOCIATES 19ABAFP9745L1ZJ				1,180.00	-	-	-	1,180.00
137	PROFINCAL FUNDS SERVICES PRIVATE LIMITED				5,900.00	-	-	-	5,900.00
138	RAJ ANKIT & CO.				590.00	-	-	-	590.00
139	RAJESH BHALOTIA & CO.				-14,750.00	-	-	-	-14,750.00
140	RAJESH CHOUDHARY & ASSOCIATES				1,770.00	-	-	-	1,770.00
141	RAJESH KUMAR GUPTA				590.00	-	-	-	590.00
142	RAJGARIA & ASSOCIATES				826.00	-	-	-	826.00
143	RAJ SUDHA AND ASSOCIATES				-354.00	-	-	-	-354.00
144	RAMESH C.GUPTA & CO				-5,310.00	-	-	-	-5,310.00
145	RAMESH KUMAR VERMA				236.00	-	-	-	236.00
146	RAVI KUMAR AGARWAL				-3,540.00	-	-	-	-3,540.00
147	R HARLAL KA & CO 19AALFR735N1ZA				4,130.00	-	-	-	4,130.00
148	RISHI CHEMICAL WORKS PRIVATE LIMITED				-2,360.00	-	-	-	-2,360.00
149	RKP ASSOCIATES 21AAGFR4500G1ZS				14,750.00	-	-	-	14,750.00
150	R L R BOSE & CO				944.00	-	-	-	944.00
151	R. S. CHORARIA & ASSOCIATES				-2,950.00	-	-	-	-2,950.00
152	R S P A & ASSOCIATES				-4,012.00	-	-	-	-4,012.00
153	SAARS FINANCIAL AND MANAGEMENT CONSULTANTS LLP				236.00	-	-	-	236.00
154	SADANI GUPTA & ASSOCIATES				236.00	-	-	-	236.00
155	SAIKAT & ASSOCIATES				590.00	-	-	-	590.00
156	SANDEEP GOURAB & CO				1,180.00	-	-	-	1,180.00
157	SANGHAI & COMPANY				-5,900.00	-	-	-	-5,900.00
158	SANJAY R D AND ASSOCIATES				1,180.00	-	-	-	1,180.00
159	SANJEEV NAVIN AND ASSOCIATES				-7,080.00	-	-	-	-7,080.00
160	SARAF & ASSOCIATES				-10,620.00	-	-	-	-10,620.00
161	SATENDRA GUPTA & ASSOCIATES				472.00	-	-	-	472.00
162	S BRAHMA & ASSOCIATES				-354.00	-	-	-	-354.00
163	S DOKANIA & CO				-2,950.00	-	-	-	-2,950.00
164	SDP & ASSOCIATES				1,416.00	-	-	-	1,416.00
165	SEKSARIA SANJAY & ASSOCIATES				590.00	-	-	-	590.00
166	SHANKAR BABU S A				236.00	-	-	-	236.00
167	SHARAD AGARWAL				2,950.00	-	-	-	2,950.00
168	SHITIJ BAGARIA AND ASSOCIATES				2,950.00	-	-	-	2,950.00
169	SINGH SANJAY & CO.				-590.00	-	-	-	-590.00
170	S K AGARWAL & CO				14,750.00	-	-	-	14,750.00
171	S K BAHAR & ASSOCIATES				1,180.00	-	-	-	1,180.00
172	S K BASU & CO				236.00	-	-	-	236.00
173	S K MALLICK & CO				236.00	-	-	-	236.00
174	S K M R D & ASSOCIATES				236.00	-	-	-	236.00
175	S. K. PAUL & CO				1,180.00	-	-	-	1,180.00
176	S. K. SINGHANIA & ASSOCIATES				590.00	-	-	-	590.00
177	S K V & CO				14,750.00	-	-	-	14,750.00
178	S N GUHA & CO				2,360.00	-	-	-	2,360.00



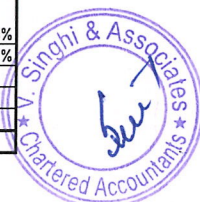
179	SPAN & ASSOCIATES	590.00	-	-	-	590.00
180	S.R. BATLIBOI & CO. LLP	590.00	-	-	-	590.00
181	S.SANGHI & CO	-15,045.00	-	-	-	-15,045.00
182	S SINGHANIA & ASSOCIATES	590.00	-	-	-	590.00
183	S TULSYAN & ASSOCIATES	-885.00	-	-	-	-885.00
184	SUBIR CHAUDHURI AND CO.	826.00	-	-	-	826.00
185	SUBRATA BOSE	590.00	-	-	-	590.00
186	SUDARSHAN KUMAR AGRAWAL	-1,180.00	-	-	-	-1,180.00
187	SUJIT CHAKRABORTY & ASSOCIATES	590.00	-	-	-	590.00
188	SURENDRA KUMAR DIDWANIA	2,950.00	-	-	-	2,950.00
189	SUSHIL KUMAR AGARWALLA	-10,620.00	-	-	-	-10,620.00
190	TAPAS MANDAL & ASSOCIATES	590.00	-	-	-	590.00
191	TARUN DE AND ASSOCIATES	1,180.00	-	-	-	1,180.00
192	THE INSTITUTE OF INDIAN FOUNDRYMEN	590.00	-	-	-	590.00
193	TILOTAMA GOURISARIA	590.00	-	-	-	590.00
194	T K S BISWAS & CO	236.00	-	-	-	236.00
195	T P KAR AND CO	236.00	-	-	-	236.00
196	T SENGUPTA AND CO	1,180.00	-	-	-	1,180.00
197	VAIBHAV & CO.	-2,360.00	-	-	-	-2,360.00
198	VASU & CO 19AKOP55027K2ZG	-1,180.00	-	-	-	-1,180.00
199	V B A & CO.	-10,620.00	-	-	-	-10,620.00
200	V BHIWANIWALA & CO	2,596.00	-	-	-	2,596.00
201	V CHHALANI & ASSOCIATES	-11,800.00	-	-	-	-11,800.00
202	VICKY VIKAS & CO.	1,180.00	-	-	-	1,180.00
203	VIDYA & CO	236.00	-	-	-	236.00
204	VINSAN FINANCIAL SERVICES PRIVATE LIMITED	-2,655.00	-	-	-	-2,655.00
205	VISHAL H GUPTA & COMPANY	1,770.00	-	-	-	1,770.00
206	VISHNU KUMAR DAMANI	-2,360.00	-	-	-	-2,360.00
207	V KEDIA & ASSOCIATES	-3,540.00	-	-	-	-3,540.00
208	V K R & CO	1,180.00	-	-	-	1,180.00
209	VKS & CO	590.00	-	-	-	590.00
210	V K TULSYAN & CO LLP	2,360.00	-	-	-	2,360.00
211	CUSTOMER SEMINAR A/C STIDENT	1,33,451.00	-	-	-	1,33,451.00
	Balance	26,97,507.51	1,36,000.00	1,50,000.00	-	29,83,507.51



ANNEXURE - 4
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
BUDGET VS ACTUAL COMPARISON FOR THE PERIOD ENDED 31.03.2026

(₹ in Lakhs)

PARTICULARS	Preliminary Estimates 2025-26	Actuals 2025-26	Favourable/ (Unfavourable)	Variance (%)
Income				
Membership	-	-	-	0%
Entrance Fee	-	-	-	0%
Distance Education	-	-	-	0%
Examination Fee	-	-	-	0%
Class Room Training Income-Orientation	135.18	143.07	7.88	6%
Class Room Training Income-ITT	174.69	152.48	(22.21)	-13%
Class Room Training Income-GMCS	76.17	89.55	13.38	18%
Revisionary Class Income	-	-	-	0%
Seminar income- Members	156.52	148.64	(7.88)	-5%
Seminar income- Students	33.30	35.22	1.92	6%
Seminar income- Non members/Non CPE	260.66	169.44	(91.22)	-35%
E-Learning income	-	-	-	0%
Post Qualification Income	-	-	-	0%
Certificate Courses Income	-	-	-	0%
Campus Interview Income	-	-	-	0%
Publications Income	-	0.25	0.25	0%
Journal & News Letters	-	-	-	0%
Advertisement Income	-	-	-	0%
Expert advisory fee	-	-	-	0%
Election Income	-	-	-	0%
Public Information Fees (RTI)	-	-	-	0%
Fee for filing disc cases	-	-	-	0%
Interest on Investments	91.27	83.81	(7.46)	-8%
Donation Receipt	-	-	-	0%
Other Income	2.72	34.26	31.54	1159%
Prior Period Income	-	-	-	0%
Income Support Services	55.58	67.91	12.33	22%
Expense Support Services	-	-	-	0%
BOS Grant	-	144.43	144.43	0%
Revenue Grant-DCO	-	-	-	0%
Revenue Grant-RC	343.43	358.33	14.90	4%
Revenue Grant-Branches	-	-	-	0%
				0%
Total Income	1,329.52	1,427.37	97.85	
Expenditure				
Employee benefit expenses	259.84	289.93	(30.09)	-12%
Printing and stationery	5.54	3.06	2.48	45%
Publication Expenses	-	-	-	0%
Legal and Professional Fees	23.84	31.05	(7.21)	-30%
Audit fees	-	-	-	0%
Rent, rates and taxes	4.80	3.72	1.08	22%
GST Expenses	-	-	-	0%
Postage & Telephone	1.12	0.39	0.73	65%
Repairs and maintenance	39.34	12.18	27.16	69%
Internet, Web & Software Maintenance	-	5.42	(5.42)	0%
Security Arrangements	-	-	-	0%
Travelling & Conveyance-Council	8.26	7.67	0.59	7%
Travelling & Conveyance-Staff & Others	13.23	12.43	0.80	6%
Campus Interview Expenses	-	-	-	0%
Seminar Expenses-Members	402.80	316.15	86.65	22%
Seminar Expenses-Non-member/Non CPE	-	-	-	0%
Seminar Expenses-Students	149.00	179.00	(30.00)	-20%
Advertisement and publicity	-	2.35	-	0%
Overseas - Membership Fees	-	-	-	0%
Overseas - Travelling	-	-	-	0%
Overseas - Others	-	-	-	0%
GMCS Expenses	47.56	65.91	(18.35)	-39%
Orientation Expenses	85.99	103.37	(17.38)	-20%
ITT Expenses	135.37	141.02	(5.65)	-4%
Revisionary Class expenses	-	-	-	0%
Merit scholarship	-	-	-	0%
Election expenses	-	-	-	0%
Meeting expenses	-	-	-	0%
Insurance	-	-	-	0%
Interest Expenses	-	-	-	0%
Magazines & periodicals	0.26	-	-	0%
Manpower & others services	-	-	-	0%
Power and Fuel	-	-	-	0%
XBRL	-	-	-	0%
Appellate Authority exp	-	-	-	0%
Quality Review Board exp	-	-	-	0%
Other Expenses	138.04	173.06	(35.02)	-25%
Depreciation and amortisation expense	45.39	32.01	13.38	29%
Prior period expenses	-	-	-	
Expense Support Services	-	-	-	
Total Expenditure	1,360.38	1,378.71	(16.24)	



ANNEXURE - 5A		
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA		
EASTERN INDIAN REGIONAL COUNCIL		
Inter Unit Reconciliation Summary		
Reconciliation between HO (Delhi DCO) vis a vis EIRC books as on 31-3-26		
A	Opening Balance difference, if any (B+C)	-1,23,961
B	Opening balance as on 01-04-2025 as per HO (Delhi DCO)	5,69,461
C	Opening balance as on 01-04-2025 as per Unit	6,93,422
A-1	Closing Balance difference, if any (B+C)	-51,94,566
B-1	Closing balance as on 31-3-2026 as per HO (Delhi DCO)	-4,81,076
C-1	Closing balance as on 31-3-2026 as per Unit	-47,13,491
D	Entry in EIRC Books but not in HO Books	50,94,566
1	INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR WORKSHOP ON FTL HELD ON 10.01.2026.	47,200
2	INVOICE RAISED ON HO CAR HIRE CHARGES FOR CA RAVI PATWA, CCM FOR ACCREDITATION IN THE GOLD INDUSTRY- UNLOCKING NEW PROFESSIONAL PATHWAYS FOR CA'S HELD ON 03.12.2025	5,055
3	INVOICE RAISED ON HO FOR MCMM 2026 HELD ON 21.03.2026 & 22.03.2026 AFTER DEDUCTION OF RS. 15 LACS (EARLIER INVOICE RAISED OF RS. 15 LACS)	6,61,893
4	INVOICE RAISED ON HO FOR INDOOR SPORTS HELD ON 08.03.2026.	59,000
5	INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR SEMINAR ON STRENGTHENING PUBLIC FINANCE MANAGEMENT HELD ON 04.02.2026.	84,319
6	INCOME RECEIVABLE FROM HO BOOKED AS ON 31.03.2026	3,50,116
7	EMPLOYEE BENEFIT IN EXCESS OF REVENUE GRANT BOOKED AS RECEIVABLE FROM HO.	38,86,982
E	Entry in HO books but not in EIRC books	-23,961
1	Release of public relation grant/ special grant to eirc of icai for the year-2024-25 (VINV25Ho2002485)	-9,000
2	Reimbursement of STAYS TRAVEL EXPENSES INCURRED FOR CHAIRPERSON FOR SEMINAR HELD ON 7-3-25 (VINV25HO2002801)	-3,405
3	Being gst part booked against invoice number IUT24/117/E001	-11,556
F	Current period/year difference (D+E)	51,18,527
G	Total difference (A+F)	49,94,565
H	Reconciliation entries at HO (current period/year)	50,94,566
1	INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR WORKSHOP ON FTL HELD ON 10.01.2026.	47,200
2	INVOICE RAISED ON HO CAR HIRE CHARGES FOR CA RAVI PATWA, CCM FOR ACCREDITATION IN THE GOLD INDUSTRY- UNLOCKING NEW PROFESSIONAL PATHWAYS FOR CA'S HELD ON 03.12.2025	5,055
3	INVOICE RAISED ON HO FOR MCMM 2026 HELD ON 21.03.2026 & 22.03.2026 AFTER DEDUCTION OF RS. 15 LACS (EARLIER INVOICE RAISED OF RS. 15 LACS)	6,61,893
4	INVOICE RAISED ON HO FOR INDOOR SPORTS HELD ON 08.03.2026.	59,000
5	INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR SEMINAR ON STRENGTHENING PUBLIC FINANCE MANAGEMENT HELD ON 04.02.2026.	84,319
6	INCOME RECEIVABLE FROM HO BOOKED AS ON 31.03.2026	3,50,116
7	EMPLOYEE BENEFIT IN EXCESS OF REVENUE GRANT BOOKED AS RECEIVABLE FROM HO.	38,86,982
I	Reconciliation entries at Unit (current period/year)	-23,961
1	Release of public relation grant/ special grant to eirc of icai for the year-2024-25 (VINV25Ho2002485)	-9,000
2	Reimbursement of STAYS TRAVEL EXPENSES INCURRED FOR CHAIRPERSON FOR SEMINAR HELD ON 7-3-25 (VINV25HO2002801)	-3,405
3	Being gst part booked against invoice number IUT24/117/E001	-11,556
J	Adjusted closing balance at HO (B-1+H)	46,13,490
K	Adjusted closing balance at Unit (C-1+I)	-47,37,452
L	Difference check (only for current period/year transactions) (J+K-A)	0



ANNEXURE - 5B						
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA						
EASTERN INDIAN REGIONAL COUNCIL						
Inter Unit Reconciliation Summary						
Reconciliation between HO (Noida) vis a vis EIRC books as on 31-3-2026						
Particulars	Note	Amt (Rs.)			Amt (Rs.)	
Balance as per EIRC Books as on 31-03-26					56,61,462	Dr
Add: Opening Balance Difference as on 01-04-25					11,49,069	
Balance as per EIRC Books		2,16,998	Dr.			
Balance as per HO Books		13,66,068	Cr.			
Lower Debit Balance in EIRC Books		11,49,069				
Add: Credit Balance in EIRC Books but corresponding entry not present in HO Books					57,22,250	
CN not passed by HO		18,42,317				
Reversal of Adj Entry passed on 31.12.2025 for reconciliation	1	20,235				
Received by EIRC, paid by HO in Last FY 2024-25		1,92,643		20,55,195		
Add: Credit Balance in HO Books but corresponding entry not present in EIRC Books						
Adj Entry by HO on 31.12.2025 for reconciliation	2	33,79,644				
Adj Entry by HO (Double Entry of Rs. 137500/- by HO)		2,87,411		36,67,055		
(Less) Debit Balance in EIRC Books but corresponding entry not present in HO Books					-98,85,160	
IUT raised by EIRC Not Passed by HO	3	-20,89,476				
Adj Entry by EIRC on 31.12.2025 for reconciliation		-48,68,109		-69,57,584		
(Less) Debit Balance in HO Books but corresponding entry not present in EIRC Books						
Amt Paid by HO, but not received by EIRC in the FY 2025-26	4	-2,52,550				
Adj Entry by HO		-26,75,025		-29,27,575		
Derived Balance as per HO Books as on 31.03.2026					26,47,622	
Balance as per HO Books as on 31.03.2026					26,47,622	Cr



Note-1					
Date	Particulars	Vch Type	Vch No.	Debit	Credit
04-Apr-25	Dr E001 -Indian Bank-417953020-230501001	Receipt	E001/25/13/RCPT		1,53,045
	BEING AMOUNT RECEIVED FROM HO TOWARDS RENT & ELECTRICITY CHARGES OF READING ROOM AT BALASORE FROM JULY,2024 TO OCTOBER,2024.				
11-Apr-25	Dr E001 -Indian Bank-417953020-230501001	Receipt	E001/25/25/RCPT		39,598
	BEING AMOUNT RECEIVED FROM HO TOWARDS EXPENSES CLAIMED FOR SEMINAR ON GOVERNANCE RISK & CMPLIANCE ON 7.5.24 & 8.5.2024.				
27-Feb-26	Dr E001-Income Support Services-EIRC-320401301	Credit Note-IUT	IUTCN25/27/E001		54,109
	BEING CREDIT NOTE ISSUED AGAINST INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED IN CONNECTION TO ONE DAY TRAINNING PROGRAMME FOR PEER REVIEWERS HELD ON 25.04.2025 AS PER MAIL FROM HO DATED 26.02.2026.				
01-Mar-26	Dr E001 -Prior Period Income-330104015	Journal	E001/25/1331/JVH		20,235
14-Mar-26	Dr E001-Income Support Services-EIRC-320401301	Credit Note-IUT	IUTCN25/30/E001		17,70,000
	CREDIT NOTE ISSUED DUE TO CORRECTION OF PARTY A/C NAME.				
24-Mar-26	Dr E001-Income Support Services-EIRC-320401301	Credit Note-IUT	IUTCN25/33/E001		18,210
	BEING CREDIT NOTE ISSUED AGAINST INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES FOR ONE DAY PROGRAMME ON FEMA RERA OVERVIEW & TRUSTS REVIEW HELD ON 10.05.2025 AS PER MAIL FROM HO DATED 19.03.2026.				
Total					20,55,197

Note-2					
Date	Particulars	Vch Type	Vch No.	Debit	Credit
31-Dec-25	Dr Ho-Prior Period Exp-420423007	Journal	HO/25/34258/JVH		33,79,644
	Being EIRC current account reconciliation entry passed				
13-Jan-26	Dr Ho-Expense Support Services-EIRC-420501301	Service Receiver-IUT	IUT25/4435/HO		1,37,500
	Bill of supply raised on HO for 2nd quarter student activity grant for the FY 2025-26				
13-Jan-26	Dr Ho-Prior Period Exp-420423007	Journal	HO/25/34018/JVH		1,49,911
	Being Reco Entry.				
Total					36,67,055

Note-3					
Date	Particulars	Vch Type	Vch No.	Debit	Credit
31-Dec-25	Cr E001 -Prior Period Income-330104015	Journal	E001/25/1117/JVH	48,68,109	
	RECTIFICATION ENTRY PASSED AS PER HO MAIL DATED 06.02.2026 FOR INTER UNIT RECO WITH HO.				
13-Feb-26	Cr E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/118/E001	76,027	
	BEING INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES FOR CORPORATE LAW CONCLAVE HELD ON 08.08.2025				
13-Feb-26	Cr E001-Reading Room Rent Grant-EIRC-510117300	Inter Unit Transaction	IUT25/125/E001	1,20,000	
	BEING REVISED INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR READING ROOM AIZAWL, MIZORAM FOR THE PERIOD OF APR 25 -SEP 25 FOR CHANGE IN LEDGER NAME AS PER MAIL FROM HO DATED 30.10.2025				
11-Mar-26	Cr E001-Reading Room Rent Grant-EIRC-510117300	Inter Unit Transaction	IUT25/148/E001	2,38,933	
	BEING INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR BALASORE READING ROOM FROM OCT-25 TO JAN-26				
24-Mar-26	Cr E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/156/E001	99,396	
	BEING INVOICE RAISED ON HEAD OFFICE FOR REIMBURSEMENT OF EXPENSES INCURRED FOR ROUND TABLE MEET HELD ON 08.01.2026 & 09.01.2026				
25-Mar-26	Cr E001-Reading Room Rent Grant-EIRC-510117300	Inter Unit Transaction	IUT25/161/E001	30,000	
	BEING INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR READING ROOM AT AIZAWL, MIZORAM FROM OCT'25 TO DEC'25.				
31-Mar-26	Cr E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/162/E001	37,937	
	BEING INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR SEMINAR ON CODE OF ETHICS HELD ON 11.10.2025				
31-Mar-26	Cr E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/165/E001	10,620	
	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/01/2026 AT HOMRA PALTA HIGH SCHOOL (H.S.) (PARTHA KUMAR DAS).				
31-Mar-26	Cr E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/166/E001	10,620	



		INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 24/01/2026 AT TANGRAKHALI PARASHURAM JAMINI PRAN HIGH SCHOOL (H.S.) (PARTHA KUMAR DAS)				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/167/E001	10,620	
		INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 20/02/2026 AT JAYASWAL VIDYA MANDIR HIGH SCHOOL FOR GIRLS (AMIT KUMAR LAKHOTIA)				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/168/E001	10,620	
		INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 20/02/2026 AT BHARATIYA HINDI HIGH SCHOOL (RAJNANDINI JAIN)				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/169/E001	10,620	
		INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 23/03/2026 AT DUM DUM ROAD GOVT. SPONSORE HIGH SCHOOL FOR GIRLS (AMIT KUMAR LAKHOTIA)				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/184/E001	1,11,950	
		INVOICE RAISED ON HO FOR ICAI AWARDS HELD WITH WOFA 2026 ON 01.02.2026 (BEST STUDENT ASSOCIATION 2025 EICASA).				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/185/E001	47,805	
		INVOICE RAISED ON HO FOR TRAVEL EXPENSES OF CA VISHNU KUMAR TULSYAN, CHAIRMAN, EIRC FOR SIGNING & EXCHANGE OF MOU WITH THE COMMISSIONERATE OF CT & GST, GOVT. OF ODISHA ON 15TH DEC, 2025				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/186/E001	16,595	
		INVOICE RAISED ON HO FOR MEETING OF THE CHAIRMAN, BOS OPERATIONS WITH THE FACULTIES OF ICAITSS & AICITSS ON 10.01.2026 AND BOARD OF STUDIES-OPERATIONS AT KOLKATA ON 7TH FEBRUARY, 2026				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/187/E001	31,565	
		INVOICE RAISED ON HO FOR INVESTOR AWARENESS PROGRAM HELD ON 29.03.2026.				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/189/E001	10,620	
		INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/12/2025 AT VIVEKANANDA PUBLIC SCHOOL, KARANJILA (AJAY KUMAR AGARWALLA)				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/190/E001	10,620	
		INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 03/12/2025 AT HARIHAR MAHAVIDYALAY (H.S) (PARTHA KUMAR DAS)				
31-Mar-26	Cr	E001-Reading Room Rent Grant-EIRC-510117300	Inter Unit Transaction	IUT25/192/E001	1,19,511	
		INVOICE RAISED ON HO FOR REIMBURSEMENT OF EXPENSES INCURRED FOR BALASORE READING ROOM FOR THE M/O FEB - MAR 2026.				
31-Mar-26	Cr	E001-Reading Room Rent Grant-EIRC-510117300	Inter Unit Transaction	IUT25/195/E001	23,716	
		INVOICE RAISED ON HO REIMBURSEMENT OF READING ROOM EXPENSES (RENT FOR THE M/O JAN - MAR 2026 & OTHER EXP APR 25-MAR 26)				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Journal	E001/25/1657/JVH	10,23,366	
		INCOME RECEIVABLE FROM HO BOOKED AS ON 31.03.2026				
31-Mar-26	Cr	E001-BOS Grant- EIRC-510114300	Inter Unit Transaction	IUT25/198/E001	11,690	
		INVOICE RAISED ON HO FOR SEIMNAR ON 26.03.2026 UTILIZATION OF READING TIME - THE RANKERS' WAY				
31-Mar-26	Cr	E001-Income Support Services-EIRC-320401301	Inter Unit Transaction	IUT25/199/E001	26,645	
		INVOICE RAISED ON HO FOR 2 DAYS NATIONAL CONFERENCE ON AI HELD ON 13.12.2025 & 14.12.2025.				
Total					69,57,584	
Note-4						
Date		Particulars	Vch Type	Vch No.	Debit	Credit
13-Jan-26	Cr	Ho-Current Account-EIRC-GMCS I-610117300	Journal	HO/25/34017/JVH	9,02,500	
		Being GMCS I Balance Transfer to Current Account EIRC.				
02-Mar-26	Cr	(as per details)	Journal	HO/25/39707/JVH	17,72,525	
		Being whole balance transfer to main current A/c Ledger				
19-Mar-26	Cr	Ho-Axis Bank-055010100242608-230501001	Payment	HO/25/18787/PMT	1,06,200	
		Being payment made to EIRC for CCC prog				
24-Mar-26	Cr	Ho-Axis Bank-055010100242608-230501001	Payment	HO/25/19236/PMT	8,850	
		Being payment made to EIRC of ICAI- CCC- for CCC prog.				
27-Mar-26	Cr	Ho-Axis Bank-055010100242608-230501001	Payment	HO/25/19485/PMT	1,37,500	
		STUDENT ACTIVITY GRANT 25-26				
Total					29,27,575	



ANNEXURE - 5C						
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA						
EASTERN INDIAN REGIONAL COUNCIL						
INTER UNIT RECONCILIATION SUMMARY						
Reconciliation between Branches vis a vis EIRC books as on 31-3-26						
Sl No.	Branch Name	EIRC -Ledger Balance as per Tally as on 31-03-2026	Dr/Cr	Branch Ledger Balance as per Tally as on 31-03-2026	Dr/Cr	Difference
1	Asansol	-		-		-
2	Bhubaneswar	-		-		-
3	Brahmapur	-		-		-
4	Cuttack	49,580	Cr	49,580	Dr	-
5	Dibrugarh	77,814	Cr	77,814	Dr	-
6	Durgapur	9,467	Cr	9,466	Dr	1
7	Guwahati	1,51,628	Cr	1,51,628	Dr	-
8	Jharsuguda	-		-		-
8	Raniganj	-		-		-
10	Rourkela	-		-		-
11	Sambalpur	91,254	Cr	91,254	Dr	-
12	Siliguri	95,310	Cr	95,310	Dr	-
13	Tinsukia	29,193	Cr	29,193	Dr	-

