

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**EASTERN INDIA REGIONAL COUNCIL**  
 ICAI Bhawan, 7 Russell Street, Kolkata-700071  
 Balance Sheet as at 31<sup>st</sup> March 2024

(Amount in ₹)

Particulars	Note	31 March 2024	31 March 2023
<b>I SOURCES OF FUNDS</b>			
<b>1 Funds</b>			
(a) Unrestricted Funds			
i) General Fund	3	10,21,74,809	9,18,84,664
ii) Designated/Earmarked Funds	4	33,91,231	33,27,384
(b) Restricted Funds	5	30,105	1,07,201
		<b>10,55,96,145</b>	<b>9,53,19,249</b>
<b>2 Non-current liabilities</b>			
(a) Other long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
<b>3 Current liabilities</b>			
(a) Payables	8	82,24,615	34,90,012
(b) Other current liabilities	9	3,90,15,966	3,31,35,409
(c) Short-term provisions	7	-	-
		<b>4,72,40,581</b>	<b>3,66,25,421</b>
<b>Total</b>		<b>15,28,36,726</b>	<b>13,19,44,670</b>
<b>II APPLICATION OF FUNDS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	10	91,61,811	47,98,168
(ii) Intangible assets	11	-	-
(iii) Capital work in progress	12 (a)	36,45,386	-
(iv) Intangible asset under development	12 (b)	-	-
(b) Non-current investments	13	-	-
(c) Long Term Loans and Advances	14	-	-
(d) Other Long-Term assets	15	-	-
		<b>1,28,07,197</b>	<b>47,98,168</b>
<b>2 Current assets</b>			
(a) Inventories	19	12,51,245	2,95,092
(b) Receivables	16	14,75,668	-43,00,966
(c) Cash and bank balances	17	13,23,38,342	12,84,51,756
(d) Short Term Loans and Advances	14	49,35,113	22,15,342
(e) Other current assets	18	29,161	4,85,279
		<b>14,00,29,529</b>	<b>12,71,46,503</b>
<b>Total</b>		<b>15,28,36,726</b>	<b>13,19,44,670</b>

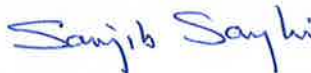
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Brief about the Unit of the Institute of Chartered Accountants of India  
 Summary of significant accounting policies  
 The accompanying notes 1 to 29 are an integral part of the financial statements

  
 (AMIT PAUL)  
 DEPUTY SECRETARY

  
 (CA. MAYUR AGRAWAL)  
 SECRETARY & TREASURER

  
 (CA. VISHNU KUMAR TULSYAN)  
 VICE-CHAIRMAN

  
 (CA. SANJIB SANGHI)  
 CHAIRMAN

For R Gopal & Associates  
 Chartered Accountants  
 FRN 000846C



  
 (CA. Sandeep Kumar Sawaria)  
 Partner

Membership No. 061771  
 UDIN: 24061771BKDBKC5164

Date: 14/05/2024  
 Place: Kolkata

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**EASTERN INDIA REGIONAL COUNCIL**  
 ICAI Bhawan, 7 Russell Street, Kolkata-700071  
**Income and Expenditure Account for the year ended 31<sup>st</sup> March 2024**

(Amount in ₹)

Particulars	Note	31 March 2024	31 March 2023
<b>I Income</b>			
(a) Donations & Grants	20	3,97,90,477	2,88,29,224
(b) Fees from Rendering of Services	21	5,51,88,307	5,41,90,554
(c) Sale of Publication & other Items	22	3,67,804	73,647
(d) Income from Restricted funds	23	1,10,719	1,07,616
(e) Other Income	24	91,29,949	94,57,077
<b>Total Income ( I )</b>		<b>10,45,87,256</b>	<b>9,26,58,117</b>
<b>II Expenses:</b>			
(a) Material consumed/distributed	25	78,704	-
(b) Donations/contributions paid		-	-
(c) Employee benefits expense	26	2,18,48,625	1,81,53,318
(d) Depreciation and amortization expense	27	14,09,347	10,96,166
(g) Expenses from Restricted funds	28	-	-
(h) Other expenses	29	7,07,46,577	5,30,12,539
<b>Total Expenses ( II )</b>		<b>9,40,83,253</b>	<b>7,22,62,023</b>
<b>III Excess of Income over Expenditure for the year before exceptional and extraordinary items (I- II)</b>		<b>1,05,04,003</b>	<b>2,03,96,094</b>
<b>IV Exceptional/Extraordinary items</b>			
<b>VI Excess of Income over Expenditure for the year [ III - ( IV + V ) ]</b>		<b>1,05,04,003</b>	<b>2,03,96,094</b>
<b>Appropriations Transfer to funds</b>			
a) Medal Prize Fund and Earmarked Fund		2,13,858	2,09,594
b) Maintenance Fund			
c) Donation received for building			
d) Balance transferred to General Fund		1,02,90,145	2,01,86,500
<b>Total</b>		<b>1,05,04,003</b>	<b>2,03,96,094</b>

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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 2024

**NOTE # 3 General Fund**

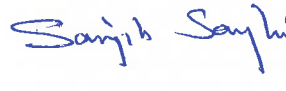
(Amount in ₹)

Particulars	As at March 31	General	Others	Total
Balance at the beginning of the year	2024	9,18,84,664	-	9,18,84,664
	2023	7,16,98,164	-	7,16,98,164
Add: Appropriation from Statement of Income and Expenditure	2024	1,02,90,145		1,02,90,145
	2023	2,01,86,500		2,01,86,500
Transfer from / (to) General Fund, Other Funds	2024	-	-	-
	2023	-	-	-
Transfer from / (to) Earmarked Funds	2024	-	-	-
	2023	-	-	-
(Utilization)/Addition	2024	-	-	-
	2023	-	-	-
Balance at the end of the year	2024	10,21,74,809	-	10,21,74,809
	2023	9,18,84,664	-	9,18,84,664

  
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Notes forming part of the Financial Statements for the year ended 31 March 2024

**NOTE # 4 Designated/Earmarked Funds**

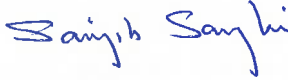
(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	2024	-	-	-	33,27,384	33,27,384
	2023	-	-	-	33,12,078	33,12,078
Appropriation from Statement of Income and Expenditure	2024	-	-	-	-	-
	2023	-	-	-	-	-
Transfer from / (to) Reserves and Surplus	2024	-	-	-	-	-
	2023	-	-	-	-	-
Contribution received / Addition during the year	2024	-	-	-	63,847	63,847
	2023	-	-	-	15,306	15,306
Interest income during the year appropriated through Income and Expenditure	2024	-	-	-	-	-
	2023	-	-	-	-	-
Utilised during the year	2024	-	-	-	-	-
	2023	-	-	-	-	-
Balances at the end of the year	2024	-	-	-	33,91,231	33,91,231
	2023	-	-	-	33,27,384	33,27,384

  
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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 2024

**NOTE # 5 Restricted Funds**

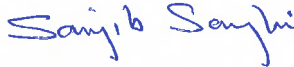
(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes	Students Scholarship	Other Funds	Total
Balance at the beginning of the year	2024	1,07,201	-		1,07,201
	2023	2,83,370	-		2,83,370
Transfer from / (to) Reserves and Surplus	2024	-	-		-
	2023	-	-		-
Contribution received / Addition during the year	2024	(77,096)	-		(77,096)
	2023	(1,76,169)	-		(1,76,169)
Interest income during the year appropriated through Income and Expenditure	2024	-	-		-
	2023	-	-		-
Utilised during the year	2024	-	-		-
	2023	-	-		-
Balances at the end of the year	2024	30,105	-	-	30,105
	2023	1,07,201	-	-	1,07,201

  
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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 2024

(Amount in ₹)

Note# 6 Other long-term liabilities	31 March 2024	31 March 2023
(a)		
(b)		
<b>Total Other long-term liabilities</b>	-	-

Note# 7 Provisions	Long term		Short term	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
(a) Provision for employee benefits				
(i)				
(b) Other provisions				
(i) Non Capital Expenditure (specify nature)			-	-
<b>Total Provisions</b>	-	-	-	-

Note# 8 Payables	31 March 2024	31 March 2023
(a) Total outstanding dues of micro, small and medium enterprises	4,24,497	1,15,965
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	78,00,118	33,74,047
<b>Total payables</b>	82,24,615	34,90,012

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

Particulars	31 March 2024	31 March 2023
(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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Notes forming part of the Financial Statements for the year ended 31 March 2024

(Amount in ₹)

Note# 9 Other current liabilities	31 March 2024	31 March 2023
<b>(A) Fees received in advance</b>		
(i) Class room training fees		
a) ITT/ ADV ITT	-	-
b) GMCS	-	-
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	36,34,225	12,56,661
<b>Sub-Total (A)</b>	<b>36,34,225</b>	<b>12,56,661</b>
<b>(B) Other liabilities</b>		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	1,80,938	1,87,395
(iv) TDS payable	5,41,430	3,77,741
(v) Security and earnest money deposit	26,54,354	19,61,480
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	2,65,261	2,08,083
(viii) Publication Current Account	-	-
(ix) Capital Grant Items		
(a) Building Grant	-	-
(b) Capital Grant	2,12,13,299	1,87,31,004
(c) Library Grant	1,05,26,459	1,04,13,045
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
<b>Sub-Total (B)</b>	<b>3,53,81,741</b>	<b>3,18,78,748</b>
<b>Total Other current liabilities</b>	<b>3,90,15,966</b>	<b>3,31,35,409</b>

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UDIN: 24061771BKDBKCS764

Date: 14/05/2024  
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 2024

Note # 10 Property, Plant and Equipment

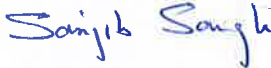
(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment, Air Conditioner	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
<b>Gross Block</b>										
At 1 April 2023	-	-	-	40,71,306	69,55,822	34,46,650	6,71,344	-	1,13,54,448	2,64,99,569
Additions				12,31,175	36,09,129	9,63,919	-		1,13,414	59,17,637
Deductions/Adjustments					(1,44,647)					(1,44,647)
At 1 April 2022				33,66,121	57,57,667	32,19,650	6,71,344		1,11,56,267	2,41,71,048
Additions				7,05,185	11,98,155	2,27,000	-		1,98,181	23,28,521
Deductions/Adjustments										
<b>At 31 March 2024</b>	-	-	-	<b>53,02,481</b>	<b>1,04,20,304</b>	<b>44,10,569</b>	<b>6,71,344</b>	-	<b>1,14,67,862</b>	<b>3,22,72,559</b>
At 31 March 2023	-	-	-	40,71,306	69,55,822	34,46,650	6,71,344	-	1,13,54,448	2,64,99,569
<b>Depreciation/Adjustments</b>										
<b>Rate of Depreciation</b>			5%	60%	15%	10%	10%	20%	100%	
At 1 April 2023	-	-	-	33,79,792	40,87,684	23,09,261	5,70,216	-	1,13,54,448	2,17,01,401
Additions				5,19,725	6,26,721	1,39,375	10,113		1,13,414	14,09,347
Deductions/Adjustments										
At 1 April 2022				29,65,856	37,16,026	22,08,107	5,58,979		1,11,56,267	2,06,05,235
Additions				4,13,936	3,71,659	1,01,154	11,236		1,98,181	10,96,166
Deductions/Adjustments										
<b>At 31 March 2024</b>	-	-	-	<b>38,99,517</b>	<b>47,14,405</b>	<b>24,48,636</b>	<b>5,80,328</b>	-	<b>1,14,67,862</b>	<b>2,31,10,749</b>
At 31 March 2023	-	-	-	33,79,792	40,87,684	23,09,261	5,70,216	-	1,13,54,448	2,17,01,401
<b>Net Block</b>										
At 31 March 2024	-	-	-	<b>14,02,964</b>	<b>57,05,899</b>	<b>19,61,933</b>	<b>91,015</b>	-	-	<b>91,61,811</b>
At 31 March 2023	-	-	-	6,91,514	28,68,137	11,37,389	1,01,128	-	-	47,98,168

  
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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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Notes forming part of the Financial Statements for the year ended 31 March 2024

(Amount in ₹)

Note # 11 Intangible Assets ( Computer Software )	
Particulars /Assets	Total
<b>Gross Block</b>	
At 1 April 2023	-
Additions	
Deductions/Adjustments	
At 1 April 2022	
Additions	
Deductions/Adjustments	
<b>At 31 March 2024</b>	-
<b>At 31 March 2023</b>	-
<b>Amortization/Adjustment</b>	
At 1 April 2023	-
Additions	
Deductions/Adjustments	
At 1 April 2022	
Additions	
Deductions/Adjustments	
<b>At 31 March 2024</b>	-
<b>At 31 March 2023</b>	-
<b>Net Block</b>	
<b>At 31 March 2024</b>	-
<b>At 31 March 2023</b>	-

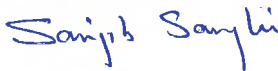
**Note # 12 Work in Progress**

a) Capital Work in Progress	31 March 2024	31 March 2023
Opening Balance	-	-
Add: Additions during the year	36,45,386	-
Less: Capitalized during the year	-	-
<b>Closing Balance</b>	<b>36,45,386</b>	<b>-</b>
<hr/>		
b) Intangible assets under development	31 March 2024	31 March 2023
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

  
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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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Notes forming part of the Financial Statements for the year ended 31 March 2024

Note# 13 Investments

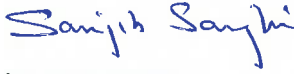
(Amount in ₹)

Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	31 March 2024		31 March 2023	
		Units	Book Value	Units	Book Value
(a) Fixed Deposits with original maturity of more than one year			-		-
			-		-
<b>Total Non-Current Investments</b>	-	-	-	-	-

  
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(Amount in ₹)

Note# 14 Loans and advances	Long Term		Short Term	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
(a) Capital advances				
(i) Considered good				
(ii) Doubtful				
<b>Sub-Total-(a)</b>	-	-	-	-
(b) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	23,416	69,000
(iv) Advance to other	-	-	14,48,929	2,30,000
<b>Sub-Total-(b)</b>	-	-	14,72,345	2,99,000
(c) Other loans and advances				
(i) Prepaid expenses	-	-	39,910	27,850
(ii) Tax deducted at source receivable	-	-	6,17,153	8,75,740
(iii) GST on advance receivable	-	-	(14,886)	(11,029)
(iv) GST input credit receivable	-	-	26,75,591	9,53,781
(v) Security Deposits	-	-	1,45,000	70,000
(vi) Balance with government authorities	-	-	-	-
<b>Sub-Total-(c)</b>	-	-	34,62,768	19,16,342
<b>Total (a+b+c)</b>	-	-	49,35,113	22,15,342



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**EASTERN INDIA REGIONAL COUNCIL**  
**Notes forming part of the Financial Statements for the year ended 31 March 2024**

(Amount in ₹ )

<b>Note# 15 Other Long-Term assets</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
(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		
(c) Others		
<b>Total</b>	-	-

<b>Note# 16 Receivables</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
(a) Donations/grants receivable	-	-
(b) Receivable from Customers	13,19,743	14,76,880
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
(d) Current Account - Head office	1,55,925	(57,77,846)
(e) Staff Loan Control	-	-
	<b>14,75,668</b>	<b>(43,00,966)</b>
Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
	-	-
<b>Total</b>	<b>14,75,668</b>	<b>(43,00,966)</b>

<b>Note# 17 Cash and Bank Balances</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
<b>A Cash and cash equivalents</b>		
(a) On current accounts		
(b) Cash credit account (Debit balance)		
(c) Fixed Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand		
(e) Cash on hand	11,629	8,775
<b>Sub-Total (A)</b>	<b>11,629</b>	<b>8,775</b>
<b>B Other bank balances</b>		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	35,35,273	34,56,809
(ii) Deposits with original maturity for more than 3 months but less than 12 months	12,24,84,402	11,47,35,497
(iii) Margin money or deposits under lien		
(iii) Cash at Bank	63,07,038	1,02,50,675
<b>Sub-Total (B)</b>	<b>13,23,26,713</b>	<b>12,84,42,981</b>
<b>Total ( A + B )</b>	<b>13,23,38,342</b>	<b>12,84,51,756</b>



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
EASTERN INDIA REGIONAL COUNCIL**  
Notes forming part of the Financial Statements for the year ended 31 March 2024

(Amount in ₹)

Note# 18 Other current assets	31 March 2024	31 March 2023
(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		
(c) Electronic Cash and Credit	29,161	4,85,279
<b>Total</b>	<b>29,161</b>	<b>4,85,279</b>

Note# 19 Inventories (at lower of cost and net realisable value)	31 March 2024	31 March 2023
(a) Publication & Study Materials	9,79,146	-
(b) Stationery & Stores	2,72,099	2,95,092
<b>Total</b>	<b>12,51,245</b>	<b>2,95,092</b>

(AMIT PAUL)  
DEPUTY SECRETARY

(CA. MAYUR AGRAWAL)  
SECRETARY & TREASURER

(CA. VISHNU KUMAR TULSYAN)  
VICE-CHAIRMAN

(CA.SANJIB SANGHI)  
CHAIRMAN

For R Gopal & Associates  
Chartered Accountants  
FRN 000846C



(CA. Sandeep Kumar Sawaria)  
Partner

Membership No. 061771

UDIN: 24061771BKBK5164

Date: 14/05/2024  
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 2024**

(Amount in ₹)

<b>Note # 20 : Donations &amp; Grants</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
i) Donations	-	-
ii) Revenue Grant	2,77,83,295	2,20,91,388
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	63,92,913	29,43,954
vi) Members Program Grant	-	-
vii) Income Support	56,14,269	37,93,882
viii) Expense Support	-	-
<b>Total</b>	<b>3,97,90,477</b>	<b>2,88,29,224</b>

<b>Note # 21 : Fees from rendering of services</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
i) Class Room Training :-		
I ITT & Adv ITT	1,63,34,800	1,48,28,745
II Orientation	1,22,85,500	1,45,35,500
III GMCS	1,05,32,500	79,41,500
ii) Revisionary Classes	-	-
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview	-	-
viii) Seminar income :-		
I Members	1,00,96,042	94,23,532
II Students	21,77,149	11,91,777
III Non members	37,62,316	62,69,500
<b>Total</b>	<b>5,51,88,307</b>	<b>5,41,90,554</b>

<b>Note # 22 : Sale of Publication &amp; other Items</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
i) Publications	3,67,804	73,647
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	-	-
<b>Total</b>	<b>3,67,804</b>	<b>73,647</b>

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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 2024**

(Amount in ₹)

<b>Note # 23 : Income from Restricted funds</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
i) Interest on Medal & prizes Funds	1,10,719	1,07,616
ii) Interest on Student Scholarship Funds	-	-
<b>Total</b>	<b>1,10,719</b>	<b>1,07,616</b>

<b>Note # 24 : Other Income</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
a) Interest on Bank Deposit	78,13,300	51,84,140
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	1,03,139	1,01,979
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	10,85,447	16,63,441
g) Election Income	-	-
h) Profit on sale of Fixed assets	-	-
i) Interest on Income Tax Refund	-	-
j) Provision no Longer required written back	-	-
k) Prior Period Income	(71,002)	13,51,828
l) Miscellaneous Income	1,99,065	11,55,689
<b>Total</b>	<b>91,29,949</b>	<b>94,57,077</b>

(AMIT PAUL)

DEPUTY SECRETARY

(CA. MAYUR AGRAWAL)

SECRETARY & TREASURER

(CA. VISHNU KUMAR TULSYAN)

VICE-CHAIRMAN

(CA.SANJIB SANGHI)

CHAIRMAN

For R Gopal & Associates

Chartered Accountants

FRN 000846C



(CA. Sandeep Kumar Sawaria)

Partner

Membership No. 061771

UDIN: 24061771BKDBKCS164

Date: 14/05/2024

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 2024

(Amount in ₹)

Note # 25 : Cost of goods sold	31 March 2024	31 March 2023
<b>A) Materials consumed/distributed</b>		
(i) Inventory at the beginning of the year	78,704	-
(ii) Add : Purchases during the year		
(iii) Less: Inventory at the end of the year		
<b>Cost of raw material consumed (A)</b>	<b>78,704</b>	<b>-</b>
<b>B) Purchases of stock-in-trade</b>		
(i) ...		
(ii) ...		
(iii) ...		
<b>Total stock-in-trade (B)</b>	<b>-</b>	<b>-</b>
<b>C) Changes in inventories of finished goods, work in progress and stock-in trade</b>		
<b>I) Inventories at the beginning of the year:</b>		
(i) Stock-in-trade		
(ii) Work in progress		
(iii) Finished goods		
<b>Sub-Total-I</b>	<b>-</b>	<b>-</b>
<b>II) Inventories at the end of the year:</b>		
(i) Stock-in-trade		
(ii) Work in progress		
(iii) Finished goods		
<b>Sub-Total-II</b>	<b>-</b>	<b>-</b>
<b>(Increase)/decrease in inventories of finished goods, work-in- progress and stock-in-trade (C = I - II)</b>	<b>-</b>	<b>-</b>
<b>Total (A+B+C)</b>	<b>78,704</b>	<b>-</b>

Note # 26 : Employee benefits expense	31 March 2024	31 March 2023
a) Salaries, wages, bonus and other allowances	1,98,45,581	1,63,50,390
b) Contribution to provident and other funds	17,89,491	16,06,021
c) Gratuity expenses	-	-
d) Staff welfare expenses	2,13,553	1,96,907
<b>Total</b>	<b>2,18,48,625</b>	<b>1,81,53,318</b>

Note # 27 : Depreciation and amortization expense	31 March 2024	31 March 2023
a) On tangible assets (Refer note 10)	14,09,347	10,96,166
b) On intangible assets (Refer note 11)	-	-





**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**EASTERN INDIA REGIONAL COUNCIL**  
**Notes forming part of the Financial Statements for the year ended 31 March 2024**

(Amount in ₹)

<b>Total</b>	<b>14,09,347</b>	<b>10,96,166</b>
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<b>Note # 28 : Expenses - Restricted funds</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
1 Medal & prizes Funds	-	-
2 Student Scholarship Funds	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>Note # 29 : Other Expenses</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
1 Seminar Expenses		
i) Members	1,65,64,884	1,37,25,716
ii) Students	1,00,15,262	40,14,000
2 Class Room Training expenses		
i) ITT	1,15,22,006	1,02,60,428
ii) Orientation	77,14,597	84,69,936
iii) GMCS	63,32,065	48,11,448
3 Revisionary Classes expenses	-	-
4 Meeting expenses	11,98,434	4,70,733
5 Office expenses	78,32,224	58,19,533
6 Power and Fuel	3,59,496	3,27,238
7 Repairs & Maintenance	21,74,161	5,11,730
8 Insurance	-	-
9 Rent, Rate & Taxes	25,000	-
10 Travelling & Conveyance	17,30,202	17,93,149
11 Auditor's remuneration	77,000	77,000
12 Printing and Stationery	2,76,118	2,58,067
13 Communication expenses	1,52,215	7,110
14 Legal and Professional Fees	1,52,000	1,54,500
15 Manpower & other services	10,24,170	4,58,140
16 Advertisement and Publicity	1,98,512	-
17 Bank Commission	14,990	47,322
18 Loss on sale of Property, Plant and Equipment	81,647	-
19 Loss on foreign exchange transactions (net)	-	-
20 Provision for Doubtful Debts	-	12,000
21 Internet & Web Maintenance Charges	3,00,910	3,92,563
22 Payments- Earmarked Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
23 Merit Scholarship	-	-
24 Election expenses	-	-
25 GST expenses	29,47,584	13,70,459
26 Magazines & periodicals	18,697	16,852
27 Prior Period expenses	34,400	14,615
<b>Total</b>	<b>7,07,46,577</b>	<b>5,30,12,539</b>



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**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. The founder Chairman was Mr. Molay Deb and the Office of the EIRC was located in the 2nd floor of 7, Hastings Street (Now renamed as Kiran Shankar Roy Road).

**2. Significant Accounting Policies**

**2.01 Basis of Preparation**

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

**2.02 Use of Estimates**

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

**2.03 Inventories**

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



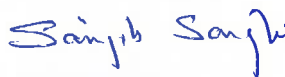
(AMIT PAUL)  
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(CA. VISHNU KUMAR TULSYAN)  
VICE-CHAIRMAN



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SECRETARY & TREASURER



(CA. SANJIB SANGHI)  
CHAIRMAN

For R Gopal & Associates  
Chartered Accountants  
FRN 000846C



(CA. Sandeep Kumar Sawaria)  
Partner

Membership No. 061771

UDIN: 24061971BKDBKCS164

Date: 11/05/2024

Place: Kolkata

**2.04 Cash and cash equivalents**

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

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

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

## 2.06 Property, Plant and Equipment

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

## 2.07 Capital Work in Progress

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

## 2.08 Depreciation and amortisation

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

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

Class of Property, Plant and Equipment	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

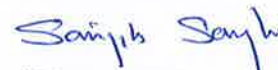
The Revenue is recognised as follows:

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

  
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For R Gopal & Associates  
Chartered Accountants  
FRN 000846C



  
(CA. Sandeep Kumar Sawaria)

Partner

Membership No. 061771

UDIN: 24061771BKBK5164

Date: 14/05/2024  
Place: Kolkata

## 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 exists or may have decreased, such reversal of impairment loss is recognised in the statement of income and expenditure.

## 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.

## 3 Other Notes to Accounts:

3.01 As per consistent practice an amount of Rs. 4,28,333/- 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.

3.02 Contingent Liabilities : As on 31.03.2024 : Rs. Nil (As on 31.03.2023 : Rs. Nil)

3.03 Capital Commitment : As on 31.03.2024 : Rs. Nil (As on 31.03.2023 : Rs. Nil)

3.04 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.

### 3.05 Disclosure of Prior Period Income and Expenses

Particulars	As at	As at
	31.03.2024	31.03.2023
	(Rs.)	(Rs.)
a) Prior Period Income	-71002.26	1351828.38
b) Prior Period Expenses	34400.00	14614.53
c) Prior Period Net Income/(Expense)	-105402.26	1337213.85



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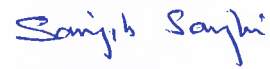
Place: Kolkata

- 3.06 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.
- 3.07 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. 5,82,184/- is borne by EIRC & it has been included under the head "Salary, Pension & Other allowances" in the Income & Expenditure Account.
- 3.08 All the transactions during the period 01-04-2016 to 31-03-2024 with Head Office has been reconciled. However, there is a difference of Rs 2,79,567.05 in the opening balance as on 01.04.2016. Inter Unit Reconciliation has been sent by EIRC to Institute of Chartered Accountants of India - Head Office.
- 3.09 Details for Library deposits are not available prior to 1-4-2016
- 3.10 GST expense includes ineligible input GST pertains to student activity expenses, Car expenses, Office Expenses and Ineligible portion of the Common Input
- 3.11 EICASA Seminar income includes receipts of Rs. 12,51,076.27/- and seminar expenses includes expenses of Rs. 58,23,528.98/- for National Conference for CA Students' held on 24th & 25th June, 2023 at Science City, Kolkata and deficit /balance of Rs. (45,72,452.70/-) to be claimed as BOS Grant from Head Office, New Delhi.
- 3.12 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
- 3.13 **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.
- 3.14 Previous years figures have been regrouped /rearranged wherever considered necessary.
- 3.15 Audit Fees Expenses booked on Annual Basis vis-à-vis Audit Grant will be considered on Annual basis.

  
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Partner

Membership No. 061771

UDIN: 240617710KDBKC5764

Date: 14/05/2024  
Place: Kolkata

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

**Balance Sheet**  
1-Apr-2023 to 31-Mar-2024

Liabilities	as at 31-Mar-2024	Assets	as at 31-Mar-2024
<b>Capital Account-11</b>	<b>9,53,05,999.98</b>	<b>Fixed Assets-21</b>	<b>1,28,07,196.07</b>
Reserves & Surplus-1101	9,53,05,999.98	Capital Work In Progress-2103	36,45,385.50
Earmarked Funds-110102	34,21,336.14	Capital Work In Progress-Others-210302	36,45,385.50
Reserves-110101	9,18,84,663.84	<b>Tangible Assets-2101</b>	<b>91,61,810.57</b>
<b>Loans (Liability)</b>		Airconditioner-210103	6,59,846.28
<b>Current Liabilities-12</b>	<b>1,28,25,230.57</b>	Computer-210109	14,02,963.81
Duties & Taxes-1201	(-)19,53,223.56-	Electrical Installation & Fittings-210102	91,015.03
Direct Tax-120101	(-)5,41,429.53-	Furniture & Fixures-210104	19,61,933.29
Indirect Tax-120102	24,94,653.09	Office Equipment-210106	50,46,052.16
Sundry Creditors-1203	82,24,614.54	<b>Investments-22</b>	<b>12,60,19,674.47</b>
Expenses Payable-Parties-120303	82,24,614.54	Earmarked Investment-2202	35,35,272.57
Fees Received in Advance-1204	36,34,225.00	Earmarked Investment-Main A/c-220201	17,60,154.34
FRA-Others-120405	36,34,225.00	Earmarked Investment & Others-220202	17,75,118.23
Other Liabilities-1205	29,19,614.59	<b>General Investment-2201</b>	<b>12,24,84,401.90</b>
Deposits-120501	26,54,354.00	General Investment-FD with Bank-220101	12,24,84,401.90
Other Payable-120502	2,65,260.59	<b>Current Assets-23</b>	<b>1,11,78,338.32</b>
<b>Branch / Divisions-13</b>	<b>3,15,83,833.65</b>	Closing Stock	9,79,145.96
Inter Head Balances- BS-61	3,15,83,833.65	Deposits (Asset)-2301	1,45,000.00
Inter Head- BS-6101	3,15,83,833.65	Security Deposit-230101	1,45,000.00
Capital Grant-610102	2,12,13,299.22	Loans & Advances (Asset)-2302	15,12,255.49
Current Account-610117	(-)64,05,098.67-	Other Advances-230203	14,72,345.00
Library Grant-610103	1,05,26,459.00	Prepaid Expenses-230202	39,910.49
Regional Intra-Inter Unit A/c-610127	62,49,174.10	Sundry Debtors-2303	13,19,742.99
<b>Suspense A/c-14</b>		Receivables-230301	13,19,742.99
<b>Excess of income over expenditure</b>	<b>1,02,90,144.71</b>	Cash-in-hand-2304	11,629.00
Opening Balance		Cash-230401	11,629.00
Current Period	1,02,90,144.71	Bank Accounts-2305	63,07,038.41
		Bank - Main Account-230501	63,07,038.41
		Other Assets-2306	6,31,427.92
		GST on Advance-230605	(-)14,886.00-
		Other Receivable-230603	29,160.88
		TDS Receivable-230606	6,17,153.04
		Publication Stock-2307	2,72,098.55
		Stock-230701	2,72,098.55
<b>Total</b>	<b>15,00,05,208.91</b>	<b>Total</b>	<b>15,00,05,208.86</b>



  
**AMIT PAUL**  
Deputy Secretary  
Head, EIRC

  
**CA. MAYUR AGRAWAL**  
Secretary & Treasurer, EIRC

  
**CA. VISHNU K TULSYAN**  
Vice Chairman, EIRC

  
**CA. SANJIB SANGHI**  
Chairman, EIRC

14 MAY 2024

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

**Income and Expenditure Statement**  
1-Apr-2023 to 31-Mar-2024

Particulars	1-Apr-2023 to 31-Mar-2024	Particulars	1-Apr-2023 to 31-Mar-2024
Opening Stock		<b>Sales Accounts-31</b>	<b>2,75,259.88</b>
ICAI PUBLICATIONS		Publication Sales-3101	2,75,259.88
		Publication Income-310101	2,75,259.88
<b>Purchase Accounts-41</b>	<b>10,57,850.00</b>	<b>Indirect Incomes-33</b>	<b>80,33,906.84</b>
Branch Transfer Publication-4102	10,57,850.00	Other Income-3301	80,33,906.84
Branch Transfer In-410201	10,57,850.00	Interest Received on Investment-330101	78,13,299.86
<b>Indirect Expenses-43</b>	<b>14,09,347.26</b>	Other Income-330104	2,20,606.98
Depreciation-4301	14,09,347.26		
Depreciation-Tangible Assets-430101	14,09,347.26	<b>Direct Incomes-32</b>	<b>9,60,64,230.08</b>
<b>Direct Expenses-42</b>	<b>9,25,95,200.79</b>	Fees Received-3201	3,91,52,800.00
Employee Benefit Expenses-4202	2,18,48,625.00	Class Room Training Income-320104	3,91,52,800.00
Contribution to Funds-420202	17,89,491.00	Income Support Services-3204	56,14,268.66
Salary,Pension & Other Allowances-420201	1,98,45,581.00	Income Support Services-320401	56,14,268.66
Staff Welfare-420203	2,13,553.00	Inter Head Balances- IE-51	3,41,76,208.12
Operating Expenses-4204	4,38,90,312.23	Inter Head- IE-5101	3,41,76,208.12
Advertisement and Publicity-420418	1,98,512.00	Audit Fee Grant-510109	1,47,000.00
Audit Fees-420420	77,000.00	BOS Related Grants Grant-510114	63,92,913.12
Class Room Training - Adv ITT-420425	50,18,403.22	Branch Administration Grant-510105	1,95,500.00
Class Room Training - GMCS-420414	63,32,065.26	Membership Fee Grant-510103	40,25,320.00
Class Room Training - ITT-420416	65,03,603.16	Revenue Grant-RC-510102	2,18,48,625.00
Class Room Training - Orientation-420415	77,14,596.92	Students Association Grant-510107	15,66,850.00
Meeting Expenses-420419	6,85,773.31	Operating Income-3203	10,85,446.58
Other Expenses-420423	1,14,42,203.92	Advertisement Income-320304	10,85,446.58
Postage and Telephone-420407	1,52,214.88	Seminars Participation Fees-3202	1,60,35,506.72
Professional Expenses-420413	11,76,169.76	Seminar Income-320201	1,60,35,506.72
Reading Room Expenses-420424	25,000.00		
Rent Rates & Taxes-420408	3,59,496.00	Closing Stock	9,79,145.96
Repair & Maintenance-420411	21,74,161.35	ICAI PUBLICATIONS	9,79,145.96
Technology Expenses-420406	3,00,910.38		
Travelling & Conveyance-420409	17,30,202.07		
Printing and Stationery-4203	2,76,117.98		
Printing & Stationery-420301	2,76,117.98		
Seminar and Programs-4201	2,65,80,145.58		
CA Day-420103	3,58,280.20		
Seminar Expenses-420101	1,61,37,884.56		
Seminar Students Exp-420102	1,00,15,261.82		
Yoga Day-420104	68,719.00		
Excess of income over expenditure	<b>1,02,90,144.71</b>		
<b>Total</b>	<b>10,53,52,542.76</b>	<b>Total</b>	<b>10,53,52,542.76</b>



*[Signature]*  
**AMIT PAUL**  
Deputy Secretary  
Head, EIRC

*[Signature]*  
**CA. MAYUR AGRAWAL**  
Secretary & Treasurer, EIRC

*[Signature]*  
**CA. VISHNU K TULSYAN**  
Vice Chairman, EIRC

*[Signature]*  
**CA. SANJIB SANGHI**  
Chairman, EIRC

**1 4 MAY 2024**

## EIRC of ICAI

ICAI Bhawan, 7, Anandilal Poddar Sarani (Russell Street)

Kolkata - 700071

### Trial Balance

1-Apr-2023 to 31-Mar-2024

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account-11</b>	<b>+9,53,19,249.01 Cr</b>			<b>+9,53,05,999.98 Cr</b>
Reserves & Surplus-1101	+9,53,19,249.01 Cr	2,27,107.00	2,13,857.97	+9,53,05,999.98 Cr
Earmarked Funds-110102	+34,34,585.17 Cr	2,27,107.00	2,13,857.97	+34,21,336.14 Cr
Reserves-110101	+9,18,84,663.84 Cr			+9,18,84,663.84 Cr
<b>Current Liabilities-12</b>	<b>+65,27,590.92 Cr</b>	<b>10,44,24,569.19</b>	<b>11,07,22,208.85</b>	<b>+1,28,25,230.57 Cr</b>
Duties & Taxes-1201	-3,88,645.35 Dr	2,44,92,459.84	2,29,27,881.64	-19,53,223.56 Dr
Direct Tax-120101	+3,77,740.53 Cr	48,14,797.00	49,78,486.00	+5,41,429.53 Cr
Indirect Tax-120102	-7,66,385.88 Dr	1,68,93,716.84	1,51,65,449.64	-24,94,653.09 Dr
Labour Laws-120103		27,83,946.00	27,83,946.00	
Sundry Creditors-1203	+34,90,012.17 Cr	7,81,88,278.74	8,29,22,881.11	+82,24,614.54 Cr
Expenses Payable-Parties-120303	+34,90,012.17 Cr	7,81,88,278.74	8,29,22,881.11	+82,24,614.54 Cr
Fees Received in Advance-1204	+12,56,660.61 Cr	16,78,860.61	40,56,425.00	+36,34,225.00 Cr
FRA-Others-120405	+12,56,660.61 Cr	16,78,860.61	40,56,425.00	+36,34,225.00 Cr
Other Liabilities-1205	+21,69,563.49 Cr	64,970.00	8,15,021.10	+29,19,614.59 Cr
Deposits-120501	+19,61,480.00 Cr	61,000.00	7,53,874.00	+26,54,354.00 Cr
EMD payable-120501003			15,000.00	+15,000.00 Cr
Library Deposits-120501001	+19,61,480.00 Cr	61,000.00	3,38,000.00	+22,38,480.00 Cr
Security Deposit payable-120501004			4,00,874.00	+4,00,874.00 Cr
Other Payable-120502	+2,08,083.49 Cr	3,970.00	61,147.10	+2,65,260.59 Cr
Other liabilities-120502010	+2,08,083.49 Cr	3,970.00	61,147.10	+2,65,260.59 Cr
<b>Fixed Assets-21</b>	<b>-47,98,167.43 Dr</b>	<b>1,00,87,709.43</b>	<b>20,78,680.79</b>	<b>-1,28,07,196.07 Dr</b>
Capital Work In Progress-2103		36,45,385.50		-36,45,385.50 Dr
Capital Work In Progress-Others-210302		36,45,385.50		-36,45,385.50 Dr
Tangible Assets-2101	-47,98,167.43 Dr	64,42,323.93	20,78,680.79	-91,61,810.57 Dr
Airconditioner-210103	-4,47,293.89 Dr	3,12,320.00	99,767.61	-6,59,846.28 Dr
Computer-210109	-6,91,513.60 Dr	12,71,175.30	5,59,725.09	-14,02,963.81 Dr
Electrical Installation & Fittings-210102	-1,01,127.81 Dr	69,759.00	79,871.78	-91,015.03 Dr
Furniture & Fixtures-210104	-11,37,388.95 Dr	13,21,604.98	4,97,060.64	-19,61,933.29 Dr
Library Books-210108		1,13,414.00	1,13,414.00	
Office Equipment-210106	-24,20,843.18 Dr	33,54,050.65	7,28,841.67	-50,46,052.16 Dr
<b>Investments-22</b>	<b>-11,81,92,305.64 Dr</b>	<b>5,25,35,498.83</b>	<b>4,47,08,130.00</b>	<b>-12,60,19,674.47 Dr</b>
Earmarked Investment-2202	-34,56,808.60 Dr	78,463.97		-35,35,272.57 Dr
Earmarked Investment-Main A/c-220201	-17,40,589.19 Dr	19,565.15		-17,60,154.34 Dr
Medal & prizes Fund Invt-220201003	-17,40,589.19 Dr	19,565.15		-17,60,154.34 Dr
Earmarked Investment & Others-220202	-17,16,219.41 Dr	58,898.82		-17,75,118.23 Dr
Other Earmarked Fund Invt-220202001	-17,16,219.41 Dr	58,898.82		-17,75,118.23 Dr
General Investment-2201	-11,47,35,497.04 Dr	5,24,57,034.86	4,47,08,130.00	-12,24,84,401.90 Dr
General Investment-FD with Bank-220101	-11,47,35,497.04 Dr	5,24,57,034.86	4,47,08,130.00	-12,24,84,401.90 Dr
FD -Short Term-220101001	-11,47,35,497.04 Dr	5,24,57,034.86	4,47,08,130.00	-12,24,84,401.90 Dr

Carried Over

-2,11,43,633.14 Dr

16,72,74,884.45

15,77,22,877.61

-3,06,95,639.99 Dr

**AMIT PAUL**  
Deputy Secretary  
Head, EIRC

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Secretary & Treasurer, EIRC

**CA. VISHNU K TULSYAN**  
Vice Chairman, EIRC

**CA. SANJIB SANGHI**  
Chairman, EIRC

continued



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-2,11,43,633.14 Dr</b>	<b>16,72,74,884.45</b>	<b>15,77,22,877.61</b>	<b>-3,06,95,639.99 Dr</b>
<b>Current Assets-23</b>	<b>-1,37,78,261.62 Dr</b>	<b>21,49,20,572.82</b>	<b>21,84,99,642.03</b>	<b>-1,01,99,192.36 Dr</b>
<i>Opening Stock</i>				
Deposits (Asset)-2301	-70,000.00 Dr	7,97,600.00	7,22,600.00	-1,45,000.00 Dr
Security Deposit-230101	-70,000.00 Dr	7,97,600.00	7,22,600.00	-1,45,000.00 Dr
Receivable-Security Deposit-230101001	-70,000.00 Dr	7,97,600.00	7,22,600.00	-1,45,000.00 Dr
Loans & Advances (Asset)-2302	-3,26,849.99 Dr	1,70,91,002.49	1,59,05,596.99	-15,12,255.49 Dr
Other Advances-230203	-2,99,000.00 Dr	1,68,68,409.00	1,56,95,064.00	-14,72,345.00 Dr
General Advance - Employees-230203007	-69,000.00 Dr	12,09,858.00	12,55,442.00	-23,416.00 Dr
General Advance - others-230203002	-2,30,000.00 Dr	1,56,58,551.00	1,44,39,622.00	-14,48,929.00 Dr
Prepaid Expenses-230202	-27,849.99 Dr	2,22,593.49	2,10,532.99	-39,910.49 Dr
Prepaid -Others-230202004	-27,849.99 Dr	2,22,593.49	2,10,532.99	-39,910.49 Dr
Sundry Debtors-2303	-14,76,880.00 Dr	2,45,30,338.31	2,46,87,475.27	-13,19,742.99 Dr
Receivables-230301	-14,76,880.00 Dr	2,45,30,338.31	2,46,87,475.27	-13,19,742.99 Dr
Cash-in-hand-2304	-8,775.00 Dr	7,08,613.00	7,05,759.00	-11,629.00 Dr
Cash-230401	-8,775.00 Dr	7,08,613.00	7,05,759.00	-11,629.00 Dr
Bank Accounts-2305	-1,02,50,675.36 Dr	14,88,30,332.55	15,27,73,969.50	-63,07,038.41 Dr
Bank - Main Account-230501	-1,02,50,675.36 Dr	14,88,30,332.55	15,27,73,969.50	-63,07,038.41 Dr
Bank - Main Account-230501001	-1,02,50,675.36 Dr	14,88,30,332.55	15,27,73,969.50	-63,07,038.41 Dr
E001Indian Bank-417953020-230501001	-82,65,925.94 Dr	12,77,34,014.35	13,29,67,213.78	-30,32,726.51 Dr
E001INDIAN BANK A/C NO.888885662-230501001	-5,56,831.16 Dr	3,60,343.00	62,056.00	-8,55,118.16 Dr
E001State Bank of India (A/c No-10959187358)-230501001	-42,875.45 Dr	82,008.00	40,000.00	-84,883.45 Dr
E001State Bank of India (A/c No-10959189504)-230501001	-5,91,757.64 Dr	5,153.00	1,52,903.72	-4,44,006.92 Dr
E001YES BANK LTD. 00179460001405-230501001	-94,565.42 Dr	64,38,315.97	57,11,729.00	-8,21,152.39 Dr
E001-AXIS BANK LTD. (A/C NO. 921020046331366)-230501001	-1,20,541.45 Dr	1,41,90,549.23	1,38,40,067.00	-4,71,023.68 Dr
E001-INDIAN BANK - A/C NO. 417938079 (EICASA)-230501001	-77,938.30 Dr	2,171.00		-80,109.30 Dr
E001-KOTAK MAHINDRA BANK (SB A/C NO.3548060727)-230501001	-5,00,240.00 Dr	17,778.00		-5,18,018.00 Dr
Other Assets-2306	-13,49,989.75 Dr	2,25,70,824.47	2,32,89,386.30	-6,31,427.92 Dr
GST on Advance-230605	+11,028.80 Cr	11,028.80	14,886.00	+14,886.00 Cr
Other Receivable-230603	-4,85,278.55 Dr	2,23,52,877.63	2,28,08,995.30	-29,160.88 Dr
Electronic Cash Ledger GST-230603010	+9,913.92 Cr	55,33,796.00	54,79,070.00	-44,812.08 Dr
Electronic Credit GST-230603012	-4,95,192.79 Dr	21,70,900.00	26,81,744.00	+15,651.21 Cr
Electronic Liability GST-230603011		78,90,814.00	78,90,814.00	
Other Receivables-230603009	+0.32 Cr	67,44,167.63	67,44,167.30	-0.01 Dr
Payable To Staff Welfare Fund-230603001		13,200.00	13,200.00	
TDS Receivable-230606	-8,75,740.00 Dr	2,06,918.04	4,65,505.00	-6,17,153.04 Dr
TDS Receivable Income Tax-230606002	-8,75,740.00 Dr	2,06,918.04	4,65,505.00	-6,17,153.04 Dr
Publication Stock-2307	-2,95,091.52 Dr	3,91,862.00	4,14,854.97	-2,72,098.55 Dr
<b>Branch / Divisions-13</b>	<b>+3,49,21,894.77 Cr</b>	<b>8,37,61,555.11</b>	<b>8,04,23,493.99</b>	<b>+3,15,83,833.65 Cr</b>
Inter Head Balances- BS-61	+3,49,21,894.77 Cr	8,37,61,555.11	8,04,23,493.99	+3,15,83,833.65 Cr
Inter Head- BS-6101	+3,49,21,894.77 Cr	8,37,61,555.11	8,04,23,493.99	+3,15,83,833.65 Cr
Capital Grant-610102	+1,87,31,004.22 Cr		24,82,295.00	+2,12,13,299.22 Cr
Current Account-610117	+36,13,254.45 Cr	5,95,09,136.11	4,94,90,782.99	-64,05,098.67 Dr
Current Account-Asansol of EIRC-610117301		16,334.00		-16,334.00 Dr
Current Account- Berhampur of EIRC-610117314		30,595.00	9,800.00	-20,795.00 Dr
<b>Carried Over</b>	<b>+0.01 Cr</b>	<b>46,59,57,012.38</b>	<b>45,66,46,013.63</b>	<b>-93,10,998.70 Dr</b>



**AMIT PAUL**  
Deputy Secretary  
Head, EIRC

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**CA. VISHNU K TULSYAN**  
Vice Chairman, EIRC

**CA. SANJIB SANGHI**  
Chairman, EIRC

continued

## EIRC of ICAI

Trial Balance : 1-Apr-2023 to 31-Mar-2024

Page 3

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>+0.01 Cr</b>	<b>46,59,57,012.38</b>	<b>45,66,46,013.63</b>	<b>-93,10,998.70 Dr</b>
Current Account-Bhubaneshwar of EIRC-610117302		49,000.00	2,61,400.00	+2,12,400.00 Cr
Current Account-Cuttack of EIRC-610117303	+4,356.00 Cr	49,000.00	13,903.00	-30,741.00 Dr
Current Account-Delhi DCO-610117002		3,59,64,314.00	3,35,08,641.00	-24,55,673.00 Dr
Current Account-Dibrugarh of EIRC-610117304		9,800.00	9,800.00	
Current Account-Durgapur of EIRC-610117305		18,426.00	11,579.00	-6,847.00 Dr
Current Account-EIRC-610117300	+36,12,661.45 Cr	2,25,99,586.62	1,47,88,074.10	-41,98,851.07 Dr
Current Account-Guwahati of EIRC-610117306	-12,849.00 Dr	49,000.00	87,555.00	+25,706.00 Cr
Current Account- Jharsuguda of EIRC-610117313		9,800.00	9,800.00	
Current Account-Raniganj of EIRC-610117307		18,426.00		-18,426.00 Dr
Current Account-Rourkela of EIRC-610117308	+9,086.00 Cr	81,944.00	49,000.00	-23,858.00 Dr
Current Account-Sambalpur of EIRC-610117309		74,200.00	1,13,760.40	+39,560.40 Cr
Current Account-Siliguri of EIRC-610117310		5,28,910.49	5,58,198.49	+29,288.00 Cr
Current Account-Tinsukia of EIRC-610117311		9,800.00	69,272.00	+59,472.00 Cr
Library Grant-610103	+1,04,13,045.00 Cr		1,13,414.00	+1,05,26,459.00 Cr
Regional Intra-Inter Unit A/c-610127	+21,64,591.10 Cr	2,42,52,419.00	2,83,37,002.00	+62,49,174.10 Cr
Regional Intra-Inter Unit A/c-610127001	+21,64,591.10 Cr	2,42,52,419.00	2,83,37,002.00	+62,49,174.10 Cr
E001-Intra-Inter Unit-Kolkata DCO-610127001	+21,64,591.10 Cr	2,42,52,419.00	2,83,37,002.00	+62,49,174.10 Cr
<b>Sales Accounts-31</b>		1,35,593.22	4,10,853.10	<b>+2,75,259.88 Cr</b>
Publication Sales-3101		1,35,593.22	4,10,853.10	+2,75,259.88 Cr
<b>Purchase Accounts-41</b>		10,57,850.00		<b>-10,57,850.00 Dr</b>
Branch Transfer Publication-4102		10,57,850.00		-10,57,850.00 Dr
<b>Indirect Incomes-33</b>		2,41,017.84	82,74,924.68	<b>+80,33,906.84 Cr</b>
Other Income-3301		2,41,017.84	82,74,924.68	+80,33,906.84 Cr
Interest Received on Earmarked Funds-330103		1,10,719.15	1,10,719.15	
Interest Received on Investment-330101			78,13,299.86	+78,13,299.86 Cr
Other Income-330104		1,30,298.69	3,50,905.67	+2,20,606.98 Cr
<b>Indirect Expenses-43</b>		14,09,347.26		<b>-14,09,347.26 Dr</b>
Depreciation-4301		14,09,347.26		-14,09,347.26 Dr
Depreciation-Tangible Assets-430101		14,09,347.26		-14,09,347.26 Dr
<b>Direct Expenses-42</b>		10,73,90,671.97	1,47,95,471.18	<b>-9,25,95,200.79 Dr</b>
Employee Benefit Expenses-4202		2,18,48,625.00		-2,18,48,625.00 Dr
Contribution to Funds-420202		17,89,491.00		-17,89,491.00 Dr
Salary,Pension & Other Allowances-420201		1,98,45,581.00		-1,98,45,581.00 Dr
Staff Welfare-420203		2,13,553.00		-2,13,553.00 Dr
Expense Support Services-4205		2,20,142.49	2,20,142.49	
Expense Support Services-420501		2,20,142.49	2,20,142.49	
Operating Expenses-4204		5,07,64,806.24	68,74,494.01	-4,38,90,312.23 Dr
Advertisement and Publicity-420418		2,07,512.00	9,000.00	-1,98,512.00 Dr
Audit Fees-420420		77,000.00		-77,000.00 Dr
Class Room Training - Adv ITT-420425		50,18,403.22		-50,18,403.22 Dr
Class Room Training - GMCS-420414		64,68,915.26	1,36,850.00	-63,32,065.26 Dr
Class Room Training - ITT-420416		65,03,603.16		-65,03,603.16 Dr
Class Room Training - Orientation-420415		77,19,156.92	4,560.00	-77,14,596.92 Dr
Meeting Expenses-420419		8,86,529.90	2,00,756.59	-6,85,773.31 Dr
<b>Carried Over</b>	<b>+0.01 Cr</b>	<b>57,61,91,492.67</b>	<b>48,01,27,262.59</b>	<b>-9,60,64,230.03 Dr</b>



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Vice Chairman, EIRC

**CA. SANJIB GANGHI**  
Chairman, EIRC

continued

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>+0.01 Cr</b>	<b>57,61,91,492.67</b>	<b>48,01,27,262.59</b>	<b>-9,60,64,230.03 Dr</b>
Other Expenses-420423		1,17,88,963.79	3,46,759.87	-1,14,42,203.92 Dr
Payments from Earmarked Funds-420421		1,97,415.00	1,97,415.00	
Postage and Telephone-420407		3,04,429.76	1,52,214.88	-1,52,214.88 Dr
Professional Expenses-420413		12,29,389.76	53,220.00	-11,76,169.76 Dr
Reading Room Expenses-420424		25,000.00		-25,000.00 Dr
Rent Rates & Taxes-420408		5,28,679.00	1,69,183.00	-3,59,496.00 Dr
Repair & Maintenance-420411		66,39,304.34	44,65,142.99	-21,74,161.35 Dr
Technology Expenses-420406		9,02,203.68	6,01,293.30	-3,00,910.38 Dr
Travelling & Conveyance-420409		22,68,300.45	5,38,098.38	-17,30,202.07 Dr
Printing and Stationery-4203		7,60,510.91	4,84,392.93	-2,76,117.98 Dr
Seminar and Programs-4201		3,37,96,587.33	72,16,441.75	-2,65,80,145.58 Dr
CA Day-420103		3,58,280.20		-3,58,280.20 Dr
Seminar Expenses-420101		1,97,45,401.86	36,07,517.30	-1,61,37,884.56 Dr
Seminar Students Exp-420102		1,36,24,186.27	36,08,924.45	-1,00,15,261.82 Dr
Yoga Day-420104		68,719.00		-68,719.00 Dr
<b>Direct Incomes-32</b>		<b>2,69,92,747.67</b>	<b>12,30,56,977.75</b>	<b>+9,60,64,230.08 Cr</b>
Fees Received-3201		6,84,600.00	3,98,37,400.00	+3,91,52,800.00 Cr
Class Room Training Income-320104		6,84,600.00	3,98,37,400.00	+3,91,52,800.00 Cr
Advanced ITT Fees - Branches-320104007		6,63,000.00	85,02,000.00	+78,39,000.00 Cr
GMCS-II Fees-320104004		13,000.00	1,05,45,500.00	+1,05,32,500.00 Cr
ITT Fees - Branches-320104002		8,600.00	85,04,400.00	+84,95,800.00 Cr
Orientation Fees- Branches-320104001			1,22,85,500.00	+1,22,85,500.00 Cr
Income Support Services-3204		25,22,324.31	81,36,592.97	+56,14,268.66 Cr
Income Support Services-320401		25,22,324.31	81,36,592.97	+56,14,268.66 Cr
Inter Head Balances- IE-51		1,76,99,208.70	5,18,75,416.82	+3,41,76,208.12 Cr
Operating Income-3203		8,50,047.62	19,35,494.20	+10,85,446.58 Cr
Advertisement Income-320304		8,50,047.62	19,35,494.20	+10,85,446.58 Cr
Seminars Participation Fees-3202		52,36,567.04	2,12,72,073.76	+1,60,35,506.72 Cr
Seminar Income-320201		52,36,567.04	2,12,72,073.76	+1,60,35,506.72 Cr
Seminar income- Members-320201001		8,08,847.47	1,09,04,889.67	+1,00,96,042.20 Cr
Seminar Income- Non Members-320201003		43,80,969.57	81,43,285.09	+37,62,315.52 Cr
Seminar income- Students-320201002		46,750.00	22,23,899.00	+21,77,149.00 Cr
<b>Grand Total</b>	<b>+0.01 Cr</b>	<b>60,31,84,240.34</b>	<b>60,31,84,240.34</b>	<b>+0.05 Cr</b>



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**14 MAY 2024**