

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
 ICAI Bhawan, 7, Russel Street, Kolkata - 700071
 Balance Sheet as at 31st March 2026

(Amount in ₹)

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
I	SOURCES OF FUNDS			
	1 Funds			
	(a) Unrestricted Funds			
	i) Reserves and Surplus	3	10,72,08,503	10,23,42,608
	ii) Designated Funds	4	41,02,231	40,10,568
	(b) Restricted Funds	5	10,59,404	8,273
			11,23,70,138	10,63,61,449
	2 Non-current liabilities			
	(a) Long-term liabilities	6	-	-
	(b) Long-term provisions	7	-	-
			-	-
	3 Current liabilities			
	(a) Payables	8	96,03,489	74,57,030
	(b) Other current liabilities	9	73,71,446	41,61,232
	(c) Short-term provisions	7	-	-
			1,69,74,935	1,16,18,262
	4 Inter Unit payable	10	5,67,03,212	5,75,97,109
	Total		18,60,48,285	17,55,76,820
II	APPLICATION OF FUNDS			
	1 Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	1,84,28,880	1,51,93,629
	(ii) Intangible assets	12	-	-
	(iii) Capital work in progress	13 (a)	-	9,91,505
	(iv) Intangible asset under development	13 (b)	-	-
	(b) Non-current investments	14 (a)	-	-
	(c) Long Term Loans and Advances	16	-	-
	(d) Other non-current assets	17	-	-
			1,84,28,880	1,61,85,134
	2 Current assets			
	(a) Current investments	14 (b)	13,44,32,302	12,81,11,380
	(b) Inventories	15	1,69,633	1,70,345
	(c) Receivables	18	35,65,859	33,64,649
	(d) Cash and bank balances	19	1,36,03,551	2,00,66,318
	(e) Short Term Loans and Advances	16	54,73,107	67,27,528
	(f) Other current assets	20	-	-
			15,72,44,452	15,84,40,220
	3 Inter unit Receivable	21	1,03,74,953	9,51,466
	Total		18,60,48,285	17,55,76,820

The accompanying notes 1 to 31 are an integral part of the financial statements

(Amit Paul)
Deputy Secretary

(CA. Bisworanjan Sutar)
Treasurer

(CA. Aditya Kumar Maheshwari)
Secretary

(CA. Hari Ram Agarwal)
Vice-Chairman

(CA Mayur Agrawal)
Chairman

For V. Singhi & Associates
Chartered Accountants
FRN 311017E

(CA. Sunil Singhi)
Partner

Membership No. '060854

UDIN: 26060854HUNG N55350

Date : 26th April 2026
Place : Kolkata



EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
 ICAI Bhawan, 7, Russel Street, Kolkata - 700071
Income and Expenditure Account for the year ended 31st March 2026

(Amount in ₹)

Particulars	Note	For the year ended 31, 2026	For the year ended 31, 2025
I Income			
(a) Donations & Grants	22	5,68,00,809	4,45,30,843
(b) Fees from Rendering of Services	23	7,29,99,099	6,97,74,495
(c) Sale of Publication & other Items	24	50,075	1,21,401
(d) Income from Restricted funds	25	1,76,570	1,06,509
(e) Other Income	26	1,27,69,484	1,03,13,467
Total Income (I)		14,27,96,037	12,48,46,715
II Expenses:			
(a) Cost of Publications & other items	27	-	9,79,146
(b) Employee benefits	28	2,89,93,118	2,37,93,135
(c) Depreciation and amortization expense	29	32,00,806	29,09,841
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	10,54,11,973	9,67,70,947
Total Expenses (II)		13,76,05,897	12,44,53,069
III Excess of Income over Expenditure for the year [I + II]		51,90,140	3,93,646
Appropriations/Transfer to funds			
a) Medal Prize Fund and Earmarked Fund		3,24,245	2,25,846
b) Maintenance Fund		-	-
c) Donation received for building		-	-
d) Balance transferred to General Reserve		48,65,895	1,67,799
Total		51,90,140	3,93,645

The accompanying notes 1 to 31 are an integral part of the financial statements

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Membership No. '060854
UDIN: 26060854HUNGNS5350



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1. General Information

Brief about the unit of the Institute

The Institute of Chartered Accountants of India (ICAI) came into being as a Statutory Body under the Chartered Accountants Act 1949. The primary aim of the Institute was and still is the regulation of the Profession of Chartered Accountancy in India.

In 1952, Eastern India Regional Council (EIRC) of ICAI saw the light of the day. The jurisdiction of EIRC spreads to the states of Assam, Tripura, Sikkim, Arunachal Pradesh, Meghalaya, Nagaland, Orissa, West Bengal, Manipur, Mizoram and the Union Territory of Andaman & Nicobar Islands.

2. Significant Accounting Policies

2.01 Basis of Preparation

The financial statements comprising Balance Sheet, Statement of Income and Expenditure and Notes thereon are prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and The Chartered Accountants Act, 1949 along with amendments from time to time. Indian GAAP here comprises of the accounting standards and other pronouncements issued by the Institute of Chartered Accountants of India. The financial statements are prepared on historical cost convention, going concern and on accrual basis unless otherwise stated. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year, unless stated otherwise.

2.02 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses of the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from the estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

2.03 Inventories

Inventories comprise publications, study materials, stationery and other stores. Inventories are valued at the lower of cost based on first in first out method ("FIFO") and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of usage.

2.04 Cash and cash equivalents

Cash comprises cash on hand. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.05 Appropriation to Reserves and Allocation to Designated/Earmarked Funds & Restricted Funds

- i) Income from investments of Earmarked Funds is added to Earmarked Funds.

2.06 Property, Plant and Equipment

Property, Plant and Equipment is recognised when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use. Other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use are also capitalised.

2.07 Capital Work in Progress

Expenditure incurred on construction of assets which is not ready for their intended use is carried at cost less impairment, if any, under Capital Work-in-Progress. The cost includes the purchase cost including import duties, non-refundable taxes, if any, and directly attributable costs.

2.08 Depreciation and amortisation

- A) Depreciable amount for assets is the cost of an asset, or other amount substituted as cost.

Depreciation on Property, Plant and Equipment is provided prorata on the written down value method at the following rates as approved by the Council.

Class of Property, Plant and Equipment

- i) Buildings
- ii) Lifts, electrical installations and fittings
- iii) Computers
- iv) Furniture and fixtures
- v) Air conditioners and office equipments
- vi) Vehicles

Rate of Depreciation

- 5%
- 10% (including solar panel installation)
- 60%
- 10%
- 15%
- 20%

- vii) Library books purchased during the year are depreciated at 100%

2.09 Revenue recognition

The Revenue is recognised as follows:

- i) Class room training fee comprises fee received for Management Communication Skills Course ("MCS"), Integrated Course on Information Technology & Soft Skills ("ICITSS"), Advanced Integrated Course on Information Technology & Soft Skills ("AICITSS") and Orientation Programme ("OP"). The income for classroom training and coaching classes is recognised when services are rendered and related costs are incurred.
- ii) Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.
- iii) Grants of Revenue nature from Head Office to be recognised on accrual basis



2.10 Investment

- a) Investments are stated at cost, including cost of acquisition and accrued interest thereon.

2.11 Impairment of Property, Plant and Equipment and intangible assets

The carrying value of assets at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the statement of income and

2.12 Provisions and Contingencies

A provision is recognised when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institute, or is a present obligation that arises from past event but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognised.

Contingent assets are neither recognised nor disclosed

2.13 Capital Grants

Capital Grants including Library Grants are accounted for on receipt basis.

2.14 Termination/Retirement Benefits

Provision for Gratuity and leave encashment liability is made at Head Office.

2.15 Provision for Direct Tax

Provision for direct taxes, applicable if any, is made at Head Office, hence no provision for Income Tax, Deferred Tax Asset / Liability is considered necessary at the Regional Council level.

Other Notes to Accounts:

2.16 As per consistent practice an amount of Rs. 2,53,358 being 50% of total amount of Printing and Stationery, Newsletter and Postage, Telegram & Telephone expenses have been charged to Seminars, Symposia & Conference Account of EIRC.

2.17 Contingent Liabilities : As on 31.03.2026 : Nil (As on 31.03.2025 : Nil)

2.18 Capital Commitment : As on 31.03.2026 : Nil (As on 31.03.2025 : Nil)

2.19 Expenses directly attributable to the activities of Seminars are charged to these heads of expenditure and indirect expenditure on these activities is charged to functional heads of expenditure.

2.20 Disclosure of Prior Period Income and Expenses

Particulars	As at	As at
	31.03.2026	31.03.2025
	(Rs.)	(Rs.)
a) Prior Period Income	33,91,296.61	-1,99,645.36
b) Prior Period Expenses	-	3,739.50
c) Prior Period Net Income/(Expense)	33,91,296.61	-2,03,384.86



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- 2.21 Electricity charges are shown under the head "Rent, Rates and Taxes" are borne by Regional Council at the rate 20% of the total electricity expenditure as per decision of the Council.
- 2.22 Revenue Grants for Salary of Outsourced Staff is not reimbursed from Institute of Chartered Accountants of India - Head Office for the current Financial Year. The financial implication for the same, Rs 25,42,241.59 is borne by EIRC & it has been included under the head "Manpower & other services" in the Income & Expenditure Account.
- 2.23 All the transactions during the period 01-04-2025 to 31-03-2026 with Head Office has been reconciled. Inter Unit Reconciliation has been sent by EIRC to Institute of Chartered Accountants of India - Head Office.
- 2.24 Details for Library deposits are not available prior to 1-4-2016
- 2.25 GST expense includes ineligible input GST pertains to student activity expenses, Car expenses, Office Expenses and Ineligible portion of the Common Input
- 2.26 Indirect Taxes(GST): Eastern India Regional Council has separate GST registration Number. Filing of Returns, Tax Remittances and other compliances in relation to GST are handled at the Regional Council level from 1st October, 2020 which was previously reconciled and filed by the Institute of Chartered Accountants of India, Head Office
- 2.27 **Inter-Unit Balance Liabilities and Assets**
Capital Grants and Library Grants under Inter-Unit Balance Liabilities are against Grants from Head Office for purchase of Capital Assets and Books for Library respectively. The assets and books purchased against the Grants have been booked at their respective values in the asset side and the Grants have been recognised under the Inter-Unit Liabilities and have not been reduced from the value of the assets.
- 2.28 During the financial year 2025-26, the Regional Council has recognized a net prior period income of ₹34,15,154.61, comprising a net credit of ₹48,47,873.55 on account of inter-unit adjustments with the books of Head Office and a reversal of interest income on term deposits ₹14,32,718.94 pertaining to earlier periods respectively.
- 2.29 During the Financial Year -2025-26, The Opening balance of unutilised Ineligible Input Credit of GST amounting to ₹12,39,757.55 pertaining to the previous financial year 2024-25 have been charged to the statement of Income & Expenditure under Office Expenses.
- 2.30 Previous years figures have been regrouped /rearranged wherever considered necessary.

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(CA. Sunil Singhi)
Partner

Membership No. '060854

UDIN: 26060854HUNGN55350

Date : 26th April 2026
Place : Kolkata



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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 3 Reserves and Surplus

(Amount in ₹)

Particulars	As at March 31	General Reserve	Other than General	Total
Balance at the beginning of the year	2026	10,23,42,608	-	10,23,42,608
	2025	10,21,74,809	-	10,21,74,809
Add: Appropriation from Statement of Income and Expenditure	2026	48,65,895		48,65,895
	2025	1,67,799		1,67,799
Transfer from / (to) General Reserve, Other Funds	2026	-	-	-
	2025	-	-	-
Transfer from / (to) Designated Funds	2026	-	-	-
	2025	-	-	-
(Utilization)/Addition	2026	-	-	-
	2025	-	-	-
Balance at the end of the year	2026	10,72,08,503	-	10,72,08,503
	2025	10,23,42,608	-	10,23,42,608


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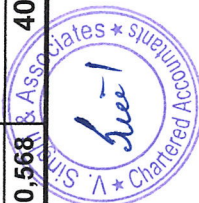
Date : 26th April 2026
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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 4 Designated Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Fund	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year						
	2026	-	-	-	40,10,568	40,10,568
	2025	-	-	-	33,91,231	33,91,231
Appropriation from Statement of Income and Expenditure						
	2026	-	-	-	-	-
	2025	-	-	-	-	-
Transfer from / (to) Reserves and Surplus						
	2026	-	-	-	-	-
	2025	-	-	-	-	-
Contribution received / Addition during the year						
	2026	-	-	-	-	-
	2025	-	-	-	5,00,000	5,00,000
Interest income during the year appropriated through Income and						
	2026	-	-	-	1,47,675	1,47,675
	2025	-	-	-	1,19,337	1,19,337
Utilised during the year						
	2026	-	-	-	(56,012)	(56,012)
	2025	-	-	-	-	-
Balances at the end of the year						
	2026	-	-	-	41,02,231	41,02,231
	2025	-	-	-	40,10,568	40,10,568



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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 4 Designated Funds


(Amit Paul)
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Vice-Chairman

For V . Singhi & Associates
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(CA. Sunil Singhi)
Partner

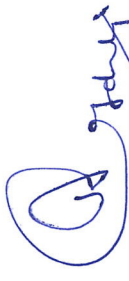
Membership No. '060854
UDIN: 26060854H0N0N55350

Date : 26th April 2026
Place : Kolkata

(Amount in ₹)


(CA. Bisworanjan Sutar)
Treasurer


(CA Mayur Agrawal)
Chairman


(CA. Aditya Kumar Maheshwari)
Secretary

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes Fund	Students Endowment Fund	Total
Balance at the beginning of the year	2026	8,273	-	8,273
	2025	30,105	-	30,105
Transfer from / (to) Reserves and Surplus	2026	-	-	-
	2025	-	-	-
Contribution received / Addition during the year	2026	10,00,000	-	10,00,000
	2025	-	-	-
Interest income during the year appropriated through Income and Expenditure	2026	1,86,570	-	1,86,570
	2025	1,06,509	-	1,06,509
Utilised during the year	2026	(1,35,439)	-	(1,35,439)
	2025	(1,28,341)	-	(1,28,341)
Balances at the end of the year	2026	10,59,404	-	10,59,404
	2025	8,273	-	8,273

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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 6 Long-term liabilities	As at March 31, 2026	As at March 31, 2025
(a) Long-term liabilities	-	-
Total long-term liabilities	-	-

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Provision for employee benefits				
(i) Provision for Employee Benefits-Leave Encashment	-	-	-	-
(ii) Provision for Employee Benefits-Gratuity	-	-	-	-
(iii) Provision for Employee Benefits-Pension	-	-	-	-
(b) Other provisions				
(i) Non Capital Expenditure	-	-	-	-
(ii) Provision for Publication Obsolete Stock	-	-	-	-
Total Provisions	-	-	-	-

Note# 8 Payables	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro, small and medium enterprises	10,43,992	10,36,583
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	85,59,497	64,20,447
Total payables	96,03,489	74,57,030

Disclosure relating to suppliers registered under MSMED Act, 2006 based on the information available with the entity Company:

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year: Principal Interest		
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

Note# 9 Other current liabilities	As at March 31, 2026	As at March 31, 2025
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	-	-
b) General Management and Communication Skills	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	-	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	32,95,555	43,300
(B) Other liabilities	32,95,555	43,300



EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	1,86,050	2,54,905
(iv) TDS payable	4,18,683	5,22,193
(v) Security and earnest money deposit	31,72,171	30,54,993
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	2,98,987	2,85,841
Sub-Total (B)	40,75,891	41,17,932
Total Other current liabilities	73,71,446	41,61,232

Note# 10 Inter unit payable	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	-	-
(ii) Capital Grant Items:		
(a) Building Grant	-	-
(b) Capital Grant	2,74,77,894	2,68,16,057
(c) Library Grant	1,10,01,587	1,07,62,572
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) ISD Current Account	59,000	-
(h) Regional Intra-Inter Unit A/c	1,81,64,731	2,00,18,480
Total Other long-term liabilities	5,67,03,212	5,75,97,109

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2025	-	-	-	65,62,499	1,17,41,609	96,94,301	15,11,836	-	1,17,03,975	4,12,14,220
Additions				10,37,162	6,53,687	28,59,768	16,46,426	-	2,39,015	64,36,058
Internal Transfer of Assets										
Sale/Discarded Assets										-
As at April 01, 2024				53,02,481	1,04,20,304	44,10,569	6,71,344	-	1,14,67,862	3,22,72,560
Additions				12,60,866	15,54,651	54,13,713	8,94,801	-	2,36,113	93,60,144
Internal Transfer of Assets				(848)	(2,33,346)	(1,29,981)	(54,309)	-		-
Sale/Discarded Assets										(4,18,484)
As at March 31, 2026	-	-	-	75,99,661	1,23,95,296	1,25,54,069	31,58,262	-	1,19,42,990	4,76,50,278
As at March 31, 2025	-	-	-	65,62,499	1,17,41,609	96,94,301	15,11,836	-	1,17,03,975	4,12,14,220
Depreciation/Adjustments										
Rate of Depreciation				5%	15%	10%	10%	20%	100%	
As at April 01, 2025	-	-	-	50,64,043	56,63,415	29,55,921	6,33,238	-	1,17,03,975	2,60,20,591
Additions				10,66,929	9,70,569	8,13,689	1,10,604	-	2,39,015	32,00,806
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2024				38,99,517	47,14,405	24,48,636	5,80,329	-	1,14,67,862	2,31,10,749
Additions				11,64,526	9,49,010	5,07,285	52,909	-	2,36,113	29,09,843
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2026	-	-	-	61,30,972	66,33,984	37,69,610	7,43,842	-	1,19,42,990	2,92,21,397
As at March 31, 2025	-	-	-	50,64,043	56,63,415	29,55,921	6,33,238	-	1,17,03,975	2,60,20,591
Net Block										
As at March 31, 2026	-	-	-	14,68,689	57,61,312	87,84,459	24,14,420	-	-	1,84,28,880
As at March 31, 2025	-	-	-	14,98,456	60,78,194	67,38,380	8,78,598	-	-	1,51,93,629

Depreciation is provided on the written down value method at the following rates, as approved by the Council,

Buildings	5%
Air-conditioner and Office Equipments	15%
Lifts, Electrical Installations and Furniture & Fixtures	10%
Vehicles	20%
Computers	60%



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[Signature]

[Signature]

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note # 11 Property, Plant and Equipment

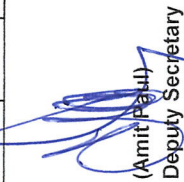
(Amount in ₹)

Depreciation on additions is provided on pro-rata basis

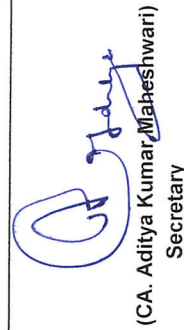
Library Books are depreciated at the rate of 100% in the year of purchase.

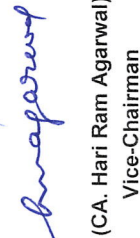
Leasehold Land to be amortized over the lease period

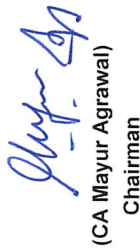
ADDITIONS # :	It comprises assets purchased and capitalised during the year. Only first time capitalisation of assets would be considered in "Row 11". Accordingly, only first time capitalisation of assets from Building WIP should be shown in "Row 11".
Note 1	
INTERNAL TRANSFER OF ASSETS # :	It comprises internal transfer of assets, for example, Office equipment transferred into furniture by 10,000. then the same will be presented in the "H12" -10,000 will be shown in office equipment and +10,000 will be shown in furniture in the "I12". Please note that the net effect should be nil.
Note 2	
SALE/DISCARDED OF ASSETS # : Sale/writeoff/discarded of asset	Sale/writeoff/discarded assets will be shown in "Row 17". Please note that the WDV/Cost of the asset will be shown and not selling price.
Note 3	


(Amit Paul)
Deputy Secretary


(CA. Biswaranjan Sutar)
Treasurer

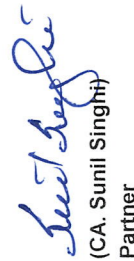

(CA. Aditya Kumar Maheshwari)
Secretary


(CA. Hari Ram Agarwal)
Vice-Chairman


(CA Mayur Agrawal)
Chairman

For V . Singhi & Associates
Chartered Accountants
FRN 311017E




(CA. Sunil Singhi)
Partner

Membership No. '060854
UDIN: 26060854HUNGNS5350

Date : 26th April 2026
Place : Kolkata

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026
(Amount in ₹)

Note # 12 Intangible Assets

Particulars /Assets	Total
Gross Block	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2026	-
As at March 31, 2025	-
Amortization/Adjustment	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2026	-
As at March 31, 2025	-
Net Block	
As at March 31, 2026	-
As at March 31, 2025	-

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2026	As at March 31, 2025
Opening Balance	9,91,505	36,45,386
Add: Additions during the year	-	9,91,505
Less: Capitalized during the year	(9,91,505)	(36,45,386)
Closing Balance	-	9,91,505
b) Intangible assets under development	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-



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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)


(Amit Paul)
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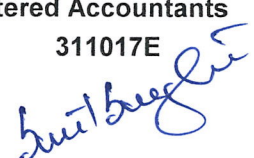

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(CA. Sunil Singhi)
Partner
Membership No. '060854



UDIN: 26060854H0UGN55350

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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note# 14 Investments

(Amount in ₹)

a) Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity of more than one year			-		-
(ii) Earmarked Bank Deposits more than one year			-		-
Total Non-Current Investments	-	-	-	-	-

b) Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			13,44,32,302		12,81,11,380
Total Current Investments	-	-	13,44,32,302	-	12,81,11,380

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EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 15 Inventories	As at March 31, 2026	As at March 31, 2025
(a) Publication & Study Materials	-	-
(b) Stationery & Stores	1,69,633	1,70,345
Total	1,69,633	1,70,345

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	48,000
(iv) Advance to other	-	-	8,04,635	1,00,000
Sub-Total-(a)	-	-	8,04,635	1,48,000
(b) Other loans and advances				
(i) Prepaid expenses	-	-	2,78,887	98,456
(ii) Tax deducted at source receivable			7,04,423	8,93,083
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			31,55,162	47,75,295
(v) Security Deposits	-	-	5,30,000	8,12,694
(vi) Balance with government authorities				
Sub-Total-(b)	-	-	46,68,472	65,79,528
Total (a+b)	-	-	54,73,107	67,27,528



EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 17 Other non-current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
Total	-	-

Note# 18 Receivables	As at March 31, 2026	As at March 31, 2025
(a) Receivable from Customers	29,83,508	29,85,373
(b) Electronic Cash and Credit	2,40,368	73,776
(c) Others	3,41,983	3,05,500
Less: Provision for doubtful receivables	-	-
Total	35,65,859	33,64,649

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	20,987	12,991
Sub-Total (A)	20,987	12,991
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	52,66,889	40,84,313
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	83,15,675	1,59,69,014
Sub-Total (B)	1,35,82,564	2,00,53,327
Total (A + B)	1,36,03,551	2,00,66,318

Note# 20 Other current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
(b) Interest accrued and due on deposits		
i) Interest Accrued-Investment		
ii) Interest Accrued-Fixed Deposits with Banks		
iii) Interest Accrued-Staff		
Total	-	-

Note# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	1,03,74,953	9,10,421
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	-	41,045
(d) Staff Loan Control	-	-
Total	1,03,74,953	9,51,466



EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

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(CA. Bisworanjan Sutar)
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Secretary

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Vice-Chairman

(CA Mayur Agrawal)
Chairman

For V. Singhi & Associates
Chartered Accountants
FRN 311017E

(CA. Sunil Singhi)
Partner
Membership No. '060854
UDIN: 26060854HDNGNS5350



Date: 26th April 2026
Place: Kolkata

h.

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 22 : Donations & Grants	For the year ended 31, 2026	For the year ended 31, 2025
i) Donations	-	-
ii) Revenue Grant	3,79,80,472	3,15,45,315
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	1,14,02,575	1,08,74,680
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	8,92,160	-
viii) Income Support Services	67,41,909	38,20,674
ix) Expense Support Services	-	-
x) Intra-Inter Income Support Services	49,000	-
xi) Intra-Inter Expense Support Services	(2,65,307)	(17,09,826)
Total	5,68,00,809	4,45,30,843

Note # 23 : Fees from rendering of services	For the year ended 31, 2026	For the year ended 31, 2025
i) Class Room Training :-		
I Information Technology Training	1,52,48,175	1,61,25,050
II Orientation	1,43,06,500	1,32,34,000
III General Management and Communication Skills	89,55,000	84,63,000
ii) Revisionary Classes	-	-
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	1,48,64,059	1,22,65,178
II Students	44,64,099	27,84,181
III Non members	1,51,61,266	1,69,03,086
Total	7,29,99,099	6,97,74,495

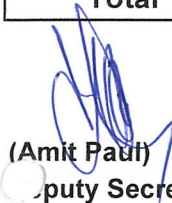
Note # 24 : Sale of Publication & other Items	For the year ended 31, 2026	For the year ended 31, 2025
i) Publications	-	67,000
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	50,075	54,401
Total	50,075	1,21,401

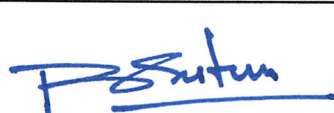
Note # 25 : Income from Restricted funds	For the year ended 31, 2026	For the year ended 31, 2025

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

		(Amount in ₹)
i) Interest on Medal & prizes Funds	1,76,570	1,06,509
ii) Interest on Student Scholarship Funds	-	-
Total	1,76,570	1,06,509

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
a) Interest on Bank Deposit	83,80,623	98,41,419
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	1,47,675	1,19,337
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	8,40,000	4,49,333
g) Election Income	100	-
h) Profit on sale of Property, Plant and Equipment	-	-
i) Expert Advisory Fees	-	-
j) Fee for Filing Disciplinary Cases	-	-
k) Interest on Income Tax Refund	-	-
l) Provision no Longer required written back	-	-
m) Prior Period Income	33,91,297	(1,99,645)
n) Miscellaneous Income	9,789	1,03,023
Total	1,27,69,484	1,03,13,467


 (Amit Paul)
 Deputy Secretary

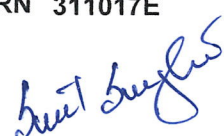

 (CA. Bisworanjan Sutar)
 Treasurer


 (CA. Aditya Kumar Maheshwari)
 Secretary


 (CA. Hari Ram Agarwal)
 Vice-Chairman


 (CA Mayur Agrawal)
 Chairman

For V . Singhi & Associates
 Chartered Accountants
 FRN 311017E


 (CA. Sunil Singhi)
 Partner



Membership No. '060854

UDIN: 26060854HDNGN55350

Date : 28th April, 2026

Place : Kolkata

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 27 : Cost of goods sold	For the year ended 31, 2026	For the year ended 31, 2025
A) Purchases of stock-in-trade	-	-
B) Changes in inventories of stock-in trade		
I) Inventories at the beginning of the year:	-	9,79,146
II) Inventories at the end of the year:		
(Increase)/decrease in inventories of stock-in-trade (C = I - II)	-	9,79,146
Total (A+B)	-	9,79,146

Note # 28 : Employee benefits	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	2,65,61,527	2,17,81,966
b) Contribution to provident and other funds	22,74,984	18,82,880
c) Gratuity expenses	-	-
d) Staff welfare expenses	1,56,607	1,28,289
Total	2,89,93,118	2,37,93,135

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2026	For the year ended 31, 2025
a) On tangible assets (Refer note 11)	32,00,806	29,09,841
b) On intangible assets (Refer note 12)	-	-
Total	32,00,806	29,09,841

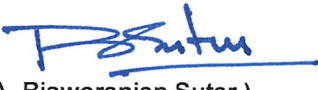
Note # 30 : Restricted funds	For the year ended 31, 2026	For the year ended 31, 2025
1 Payment to Medal & prizes Funds	-	-
2 Payment to Student Scholarship Funds	-	-
Total	-	-

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	3,16,14,642	3,06,96,259
ii) Students	1,78,99,884	1,42,64,172
2 Class Room Training expenses:		
i) Information Technology Training	1,41,01,924	1,41,39,822
ii) Orientation	1,03,36,580	90,64,775
iii) General management and Communication Skills	65,91,462	61,02,766
3 Revisionary Classes expenses	-	-
4 Meeting expenses	7,40,733	14,28,080
5 Office expenses	1,42,28,760	1,28,47,851
6 Power and Fuel	4,03,020	4,05,422
7 Repairs & Maintenance	12,18,201	18,40,919
8 Insurance	40,000	-
9 Rent, Rate & Taxes	5,88,777	3,96,088

EASTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

		(Amount in ₹)
10 Travelling & Conveyance	20,10,074	15,10,931
11 Auditor's remuneration	1,21,000	1,20,000
12 Printing and Stationery	3,05,661	3,76,350
13 Communication expenses	2,04,051	5,47,725
14 Legal Charges	4,41,660	3,44,300
15 Professional Expenses	3,26,634	1,65,000
16 Manpower & other services	25,42,242	17,19,802
17 Advertisement and Publicity	2,34,978	18,000
18 Bank Charges/ Commission	6,486	7,063
19 Loss on sale of Property, Plant and Equipment	-	3,29,499
20 Loss on foreign exchange transactions (net)	-	-
21 Provision for Doubtful Debts and advance	3,71,271	-
22 Bad Debts	1,95,470	-
23 Sundry Debtors Written off	4,89,815	-
24 Provision for Publication Obsolete Stock	-	-
25 Internet & Web Maintenance Charges	3,77,278	4,22,067
26 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
27 Merit Scholarship	-	-
28 Magazines & periodicals	21,370	20,317
29 Prior Period expenses	-	3,740
Total	10,54,11,973	9,67,70,948


 (Amit Paul)
 Deputy Secretary

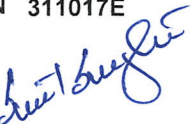

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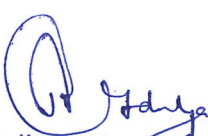
Balance Sheet
1-Apr-25 to 31-Mar-26

Liabilities		as at 31-Mar-26	Assets		as at 31-Mar-26
Capital Account-11		10,75,04,242.93	Fixed Assets-21		1,84,28,879.37
Reserves & Surplus-1101	10,75,04,242.93		Tangible Assets-2101	1,84,28,879.37	
Earmarked Funds-110102	51,61,634.70		Airconditioner-210103	10,31,706.86	
Reserves-110101	10,23,42,608.23		Computer-210109	14,68,689.10	
			Electrical Installation & Fittings-210102	24,14,419.81	
Loans (Liability)			Furniture & Fixures-210104	87,84,457.99	
			Library Books-210108	(-0.25)	
Current Liabilities-12		1,38,19,772.90	Office Equipment-210106	47,29,605.86	
Duties & Taxes-1201	(-25,50,428.65)				
Direct Tax-120101	(-4,18,683.00)		Investments-22		13,96,99,191.65
Indirect Tax-120102	29,69,111.65		Earmarked Investment-2202	52,66,889.40	
Sundry Creditors-1203	96,03,489.48		Earmarked Investment-Main A/c-220201	28,23,173.01	
Expenses Payable-Parties-120303	96,03,489.48		Earmarked Investment & Others-220202	24,43,716.39	
Fees Received in Advance-1204	32,95,554.52		General Investment-2201	13,44,32,302.25	
FRA-Others-120405	32,95,554.52		General Investment-FD with Bank-220101	13,44,32,302.25	
Other Liabilities-1205	34,71,157.55				
Deposits-120501	31,72,171.00		Current Assets-23		1,43,90,098.73
Other Payable-120502	2,98,986.55		Deposits (Asset)-2301	5,30,000.00	
			Security Deposit-230101	5,30,000.00	
Branch / Divisions-13		4,63,28,258.99	Loans & Advances (Asset)-2302	10,83,522.10	
Inter Head Balances- BS-61	4,63,28,258.99		Other Advances-230203	8,04,635.00	
Inter Head- BS-6101	4,63,28,258.99		Prepaid Expenses-230202	2,78,887.10	
Capital Grant-610102	2,74,77,893.72		Sundry Debtors-2303	29,83,507.51	
Current Account-610117	(-1,03,74,952.84)		Receivables-230301	29,83,507.51	
ISD Current Account-610128	59,000.00		Cash-in-hand-2304	20,987.00	
Library Grant-610103	1,10,01,587.00		Cash-230401	20,987.00	
Regional Intra-Inter Unit A/c-610127	1,81,64,731.11		Bank Accounts-2305	83,15,674.65	
			Bank - Main Account-230501	83,15,674.65	
Suspense A/c-14			Other Assets-2306	12,86,774.25	
			Other Receivable-230603	5,82,351.25	
Excess of income over expenditure		48,65,894.98	TDS Receivable-230606	7,04,423.00	
Opening Balance			Publication Stock-2307	1,69,633.22	
Current Period	48,65,894.98		Stock-230701	1,69,633.22	
Total		17,25,18,169.80	Total		17,25,18,169.75




AMIT PAUL
Deputy Secretary
Head, EIRC


CA Biswornjan Sutar
Treasurer, EIRC


CA Aditya Kr. Maheshwari
Secretary, EIRC


CA Hari Ram Agarwal
Vice Chairman, EIRC


CA Mayur Agrawal
Chairman, EIRC

Income and Expenditure Statement

1-Apr-25 to 31-Mar-26

Particulars	1-Apr-25 to 31-Mar-26	Particulars	1-Apr-25 to 31-Mar-26
Opening Stock		Sales Accounts-31	25,423.73
Purchase Accounts-41		Publication Sales-3101	25,423.73
		Publication Income-310101	25,423.73
Indirect Expenses-43	35,72,077.19	Indirect Incomes-33	1,18,06,459.57
Depreciation-4301	32,00,806.00	Other Income-3301	1,18,06,459.57
Depreciation-Tangible Assets-430101	32,00,806.00	Interest Received on Investment-330101	83,80,623.15
Provision-4302	3,71,271.19	Other Income-330104	34,25,836.42
Direct Expenses-42	13,42,99,125.51	Direct Incomes-32	13,09,05,214.38
Employee Benefit Expenses-4202	2,89,93,118.25	Fees Received-3201	3,85,09,675.00
Contribution to Funds-420202	22,74,984.00	Class Room Training Income-320104	3,85,09,675.00
Salary,Pension & Other Allowances-420201	2,65,61,527.49	Income Support Services-3204	67,90,908.73
Staff Welfare-420203	1,56,606.76	Income Support Services-320401	67,41,908.73
Expense Support Services-4205	2,65,306.51	Intra-Inter Unit Income Support Services-320403	49,000.00
Intra-Inter Unit Expense Support Services-420502	2,65,306.51	Inter Head Balances- IE-51	5,02,75,206.80
Operating Expenses-4204	5,52,20,514.13	Inter Head- IE-5101	5,02,75,206.80
Advertisement and Publicity-420418	2,34,978.18	BOS Related Grants Grant-510114	1,14,02,574.55
Audit Fees-420420	1,21,000.00	Reading Room Rent Grant-510117	8,92,160.00
Class Room Training - Adv ITT-420425	43,41,882.67	Revenue Grant-RC-510102	3,58,32,522.25
Class Room Training - GMCS-420414	65,91,461.82	Students Association Grant-510107	21,47,950.00
Class Room Training - ITT-420416	97,60,041.37	Operating Income-3203	8,40,000.00
Class Room Training - Orientation-420415	1,03,36,580.26	Advertisement Income-320304	8,40,000.00
Meeting Expenses-420419	7,40,733.44	Seminars Participation Fees-3202	3,44,89,423.85
Other Expenses-420423	1,49,11,765.99	Seminar Income-320201	3,44,89,423.85
Postage and Telephone-420407	38,897.36		
Professional Expenses-420413	29,83,901.09		
Reading Room Expenses-420424	10,16,448.88		
Rent Rates & Taxes-420408	3,72,116.00		
Repair & Maintenance-420411	12,18,201.43		
Technology Expenses-420406	5,42,432.00		
Travelling & Conveyance-420409	20,10,073.64		
Printing and Stationery-4203	3,05,660.65		
Printing & Stationery-420301	3,05,660.65		
Seminar and Programs-4201	4,95,14,525.97		
CA Day-420103	1,49,593.51		
Seminar Expenses-420101	3,13,87,173.61		
Seminar Students Exp-420102	1,78,99,883.85		
Yoga Day-420104	77,875.00		
Excess of income over expenditure	48,65,894.98	Closing Stock	
Total	14,27,37,097.68	Total	14,27,37,097.68



Mayur Agrawal
CA Mayur Agrawal
Chairman, EIRC

Amit Paul
AMIT PAUL
Deputy Secretary
Head, EIRC

Biswanjan Sutar
CA Biswanjan Sutar
Treasurer, EIRC

Aditya Kr. Maheshwari
CA Aditya Kr. Maheshwari
Secretary, EIRC

Hari Ram Agarwal
CA Hari Ram Agarwal
Vice Chairman, EIRC

Trial Balance
1-Apr-25 to 31-Mar-26

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account-11	+10,63,61,449.59 Cr	1,91,451.84	13,34,245.18	+10,75,04,242.93 Cr
Reserves & Surplus-1101	+10,63,61,449.59 Cr	1,91,451.84	13,34,245.18	+10,75,04,242.93 Cr
Earmarked Funds-110102	+40,18,841.36 Cr	1,91,451.84	13,34,245.18	+51,61,634.70 Cr
Medal & prizes Fund-110102003	+8,273.21 Cr	1,35,439.50	11,86,570.01	+10,59,403.72 Cr
Other Earmarked Funds-110102007	+40,10,568.15 Cr	56,012.34	1,47,675.17	+41,02,230.98 Cr
Reserves-110101	+10,23,42,608.23 Cr			+10,23,42,608.23 Cr
General Reserve-110101004	+10,23,42,608.23 Cr			+10,23,42,608.23 Cr
Current Liabilities-12	+68,42,966.74 Cr	15,83,64,144.57	16,53,40,950.73	+1,38,19,772.90 Cr
Duties & Taxes-1201	-39,98,196.79 Dr	3,47,69,120.32	3,62,16,888.46	-25,50,428.65 Dr
Direct Tax-120101.	+5,22,192.53 Cr	67,52,134.00	66,48,624.47	+4,18,683.00 Cr
TDS on Contractor-120101004	+1,43,602.53 Cr	8,66,630.00	8,94,799.47	+1,71,772.00 Cr
TDS on Professional-120101002	+3,76,390.00 Cr	21,76,462.00	20,46,983.00	+2,46,911.00 Cr
TDS on Rent-120101003	+2,200.00 Cr	4,07,500.00	4,05,300.00	
TDS on Salary-120101001		33,01,542.00	33,01,542.00	
Indirect Tax-120102	-45,20,389.32 Dr	2,45,32,935.32	2,60,84,212.99	-29,69,111.65 Dr
Input GST-120102010	-47,75,294.75 Dr	94,80,388.85	1,11,00,521.69	-31,55,161.91 Dr
Output GST-120102011	+2,54,905.43 Cr	1,50,52,546.47	1,49,83,691.30	+1,86,050.26 Cr
Labour Laws-120103		34,84,051.00	34,84,051.00	
PF payable-120103001		34,53,651.00	34,53,651.00	
Professional Tax-120103004		30,400.00	30,400.00	
Sundry Creditors-1203	+74,57,030.44 Cr	11,06,24,429.48	11,27,70,888.52	+96,03,489.48 Cr
Expenses Payable-Parties-120303	+74,57,030.44 Cr	11,06,24,429.48	11,27,70,888.52	+96,03,489.48 Cr
Party Control A/c-120303001	+74,57,030.44 Cr	11,06,24,429.48	11,27,70,888.52	+96,03,489.48 Cr
Fees Received in Advance-1204	+43,300.00 Cr	83,74,934.27	1,16,27,188.79	+32,95,554.52 Cr
FRA-Others-120405	+43,300.00 Cr	83,74,934.27	1,16,27,188.79	+32,95,554.52 Cr
Other Liabilities-1205	+33,40,833.09 Cr	45,35,160.50	46,65,484.96	+34,71,157.55 Cr
Deposits-120501	+30,54,992.50 Cr	5,26,937.50	6,44,116.00	+31,72,171.00 Cr
EMD payable-120501003	+15,000.00 Cr			+15,000.00 Cr
Library Deposits-120501001	+25,54,480.00 Cr	48,000.00	2,80,000.00	+27,86,480.00 Cr
Security Deposit payable-120501004	+4,85,512.50 Cr	4,78,937.50	3,64,116.00	+3,70,691.00 Cr
Other Payable-120502	+2,85,840.59 Cr	40,08,223.00	40,21,368.96	+2,98,986.55 Cr
Other liabilities-120502010	+2,85,840.59 Cr	40,08,223.00	40,21,368.96	+2,98,986.55 Cr
Provisions-1206		60,500.00	60,500.00	
Provisions for Expenses-120601		60,500.00	60,500.00	
Provision for Ex - Non-Capital-120601002		60,500.00	60,500.00	
Fixed Assets-21	-1,61,85,133.54 Dr	64,36,056.83	41,92,311.00	-1,84,28,879.37 Dr
Capital Work In Progress-2103	-9,91,505.00 Dr		9,91,505.00	
Capital Work In Progress-Others-210302	-9,91,505.00 Dr		9,91,505.00	
Other Capital item WIP Account-210302001	-9,91,505.00 Dr		9,91,505.00	
Tangible Assets-2101	-1,51,93,628.54 Dr	64,36,056.83	32,00,806.00	-1,84,28,879.37 Dr
Airconditioner-210103	-10,28,002.00 Dr	1,69,938.86	1,66,234.00	-10,31,706.86 Dr
Computer-210109	-14,98,456.66 Dr	10,37,161.44	10,66,929.00	-14,68,689.10 Dr
Electrical Installation & Fittings-210102	-8,78,597.81 Dr	16,46,426.00	1,10,604.00	-24,14,419.81 Dr
Furniture & Fixures-210104	-67,38,378.94 Dr	28,59,768.05	8,13,689.00	-87,84,457.99 Dr
Library Books-210108		2,39,014.75	2,39,015.00	+0.25 Cr
Office Equipment-210106	-50,50,193.13 Dr	4,83,747.73	8,04,335.00	-47,29,605.86 Dr
Investments-22	-13,21,95,693.26 Dr	89,36,217.33	14,32,718.94	-13,96,99,191.65 Dr
Earmarked Investment-2202	-40,84,313.22 Dr	11,82,576.18		-52,66,889.40 Dr
Earmarked Investment-Main A/c-220201	-17,39,622.00 Dr	10,83,551.01		-28,23,173.01 Dr
Medal & prizes Fund Invt-220201003	-17,39,622.00 Dr	10,83,551.01		-28,23,173.01 Dr
Earmarked Investment & Others-220202	-23,44,691.22 Dr	99,025.17		-24,43,716.39 Dr
Other Earmarked Fund Invt-220202001	-23,44,691.22 Dr	99,025.17		-24,43,716.39 Dr
Carried Over	-3,51,76,410.47 Dr	17,39,27,870.57	17,23,00,225.85	-3,68,04,055.19 Dr

AMIT PAUL
Deputy Secretary, CA Bisworanjan Sutar
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Secretary, EIRC

CA Hari Ram Agarwal
Vice Chairman, EIRC

CA Mayur Agrawal
Chairman, EIRC

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-3,51,76,410.47 Dr	17,39,27,870.57	17,23,00,225.85	-3,68,04,055.19 Dr
General Investment-2201	-12,81,11,380.04 Dr	77,53,641.15	14,32,718.94	-13,44,32,302.25 Dr
General Investment-FD with Bank-220101	-12,81,11,380.04 Dr	77,53,641.15	14,32,718.94	-13,44,32,302.25 Dr
FD -Short Term-220101001	-12,81,11,380.04 Dr	77,53,641.15	14,32,718.94	-13,44,32,302.25 Dr
Current Assets-23	-2,14,69,232.67 Dr	27,29,26,993.49	28,00,06,127.43	-1,43,90,098.73 Dr
Opening Stock				
Deposits (Asset)-2301	-8,12,694.00 Dr	6,10,000.00	8,92,694.00	-5,30,000.00 Dr
Security Deposit-230101	-8,12,694.00 Dr	6,10,000.00	8,92,694.00	-5,30,000.00 Dr
Receivable-Security Deposit-230101001	-8,12,694.00 Dr	6,10,000.00	8,92,694.00	-5,30,000.00 Dr
Loans & Advances (Asset)-2302	-2,46,456.25 Dr	2,92,05,697.52	2,83,68,631.67	-10,83,522.10 Dr
Other Advances-230203	-1,48,000.00 Dr	2,86,68,604.00	2,80,11,969.00	-8,04,635.00 Dr
General Advance - Employees-230203007	-48,000.00 Dr	5,65,800.00	6,13,800.00	
General Advance - others-230203002	-1,00,000.00 Dr	2,81,02,804.00	2,73,98,169.00	-8,04,635.00 Dr
Prepaid Expenses-230202	-98,456.25 Dr	5,37,093.52	3,56,662.67	-2,78,887.10 Dr
Prepaid -Others-230202004	-98,456.25 Dr	5,37,093.52	3,56,662.67	-2,78,887.10 Dr
Sundry Debtors-2303	-29,85,372.70 Dr	5,51,52,048.31	5,51,53,913.50	-29,83,507.51 Dr
Receivables-230301	-29,85,372.70 Dr	5,51,52,048.31	5,51,53,913.50	-29,83,507.51 Dr
Cash-in-hand-2304	-12,991.00 Dr	15,02,408.00	14,94,412.00	-20,987.00 Dr
Cash-230401	-12,991.00 Dr	15,02,408.00	14,94,412.00	-20,987.00 Dr
Bank Accounts-2305	-1,59,69,014.35 Dr	15,76,03,019.76	16,52,56,359.46	-83,15,674.65 Dr
Bank - Main Account-230501	-1,59,69,014.35 Dr	15,76,03,019.76	16,52,56,359.46	-83,15,674.65 Dr
Bank - Main Account-230501001	-1,59,69,014.35 Dr	15,76,03,019.76	16,52,56,359.46	-83,15,674.65 Dr
E001 -Indian Bank-417953020-230501001	-78,53,041.57 Dr	11,49,38,278.96	12,01,70,378.46	-26,20,942.07 Dr
E001 -INDIAN BANK A/C NO.888885662-230501001	-11,93,016.16 Dr	3,02,736.00	48,250.00	-14,47,502.16 Dr
E001 -State Bank of India (A/c No-10959187358)-230501001	-1,37,651.45 Dr	83,519.00	1,35,440.00	-85,730.45 Dr
E001 -State Bank of India (A/c No-10959189504)-230501001	-3,47,914.48 Dr	5,153.00	649.00	-3,52,418.48 Dr
E001 -YES BANK LTD. 001794600001405-230501001	-15,67,045.39 Dr	2,45,16,207.00	2,31,55,762.00	-29,27,490.39 Dr
E001-AXIS BANK LTD. (A/C NO. 921020046331366)-230501001	-42,15,024.00 Dr	1,77,20,990.80	2,14,88,928.00	-4,47,086.80 Dr
E001-INDIAN BANK - A/C NO. 417938079 (EICASA)-230501001	-82,334.30 Dr	19,419.00	24,000.00	-77,753.30 Dr
E001-KOTAK MAHINDRA BANK (SB A/C NO.3548060727)-230501001	-5,72,987.00 Dr	16,716.00	2,32,952.00	-3,56,751.00 Dr
Other Assets-2306	-12,72,359.09 Dr	2,77,30,337.16	2,77,15,922.00	-12,86,774.25 Dr
Other Receivable-230603	-3,79,276.09 Dr	2,69,95,698.16	2,67,92,623.00	-5,82,351.25 Dr
TDS Receivable-230606	-8,93,083.00 Dr	7,34,639.00	9,23,299.00	-7,04,423.00 Dr
TDS Receivable GST-230606001		30,216.00	30,216.00	
TDS Receivable Income Tax-230606002	-8,93,083.00 Dr	7,04,423.00	8,93,083.00	-7,04,423.00 Dr
Publication Stock-2307	-1,70,345.28 Dr	11,23,482.74	11,24,194.80	-1,69,633.22 Dr
Stock-230701	-1,70,345.28 Dr	11,23,482.74	11,24,194.80	-1,69,633.22 Dr
Stock - Stationery and consumables-230701004	-1,70,345.28 Dr	11,23,482.74	11,24,194.80	-1,69,633.22 Dr
Branch / Divisions-13	+5,66,45,643.19 Cr	13,59,55,522.44	12,56,38,138.24	+4,63,28,258.99 Cr
Inter Head Balances- BS-61	+5,66,45,643.19 Cr	13,59,55,522.44	12,56,38,138.24	+4,63,28,258.99 Cr
Inter Head- BS-6101	+5,66,45,643.19 Cr	13,59,55,522.44	12,56,38,138.24	+4,63,28,258.99 Cr
Capital Grant-610102	+2,68,16,057.22 Cr	65,000.00	7,26,836.50	+2,74,77,893.72 Cr
Capital Grant-EIRC-610102300	+2,68,16,057.22 Cr	65,000.00	7,26,836.50	+2,74,77,893.72 Cr
Current Account-610117	-9,10,420.71 Dr	9,87,80,573.54	8,93,16,041.41	-1,03,74,952.84 Dr
Current Account-Delhi DCO-610117002	-6,93,422.26 Dr	1,89,23,690.00	1,96,17,112.26	
Current Account-EIRC-610117300	-2,16,998.45 Dr	7,98,56,883.54	6,96,98,929.15	-1,03,74,952.84 Dr
E001-Current Account-Delhi HO-610117300		2,99,18,267.39	2,52,04,776.82	-47,13,490.57 Dr
E001-Current Account-EIRC-610117300	-2,16,998.45 Dr	4,99,38,616.15	4,44,94,152.33	-56,61,462.27 Dr
ISD Current Account-610128			59,000.00	+59,000.00 Cr
Library Grant-610103	+1,07,62,572.00 Cr		2,39,015.00	+1,10,01,587.00 Cr
Regional Intra-Inter Unit A/c-610127	+1,99,77,434.68 Cr	3,71,09,948.90	3,52,97,245.33	+1,81,64,731.11 Cr
Regional Intra-Inter Unit A/c-610127001	+1,99,77,434.68 Cr	3,71,09,948.90	3,52,97,245.33	+1,81,64,731.11 Cr
E001-ICAI KOLKATA COE DCO-610127001		2,47,800.00	2,74,350.00	+26,550.00 Cr
E001-Intra-Inter Unit-Kolkata DCO-610127001	+1,92,89,561.68 Cr	3,35,55,191.90	3,18,88,768.33	+1,76,23,138.11 Cr
E001-NAGPUR BRANCH OF WIRC OF ICAI-610127001			10,797.00	+10,797.00 Cr
E001-Regional Intra-Inter Unit Bhubaneswar A/C-610127001	+1,51,000.00 Cr	5,75,254.00	4,24,254.00	
E001-Regional Intra-Inter Unit Brahmapur A/C-610127001		49,000.00	49,000.00	

Carried Over

AMIT PAUL
Deputy Secretary
Head, EIRC

CA Bisworanjan Sutar
Treasurer, EIRC

CA Aditya Kr. Maheshwari
Secretary, EIRC

CA Hari Ram Agarwal
Vice Chairman, EIRC

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+0.05 Cr	58,28,10,386.50	57,79,44,491.52	-48,65,894.93 Dr
E001-Regional Intra-Inter Unit Cuttack A/C-610127001	+2,34,279.00 Cr	10,65,684.00	8,80,985.00	+49,580.00 Cr
E001-Regional Intra-Inter Unit Dibrugarh A/C-610127001			77,814.00	+77,814.00 Cr
E001-Regional Intra-Inter Unit Durgapur A/C-610127001			9,467.00	+9,467.00 Cr
E001-Regional Intra-Inter Unit Guwahati A/C-610127001	+1,87,914.00 Cr	4,96,258.00	4,59,972.00	+1,51,628.00 Cr
E001-Regional Intra-Inter Unit Raniganj A/C-610127001	-17,187.00 Dr	5,617.00	22,804.00	
E001-Regional Intra-Inter Unit Rourkela A/C-610127001	-23,858.00 Dr	1,04,000.00	1,27,858.00	
E001-Regional Intra-Inter Unit Sambalpur A/C-610127001	+26,736.00 Cr	1,53,326.00	2,17,844.00	+91,254.00 Cr
E001-Regional Intra-Inter Unit Siliguri A/C-610127001	+75,417.00 Cr	8,01,296.00	8,21,189.00	+95,310.00 Cr
E001-Regional Intra-Inter Unit Tinsukia A/C-610127001	+53,572.00 Cr	56,522.00	32,143.00	+29,193.00 Cr
Sales Accounts-31			25,423.73	+25,423.73 Cr
Publication Sales-3101			25,423.73	+25,423.73 Cr
Indirect Incomes-33		16,55,924.32	1,34,62,383.89	+1,18,06,459.57 Cr
Other Income-3301		16,55,924.32	1,34,62,383.89	+1,18,06,459.57 Cr
Interest Received on Earmarked Funds-330103		1,76,570.01	1,76,570.01	
Interest Received on Investment-330101			83,80,623.15	+83,80,623.15 Cr
Other Income-330104		14,76,811.94	49,02,648.36	+34,25,836.42 Cr
Income From Election-330104004			100.00	+100.00 Cr
Misc Receipts-330104003			9,788.63	+9,788.63 Cr
Prior Period Income-330104015		14,76,811.94	48,68,108.55	+33,91,296.61 Cr
Sales of Pulping-330104021			24,651.18	+24,651.18 Cr
Scrap Item-330105		2,542.37	2,542.37	
Indirect Expenses-43		41,41,795.59	5,69,718.40	-35,72,077.19 Dr
Depreciation-4301		32,00,806.00		-32,00,806.00 Dr
Depreciation-Tangible Assets-430101		32,00,806.00		-32,00,806.00 Dr
Depreciation - Airconditioner-430101004		1,66,234.00		-1,66,234.00 Dr
Depreciation - Computer-430101009		10,66,929.00		-10,66,929.00 Dr
Depreciation - Electrical Installation & Fittings-430101003		1,10,604.00		-1,10,604.00 Dr
Depreciation - Furniture & Fixtures-430101005		8,13,689.00		-8,13,689.00 Dr
Depreciation - Library Books-430101008		2,39,015.00		-2,39,015.00 Dr
Depreciation - office Equipment-430101006		8,04,335.00		-8,04,335.00 Dr
Provision-4302		9,40,989.59	5,69,718.40	-3,71,271.19 Dr
Provision For Doubtful Debts-430203001		9,40,989.59	5,69,718.40	-3,71,271.19 Dr
Direct Expenses-42		15,54,98,217.34	2,11,99,091.83	-13,42,99,125.51 Dr
Employee Benefit Expenses-4202		2,89,98,473.25	5,355.00	-2,89,93,118.25 Dr
Contribution to Funds-420202		22,74,984.00		-22,74,984.00 Dr
P.F. Contribution Employer-420202001		22,74,984.00		-22,74,984.00 Dr
Salary, Pension & Other Allowances-420201		2,65,66,882.49	5,355.00	-2,65,61,527.49 Dr
Award for Academic Pursuit/Ex Gratia-420201003		5,88,200.00		-5,88,200.00 Dr
Children Education allowance-420201010		2,27,853.00		-2,27,853.00 Dr
Leave Encashment-420201002		13,80,631.50		-13,80,631.50 Dr
Leverties and Uniforms-420201012		13,181.00		-13,181.00 Dr
Medical Aid To Staff-420201008		1,55,395.00		-1,55,395.00 Dr
Salary & Allowances-420201001		2,25,66,447.00		-2,25,66,447.00 Dr
Staff Welfare fund Contribution-420201013		14,600.00		-14,600.00 Dr
Transport Subsidy-420201009		12,49,308.00		-12,49,308.00 Dr
Travel concession to Staff-420201011		3,71,266.99	5,355.00	-3,65,911.99 Dr
Staff Welfare-420203		1,56,606.76		-1,56,606.76 Dr
Expense Support Services-4205		21,48,013.34	18,82,706.83	-2,65,306.51 Dr
Operating Expenses-4204		6,40,17,893.83	87,97,379.70	-5,52,20,514.13 Dr
Printing and Stationery-4203		12,13,265.42	9,07,604.77	-3,05,660.65 Dr
Seminar and Programs-4201		5,91,20,571.50	96,06,045.53	-4,95,14,525.97 Dr
Direct Incomes-32		5,22,69,381.10	18,31,74,595.48	+13,09,05,214.38 Cr
Fees Received-3201		29,81,225.00	4,14,90,900.00	+3,85,09,675.00 Cr
Class Room Training Income-320104		29,81,225.00	4,14,90,900.00	+3,85,09,675.00 Cr
Advanced ITT Fees - Branches-320104007		3,21,750.00	55,18,500.00	+51,96,750.00 Cr

Carried Over

+0.05 Cr 79,63,75,704.85 79,63,75,704.85

AMIT PAUL
Deputy Secretary
Head, EIRC

CA Biswaranjan Sutar
Treasurer, EIRC

CA Aditya Kr. Maheshwari
Secretary, EIRC

CA Hari Ram Agarwal
Vice Chairman, EIRC

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+0.05 Cr	79,63,75,704.85	79,63,75,704.85	+0.05 Cr
GMCS-II Fees-320104004		8,64,500.00	98,19,500.00	+89,55,000.00 Cr
ITT Fees - Branches-320104002		8,91,475.00	1,09,42,900.00	+1,00,51,425.00 Cr
Orientation Fees- Branches-320104001		9,03,500.00	1,52,10,000.00	+1,43,06,500.00 Cr
Income Support Services-3204		54,27,101.86	1,22,18,010.59	+67,90,908.73 Cr
Income Support Services-320401		37,07,101.86	1,04,49,010.59	+67,41,908.73 Cr
Income Support Services-EIRC-320401301		37,07,101.86	1,04,49,010.59	+67,41,908.73 Cr
Intra-Inter Unit Income Support Services-320403		17,20,000.00	17,69,000.00	+49,000.00 Cr
Intra-Inter Unit Income Support Services- Berhampur of EIRC-320403315			49,000.00	+49,000.00 Cr
Intra-Inter Unit Income Support Services-Bhubaneshwar of EIRC-320403303		55,000.00	55,000.00	
Intra-Inter Unit Income Support Services-EIRC-320403301		15,00,000.00	15,00,000.00	
Intra-Inter Unit Income Support Services-Guwahati of EIRC-320403307		55,000.00	55,000.00	
Intra-Inter Unit Income Support Services-Rourkela of EIRC-320403309		55,000.00	55,000.00	
Intra-Inter Unit Income Support Services-Sambalpur of EIRC-320403310		55,000.00	55,000.00	
Inter Head Balances- IE-51		2,23,20,608.60	7,25,95,815.40	+5,02,75,206.80 Cr
Operating Income-3203		8,10,000.00	16,50,000.00	+8,40,000.00 Cr
Advertisement Income-320304		8,10,000.00	16,50,000.00	+8,40,000.00 Cr
Advertisement Income-320304001		8,10,000.00	16,50,000.00	+8,40,000.00 Cr
Seminars Participation Fees-3202		2,07,30,445.64	5,52,19,869.49	+3,44,89,423.85 Cr
Seminar Income-320201		2,07,30,445.64	5,52,19,869.49	+3,44,89,423.85 Cr
Seminar income- Members-320201001		65,64,072.03	2,14,28,130.53	+1,48,64,058.50 Cr
Seminar Income- Non Members-320201003		1,35,79,747.61	2,96,83,386.96	+1,61,03,639.35 Cr
Seminar income- Students-320201002		5,86,626.00	41,08,352.00	+35,21,726.00 Cr
Grand Total	+0.05 Cr	79,63,75,704.85	79,63,75,704.85	+0.05 Cr




AMIT PAUL
 Deputy Secretary
 Head, EIRC


CA Bisworanjan Sutar
 Treasurer, EIRC


CA Aditya Kr. Maheshwari
 Secretary, EIRC


CA Hari Ram Agarwal
 Vice Chairman, EIRC


CA Mayur Agrawal
 Chairman, EIRC