



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, 2025, the Statement of Income and Expenditure for the year ended on 31st March, 2025 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, 2025 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, 2025 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 followings:

- a. Note no. 2.15 regarding provision for Gratuity and Leave Encashment made at the Institute of Chartered Accountants of India, Head Office, New Delhi;
- b. Note no. 2.16 regarding provision for Direct Taxes made at the Institute of Chartered Accountants of India, Head Office, New Delhi;
- c. Note no. 2.21 regarding Prior Period Income and Expenditure;
- d. Note no. 2.24 & 2.28 regarding reconciliation of transactions of the Institute of Chartered Accountants of India, Head Office Balance;
- e. Note no. 2.25 regarding the details of Library deposits;
- f. Note no. 2.26 regarding recognition of Ineligible GST and Ineligible portion of the Common Input;
- g. Note no. 2.29 regarding recognition of impact of physical verification of fixed assets during the year.

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 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.

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 Legal & 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 Council 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.

For **R GOPAL & ASSOCIATES**
Chartered Accountants
FRN: 000846C



CA Sandeep Kumar Sawaria

Partner

Membership No. 061771

UDIN: 25061771BMLLAY7239



Kolkata, 14th May' 2025

ANNEXURE – A

AUDITOR'S REPORT ON OTHER MATTERS

1. **Whether books are being maintained in the online Tally accounting package 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 31.03.2025. Inter Unit Reconciliation has been done with the Institute of Chartered Accountants of India, Head Office (Noida & Delhi) from 01-04-2024 to 31.03.2025 with a difference in opening balance of Rs. 14,38,501/- and difference in closing balance of Rs. 34,68,971 (Cr.). Inter Unit Reconciliation has been sent by EIRC to Head Office. (Annexure 5).

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 with, except TDS for the month of Sept 2024 deposited delayed by 1 day. 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, except the GSTR 3B for the m/o Oct 2024 has filed delayed by 1 day. However, there was less payment made in GSTR 3B for the month of March amounting to Rs. 10678/- And there was difference of Rs. 18439/- in Nil rated/Exempted Supplies in Books & GSTR 3B which had been adjusted in GSTR 1 for the month of April 2025. (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 4.1 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 31-03-2025.

- (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 Accountants 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. 1,63,574.84/- (after adjusting the Grant of ₹ 50,000 from HO), Independence Day/Republic Day incurring expenditure of Rs. 1,01,910.74/-, Blood Donation Camp incurring expenditure of Rs. 2742.50/-, Yoga Day incurring expenditure of Rs. 94,304/-.

- (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 Assets 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 R. GOPAL & ASSOCIATES

Chartered Accountants

Firm Registration No.: 00846C



CA Sandeep Kumar Sawaria

Partner

Membership No.: 061771

UDIN.: 25061771BM L LAY 7239



Date: 14/05/2025
Place: Kolkata



Annexure - 1						
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA						
EASTERN INDIA REGIONAL COUNCIL						
GST RECONCILIATION AS PER BOOKS AND AS PER GSTR 3B						
for the period from 01.10.2024 to 31.03.2025						
Taxable Outward Supplies						
Month	Particulars	Taxable amount (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Total Tax (Rs.)
Oct-24	As per GSTR 3B	1,49,90,225.82	26,22,757.50	11,641.57	11,641.57	26,46,040.64
	As per Tally	1,49,90,225.82	26,22,757.50	11,641.56	11,641.56	26,46,040.62
	Difference	-	-	0.01	0.01	0.02
Nov-24	As per GSTR 3B	5,82,422.90	51,499.44	26,668.34	26,668.34	1,04,836.12
	As per Tally	5,82,422.02	51,499.44	26,668.42	26,668.42	1,04,836.28
	Difference	1	-	-0.08	-0.08	-0.16
Dec-24	As per GSTR 3B	11,50,014.12	1,27,525.36	39,738.59	39,738.59	2,07,002.54
	As per Tally	11,50,014.12	1,27,525.36	39,738.59	39,738.59	2,07,002.54
	Difference	-	-	-	-	-
Jan-25	As per GSTR 3B	8,14,372.98	65,574.76	40,506.19	40,506.19	1,46,587.14
	As per Tally	8,14,372.98	65,574.76	40,506.20	40,506.20	1,46,587.16
	Difference	-	-	-0.01	-0.01	-0.02
Feb-25	As per GSTR 3B	15,31,334.90	40,053.20	1,17,484.10	1,17,484.10	2,75,021.40
	As per Tally	15,31,335.53	40,053.20	1,17,483.90	1,17,483.90	2,75,021.00
	Difference	-1	-	0.20	0.20	0.40
Mar-25	As per GSTR 3B	16,12,288.92	2,18,502.91	35,854.55	35,854.55	2,90,212.01
	As per Tally	16,71,610.90	2,18,502.91	41,193.52	41,193.52	3,00,889.95
	Difference	-59,322	-	-5,339	-5,339	-10,677.94
2 Invoices of Sale of Scrap not filed in Return. Voucher No.: E001/24/2/SALE & E001/24/3/SALE						

Nil Rated / Exempted Supplies				
Month	As per GSTR 3B (Rs.)	As per Tally (Rs.)	Difference (Rs.)	Remarks
Oct-24	35,68,120.00	35,68,120.00	-	
Nov-24	40,20,302.00	40,20,302.00	-	
Dec-24	22,70,749.28	22,70,749.28	-	
Jan-25	1,15,57,408.31	1,15,57,408.31	-	
Feb-25	50,92,266.00	50,93,556.00	-1,290.00	Misc. Receipts of Rs. 1,290/- less shown in Return
Mar-25	57,56,349.82	57,72,291.82	-15,942.00	April'24 Interest are Rs. 1,205 & Rs. 2 not filed in the respective month Return now filed, Feb'25 Interest of Rs. 1,290 not filed on that month now filed, Mar'25 Interest of Rs. 18,439 not filed in this month Return.
Total	3,22,65,195.41	3,22,82,427.41	-17,232.00	

ANNEXURE-2
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIAN REGIONAL COUNCIL

SUMMARY OF INCOME & EXPENDITURE ACCOUNT FOR SEMINARS, CONFERENCES & MEETINGS (Met out of the source generated by way of participation fee) CONDUCTED DURING THE PERIOD OF 01.04.2024 TO 31.03.2025

SL. No.	Particulars	Date	Expenses	Income	Grant from HO	Surplus/ Deficit
1	Seminar on Audit Trail & Rotation of Auditors	01.04.2024	19,888.00	47,649.06		27,761.06
2	Seminar on GST	03.04.2024	10,794.59	17,071.16		6,276.57
3	Top 10 Things To Learn in Computers for Senior Professionals	13.04.2024	18,258.00	25,000.00		6,742.00
4	Seminar on Office Automation & Code of Ethics	18.04.2024	24,832.00	63,206.74		38,374.74
5	Office Work Optimisation through IT Tools	20.04.2024	23,799.00	27,200.00		3,401.00
6	GST Practise Automate and Litigate	22.04.2024-26.04.2024	1,41,343.19	1,47,342.28		5,999.09
7	Top 10 Things To Learn in Computers for Senior Professionals	27.04.2024	21,279.92	23,500.00		2,220.08
8	Seminar on Capital Market Conclave	04.05.2024	7,84,380.40	5,86,569.48	1,97,810.92	-
9	Governance, Risk, and Compliance: A Lucrative Avenue for Chartered Accountants in Automation	07.05.2024-08.05.2024	1,65,857.97	1,32,300.00	33,557.97	-
10	Seminar on IND AS (Decoding Financial Instruments - IND AS 32,107 & 109 & Seminar on IND AS 1 & 101)	14.05.2024-15.05.2024	20,019.81	33,105.71		13,085.90
11	Seminar on New Tax Audit & ITR Forms	16.05.2024	20,792.00	32,518.60		11,726.60
12	Seminar on Corporate Law	29.05.2024	4,031.00	6,647.44		2,616.44
13	Seminar on Forensic Accounting Standards & Opportunities	30.05.2024	6,092.00	7,623.72		1,531.72
14	Seminar on SME & Start Ups IDEA to IPO	31.05.2024	30,232.59	45,046.64		14,814.05
15	How to Handle Burning Issues in GST Scrutiny	03.06.2024	6,810.00	13,600.00		6,790.00
16	Seminar on Corporate Law Conclave	08.06.2024	2,48,535.18	1,23,213.57	1,25,321.61	-
17	Practical aspects of RBI Compliances for Base layer NBFC	11.06.2024	10,030.00	13,659.30		3,629.30
18	GST in Transport Industry	13.06.2024	7,060.00	7,935.58		875.58
19	GST Issues in Textiles & Real Estate	14.06.2024	8,350.00	9,823.72		1,473.72
20	Revival of companies in IBC	02.07.2024	5,575.00	6,611.86		1,036.86
21	Awareness Session on West Bengal Profession Tax	08.07.2024	9,256.35	10,283.02		1,026.67
22	Seminar on AI Accountant	20.07.2024	4,80,334.00	2,53,000.00	2,27,334.00	-
23	Live Telecast of Union Budget	23.07.2024	1,810.00	2,811.83		1,001.83
24	Seminar on Union Budget	01.08.2024	5,71,894.05	5,71,963.54		69.49
25	IBC 3.0 at BBSR, Odisha	03.08.2024-04.08.2024	20,05,232.57	17,39,561.74	2,65,670.83	-
26	ICAI MSME & Startup Yatra Financial & Tax Literacy	05.08.2024	42,739.00	5,611.86	37,127.14	-
27	49th Regional Conference - 2024	23.08.2024-24.08.2024	2,13,43,079.30	2,13,48,443.30		5,364.00
28	Audit Trail & Audit of Private Ltd. Companies	30.08.2024	10,005.00	15,683.02		5,678.02
29	2 Days National Conference on Direct Tax	06.09.2024-07.09.2024	2,24,302.80	2,81,400.00		57,097.20
30	Seminar on Peer Reviewers	01.10.2024	1,57,831.30	58,050.82	99,780.48	-
31	Seminar on Business Restructuring and Financing Summit	05.10.2024	2,26,364.00	2,27,000.00	-	636.00
32	Seminar on Generative AI Power Query & Data Analytics	08.11.2024	35,278.00	60,084.64	-	24,806.64
33	Seminar on Code of Ethics	09.11.2024	62,222.00	62,467.66	-	245.66
34	Seminar on AQMM	12.11.2024	8,430.00	8,510.14	-	80.14



35	Seminar on Valuation	20.11.2024	68,603.00	98,677.88	-	30,074.88
36	Seminar on Vivad Se Vishwas	23.11.2024	12,900.00	14,113.56	-	1,213.56
37	Seminar on Auditing Standard	29.11.2024	27,410.00	32,147.32	-	4,737.32
38	Seminar on IBC	30.11.2024	1,08,014.00	1,08,310.11	-	296.11
39	Seminar on Networking and Multi Disciplinary Partnership for CA Firms	12.12.2024	10,405.00	28,247.32	-	17,842.32
40	Seminar on GST Amnesty Scheme & Recent Updates	13.12.2024	21,708.00	60,908.36	-	39,200.36
41	2 Days National Conference	26.12.2024-27.12.2024	4,83,000.00	3,83,171.22	99,828.78	-
42	Workshop On Advance Excel	29.12.2024	15,928.00	34,000.00	-	18,072.00
43	One Day Training Program for PEER Reviewers	03.01.2025	44,180.00	44,550.88	-	370.88
44	Workshop On Advance Excel	05.01.2025	16,885.00	28,500.00	-	11,615.00
45	Seminar on Use of AI Tools in Preparation & analysis of Financial Statements	07.01.2025	18,343.00	28,971.10	-	10,628.10
46	Workshop On AI	11.01.2025- 12.01.2025	33,870.00	60,500.00	-	26,630.00
47	Seminar on S Vaidyanath Aiyar Memorial Lecture	29.01.2025	62,300.00	-	62,300.00	-
48	Seminar on Union Budget	04.02.2025	6,19,299.48	6,21,030.77	-	1,731.29
49	2 Days National Conference on GST	07.02.2025- 08.02.2025	14,07,731.20	11,81,182.15	2,26,549.05	-
50	Seminar on Income Tax Bill	28.02.2025	26,610.00	33,071.16	-	6,461.16
51	Seminar on International Womens' Day	07.03.2025	88,915.00	6,054.24	83,115.00	254.24
52	Seminar on Bank Audit	31.03.2025	1,83,882.50	1,19,627.07	64,255.43	-
Total			3,00,06,723.20	2,88,97,559.57	15,22,651.21	4,13,487.58
Sponsorship Income and Expenses related to other allocated Expenditure which cannot be bifurcated to individual Seminar			3,81,656.65	-	-	(3,81,656.65)
Net Surplus/Deficit			31,830.93			



ANNEXURE-3

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL

AGEING WISE ANALYSIS DETAILS OF SUNDRY RECEIVABLE AS ON 31.03.2025.

S. No.	PARTICULARS	(< 180 days)	180 to 365 days	365 to 1095 days	(> 1095 days)	TOTAL AMOUNT (₹)
1	ADEVIN CONCEPT PRIVATE LIMITED	-	-	-	-	-
2	ACTUATORS EDUCATIONAL INSTITUTE	-	2,36,000.00	-	-	2,36,000.00
3	APS AND ASSOCIATES	590.00	-	-	-	590.00
4	BHARAT COOKING COAL LIMITED	-	-	7,414.00	-	7,414.00
5	B SINGH & CO.	1,180.00	-	-	-	1,180.00
6	CENTRAL COALFIELD LIMITED	-	-	-	-	-
7	CHESSY KNOWLEDGE QUOTIENT PRIVATE LIMITED	65,000.00	-	-	-	65,000.00
8	CUSTOMER A/C SEMINAR MEMBERS & NON MEMBERS & STUDENTS	17,376.51	-	-	-	17,376.51
9	DEBNATH AND ASSOCIATES	590.00	-	-	-	590.00
10	D J A S & CO.	1,180.00	-	-	-	1,180.00
11	EASTERN COALFIELD LIMITED	-	-	19,470.00	-	19,470.00
12	GARG NARENDRA & CO.	590.00	-	-	-	590.00
13	GUPTA BROTHERS THE ABAR KHABO SHOPPE	2,06,500.00	-	-	-	2,06,500.00
14	KJRS & CO.	590.00	-	-	-	590.00
15	NUMALIGARH REFINARY LIMITED	3,00,000.00	-	-	-	3,00,000.00
16	OCCSE PROFESSIONAL SERVICES PRIVATE LIMITED	-	10,00,000.00	-	-	10,00,000.00
17	ONEX SOLUTIONS PRIVATE LIMITED	-	75,000.00	-	-	75,000.00
18	PARASURAM KUMAR AND CO.	1,180.00	-	-	-	1,180.00
19	P K JAISWAL & CO.	590.00	-	-	-	590.00
20	RAKESH RAM AND ASSOCIATES	29,500.00	-	-	-	29,500.00
21	RAJESH CHOUDHURY & ASSOCIATES	1,180.00	-	-	-	1,180.00
22	RDX	-	2,95,000.00	-	-	2,95,000.00
23	RLS HEALTH WORKS	-	76,271.19	-	-	76,271.19
24	RAVI TULSYAN	590.00	-	-	-	590.00
25	S M GUPTA & CO.	590.00	-	-	-	590.00
26	SPAN AND ASSOCIATES	590.00	-	-	-	590.00
27	S.R. BATLIBOI & CO. LLP	88,500.00	-	-	-	88,500.00
28	SUVIT FINTECH PRIVATE LIMITED	-	4,75,000.00	-	-	4,75,000.00
29	S. VAIDYA NATH AIYAR MEMORIAL FUND	73,514.00	-	-	-	73,514.00
30	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED	-	13,275.00	-	-	13,275.00
	TOTAL	7,89,830.51	21,70,546.19	26,884.00	-	29,87,260.70



Annexure - 4
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
BUDGET VS ACTUAL COMPARISON FOR THE YEAR ENDED 31.03.2025

(Rupees in Lakhs)				
PARTICULARS	Preliminary Estimates 2024-25	Actuals 2024-25	Favourable/ (Unfavourable)	Variance (%)
INCOME				
Revenue Grant	232.94	237.93	4.99	2%
Membership Fee Grant	55.73	55.73	-	0%
SEMINAR GRANT	-	-	-	0%
Branch Administration Grant	1.96	1.96	-	0%
Audit Fee Grant	1.64	1.64	-	0%
Student Association Grant	18.20	18.20	-	0%
Special Grant (Including Adhoc Grant)	-	108.75	108.75	0%
Public Relation Grant	2.50	1.30	-1.20	-48%
Income from Support Services	55.50	36.91	-18.59	-33%
SUB-TOTAL OF GRANTS	368.46	462.41	93.94	25%
Journal & Newsletters	-	-	-	0%
Seminar Income-Members	101.00	122.65	21.65	21%
Seminar Income-Students	18.50	27.84	9.34	50%
Seminar Income-Non Members	229.00	173.52	-55.48	-24%
Interest on Investments	77.50	98.41	20.91	27%
Other Income	5.60	2.24	-3.36	-60%
Income From Coaching Classes Including Reading Room Income	-	-	-	0%
ITT Course Income	145.95	161.25	15.30	10%
Orientation Income	92.00	132.34	40.34	44%
Publication Income	-	-	-	0%
Commission on Sale of Publications	-	-	-	0%
Prior Period Adjustment	-	-2.00	-2.00	0%
Income from GMCS	106.75	84.63	-22.12	-21%
TOTAL INCOME	1,144.76	1,263.31	118.55	10%
EXPENDITURE				
PARTICULARS	Preliminary Estimates 2024-25	Actuals 2024-25	Favourable/ (Unfavourable)	Variance (%)
Employee Benefit Expense	232.94	237.93	-4.99	-2%
Printing & Stationery	5.50	3.68	1.82	33%
Newsletter	-	-	-	0%
Postage & Telephone, Telegram	2.50	0.54	1.96	78%
Rent, Rates & Taxes	4.50	3.96	0.54	12%
Repairs & Maintenance	31.75	18.39	13.36	42%
Travel Council & Committee Members	12.00	6.09	5.91	49%
Travel Staff & Others	6.00	9.02	-3.02	-50%
Magazine & Periodicals	0.25	0.20	0.05	19%
Library Maintenance	-	-	-	0%
Professional Consultancy & Other Services	11.20	21.84	-10.64	-95%
Seminar Expenses-Members	385.50	306.96	78.54	20%
Seminar Expenses-Students	93.75	150.66	-56.91	-61%
Other Expenses Including Brand Building of ICAI Expenses	115.00	180.14	-65.14	-57%
Expenses on Coaching Classes	-	-	-	0%
ITT Course Expenses	112.80	141.40	-28.60	-25%
Orientation Expenses	62.00	90.65	-28.65	-46%
Prior Period Adjustments	-	0.04	-0.04	0%
Expenses on GMCS Classes	71.00	61.03	9.97	14%
SUB-TOTAL	1146.69	1232.53	85.84	7%
Depreciation	12.75	29.10	-16.35	-128%
TOTAL EXPENDITURE	1,159.44	1261.63	69.49	6%



Annexure - 5A		
Inter Unit Reconciliation Summary		
Reconciliation between HO (Delhi DCO) vis a vis EIRC books as on 31-3-25		
A	Opening Balance difference, if any (B+C)	-95,220
B	Opening balance as on 01-04-2024 as per HO (Delhi DCO)	23,60,453
C	Opening balance as on 01-04-2024 as per Unit	24,55,673

A-1	Closing Balance difference, if any (B+C)	-17,24,595
B-1	Closing balance as on 31-03-2025 as per HO (Delhi DCO)	-6,93,422
C-1	Closing balance as on 31-03-2025 as per Unit	-10,31,173

D	Current period/year transactions unmatched at HO	16,58,512
1	BOOK - GUIDANCE NOTE ON FINANCIAL STATEMENT ON NON-CORPORATE ENTITIES- AUGUST,2023 FOR SEMINAR ON DIRECT CREDIT NOTE ISSUED FOR INTERNATIONAL WOMEN DAY HELD ON 07.03.2024	51,917
2	INVOICE RAISED ON H.O FOR EXPENSES INCURRED ON ICAI MSME & START UP YATRA - FINANCIAL TAX LITERACY HELD ON 05.08.2024	-1,18,000
3	BEING INVOICE RAISED ON HO FOR EXPENSES INCURRED FOR INTERNATIONAL WOMEN'S DAY HELD ON 07.03.2025.	43,810
4	BEING INVOICE RAISED ON HEAD OFFICE TOWARDS REIMBURSEMENT OF STAY AND TRAVEL EXPENSES INCURRED FOR CA. PRITI SAVLA, CHAIRPERSON – WOMEN & YOUNG MEMBERS EXCELLENCE COMMITTEE, IN CONNECTION WITH THE INTERNATIONAL WOMEN'S DAY CELEBRATION HELD ON 07.03.2025 AT SWABHUMI, KOLKATA.	75,756
5	BEING INVOICE RAISED ON HO FOR TRAVEL & STAY EXPENSES FOR OFFICE BEARERS OF EIRC FOR ICAI AWARDS CEREMONY 2025 HELD AT DELHI.	22,320
6	INVOICE RAISED ON HO ON PRC FOR FRINEDLY CRICKET MATCH HELD ON 1.02.2025	50,464
7	BILL OF SUPPLY RAISED ON H.O. FOR STUDENT ASSOCIATION GRANT FROM OCTOBER 2024 - MARCH 2025.	59,000
8	EMPLOYEE BENEFIT IN EXCESS FROM REVENUE GRANT BOOKED AS RECEIVABLE FROM HO	9,09,775
9	EXPENSES INCURRED FOR BANK AUDIT SEMINAR HELD ON 31.03.2025 NOW BOOKED, AS REIMBURSEMENT FROM HO	4,99,215
10		64,255

E	Current period/year transactions unmatched at Unit	-29,137
1	31.03.24 IUT invoice reco entry expenses transferred from Noida book	-24,692
2	Reimbursement of speaker exp. on WMEC committee on 07/03/2024	-4,445

F	Current period/year difference (D+E)	16,29,375
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G	Total difference (A+F)	15,34,155
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H	Reconciliation entries at HO (current period/year)	16,58,512
1	BEING AMOUNT PAID FOR PURCHASE OF 1000 COPIES PRINTED BOOK - GUIDANCE NOTE ON FINANCIAL STATEMENT ON NON-CORPORATE ENTITIES- AUGUST,2023 FOR SEMINAR ON DIRECT TAX CONCLAVE HELD ON 3.2.2024 AT MAHAJATI SADAN,KOLKATA VIDE BILL NO. HO323SP000031820.	51,917
2	CREDIT NOTE ISSUED FOR INTERNATIONAL WOMEN DAY HELD ON 07.03.2024	-1,18,000
3	INVOICE RAISED ON H.O FOR EXPENSES INCURRED ON ICAI MSME & START UP YATRA - FINANCIAL TAX LITERACY HELD ON 05.08.2024	43,810
4	BEING INVOICE RAISED ON HO FOR EXPENSES INCURRED FOR INTERNATIONAL WOMEN'S DAY HELD ON 07.03.2025.	75,756
5	BEING INVOICE RAISED ON HEAD OFFICE TOWARDS REIMBURSEMENT OF STAY AND TRAVEL EXPENSES INCURRED FOR CA. PRITI SAVLA, CHAIRPERSON – WOMEN & YOUNG MEMBERS EXCELLENCE COMMITTEE, IN CONNECTION WITH THE INTERNATIONAL WOMEN'S DAY CELEBRATION HELD ON 07.03.2025 AT SWABHUMI, KOLKATA.	22,320
6	BEING INVOICE RAISED ON HO FOR TRAVEL & STAY EXPENSES FOR OFFICE BEARERS OF EIRC FOR ICAI AWARDS CEREMONY 2025 HELD AT DELHI.	50,464
7	INVOICE RAISED ON HO ON PRC FOR FRINEDLY CRICKET MATCH HELD ON 1.02.2025	59,000
8	BILL OF SUPPLY RAISED ON H.O. FOR STUDENT ASSOCIATION GRANT FROM OCTOBER 2024 - MARCH 2025.	9,09,775
9	EMPLOYEE BENEFIT IN EXCESS FROM REVENUE GRANT BOOKED AS RECEIVABLE FROM HO	4,99,215
10	EXPENSES INCURRED FOR BANK AUDIT SEMINAR HELD ON 31.03.2025 NOW BOOKED, AS REIMBURSEMENT FROM HO	64,255

1	Reconciliation entries at Unit (current period/year)	-29,137
1	31.03.24 IUT invoice reco entry expenses transferred from Noida book	-24,692
2	Reimbursement of speaker exp. on WMEC committee on 07/03/2024	-4,445
3		

J	Adjusted closing balance at HO (B-1+H)	9,65,090
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K	Adjusted closing balance at Unit (C-1+I)	-10,60,310
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L	Difference check (only for current period/year transactions) (J+K-A)	-
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Annexure - 5B		
Inter Unit Reconciliation Summary		
Reconciliation between HO current A/c Noida vis a vis EIRC books as on 31-03-25		
A	Opening Balance difference, if any (B+C)	-13,43,281
B	Opening balance as on 01-04-2024 as per HO Current A/c Noida	28,55,570
C	Opening balance as on 01-04-2024 as per Unit	41,98,851
A-1	Closing Balance difference, if any (B+C)	-17,44,376
B-1	Closing balance as on 31-03-2025 as per HO Current A/c Noida	-15,27,378
C-1	Closing balance as on 31-03-2025 as per Unit	-2,16,998
D	Current period/year transactions unmatched at HO	20,14,045
1	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 13/06/2024 AT SUDHIR MEMORIAL INSTITUTE LILUAH (CA ROHIT PRASAD).	8,850
2	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 09/07/2024 AT SHREE DIGAMBAR JAIN BALIKA VIDYALAYA (CA MOUSHIKHA SARKAR).	8,850
3	BEING INVOICE RAISED FOR LIBRARY GRANT OF EIRC FOR THE YEAR 2024-2025.	1,80,953
4	BEING INVOICE RAISED ON HO FOR INSTALLATION OF 16GB RAM DDR4 AND 256GB SSD FOR UPGRADATION OF EXISTING DESKTOP OF ITT COMPUTER CENTRE KOLKATA AT RUSSEL STREET PREMISES VIDE BILL NO. DEL24/566 (178 NOS.)	7,22,785
5	BEING INVOICE RAISED ON HO FOR INSTALLATION OF 16GB RAM DDR4 AND 256GB SSD FOR UPGRADATION OF EXISTING DESKTOP OF ITT COMPUTER CENTRE KOLKATA AT RUSSEL STREET PREMISES VIDE BILL NO. DEL24/565. (64 NOS.)	2,59,878
6	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 20/12/2024 AT SAVITRI GIRLS' COLLEGE (VINAY KUMAR ARYA).	8,850
7	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/12/2024 AT SUDHIR MEMORIAL INSTITUTE LILUAH (ROHIT PRASAD).	8,850
8	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 06/09/2024 AT ULTADANGA GOVT SPONSORED HS SCHOOL FOR GIRLS (AMIT KUMAR LAKHOTIA).	8,850
9	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 07/01/2025 AT NETAJINAGAR BALIKA VIDYA MANDIR (DIBYENDU CHATTERJEE).	8,850
10	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 07/01/2025 AT PATIPUKUR GIRLS HIGH SCHOOL (AMIT KUMAR LAKHOTIA).	8,850
11	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 15/01/2025 AT SHYAMNAGAR KANTI CHANDRA HIGH SCHOOL (AMIT KUMAR LAKHOTIA).	8,850
12	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/01/2025 AT INDIRA GANDHI MEMORIAL SENIOR SECONDARY SCHOOL (AMIT KUMAR LAKHOTIA).	8,850
13	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 18/01/2025 AT SETH SOORAJMULL JALAN BALIKA VIDYALAYA (AMIT KUMAR LAKHOTIA).	8,850



14	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 30/08/2024 AT UDAYPUR HARADAYAL NAG ADARSHA VIDYALAYA (AMIT KUMAR LAKHOTIA).	8,850
15	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 31/08/2024 AT GYAN BHARATI VIDYAPITH (AMIT KUMAR LAKHOTIA).	8,850
16	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 02/09/2024 AT MARWARI BALIKA VIDYALAYA (AMIT KUMAR LAKHOTIA).	8,850
17	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 11/01/2025 AT BAMANGHATA HIGH SCHOOL (PARTHA KUMAR DAS).	8,850
18	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 28/01/2025 AT ANANDA MOHAN COLLEGE (VINAY KUMAR ARYA).	8,850
19	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 15/01/2025 AT LORETO DAY SCHOOL, ELLIOT ROAD (VINAY KUMAR ARYA).	8,850
20	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 05/02/2025 AT BRAHMO BALIKA SHIKSHALAYA (AMIT LAKHOTIA).	8,850
21	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 28/11/2024 AT RAGHUMAL ARYA VIDYALAYA (AMIT LAKHOTIA).	8,850
22	BEING INVOICE RAISED ON HO FOR EXPENSES INCURRED FOR PRINTING CHARGES OF BACKGROUND MATERIALS (GST BOOKS) FOR 2 DAYS NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025	1,24,477
23	BEING INVOICE RAISED ON HO FOR EXPENSES INCURRED ON IBC 3.0 AT BBSR ODISHA HELD ON 03.08.2024 & 04.08.2024	2,25,125
24	BEING INVOICE RAISED ON HO FOR STAY & TRAVEL EXPENSES INCURRED FOR SPEAKERS IN CONNECTION TO IBC 3.0 AT BBSR, ODISHA HELD ON 03.08.2024 & 04.08.2024	88,367
25	INVOICE RAISED ON HO FOR EXPENSES INCURRED FOR ONE DAY TRAINING PROGRAMME ON PEER REVIEW HELD ON 01.10.2024	1,17,741
26	INVOICE RAISED ON H.O FOR EXPENSES INCURRED FOR 2 DAYS NATIONAL CONFERENCE ON 26.12.2024 & 27.12.2024	1,17,798
27	BEING INVOICE RAISED ON H.O FOR STAY & TRAVEL EXPENSES OF TWO SPEAKERS FOR NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025 AT KALAMANDIR, KOLKATA	59,000
28	BEING INVOICE RAISED ON H.O FOR EXPENSES INCURRED FOR NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025 AT KALAMANDIR, KOLKATA	1,93,401
29	INVOICE RAISED ON HO FOR CONDUCTING CAREER COUNSELLING PROGRAMME AT BALIA NAFAR CHANDRA BALIKA VIDYALAY (HIGHER SECONDARY SCHOOL) HELD ON 23.12.2024 (PARTHA KUMAR DAS	8,850
30	BEING AMOUNT RECEIVED FROM HO TOWARDS HALF DAY SEMINAR ON PRACTICAL GUIDE TO TAX AUDIT CLAUSE BY CLAUSE HELD ON 24.8.2023.	-21,760
31	BEING AMOUNT RECEIVED FROM HO TOWARDS CAREER COUNSELLING PROGRAMME.	-17,700
32	ENTRY PASSED ON 31.03.2024 REVERSED AS INVOICE RAISED ON HO.	-46,557
33	PROVISION FOR RAISING INVOICE ON HO FOR FULL DAY SEMINAR ON PEER REVIEW HELD ON 30.03.2024 NOW REVERSED	-39,176



34	CREDIT NOTE ISSUED FOR CORRECTION OF TAX INVOICE ON UPSKILL KNOWLEDGE OF FINANCIAL REPORTING PRACTICES HELD ON 30.08.2023	-45,486
35	TDS RECEIVABLE PAID TWICE FOR THE FY 2019-20 (PAID ON 04-02-2021 & 25-7-2023) AND BOOKED TWICE TROUGH CURRENT A/C FOR THE FY 19-20 RECTIFIED. THE SAME IS ADJUSTED IN THE TDS RECEIVABLE OF THE FY 2022-23 BY HO, AS PER HO MAIL DATED 21-03-2024.	-1,50,602
36	ADDITIONAL EXPENSES INCURRED FOR 2 DAYS NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025 NOW BOOKED AS REIMBURSEMENT FROM HO	12,650
37	RECEIVABLE FROM HO FOR BALASORE READING ROOM LEGAL EXPENSES AS REIMBURSEMENT	65,000

E	Current period/year transactions unmatched at Unit	-16,12,950
1	REIMBURSEMENT OF EXP RELATING TO NATIONAL LEVEL OF DEBATE AND QUIZ COMPETITIONS CONDUCTED BY SSB AND HOSTED BY EIRC OF ICAI AT KOLKATA ON 27-8-2023 (VINV24HO1005091)	-3,03,428
2	CPE committee advance transferred to Kolkata DCO	-15,19,250
3	RECO ENTRY FOR RAISED ON HO FOR CCC ON 12-7-23	-1,350
4	RECO ENTRY FOR RAISED ON HO FOR CCC ON 8-9-23	-1,350
5	CAREER COUNSELLING PROGRAMME ON 7-2-2024 AT PM SHRI KENDRIYA VIDYALAYA FORT WILLIAM (CA VINAY KUMAR ARYA)	-1,350
6	RECO ENTRY FOR INVOICED RAISED ON HO FOR FULL DAY SEMINAR ON UPSKILL KNOWLEDGE ON FINANCIAL REPORTING PRACTICES HELD ON 30-8-23	-6,938
7	CAREER COUNSELLING PROGRAMME ON 19-3-2024 AT ARYA KANYAMAH VIDYALAYA (CA VINAY KUMAR ARYA)	-1,350
8	CAREER COUNSELLING PROGRAMME ON 29-9-23 AT THERPUR NETAJI HIGH SCHOOL	-1,350
9	CAREER COUNSELLING PROGRAMME ON 9-10-23 AT SOUTH POINT HIGH SCHOOL	-1,350
10	CAREER COUNSELLING PROGRAMME ON 10-10-23 AT GYAN BHARTI VIDYAPITH	-1,350
11	CAREER COUNSELLING PROGRAMME ON 17-10-23 AT SOHANLAL DEORALIA VIDYALAYA	-1,350
12	CAREER COUNSELLING PROGRAMME ON 13-10-23 AT ST LAWRENCE HIGH SCHOOL	-1,350
13	CAREER COUNSELLING PROGRAMME ON 08-09-23 AT BARISHA SASH BHUSHAN VIDYAPEETH	-1,350
14	CAREER COUNSELLING PROGRAMME ON 30-09-23 AT SARAT CHANDRA SUR INSTITUTION	-1,350
15	CAREER COUNSELLING PROGRAMME ON 13-10-23 AT JADAVPUR BAGHAJATIN HIGH SCHOOL	-1,350
16	CAREER COUNSELLING PROGRAMME ON 17-10-23 AT JDS KOLKATA	-1,350
17	CAREER COUNSELLING PROGRAMME ON 19-12-23 AT PM SHRI KENDRIYA VIDYALAYA	-1,350
18	CAREER COUNSELLING PROGRAMME ON 31-1-23 AT RAGHUMAL ARYA VIDYALAYA	-1,350
19	CAREER COUNSELLING PROGRAMME ON 08-2-23 AT ARYA VIDYA MANDIR	-1,350
20	CAREER COUNSELLING PROGRAMME ON 13-2-23 AT SHREE VISHUDDHANAND SARASWATI VIDYALAYA	-1,350
21	CAREER COUNSELLING PROGRAMME ON 15-12-23 AT MP BIRLA FOUNDATION SCHOOL	-1,350
22	CAREER COUNSELLING PROGRAMME ON 5-1-24 AT HERAMBA CHANDRA COLLEGE	-1,350
23	CAREER COUNSELLING AT TINSUKIA LAW COLLEGE AND WOMEN'S COLLEGE TINSUKIA ON 18-11-23	-1,260
24	31.03.24 IUT invoice reco entry expenses transferred to Delhi book	24,692
25	RECO ENTRY FOR ISSUED FOR CORRECTION OF TAX INVOICE (IUT22/93/E001)	11,566
26	RECO ENTRY FOR ISSUED FOR CORRECTION OF TAX INVOICE (IUT22/75/E001)	14,675
27	BOS GRANT JULY TO OCTOBER 24 VINV24HO1013886	1,53,045
28	REIMBURSEMENT OF EXP FOR SEMINAR ON GOVERNANCE RISK AND COMPLIANCE A LECTURE AVENU FOR CA IN AUTOMOUS & LOCAL BODIES HELD FROM 07.05.2024 TO 08.05.2024 (VINV24HO1013949)	39,598



F	Current period/year difference (D+E)	1,08,24,543
G	Total difference (A+F)	94,81,262
H	Reconciliation entries at HO (current period/year)	20,14,045
1	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 13/06/2024 AT SUDHIR MEMORIAL INSTITUTE LILUAH (CA ROHIT PRASAD).	8,850
2	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 09/07/2024 AT SHREE DIGAMBAR JAIN BALIKA VIDYALAYA (CA MOUSHIKHA SARKAR).	8,850
3	BEING INVOICE RAISED FOR LIBRARY GRANT OF EIRC FOR THE YEAR 2024-2025.	1,80,953
4	BEING INVOICE RAISED ON HO FOR INSTALLATION OF 16GB RAM DDR4 AND 256GB SSD FOR UPGRADATION OF EXISTING DESKTOP OF ITT COMPUTER CENTRE KOLKATA AT RUSSEL STREET PREMISES VIDE BILL NO. DEL24/566 (178 NOS.)	7,22,785
5	BEING INVOICE RAISED ON HO FOR INSTALLATION OF 16GB RAM DDR4 AND 256GB SSD FOR UPGRADATION OF EXISTING DESKTOP OF ITT COMPUTER CENTRE KOLKATA AT RUSSEL STREET PREMISES VIDE BILL NO. DEL24/565. (64 NOS.)	2,59,878
6	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 20/12/2024 AT SAVITRI GIRLS' COLLEGE (VINAY KUMAR ARYA).	8,850
7	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/12/2024 AT SUDHIR MEMORIAL INSTITUTE LILUAH (ROHIT PRASAD).	8,850
8	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 06/09/2024 AT ULTADANGA GOVT SPONSORED HS SCHOOL FOR GIRLS (AMIT KUMAR LAKHOTIA).	8,850
9	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 07/01/2025 AT NETAJINAGAR BALIKA VIDYA MANDIR (DIBYENDU CHATTERJEE).	8,850
10	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 07/01/2025 AT PATIPUKUR GIRLS HIGH SCHOOL (AMIT KUMAR LAKHOTIA).	8,850
11	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 15/01/2025 AT SHYAMNAGAR KANTI CHANDRA HIGH SCHOOL (AMIT KUMAR LAKHOTIA).	8,850
12	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/01/2025 AT INDIRA GANDHI MEMORIAL SENIOR SECONDARY SCHOOL (AMIT KUMAR LAKHOTIA).	8,850
13	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 18/01/2025 AT SETH SOORAJMULL JALAN BALIKA VIDYALAYA (AMIT KUMAR LAKHOTIA).	8,850
14	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 30/08/2024 AT UDAYPUR HARADAYAL NAG ADARSHA VIDYALAYA (AMIT KUMAR LAKHOTIA).	8,850
15	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 31/08/2024 AT GYAN BHARATI VIDYAPITH (AMIT KUMAR LAKHOTIA).	8,850
16	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 02/09/2024 AT MARWARI BALIKA VIDYALAYA (AMIT KUMAR LAKHOTIA).	8,850
17	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 11/01/2025 AT BAMANGHATA HIGH SCHOOL (PARTHA KUMAR DAS).	8,850



18	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 28/01/2025 AT ANANDA MOHAN COLLEGE (VINAY KUMAR ARYA).	8,850
19	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 15/01/2025 AT LORETO DAY SCHOOL, ELLIOT ROAD (VINAY KUMAR ARYA).	8,850
20	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 05/02/2025 AT BRAHMO BALIKA SHIKSHALAYA (AMIT LAKHOTIA).	8,850
21	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 28/11/2024 AT RAGHUMAL ARYA VIDYALAYA (AMIT LAKHOTIA).	8,850
22	BEING INVOICE RAISED ON HO FOR EXPENSES INCURRED FOR PRINTING CHARGES OF BACKGROUND MATERIALS (GST BOOKS) FOR 2 DAYS NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025	1,24,477
23	BEING INVOICE RAISED ON HO FOR EXPENSES INCURRED ON IBC 3.0 AT BBSR ODISHA HELD ON 03.08.2024 & 04.08.2024	2,25,125
24	BEING INVOICE RAISED ON HO FOR STAY & TRAVEL EXPENSES INCURRED FOR SPEAKERS IN CONNECTION TO IBC 3.0 AT BBSR, ODISHA HELD ON 03.08.2024 & 04.08.2024	88,367
25	INVOICE RAISED ON HO FOR EXPENSES INCURRED FOR ONE DAY TRAINING PROGRAMME ON PEER REVIEW HELD ON 01.10.2024	1,17,741
26	INVOICE RAISED ON H.O FOR EXPENSES INCURRED FOR 2 DAYS NATIONAL CONFERENCE ON 26.12.2024 & 27.12.2024	1,17,798
27	BEING INVOICE RAISED ON H.O FOR STAY & TRAVEL EXPENSES OF TWO SPEAKERS FOR NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025 AT KALAMANDIR, KOLKATA	59,000
28	BEING INVOICE RAISED ON H.O FOR EXPENSES INCURRED FOR NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025 AT KALAMANDIR, KOLKATA	1,93,401
29	INVOICE RAISED ON HO FOR CONDUCTING CAREER COUNCELLING PROGRAMME AT BALIA NAFAR CHANDRA BALIKA VIDYALAY (HIGHER SECONDARY SCHOOL) HELD ON 23.12.2024 (PARTHA KUMAR DAS	8,850
30	BEING AMOUNT RECEIVED FROM HO TOWARDS HALF DAY SEMINAR ON PRACTICAL GUIDE TO TAX AUDIT CLAUSE BY CLAUSE HELD ON 24.8.2023.	-21,760
31	BEING AMOUNT RECEIVED FROM HO TOWARDS CAREER COUNSELLING PROGRAMME.	-17,700
32	ENTRY PASSED ON 31.03.2024 REVERSED AS INVOICE RAISED ON HO.	-46,557
33	PROVISION FOR RAISING INVOICE ON HO FOR FULL DAY SEMINAR ON PEER REVIEW HELD ON 30.03.2024 NOW REVERSED	-39,176
34	CREDIT NOTE ISSUED FOR CORRECTION OF TAX INVOICE ON UPSKILL KNOWLEDGE OF FINANCIAL REPORTING PRACTICES HELD ON 30.08.2023	-45,486
35	TDS RECEIVABLE PAID TWICE FOR THE FY 2019-20 (PAID ON 04-02-2021 & 25-7-2023) AND BOOKED TWICE TROUGH CURRENT A/C FOR THE FY 19-20 RECTIFIED. THE SAME IS ADJUSTED IN THE TDS RECEIVABLE OF THE FY 2022-23 BY HO, AS PER HO MAIL DATED 21-03-2024.	-1,50,602
36	ADDITIONAL EXPENSES INCURRED FOR 2 DAYS NATIONAL CONFERENCE ON GST HELD ON 07.02.2025 & 08.02.2025 NOW BOOKED AS REIMBURSEMENT FROM HO	12,650
37	RECEIVABLE FROM HO FOR BALASORE READING ROOM LEGAL EXPENSES AS REIMBURSEMENT	65,000



1	Reconciliation entries at Unit (current period/year)	-16,12,950
1	REIMBURSEMENT OF EXP RELATING TO NATIONAL LEVEL OF DEBATE AND QUIZ COMPETITIONS CONDUCTED BY SSEB AND HOSTED BY EIRC OF ICAI AT KOLKATA ON 27-8-2023 (VINV24HO1005091)	-3,03,428
2	CPE committee advance transferred to Kolkata DCO	-15,19,250
3	RECO ENTRY FOR RAISED ON HO FOR CCC ON 12-7-23	-1,350
4	RECO ENTRY FOR RAISED ON HO FOR CCC ON 8-9-23	-1,350
5	CAREER COUNSELLING PROGRAMME ON 7-2-2024 AT PM SHRI KENDRIYA VIDYALAYA FORT WILLIAM (CA VINAY KUMAR ARYA)	-1,350
6	RECO ENTRY FOR INVOICED RAISED ON HO FOR FULL DAY SEMINAR ON UPSKILL KNOWLEDGE ON FINANCIAL REPORTING PRACTICES HELD ON 30-8-23	-6,938
7	CAREER COUNSELLING PROGRAMME ON 19-3-2024 AT ARYA KANYAMAH VIDYALAYA (CA VINAY KUMAR ARYA)	-1,350
8	CAREER COUNSELLING PROGRAMME ON 29-9-23 AT THERPUR NETAJI HIGH SCHOOL	-1,350
9	CAREER COUNSELLING PROGRAMME ON 9-10-23 AT SOUTH POINT HIGH SCHOOL	-1,350
10	CAREER COUNSELLING PROGRAMME ON 10-10-23 AT GYAN BHARTI VIDYAPITH	-1,350
11	CAREER COUNSELLING PROGRAMME ON 17-10-23 AT SOHANLAL DEORALIA VIDYALAYA	-1,350
12	CAREER COUNSELLING PROGRAMME ON 13-10-23 AT ST LAWRENCE HIGH SCHOOL	-1,350
13	CAREER COUNSELLING PROGRAMME ON 08-09-23 AT BARISHA SASH BHUSHAN VIDYAPEETH	-1,350
14	CAREER COUNSELLING PROGRAMME ON 30-09-23 AT SARAT CHANDRA SUR INSTITUTION	-1,350
15	CAREER COUNSELLING PROGRAMME ON 13-10-23 AT JADAVPUR BAGHAJATIN HIGH SCHOOL	-1,350
16	CAREER COUNSELLING PROGRAMME ON 17-10-23 AT JDS KOLKATA	-1,350
17	CAREER COUNSELLING PROGRAMME ON 19-12-23 AT PM SHRI KENDRIYA VIDYALAYA	-1,350
18	CAREER COUNSELLING PROGRAMME ON 31-1-23 AT RAGHUMAL ARYA VIDYALAYA	-1,350
19	CAREER COUNSELLING PROGRAMME ON 08-2-23 AT ARYA VIDYA MANDIR	-1,350
20	CAREER COUNSELLING PROGRAMME ON 13-2-23 AT SHREE VISHUDDHANAND SARASWATI VIDYALAYA	-1,350
21	CAREER COUNSELLING PROGRAMME ON 15-12-23 AT MP BIRLA FOUNDATION SCHOOL	-1,350
22	CAREER COUNSELLING PROGRAMME ON 5-1-24 AT HERAMBA CHANDRA COLLEGE	-1,350
23	CAREER COUNSELLING AT TINSUKIA LAW COLLEGE AND WOMEN'S COLLEGE TINSUKIA ON 18-11-23	-1,260
24	31.03.24 IUT invoice reco entry expenses transferred to Delhi book	24,692
25	RECO ENTRY FOR ISSUED FOR CORRECTION OF TAX INVOICE (IUT22/93/E001)	11,566
26	RECO ENTRY FOR ISSUED FOR CORRECTION OF TAX INVOICE (IUT22/75/E001)	14,675
27	BOS GRANT JULY TO OCTOBER 24 VINV24HO1013886	1,53,045
28	REIMBURSEMENT OF EXP FOR SEMINAR ON GOVERNANCE RISK AND COMPLIANCE A LECTURE AVENU FOR CA IN AUTOMOUS & LOCAL BODIES HELD FROM 07.05.2024 TO 08.05.2024 (VINV24HO1013949)	39,598
J	Adjusted closing balance at HO (B-I+H)	4,86,668
K	Adjusted closing balance at Unit (C-I+I)	-18,29,948
L	Difference check (only for current period/year transactions) (J+K-A)	-0



Annexure- 5C

The Institute Of Chartered Accountants of India

Inter - Intra Unit Ledger Reconciliation

1st April 2024 - 31st March 2025

Sl No.	Branch Name	Ledger Balance in EIRC books of A/cs as on 31-03-2025	Dr /Cr	Ledger Balance in Branch Books of Accounts as on 31-03-2025	Dr /Cr	Variance	Remarks
1	Asansol	-	-	-	-	-	
2	Bhubaneswar	1,51,000.00	Cr	2,46,567.00	Dr	-95,567.00	1. An opening debit balance of ₹5,027 is appearing in the Branch Book. 2. An amount of ₹49,000 was paid by the Branch in March 2025. This was subsequently received by EIRC in April 2025, resulting in a timing difference. (EPL) 3. An amount of ₹2,04,695 (inclusive of GST) was originally booked as receivable by the Branch. However, EIRC recorded the transaction as ₹2,00,000 excluding GST. To reconcile the variance, the Branch issued a credit note in FY 2025-26 and raised a revised invoice for ₹2,00,000 plus applicable GST. Hence, the discrepancy has been rectified in FY 2025-26. (Sub Regional Conference)
3	Brahmapur	-	-	-	-	-	
4	Cuttack	2,34,279.00	Cr	2,34,279.00	Dr	-	
5	Dibrugarh	-	-	-	-	-	
6	Durgapur	-	-	-	-	-	
7	Guwahati	1,87,914.00	Cr	1,87,914.00	Dr	-	
8	Ilharsuguda	-	-	-	-	-	
9	Raniganj	17,187.00	Dr	11,570.00	Cr	5,617.00	Opening Balance of Rs. 5917/- (Dr) showing in Branch Books
		23,858.00	Dr		Dr	72,858.00	1. An opening debit balance of ₹23,858/- is appearing in the books of EIRC at the beginning of FY 2025-26. 2. An amount of ₹49,000 is receivable from the Branch has been booked by EIRC. The Branch has subsequently recorded this transaction in FY 2025-26, resulting in a timing difference.
10	Rourkela			49,000.00			
11	Sambalpur	26,736.00	Cr	26,736.00	Dr	-	
12	Siliguri	75,417.00	Cr	75,417.00	Dr	-	
13	Tinsukia	53,572.00	Cr	53,572.00	Dr	-	



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
 ICAI Bhawan, 7, Russel Street, Kolkata - 700071
 Balance Sheet as at 31st March 2025

(Amount in ₹)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
I SOURCES OF FUNDS			
1 Funds			
(a) Unrestricted Funds			
i) General Fund	3	10,23,42,608	10,21,74,809
ii) Designated/Earmarked Funds	4	40,10,568	33,91,231
(b) Restricted Funds	5	8,273	30,105
		10,63,61,449	10,55,96,145
2 Non-current liabilities			
(a) Other long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
3 Current liabilities			
(a) Payables	8	74,57,030	82,24,615
(b) Other current liabilities	9	41,61,232	72,76,208
(c) Short-term provisions	7	-	-
		1,16,18,262	1,55,00,823
4 Inter Unit payable	10	5,75,97,109	3,83,55,358
Total		17,55,76,820	15,94,52,326
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	1,51,93,629	91,61,811
(ii) Intangible assets	12	-	-
(iii) Capital work in progress	13 (a)	9,91,505	36,45,386
(iv) Intangible asset under development	13 (b)	-	-
(b) Non-current investments	14 (a)	-	-
(c) Long Term Loans and Advances	16	-	-
(d) Other Long-Term assets	17	-	-
		1,61,85,134	1,28,07,197
2 Current assets			
(a) Current investments	14 (b)	12,81,11,380	12,24,84,402
(b) Inventories	15	1,70,345	12,51,245
(c) Receivables	18	33,64,649	13,48,904
(d) Cash and bank balances	19	2,00,66,318	98,53,940
(e) Short Term Loans and Advances	16	67,27,528	49,35,113
(f) Other current assets	20	-	-
		15,84,40,220	13,98,73,604
3 Inter unit Receivable	21	9,51,466	67,71,525
Total		17,55,76,820	15,94,52,326

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

(Amit Paul)
Deputy Secretary

(CA. Aditya Kumar Maheshwari)
Treasurer

(CA. Hari Ram Agarwal)
Secretary

(CA Mayur Agrawal)
Vice-Chairman

(CA. Vishnu Kumar Tulsyan)
Chairman

For R Gopal & Associates
Chartered Accountants
FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner

Membership No. 061771

UDIN: 250617710M11AY7239

Date : 14/05/2025
Place : Kolkata

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
 ICAI Bhawan, 7, Russel Street, Kolkata - 700071
Income and Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

Particulars	Note	For the year ended 31, 2025	For the year ended 31, 2024
I Income			
(a) Donations & Grants	22	4,45,30,843	3,97,90,477
(b) Fees from Rendering of Services	23	6,97,74,495	5,51,88,307
(c) Sale of Publication & other Items	24	1,21,401	3,67,804
(d) Income from Restricted funds	25	1,06,509	1,10,719
(e) Other Income	26	1,03,13,467	91,29,949
Total Income (I)		12,48,46,715	10,45,87,256
II Expenses:			
(a) Cost of Publications	27	9,79,146	78,704
(b) Employee benefits expense	28	2,37,93,135	2,18,48,625
(c) Depreciation and amortization expense	29	29,09,841	14,09,347
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	9,67,70,947	7,07,46,577
Total Expenses (II)		12,44,53,069	9,40,83,253
III Excess of Income over Expenditure for the year [I - II]		3,93,646	1,05,04,003
Appropriations/Transfer to funds			
a) Medal Prize Fund and Earmarked Fund		2,25,846	2,13,858
b) Maintenance Fund			
c) Donation received for building			
d) Balance transferred to General Fund		1,67,799	1,02,90,145
Total		3,93,645	1,05,04,003

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

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For R Gopal & Associates
Chartered Accountants
FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner

Membership No. 061771

UDIN: 25061771BMLLAY7239

Date : 14/05/2025
Place : Kolkata

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

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

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



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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	Rate of Depreciation
i) Buildings	5%
ii) Lifts, electrical installations and fittings	10% (including solar panel installations)
iii) Computers	60%
iv) Furniture and fixtures	10%
v) Air conditioners and office equipments	15%
vi) Vehicles	20%

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

2.09 Revenue recognition

The Revenue is recognised as follows:

- 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.
- Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.
- Grants of Revenue nature from Head Office to be recognised on accrual basis

2.11 Investment

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

2.12 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

2.13 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.

2.14 Capital Grants

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

2.15 Termination/Retirement Benefits

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

2.16 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:

2.17 As per consistent practice an amount of Rs. 3,30,501.65 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.

2.18 Contingent Liabilities : As on 31.03.2025 : Nil (As on 31.03.2024 : Nil)

2.19 Capital Commitment : As on 31.03.2025 : Nil (As on 31.03.2024 : Nil)

2.20 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.



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2.21 Disclosure of Prior Period Income and Expenses

Particulars	As at	As at
	31.03.2025	31.03.2024
	(Rs.)	(Rs.)
a) Prior Period Income	-1,99,645.36	-71,002.26
b) Prior Period Expenses	3,739.50	34,400.00
c) Prior Period Net Income/(Expense)	-2,03,384.86	-1,05,402.26

2.22 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.

2.23 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 17,19,802.05 is borne by EIRC & it has been included under the head "Salary, Pension & Other allowances" in the Income & Expenditure Account.

2.24 All the transactions during the period 01-04-2024 to 31-03-2025 with Head Office has been reconciled. However, there is a difference in opening balance of Rs. 14,38,501/-, Inter Unit Reconciliation has been sent by EIRC to Institute of Chartered Accountants of India - Head Office.

2.25 Details for Library deposits are not available prior to 1-4-2016

2.26 GST expense includes ineligible input GST pertains to student activity expenses, Car expenses, Office Expenses and Ineligible portion of the Common Input

2.27 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

2.28 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.

2.29 Pursuant to the decision taken at the Regional Council meeting of EIRC, M/s Pandit & Co. was appointed as the Auditor for the purpose of fixed asset verification, following the due process. Upon completion of the verification, the Auditor submitted its report, wherein certain rectifications were recommended in the books of accounts.

Based on the Auditor's findings and recommendations, the necessary adjustments in relation to Scrap of assets and assets disposed off amounting to Rs. 3,01,715/- were duly considered and incorporated in the books of accounts.

2.30 Previous years figures have been regrouped /rearranged wherever considered necessary.


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For R Gopal & Associates
Chartered Accountants
FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner

Membership No. 061771

UDIN: 2506/771 BMLLAY 7239

Date : 14/05/2025
Place : Kolkata

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

Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 3 General Funds

(Amount in ₹)

Particulars	As at March 31	General	Other than General	Total
Balance at the beginning of the year	2025	10,21,74,809	-	10,21,74,809
	2024	9,18,84,664	-	9,18,84,664
Add: Appropriation from Statement of Income and Expenditure	2025	1,67,799	-	1,67,799
	2024	1,02,90,145	-	1,02,90,145
Transfer from / (to) General Fund, Other Funds	2025	-	-	-
	2024	-	-	-
Transfer from / (to) Earmarked Funds	2025	-	-	-
	2024	-	-	-
(Utilization)/Addition	2025	-	-	-
	2024	-	-	-
Balance at the end of the year	2025	10,23,42,608	-	10,23,42,608
	2024	10,21,74,809	-	10,21,74,809


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For R Gopal & Associates
Chartered Accountants
FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner
Membership No. 061771
UDIN: 25061771BMLLAY7239

Date : 14/05/2025
Place : Kolkata


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 4 Designated/Earmarked Funds


(Amount in ₹)

Particulars	As at March 31,	Infrastructur e Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	2025	-	-	-	33,91,231	33,91,231
	2024	-	-	-	33,27,384	33,27,384
Appropriation from Statement of Income and Expenditure	2025	-	-	-	-	-
	2024	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2025	-	-	-	-	-
	2024	-	-	-	-	-
Contribution received / Addition during the year	2025	-	-	-	5,00,000	5,00,000
	2024	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2025	-	-	-	1,19,337	1,19,337
	2024	-	-	-	1,03,139	1,03,139
Utilised during the year	2025	-	-	-	-	-
	2024	-	-	-	(39,292)	(39,292)
Balances at the end of the year	2025	-	-	-	40,10,568	40,10,568
	2024	-	-	-	33,91,231	33,91,231


 (Amit Paul)
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 (CA. Vishnu Kumar Tulsyan)
 Chairman

For R Gopal & Associates
 Chartered Accountants
 FRN 000846C



(CA. Sandeep Kumar Sawaria)
 Partner

Membership No. 061771

UDIN: 25061771BMLLAY7239

Date : 14/05/2025
 Place : Kolkata

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes	Students Scholarship	Other Funds	Total
Balance at the beginning of the year	2025	30,105	-	-	30,105
	2024	1,07,201	-	-	1,07,201
Transfer from / (to) Reserves and Surplus	2025	-	-	-	-
	2024	-	-	-	-
Contribution received / Addition during the year	2025	-	-	-	-
	2024	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2025	1,06,509	-	-	1,06,509
	2024	1,10,719	-	-	1,10,719
Utilised during the year	2025	(1,28,341)	-	-	(1,28,341)
	2024	(1,87,815)	-	-	(1,87,815)
Balances at the end of the year	2025	8,273	-	-	8,273
	2024	30,105	-	-	30,105


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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 6 Other long-term liabilities	As at March 31, 2025	As at March 31, 2024
(a)		
(b)		
Total Other long-term liabilities	-	-

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(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, 2025	As at March 31, 2024
(a) Total outstanding dues of micro, small and medium enterprises	10,36,583	4,24,497
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	64,20,447	78,00,118
Total payables	74,57,030	82,24,615

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

Particulars	As at March 31, 2025	As at March 31, 2024
(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.	-	-



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2025	As at March 31, 2024
(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	43,300	36,34,225
Sub-Total (A)	43,300	36,34,225
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	2,54,905	1,80,938
(iv) TDS payable	5,22,193	5,41,430
(v) Security and earnest money deposit	30,54,993	26,54,354
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	2,85,841	2,65,261
Sub-Total (B)	41,17,932	36,41,983
Total Other current liabilities	41,61,232	72,76,208




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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025


(Amount in ₹)

Note# 10 Inter unit payable	As at March 31, 2025	As at March 31, 2024
(i) Publication Current Account	-	-
(ii) Capital Grant Items:		
(a) Building Grant	-	-
(b) Capital Grant	2,68,16,057	2,12,13,299
(c) Library Grant	1,07,62,572	1,05,26,459
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) Regional Intra-Inter Unit A/c	2,00,18,480	66,15,600
Total Other long-term liabilities	5,75,97,109	3,83,55,358


(Amit Pathi)
Deputy Secretary


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Treasurer


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Vice-Chairman


(CA. Vishnu Kumar Tulsyan)
Chairman

For R Gopal & Associates
Chartered Accountants
FRN 000846C




(CA. Sandeep Kumar Sawaria)
Partner

Membership No. 061771

UDIN: 25061771BMLLAY7239

Date : 14/05/2025

Place : Kolkata



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS								Total
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicle s	
Gross Block									
As at April 01, 2024	-	-	-	53,02,481	1,04,20,304	44,10,569	6,71,344	-	3,22,72,560
Additions				12,60,866	15,54,651	54,13,713	8,94,801	-	93,60,144
Internal Transfer of Assets				(848)	(2,33,346)	(1,29,981)	(54,309)	-	(4,18,484)
Sale/Discarded Assets				40,71,306	69,55,822	34,46,650	6,71,344	-	2,64,99,570
As at April 01, 2023				12,31,175	36,09,129	9,63,919	-	-	59,17,637
Additions								-	-
Internal Transfer of Assets					(1,44,647)			-	(1,44,647)
Sale/Discarded Assets				65,62,499	1,17,41,609	96,94,301	15,11,836	-	4,12,14,220
As at March 31, 2025	-	-	-	53,02,481	1,04,20,304	44,10,569	6,71,344	-	3,22,72,560
As at March 31, 2024	-	-	-					-	
Depreciation/Adjustments									
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%
As at April 01, 2024	-	-	-	38,99,517	47,14,405	24,48,636	5,80,329	-	2,31,10,749
Additions			-	11,64,526	9,49,010	5,07,285	52,909	-	29,09,842
Internal Transfer of Assets								-	-
Sale/Discarded Assets				33,79,792	40,87,684	23,09,261	5,70,216	-	2,17,01,401
As at April 01, 2023				5,19,725	6,26,721	1,39,375	10,113	-	14,09,348
Additions								-	-
Internal Transfer of Assets								-	-
Sale/Discarded Assets				50,64,043	56,63,415	29,55,921	6,33,238	-	2,60,20,591
As at March 31, 2025	-	-	-	38,99,517	47,14,405	24,48,636	5,80,329	-	2,31,10,749
As at March 31, 2024	-	-	-					-	
Net Block									
As at March 31, 2025	-	-	-	14,98,456	60,78,195	67,38,380	8,78,598	-	1,51,93,629
As at March 31, 2024	-	-	-	14,02,964	57,05,899	19,61,933	91,015	-	91,61,811



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Note # 11 Property, Plant and Equipment

(Amount in ₹)

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%

Depreciation on additions is provided on monthly 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".
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 "H12". Please note that the net effect should be null.
SALE/DISCARDED OF ASSETS # : Sale/writeoff/discard 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.

(Amit Paul)
Deputy Secretary

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(CA. Vishnu Kumar Tulsyan)
Chairman

(CA. Hari Ram Agarwal)
Secretary

For R Gopal & Associates
Chartered Accountants
FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner
Membership No. 061771

UDIN: 25061771 BMLLAY 7239

Date : 14/05/2025
Place : Kolkata

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

Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 12 Intangible Assets (Computer Software)

Particulars /Assets	Total
Gross Block	
As at April 01, 2024	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	-
As at March 31, 2024	-
Amortization/Adjustment	
As at April 01, 2024	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	-
As at March 31, 2024	-
Net Block	
As at March 31, 2025	-
As at March 31, 2024	-

(Amit Paul)
Deputy Secretary

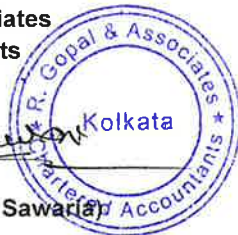
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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2025	As at March 31, 2024
Opening Balance	36,45,386	-
Add: Additions during the year	9,91,505	36,45,386
Less: Capitalized during the year	(36,45,386)	-
Closing Balance	9,91,505	36,45,386

b) Intangible assets under development	As at March 31, 2025	As at March 31, 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

Note# 14 Investments

(Amount in ₹)

a) Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2025		As at March 31, 2024	
		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, 2025		As at March 31, 2024	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			12,81,11,380		12,24,84,402
Total Current Investments	-	-	12,81,11,380	-	12,24,84,402


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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 15 Inventories (at lower of cost and net realisable value)	As at March 31, 2025	As at March 31, 2024
(a) Publication & Study Materials	-	9,79,146
(b) Stationery & Stores	1,70,345	2,72,099
Total	1,70,345	12,51,245

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	48,000	23,416
(iv) Advance to other	-	-	1,00,000	14,48,929
Sub-Total-(a)	-	-	1,48,000	14,72,345
(b) Other loans and advances				
(i) Prepaid expenses	-	-	98,456	39,910
(ii) Tax deducted at source receivable	-	-	8,93,083	6,17,153
(iii) GST on advance receivable	-	-	-	(14,886)
(iv) GST input credit receivable	-	-	47,75,295	26,75,591
(v) Security Deposits	-	-	8,12,694	1,45,000
(vi) Balance with government authorities	-	-	-	-
Sub-Total-(b)	-	-	65,79,528	34,62,768
Total (a+b)	-	-	67,27,528	49,35,113

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

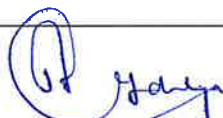
(Amount in ₹)

Note# 17 Other Long-Term assets	As at March 31, 2025	As at March 31, 2024
(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, 2025	As at March 31, 2024
(a) Receivable from Customers	29,85,373	13,19,743
(b) Electronic Cash and Credit	73,776	29,161
(c) Others	3,05,500	-
Less: Provision for doubtful receivables	-	-
Total	33,64,649	13,48,904

Note# 19 Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	12,991	11,629
Sub-Total (A)	12,991	11,629
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	40,84,313	35,35,273
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	1,59,69,014	63,07,038
Sub-Total (B)	2,00,53,327	98,42,311
Total (A + B)	2,00,66,318	98,53,940


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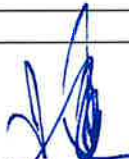
Date : 14/05/2025
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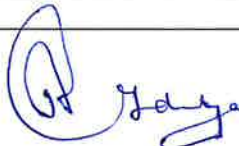
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 20 Other current assets	As at March 31, 2025	As at March 31, 2024
(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, 2025	As at March 31, 2024
(a) Current Account - Head office	9,10,421	66,54,524
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	41,045	1,17,001
(d) Staff Loan Control	-	-
Total	9,51,466	67,71,525


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 (CA. Sandeep Kumar Sawaria)
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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 22 : Donations & Grants	For the year ended 31, 2025	For the year ended 31, 2024
i) Donations	-	-
ii) Revenue Grant	3,15,45,315	2,77,83,295
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	1,08,74,680	63,92,913
vi) Members Program Grant	-	-
vii) Income Support	38,20,674	56,14,269
viii) Expense Support	(17,09,826)	-
Total	4,45,30,843	3,97,90,477

Note # 23 : Fees from rendering of services	For the year ended 31, 2025	For the year ended 31, 2024
i) Class Room Training :-		
I Information Technology Training	1,61,25,050	1,63,34,800
II Orientation	1,32,34,000	1,22,85,500
III General Management and Communication Skills	84,63,000	1,05,32,500
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	1,22,65,178	1,00,96,042
II Students	27,84,181	21,77,149
III Non members	1,69,03,086	37,62,316
Total	6,97,74,495	5,51,88,307

Note # 24 : Sale of Publication & other Items	For the year ended 31, 2025	For the year ended 31, 2024
i) Publications	67,000	93,000
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	54,401	2,74,804
Total	1,21,401	3,67,804



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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 25 : Income from Restricted funds	For the year ended 31, 2025	For the year ended 31, 2024
i) Interest on Medal & prizes Funds	1,06,509	1,10,719
ii) Interest on Student Scholarship Funds	-	-
Total	1,06,509	1,10,719

Note # 26 : Other Income	For the year ended 31, 2025	For the year ended 31, 2024
a) Interest on Bank Deposit	98,41,419	78,13,300
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	1,19,337	1,03,139
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	4,49,333	10,85,447
g) Election Income	-	-
h) Profit on sale of Fixed assets	-	-
i) Expert Advisory Fees	-	-
j) Fee for Filing Disciplinary Cases	-	-
k) Income from Sale of Fixed Asset	-	-
l) Interest on Income Tax Refund	-	-
m) Provision no Longer required written back	-	-
n) Prior Period Income	(1,99,645)	(71,002)
o) Miscellaneous Income	1,03,023	1,99,065
Total	1,03,13,467	91,29,949

(Amit Paul)
Deputy Secretary

(CA. Aditya Kumar Maheshwari)
Treasurer

(CA. Hari Ram Agarwal)
Secretary

(CA Mayur Agrawal)
Vice-Chairman

(CA. Vishnu Kumar Tulsyan)
Chairman

For R Gopal & Associates
Chartered Accountants
FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner

Membership No. 061771

UDIN: 25061771 BMLLAY 7239

Date : 14/05/2025
Place : Kolkata

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)		
Note # 27 : Cost of goods sold	For the year ended 31, 2025	For the year ended 31, 2024
A) Purchases of stock-in-trade		10,57,850
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:	-	9,79,146
(Increase)/decrease in inventories of stock-in-trade (C = I - II)	9,79,146	(9,79,146)
Total (A+B)	9,79,146	78,704

Note # 28 : Employee benefits expense	For the year ended 31, 2025	For the year ended 31, 2024
a) Salaries, wages, bonus and other allowances	2,17,81,966	1,98,45,581
b) Contribution to provident and other funds	18,82,880	17,89,491
c) Gratuity expenses	-	-
d) Staff welfare expenses	1,28,289	2,13,553
Total	2,37,93,135	2,18,48,625

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2025	For the year ended 31, 2024
a) On tangible assets (Refer note 11)	29,09,841	14,09,347
b) On intangible assets (Refer note 12)	-	-
Total	29,09,841	14,09,347

Note # 30 : Restricted funds	For the year ended 31, 2025	For the year ended 31, 2024
1 Payment to Medal & prizes Funds	-	-
2 Payment to Student Scholarship Funds	-	-
Total	-	-

(Amit Paul)
Deputy Secretary

(CA. Aditya Kumar Maheshwari)
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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EASTERN INDIA REGIONAL COUNCIL
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 31 : Other Expenses	For the year ended 31, 2025	For the year ended 31, 2024
1 Seminar Expenses:		
i) Members	3,06,96,259	1,65,64,884
ii) Students	1,42,64,172	1,00,15,262
2 Class Room Training expenses:		
i) Information Technology Training	1,41,39,822	1,15,22,006
ii) Orientation	90,64,775	77,14,597
iii) General management and Communication Skills	61,02,766	63,32,065
3 Revisionary Classes expenses	-	-
4 Meeting expenses	14,28,080	11,98,434
5 Office expenses	89,81,844	78,32,224
6 Power and Fuel	4,05,422	3,59,496
7 Repairs & Maintenance	18,40,919	21,74,161
8 Insurance	-	-
9 Rent, Rate & Taxes	3,96,088	25,000
10 Travelling & Conveyance	15,10,931	17,30,202
11 Auditor's remuneration	1,20,000	77,000
12 Printing and Stationery	3,76,350	2,76,118
13 Communication expenses	5,47,725	1,52,215
14 Legal and Professional Fees	3,44,300	1,52,000
15 Manpower & other services	18,84,802	10,24,170
16 Advertisement and Publicity	18,000	1,98,512
17 Bank Charges/ Commission	7,063	14,990
18 Loss on sale of Property, Plant and Equipment	3,29,499	81,647
19 Loss on foreign exchange transactions (net)	-	-
20 Provision for Doubtful Debts and advance	-	-
21 Provision for Pubn Obsolete Stock	-	-
22 Internet & Web Maintenance Charges	4,22,067	3,00,910
23 Payments- Earmarked Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
24 Merit Scholarship	-	-
25 Election expenses	-	-
26 GST expenses	38,66,006	29,47,584
27 Magazines & periodicals	20,317	18,697
28 Prior Period expenses	3,740	34,400
Total	9,67,70,947	7,07,46,577

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FRN 000846C



(CA. Sandeep Kumar Sawaria)
Partner

Membership No. 061771

UDIN: 25061771 BMLLAY 7239

Date : 14/05/2025
Place : Kolkata

EIRC of ICAI
ICAI Bhawan, 7, Anandilal Poddar Sarani (Russell Street)
Kolkata - 700071

Balance Sheet
1-Apr-2024 to 31-Mar-2025

Liabilities		as at 31-Mar-2025	Assets		as at 31-Mar-2025
Capital Account-11		9,59,03,505.20	Fixed Assets-21		1,61,85,133.54
Reserves & Surplus-1101	9,59,03,505.20		Capital Work In Progress-2103	9,91,505.00	
Earmarked Funds-110102	40,18,841.36		Capital Work In Progress-Others-210302	9,91,505.00	
Reserves-110101	9,18,84,663.84		Tangible Assets-2101	1,51,93,628.54	
			Airconditioner-210103	10,28,002.00	
Loans (Liability)			Computer-210109	14,98,456.66	
			Electrical Installation & Fittings-210102	8,78,597.81	
Current Liabilities-12		68,42,966.74	Furniture & Fixures-210104	67,38,378.94	
Duties & Taxes-1201	-39,98,196.79		Office Equipment-210106	50,50,193.13	
Direct Tax-120101	-5,22,192.53				
Indirect Tax-120102	45,20,389.32		Investments-22		13,21,95,693.26
Sundry Creditors-1203	74,57,030.44		Earmarked Investment-2202	40,84,313.22	
Expenses Payable-Parties-120303	74,57,030.44		Earmarked Investment-Main A/c-220201	17,39,622.00	
Fees Received in Advance-1204	43,300.00		Earmarked Investment & Others-220202	23,44,691.22	
FRA-Others-120405	43,300.00		General Investment-2201	12,81,11,380.04	
Other Liabilities-1205	33,40,833.09		General Investment-FD with Bank-220101	12,81,11,380.04	
Deposits-120501	30,54,992.50				
Other Payable-120502	2,85,840.59		Current Assets-23		2,14,69,232.67
Branch / Divisions-13		5,66,45,643.19	Deposits (Asset)-2301	8,12,694.00	
Inter Head Balances- BS-61	5,66,45,643.19		Security Deposit-230101	8,12,694.00	
Inter Head- BS-6101	5,66,45,643.19		Loans & Advances (Asset)-2302	2,46,456.25	
Capital Grant-610102	2,68,16,057.22		Other Advances-230203	1,48,000.00	
Current Account-610117	-9,10,420.71		Prepaid Expenses-230202	98,456.25	
Library Grant-610103	1,07,62,572.00		Sundry Debtors-2303	29,85,372.70	
Regional Intra-Inter Unit A/c-610127	1,99,77,434.68		Receivables-230301	29,85,372.70	
			Cash-in-hand-2304	12,991.00	
Suspense A/c-14			Cash-230401	12,991.00	
			Bank Accounts-2305	1,59,69,014.35	
Excess of income over expenditure		1,04,57,944.39	Bank - Main Account-230501	1,59,69,014.35	
Opening Balance	1,02,90,144.71		Other Assets-2306	12,72,359.09	
Current Period	1,67,799.68		Other Receivable-230603	3,79,276.09	
			TDS Receivable-230606	8,93,083.00	
			Publication Stock-2307	1,70,345.28	
			Stock-230701	1,70,345.28	
Total		16,98,50,059.52	Total		16,98,50,059.47



14 MAY 2025

AMIT PAUL
Deputy Secretary
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CA. Aditya Kumar Maheshwari
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EIRC of ICAI

ICAI Bhawan, 7, Anandilal Poddar Sarani (Russell Street)
Kolkata - 700071

Income and Expenditure Statement

1-Apr-2024 to 31-Mar-2025

Particulars	1-Apr-2024 to 31-Mar-2025	Particulars	1-Apr-2024 to 31-Mar-2025
Opening Stock	9,79,145.96	Sales Accounts-31	1,21,401.13
ICAI PUBLICATIONS	9,79,145.96	Publication Sales-3101	1,21,401.13
		Publication Income-310101	1,21,401.13
Purchase Accounts-41			
Indirect Expenses-43	29,09,841.39	Indirect Incomes-33	97,44,796.36
Depreciation-4301	29,09,841.39	Other Income-3301	97,44,796.36
Depreciation-Tangible Assets-430101	29,09,841.39	Interest Received on Investment-330101	98,41,419.14
		Other Income-330104	-96,622.78
Direct Expenses-42	12,22,73,907.50	Direct Incomes-32	11,64,64,497.04
Employee Benefit Expenses-4202	2,37,93,134.83	Fees Received-3201	3,78,22,050.00
Contribution to Funds-420202	18,82,880.00	Class Room Training Income-320104	3,78,22,050.00
Salary, Pension & Other Allowances-420201	2,17,81,965.58	Income Support Services-3204	38,20,673.55
Staff Welfare-420203	1,28,289.25	Income Support Services-320401	38,20,673.55
Expense Support Services-4205	17,09,826.44	Inter Head Balances- IE-51	4,24,19,995.00
Expense Support Services-420501	17,09,826.44	Inter Head- IE-5101	4,24,19,995.00
Operating Expenses-4204	5,14,42,524.16	Audit Fee Grant-510109	1,64,000.00
Advertisement and Publicity-420418	18,000.00	BOS Related Grants Grant-510114	1,08,74,680.17
Audit Fees-420420	1,20,000.00	Branch Administration Grant-510105	1,95,500.00
Class Room Training - Adv ITT-420425	65,62,423.68	Membership Fee Grant-510103	55,73,130.00
Class Room Training - GMCS-420414	61,02,765.94	Revenue Grant-RC-510102	2,37,93,134.83
Class Room Training - ITT-420416	75,77,398.41	Students Association Grant-510107	18,19,550.00
Class Room Training - Orientation-420415	90,64,774.70	Operating Income-3203	4,49,333.32
Journal Subscription Expenses-420401	8,358.66	Advertisement Income-320304	4,49,333.32
Meeting Expenses-420419	9,56,884.79	Seminars Participation Fees-3202	3,19,52,445.17
Other Expenses-420423	1,36,00,864.40	Seminar Income-320201	3,19,52,445.17
Postage and Telephone-420407	53,937.07		
Professional Expenses-420413	20,64,102.05	Closing Stock	
Reading Room Expenses-420424	6,51,804.88	ICAI PUBLICATIONS	
Rent Rates & Taxes-420408	3,95,520.00		
Repair & Maintenance-420411	18,38,903.86		
Technology Expenses-420406	9,15,854.72		
Travelling & Conveyance-420409	15,10,931.00		
Printing and Stationery-4203	3,67,991.35		
Printing & Stationery-420301	3,67,991.35		
Seminar and Programs-4201	4,49,60,430.72		
CA Day-420103	2,13,574.84		
Seminar Expenses-420101	3,03,88,379.85		
Seminar Students Exp-420102	1,42,64,172.03		
Yoga Day-420104	94,304.00		
Excess of income over expenditure	1,67,799.68		
Total	12,63,30,694.53	Total	12,63,30,694.53

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14 MAY 2025

EIRC of ICAI

ICAI Bhawan, 7, Anandilal Poddar Sarani (Russell Street)
Kolkata - 700071

Trial Balance

1-Apr-2024 to 31-Mar-2025

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account-11	+9,53,05,999.98 Cr	1,33,763.25	7,31,268.47	+9,59,03,505.20 Cr
Reserves & Surplus-1101	+9,53,05,999.98 Cr	1,33,763.25	7,31,268.47	+9,59,03,505.20 Cr
Earmarked Funds-110102	+34,21,336.14 Cr	1,33,763.25	7,31,268.47	+40,18,841.36 Cr
Reserves-110101	+9,18,84,663.84 Cr			+9,18,84,663.84 Cr
Current Liabilities-12	+1,28,25,230.57 Cr	14,08,36,752.67	13,48,54,488.83	+68,42,966.74 Cr
Duties & Taxes-1201	-19,53,223.56 Dr	2,73,44,234.82	2,52,99,261.58	-39,98,196.79 Dr
Direct Tax-120101	+5,41,429.53 Cr	56,87,971.00	56,68,734.00	+5,22,192.53 Cr
Indirect Tax-120102	-24,94,653.09 Dr	1,86,80,189.82	1,66,54,453.58	-45,20,389.32 Dr
Labour Laws-120103		29,76,074.00	29,76,074.00	
Sundry Creditors-1203	+82,24,614.54 Cr	10,65,74,829.85	10,58,07,245.75	+74,57,030.44 Cr
Expenses Payable-Parties-120303	+82,24,614.54 Cr	10,65,74,829.85	10,58,07,245.75	+74,57,030.44 Cr
Fees Received in Advance-1204	+36,34,225.00 Cr	38,32,525.00	2,41,600.00	+43,300.00 Cr
FRA-Others-120405	+36,34,225.00 Cr	38,32,525.00	2,41,600.00	+43,300.00 Cr
Other Liabilities-1205	+29,19,614.59 Cr	30,85,163.00	35,06,381.50	+33,40,833.09 Cr
Deposits-120501	+26,54,354.00 Cr	61,000.00	4,61,638.50	+30,54,992.50 Cr
EMD payable-120501003	+15,000.00 Cr			+15,000.00 Cr
Library Deposits-120501001	+22,38,480.00 Cr	61,000.00	3,77,000.00	+25,54,480.00 Cr
Security Deposit payable-120501004	+4,00,874.00 Cr		84,638.50	+4,85,512.50 Cr
Other Payable-120502	+2,65,260.59 Cr	30,24,163.00	30,44,743.00	+2,85,840.59 Cr
Other liabilities-120502010	+2,65,260.59 Cr	30,24,163.00	30,44,743.00	+2,85,840.59 Cr
Fixed Assets-21	-1,28,07,196.07 Dr	1,03,71,216.47	69,93,279.00	-1,61,85,133.54 Dr
Capital Work In Progress-2103	-36,45,385.50 Dr	9,91,505.00	36,45,385.50	-9,91,505.00 Dr
Capital Work In Progress-Others-210302	-36,45,385.50 Dr	9,91,505.00	36,45,385.50	-9,91,505.00 Dr
Tangible Assets-2101	-91,61,810.57 Dr	93,79,711.47	33,47,893.50	-1,51,93,628.54 Dr
Airconditioner-210103	-6,59,846.28 Dr	6,60,466.46	2,92,310.74	-10,28,002.00 Dr
Computer-210109	-14,02,963.81 Dr	12,61,120.01	11,65,627.16	-14,98,456.66 Dr
Electrical Installation & Fittings-210102	-91,015.03 Dr	8,98,874.18	1,11,291.40	-8,78,597.81 Dr
Furniture & Fixtures-210104	-19,61,933.29 Dr	54,20,210.74	6,43,765.09	-67,38,378.94 Dr
Library Books-210108		2,36,113.00	2,36,113.00	
Office Equipment-210106	-50,46,052.16 Dr	9,02,927.08	8,98,786.11	-50,50,193.13 Dr
Investments-22	-12,60,19,674.47 Dr	2,10,83,317.01	1,49,07,298.22	-13,21,95,693.26 Dr
Earmarked Investment-2202	-35,35,272.57 Dr	5,84,316.87	35,276.22	-40,84,313.22 Dr
Earmarked Investment-Main A/c-220201	-17,60,154.34 Dr	14,743.88	35,276.22	-17,39,622.00 Dr
Medal & prizes Fund Invt-220201003	-17,60,154.34 Dr	14,743.88	35,276.22	-17,39,622.00 Dr
Earmarked Investment & Others-220202	-17,75,118.23 Dr	5,69,572.99		-23,44,691.22 Dr
Other Earmarked Fund Invt-220202001	-17,75,118.23 Dr	5,69,572.99		-23,44,691.22 Dr
General Investment-2201	-12,24,84,401.90 Dr	2,04,99,000.14	1,48,72,022.00	-12,81,11,380.04 Dr
General Investment-FD with Bank-220101	-12,24,84,401.90 Dr	2,04,99,000.14	1,48,72,022.00	-12,81,11,380.04 Dr
FD -Short Term-220101001	-12,24,84,401.90 Dr	2,04,99,000.14	1,48,72,022.00	-12,81,11,380.04 Dr
Current Assets-23	-1,11,78,338.32 Dr	23,96,92,429.63	22,84,22,389.33	-2,24,48,378.63 Dr
Opening Stock	-9,79,145.96 Dr			-9,79,145.96 Dr
Deposits (Asset)-2301	-1,45,000.00 Dr	11,76,000.00	5,08,306.00	-8,12,694.00 Dr
Security Deposit-230101	-1,45,000.00 Dr	11,76,000.00	5,08,306.00	-8,12,694.00 Dr
Receivable-Security Deposit-230101001	-1,45,000.00 Dr	11,76,000.00	5,08,306.00	-8,12,694.00 Dr
Loans & Advances (Asset)-2302	-15,12,255.49 Dr	2,49,98,936.33	2,62,64,735.57	-2,46,456.25 Dr
Other Advances-230203	-14,72,345.00 Dr	2,48,25,241.00	2,61,49,586.00	-1,48,000.00 Dr
Prepaid Expenses-230202	-39,910.49 Dr	1,73,695.33	1,15,149.57	-98,456.25 Dr
Prepaid -Others-230202004	-39,910.49 Dr	1,73,695.33	1,15,149.57	-98,456.25 Dr
Sundry Debtors-2303	-13,19,742.99 Dr	3,59,83,290.53	3,43,17,660.83	-29,85,372.70 Dr
Receivables-230301	-13,19,742.99 Dr	3,59,83,290.53	3,43,17,660.83	-29,85,372.70 Dr

Carried Over

-4,18,73,978.31 Dr

41,21,17,479.03

38,59,08,723.85

-6,80,82,733.49 Dr

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Vice Chairman, EIRC

CA. Vishnu Kumar Tulsyan
Chairman, EIRC

14 MAY 2025



EIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-4,18,73,978.31 Dr	41,21,17,479.03	38,59,08,723.85	-6,80,82,733.49 Dr
Cash-in-hand-2304	-11,629.00 Dr	10,78,621.00	10,77,259.00	-12,991.00 Dr
Cash-230401	-11,629.00 Dr	10,78,621.00	10,77,259.00	-12,991.00 Dr
Bank Accounts-2305	-63,07,038.41 Dr	15,68,48,927.41	14,71,86,951.47	-1,59,69,014.35 Dr
Bank - Main Account-230501	-63,07,038.41 Dr	15,68,48,927.41	14,71,86,951.47	-1,59,69,014.35 Dr
Bank - Main Account-230501001	-63,07,038.41 Dr	15,68,48,927.41	14,71,86,951.47	-1,59,69,014.35 Dr
E001 -Indian Bank-417953020-230501001	-30,32,726.51 Dr	12,11,99,868.09	11,63,79,553.03	-78,53,041.57 Dr
E001 -INDIAN BANK A/C NO.888885662-230501001	-8,55,118.16 Dr	3,98,898.00	61,000.00	-11,93,016.16 Dr
E001 -State Bank of India (A/c No-10959187358)-230501001	-84,883.45 Dr	72,768.00	20,000.00	-1,37,651.45 Dr
E001 -State Bank of India (A/c No-10959189504)-230501001	-4,44,006.92 Dr	5,153.00	1,01,245.44	-3,47,914.48 Dr
E001 -YES BANK LTD. 001794600001405-230501001	-8,21,152.39 Dr	1,48,97,503.00	1,41,51,610.00	-15,67,045.39 Dr
E001-AXIS BANK LTD. (A/C NO. 921020046331366)-230501001	-4,71,023.68 Dr	1,72,26,440.32	1,34,82,440.00	-42,15,024.00 Dr
E001-INDIAN BANK - A/C NO. 417938079 (EICASA)-230501001	-80,109.30 Dr	2,225.00		-82,334.30 Dr
E001-KOTAK MAHINDRA BANK (SB A/C NO.3548060727)-230501001	-5,18,018.00 Dr	30,46,072.00	29,91,103.00	-5,72,987.00 Dr
Other Assets-2306	-6,31,427.92 Dr	1,93,31,564.36	1,86,90,633.19	-12,72,359.09 Dr
GST on Advance-230605	+14,886.00 Cr	14,886.00		
Other Receivable-230603	-29,160.88 Dr	1,87,66,808.36	1,84,16,693.15	-3,79,276.09 Dr
TDS Receivable-230606	-6,17,153.04 Dr	5,49,870.00	2,73,940.04	-8,93,083.00 Dr
TDS Receivable Income Tax-230606002	-6,17,153.04 Dr	5,49,870.00	2,73,940.04	-8,93,083.00 Dr
Publication Stock-2307	-2,72,098.55 Dr	2,75,090.00	3,76,843.27	-1,70,345.28 Dr
Branch / Divisions-13	+3,15,83,833.65 Cr	9,22,80,807.22	11,73,42,616.76	+5,66,45,643.19 Cr
Inter Head Balances- BS-61	+3,15,83,833.65 Cr	9,22,80,807.22	11,73,42,616.76	+5,66,45,643.19 Cr
Inter Head- BS-6101	+3,15,83,833.65 Cr	9,22,80,807.22	11,73,42,616.76	+5,66,45,643.19 Cr
Capital Grant-610102	+2,12,13,299.22 Cr		56,02,758.00	+2,68,16,057.22 Cr
Current Account-610117	-64,05,098.67 Dr	7,19,49,141.22	7,74,43,819.18	-9,10,420.71 Dr
Current Account-Asansol of EIRC-610117301	-16,334.00 Dr	13,446.00	29,780.00	
Current Account- Berhampur of EIRC-610117314	-20,795.00 Dr		20,795.00	
Current Account-Bhubaneswar of EIRC-610117302	+2,12,400.00 Cr	21,21,995.00	19,09,595.00	
Current Account-Cuttack of EIRC-610117303	-30,741.00 Dr	8,85,875.00	9,16,616.00	
Current Account-Delhi DCO-610117002	-24,55,673.00 Dr	3,80,66,118.40	3,98,28,369.14	-6,93,422.26 Dr
Current Account-Durgapur of EIRC-610117305	-6,847.00 Dr	59,000.00	65,847.00	
Current Account-EIRC-610117300	-41,98,851.07 Dr	2,90,65,121.82	3,30,46,974.44	-2,16,998.45 Dr
Current Account-Guwahati of EIRC-610117306	+25,706.00 Cr	2,82,409.00	2,56,703.00	
Current Account-Raniganj of EIRC-610117307	-18,426.00 Dr	28,627.00	47,053.00	
Current Account-Rourkela of EIRC-610117308	-23,858.00 Dr	49,000.00	72,858.00	
Current Account-Sambalpur of EIRC-610117309	+39,560.40 Cr	1,22,171.00	82,610.60	
Current Account-Siliguri of EIRC-610117310	+29,288.00 Cr	11,42,334.00	11,13,046.00	
Current Account-Tinsukia of EIRC-610117311	+59,472.00 Cr	1,13,044.00	53,572.00	
Library Grant-610103	+1,05,26,459.00 Cr		2,36,113.00	+1,07,62,572.00 Cr
Regional Intra-Inter Unit A/c-610127	+62,49,174.10 Cr	2,03,31,666.00	3,40,59,926.58	+1,99,77,434.68 Cr
Regional Intra-Inter Unit A/c-610127001	+62,49,174.10 Cr	2,03,31,666.00	3,40,59,926.58	+1,99,77,434.68 Cr
E001-Intra-Inter Unit-Kolkata DCO-610127001	+62,49,174.10 Cr	2,02,90,621.00	3,33,31,008.58	+1,92,89,561.68 Cr
E001-Regional Intra-Inter Unit Bhubaneswar A/C-610127001			1,51,000.00	+1,51,000.00 Cr
E001-Regional Intra-Inter Unit Cuttack A/C-610127001			2,34,279.00	+2,34,279.00 Cr
E001-Regional Intra-Inter Unit Guwahati A/C-610127001			1,87,914.00	+1,87,914.00 Cr
E001-Regional Intra-Inter Unit Raniganj A/C-610127001		17,187.00		-17,187.00 Dr
E001-Regional Intra-Inter Unit Rourkela A/C-610127001		23,858.00		-23,858.00 Dr
E001-Regional Intra-Inter Unit Sambalpur A/C-610127001			26,736.00	+26,736.00 Cr
E001-Regional Intra-Inter Unit Siliguri A/C-610127001			75,417.00	+75,417.00 Cr
E001-Regional Intra-Inter Unit Tinsukia A/C-610127001			53,572.00	+53,572.00 Cr
Sales Accounts-31		88,983.06	2,10,384.19	+1,21,401.13 Cr
Publication Sales-3101		88,983.06	2,10,384.19	+1,21,401.13 Cr
Publication Income-310101		88,983.06	2,10,384.19	+1,21,401.13 Cr



[Signature]

CA. Vishnu Kumar Tulsyan
Chairman, EIRC

14 MAY 2025

[Signature]
AMIT PAUL
Deputy Secretary
Head, EIRC

[Signature]
CA. Aditya Kumar Maheshwari
Treasurer, EIRC

[Signature]
CA. Hari Ram Agarwal
Secretary, EIRC

[Signature]
CA. Mayur Agrawal
Vice Chairman, EIRC

continued ...

-1,02,90,144.66 Dr 50,44,87,269.31 50,34,61,724.80 -1,13,15,689.17 Dr

EIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-1,02,90,144.66 Dr	50,44,87,269.31	50,34,61,724.80	-1,13,15,689.17 Dr
Indirect Incomes-33		3,65,550.45	1,01,10,346.81	+97,44,796.36 Cr
Other Income-3301		3,65,550.45	1,01,10,346.81	+97,44,796.36 Cr
Interest Received on Earmarked Funds-330103		98,220.88	98,220.88	
Interest Received on Investment-330101			98,41,419.14	+98,41,419.14 Cr
Other Income-330104		2,67,329.57	1,70,706.79	-96,622.78 Dr
Indirect Expenses-43		29,29,411.39	19,570.00	-29,09,841.39 Dr
Depreciation-4301		29,29,411.39	19,570.00	-29,09,841.39 Dr
Depreciation-Tangible Assets-430101		29,29,411.39	19,570.00	-29,09,841.39 Dr
Direct Expenses-42		13,65,48,722.67	1,42,74,815.17	-12,22,73,907.50 Dr
Employee Benefit Expenses-4202		2,37,93,134.83		-2,37,93,134.83 Dr
Contribution to Funds-420202		18,82,880.00		-18,82,880.00 Dr
Salary,Pension & Other Allowances-420201		2,17,81,965.58		-2,17,81,965.58 Dr
Staff Welfare-420203		1,28,289.25		-1,28,289.25 Dr
Expense Support Services-4205		19,97,501.44	2,87,675.00	-17,09,826.44 Dr
Expense Support Services-420501		19,97,501.44	2,87,675.00	-17,09,826.44 Dr
Operating Expenses-4204		5,61,28,005.93	46,85,481.77	-5,14,42,524.16 Dr
Advertisement and Publicity-420418		18,000.00		-18,000.00 Dr
Audit Fees-420420		1,20,000.00		-1,20,000.00 Dr
Class Room Training - Adv ITT-420425		65,62,423.68		-65,62,423.68 Dr
Class Room Training - GMCS-420414		61,02,765.94		-61,02,765.94 Dr
Class Room Training - ITT-420416		76,17,130.75	39,732.34	-75,77,398.41 Dr
Class Room Training - Orientation-420415		90,64,774.70		-90,64,774.70 Dr
Journal Subscription Expenses-420401		8,358.66		-8,358.66 Dr
Meeting Expenses-420419		13,16,395.98	3,59,511.19	-9,56,884.79 Dr
Other Expenses-420423		1,45,54,855.29	9,53,990.89	-1,36,00,864.40 Dr
Payments from Earmarked Funds-420421		1,17,657.00	1,17,657.00	
Postage and Telephone-420407		1,07,874.14	53,937.07	-53,937.07 Dr
Professional Expenses-420413		20,64,102.05		-20,64,102.05 Dr
Reading Room Expenses-420424		6,51,804.88		-6,51,804.88 Dr
Rent Rates & Taxes-420408		4,48,505.00	52,985.00	-3,95,520.00 Dr
Repair & Maintenance-420411		38,18,273.31	19,79,369.45	-18,38,903.86 Dr
Technology Expenses-420406		15,14,739.05	5,98,884.33	-9,15,854.72 Dr
Travelling & Conveyance-420409		20,40,345.50	5,29,414.50	-15,10,931.00 Dr
Printing and Stationery-4203		10,27,788.53	6,59,797.18	-3,67,991.35 Dr
Printing & Stationery-420301		10,27,788.53	6,59,797.18	-3,67,991.35 Dr
Seminar and Programs-4201		5,36,02,291.94	86,41,861.22	-4,49,60,430.72 Dr
CA Day-420103		2,55,574.84	42,000.00	-2,13,574.84 Dr
Seminar Expenses-420101		3,85,26,179.84	81,37,799.99	-3,03,88,379.85 Dr
Seminar Students Exp-420102		1,46,83,238.51	4,19,066.48	-1,42,64,172.03 Dr
Sports & Tournament-420105		42,994.75	42,994.75	
Yoga Day-420104		94,304.00		-94,304.00 Dr
Direct Incomes-32		1,94,69,500.84	13,59,33,997.88	+11,64,64,497.04 Cr
Fees Received-3201		1,17,000.00	3,79,39,050.00	+3,78,22,050.00 Cr
Class Room Training Income-320104		1,17,000.00	3,79,39,050.00	+3,78,22,050.00 Cr
Advanced ITT Fees - Branches-320104007			82,00,625.00	+82,00,625.00 Cr
GMCS-II Fees-320104004		1,17,000.00	85,80,000.00	+84,63,000.00 Cr
ITT Fees - Branches-320104002			79,24,425.00	+79,24,425.00 Cr
Orientation Fees- Branches-320104001			1,32,34,000.00	+1,32,34,000.00 Cr
Income Support Services-3204		14,89,559.82	53,10,233.37	+38,20,673.55 Cr
Income Support Services-320401		14,89,559.82	53,10,233.37	+38,20,673.55 Cr
Inter Head Balances- IE-51		1,35,02,290.01	5,59,22,285.01	+4,24,19,995.00 Cr
Inter Head- IE-5101		1,35,02,290.01	5,59,22,285.01	+4,24,19,995.00 Cr
Audit Fee Grant-510109			1,64,000.00	+1,64,000.00 Cr
BOS Related Grants Grant-510114		75,69,660.01	1,84,44,340.18	+1,08,74,680.17 Cr
Carried Over	-1,02,90,144.66 Dr	66,38,00,454.66	66,38,00,454.66	-1,02,90,144.66 Dr



CA. Vishnu Kumar Tulsyan
Chairman, EIRC

AMIT PAUL
Deputy Secretary
Head, EIRC

CA. Aditya Kumar Maheshwari
Treasurer, EIRC

CA. Hari Ram Agarwal
Secretary, EIRC

CA. Mayur Agrawal
Vice Chairman, EIRC

continued ...

14 MAY 2025

EIRC of ICAI

Trial Balance : 1-Apr-2024 to 31-Mar-2025

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-1,02,90,144.66 Dr	66,38,00,454.66	66,38,00,454.66	-1,02,90,144.66 Dr
Branch Administration Grant-510105			1,95,500.00	+1,95,500.00 Cr
Membership Fee Grant-510103			55,73,130.00	+55,73,130.00 Cr
Revenue Grant-RC-510102		59,32,630.00	2,97,25,764.83	+2,37,93,134.83 Cr
Students Association Grant-510107			18,19,550.00	+18,19,550.00 Cr
Operating Income-3203		2,17,142.85	6,66,476.17	+4,49,333.32 Cr
Advertisement Income-320304		2,17,142.85	6,66,476.17	+4,49,333.32 Cr
Seminars Participation Fees-3202		41,43,508.16	3,60,95,953.33	+3,19,52,445.17 Cr
Seminar Income-320201		41,43,508.16	3,60,95,953.33	+3,19,52,445.17 Cr
Seminar income- Members-320201001		3,52,510.16	1,26,17,688.11	+1,22,65,177.95 Cr
Seminar Income- Non Members-320201003		36,75,649.00	2,05,78,735.30	+1,69,03,086.30 Cr
Seminar income- Students-320201002		1,15,349.00	28,99,529.92	+27,84,180.92 Cr
Profit & Loss A/c	+1,02,90,144.71 Cr			+1,02,90,144.71 Cr
Grand Total	+0.05 Cr	66,38,00,454.66	66,38,00,454.66	+0.05 Cr


AMIT PAUL
 Deputy Secretary
 Head, EIRC

14 MAY 2025


CA. Aditya Kumar Maheshwari
 Treasurer, EIRC


CA. Hari Ram Agarwal
 Secretary, EIRC


CA. Mayur Agrawal
 Vice Chairman, EIRC


CA. Vishnu Kumar Tulsyan
 Chairman, EIRC

