



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, 2024, the Statement of Income and Expenditure for the year ended on 31st March, 2024 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, 2024 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, 2024 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. 3.05 regarding Prior Period Income and Expenditure;
- d. Note no. 3.09 regarding the details of Library deposits;
- e. Note no. 3.10 regarding recognition of Ineligible GST and Ineligible portion of the Common Input;
- f. Note no. 3.13 regarding reconciliation of transactions of the Institute of Chartered Accountants of India, Head Office Balance.

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: 24061771BKDBKC5164



Kolkata, 14th May' 2024

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 accounting package 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 accounting package on daily basis and financial statements are prepared from the same Only.

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.**

EIRC has made the required accounting entries in its books of account for the reconciliation of Inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches, but yet to get the Balance Confirmations from the respective Offices.

Details of un-reconciled inter unit balances are provided in **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. TDS other than TDS on salary are deposited by Eastern India Regional Council of the Institute of Chartered Accountants of India.

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

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

All the statutory obligations/ applicable laws and statutes relating to GST are duly complied with. However, there was excess payment made in GSTR 3B for the month of March amounting to Rs.74,146. Further, there was difference of Rs.9,65,707/- in the NIL Rated/Exempted Supplies in Books & GSTR 3B which had been adjusted in GSTR 1 for the month of April'2024.

(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 –

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.

Physically verification of Fixed Assets has not been carried out by management during the FY. 2023-2024.

(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

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, Sponsorship & Advertisement Incomes and Grant released by the Head Office. 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. Separate Ledger 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.3,08,280.20 (after adjusting the Grant of ₹ 50,000 from HO), Independence Day/Republic Day incurring expenditure of Rs. 1,89,000/-, Blood Donation Camp incurring expenditure of Rs. 67,961/-, Yoga Day incurring expenditure of Rs. 68,719/-.

- (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 are used only to meet the expenses incurred in connection with the activities of the Regional Council.

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

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

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

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

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

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

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

Yes. Capital Grant is 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

FRN: 000846C



CA Sandeep Kumar Sawaria

Partner

Membership No. 061771

UDIN: 24061771BKBKLS164



Kolkata, 14th May' 2024

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 01.10.2023 to 31.03.2024

Taxable Outward Supplies							
Month	Particulars	Taxable amount (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Total Tax (Rs.)	Remarks
October, 2023	As per GSTR 3B	71,45,866.39	11,72,687.85	47,334.05	47,334.05	12,67,355.95	
	As per Tally	71,45,866.39	11,72,687.85	47,334.05	47,334.05	12,67,355.95	
	Difference	-	-	-	-	-	
November, 2023	As per GSTR 3B	46,96,610.52	58,674.68	2,56,008.81	2,56,008.81	5,70,692.30	
	As per Tally	46,96,610.52	58,674.68	2,56,008.89	2,56,008.89	5,70,692.46	
	Difference	-	-	-0	-0	-0.16	
December, 2023	As per GSTR 3B	75,17,158.59	2,08,383.92	2,38,135.65	2,38,135.65	6,84,655.22	
	As per Tally	75,17,158.59	2,08,383.92	2,38,135.90	2,38,135.90	6,84,655.72	
	Difference	-	-	-0	-0	-0.50	
January, 2024	As per GSTR 3B	71,95,613.40	12,24,883.32	34,128.37	34,128.37	12,93,140.06	
	As per Tally	71,95,613.40	12,24,883.29	34,128.95	34,128.95	12,93,141.19	
	Difference	-	0.03	-0.58	-0.58	-1.13	
February, 2024	As per GSTR 3B	27,68,451.18	4,03,862.46	20,229.33	20,229.33	4,44,321.12	
	As per Tally	27,68,451.18	4,03,862.52	20,229.31	20,229.31	4,44,321.14	
	Difference	-	-0	0	0	-0	
March, 2024	As per GSTR 3B	23,73,611.28	3,20,372.41	26,126.86	26,126.86	3,72,626.13	
	As per Tally	16,51,687.00	2,45,425.58	26,527.09	26,527.09	2,98,479.76	
	Difference	7,21,924	74,946.83	-400	-400	74,146	

Nil Rated / Exempted Supplies				
Month	As per GSTR 3B (Rs.)	As per Tally (Rs.)	Difference (Rs.)	Remarks
October, 2023	6,48,493.00	6,48,493.00	-	
November, 2023	25,17,692.00	25,17,692.00	-	
December, 2023	38,78,741.00	38,78,741.00	-	
January, 2024	98,56,694.06	98,56,695.46	-1.40	
February, 2024	65,54,928.41	65,54,926.05	2.36	
March, 2024	44,59,235.51	34,82,329.51	9,65,706.00	Difference is due to fees received in advance amount not shown in GSTR 1 for the April 2023 further adjusted in March 2024 GSTR 1
Total	2,79,15,783.98	2,69,38,877.02	9,65,706.96	



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 01.04.2023 to 31.03.2024

SL. No.	Particulars	Date	Expenses	Income	Grant from HO	Surplus/ Deficit
1	Seminar On Bank Audit	01/04/2023	1,27,502.58	1,27,502.58		-
2	Vcm On Audit Trail	01/04/2023	-	26,700.00		26,700.00
3	Seminar On AQMM & DCMM	12/04/2023	2,800.00	6,035.58		3,235.58
4	Seminar On Code Of Ethics	17/04/2023	7,290.00	13,444.08		6,154.08
5	V3 Forms And CSR	24/04/2023	8,825.00	13,354.18		4,529.18
6	Seminar On Networking	26/04/2023	4,400.00	8,583.07		4,183.07
7	Seminar On Demystifying Sustainability	03/05/2023	1,99,650.00	11,300.00	1,88,350.00	-
8	Non-Banking Financial Companies - Regulations And Compliances	04/05/2023	26,108.00	69,635.64		43,527.64
9	Handling GST Departmental Audit & Litigation	09/05/2023	4,900.00	9,683.02		4,783.02
10	Public Finance & Opportunities In PSU'S	11/05/2023	-	600.00		600.00
11	School Audit	18/05/2023	2,975.00	7,623.72		4,648.72
12	Public Finance & Stock Market	22/05/2023	2,275.00	3,671.16		1,396.16
13	Ind As	25/05/2023	4,500.00	7,218.60		2,718.60
14	Code Of Ethics	31/05/2023	7,050.00	20,813.48		13,763.48
15	PMLA, Black Money Act, Benami Transactions Prohibition Law	01/06/2023	68,466.00	79,010.11		10,544.11
16	National Networking Summit	8/6/2023- 09/06/2023	9,97,571.00	6,16,400.00	3,81,171.00	-
17	Seminar On Income Tax	12/06/2023	13,100.00	16,049.06		2,949.06
18	Accounting Standard	14/06/2023- 16/06/2023	11,150.00	24,384.59		13,234.59
19	Code Of Ethics	20/06/2023	6,000.00	24,625.34		18,625.34
20	MCA-21 V3 Stakeholder Meet With ICAI & ICSI	22/06/2023	1,99,937.50	-	1,99,937.50	-
21	Digital Mindset Seminar On IT Conference	08/07/2023	3,66,737.00	3,66,737.00		-
22	Tax Clinic	13/07/2023- 14/07/2023	40,902.00	-	40,902.00	-
23	Seminar On IT SOX 404 & Robotic Process Automation	14/07/2023	2,800.00	6,847.44		4,047.44
24	Seminar On GST	18/07/2023	2,400.00	6,447.44		4,047.44
25	Capital Market Conclave	05/08/2023	7,79,273.60	6,77,402.51	1,01,871.09	-
26	Inspection, Investigation & Enquiry	11/08/2023	3,500.00	3,600.00		100.00
27	Practical Guide To Tax Audit Clause By Clause For CA Professional	24/08/2023	9,000.00	10,859.30		1,859.30
28	Upskill Knowledge On Financial Reporting Practices	24/08/2023	86,581.00	48,033.88	38,547.12	-
29	Seminar IBC Conclave	02/09/2023	9,76,508.25	8,52,141.23	1,24,367.02	-
30	Seminar On GST	04/09/2023	2,730.00	5,600.00		2,870.00
31	Prog On Social Audit	12/9/2023-14/09/2023	4,400.00	10,066.09		5,666.09
32	Data Security & Cyber Security Best Practices	15/09/2023	2,000.00	5,000.00		3,000.00
33	Income Tax Related Audit & Certification	16/09/2023	2,000.00	3,828.80		1,828.80
34	Interplay Of GSTR 9 & 9C With The October's GSTR 1 & 3B	21/09/2023	1,600.00	4,235.59		2,635.59
35	3CD Vs GST & Finalisation Of Accounts From GST Perspective	23/09/2023	3,600.00	7,471.16		3,871.16
36	Practical Presentation On NCLT E-Filing	26/09/2023	1,200.00	1,200.00		-
37	Seminar on AQMM & DCMM	03/10/2023	2,713.00	6,271.19		3,558.19
38	National Conference on GST	06/10/23 & 07/10/23	6,97,815.48	5,08,583.05	1,90,079.89	847.46
39	Seminar on IIs & Buts of E filling at MCA portal	12/10/2023	1,200.00	3,635.58		2,435.58
40	Refresher Course on Valuation	13/10/23 & 14/10/23	1,15,617.00	1,73,142.38		57,525.38
41	Advocacy Workshop on Competition Law	19/10/2023	5,254.00	7,035.58		1,781.58
42	BlockChain, RPA and Analytics in CFO Office trends	06/11/2023	6,099.00	15,259.30	-	9,160.30
43	Prog on GST	08/11/2023	9,253.00	25,954.18		16,701.18
44	Forensic Accounting and Investigation Standards	21/11/2023	9,469.00	26,019.38		16,550.38
45	Brain Development Techniques	22/11/2023	-	200.00		200.00
46	48th Regional Conference	15/12/23 & 16/12/23	86,08,425.51	86,48,029.57	75,535.72	1,15,139.78
47	Seminar on RERA & Real-Estate Taxation	21/12/2023	13,971.00	51,555.80		37,584.80
48	Seminar on MDP	29/12/2023	7,251.00	32,813.48		25,562.48
49	Two Days National Conference	30/12/23 & 31/12/23	2,59,060.50	4,84,057.68		2,24,997.18
50	Programme on Financial Tax Literacy	03/01/2024	6,387.00	4,001.67	2,385.33	-
51	Workshop on Valuation	04/01/2024	10,973.00	23,593.17	-	12,620.17
52	Workshop on IBC	09/01/2024	20,974.00	34,025.41		13,051.41
53	Seminar on Digital Transformation	12/01/2024	19,784.00	64,566.04		44,782.04
54	Auditing Standards & Code of Ethics	13/01/2024	17,859.00	84,366.04		66,507.04
55	Seminar on GST	29/01/2023	10,471.00	20,918.60		10,447.60
56	Direct Tax Conclave	03/02/2024	4,63,901.50	4,64,457.03		555.53
57	Consumer Protection & Transfer Pricing	07/02/2024	4,239.00	11,471.16		7,232.16
58	Private Family Trust - Formation, Succession & TAX Impact	16/02/2024	6,042.00	16,111.81		10,069.81
59	Seminar on School & College Audit	20/02/2024	22,890.00	43,603.24		20,713.24
60	International Women's Day	07/03/2024	2,82,357.00	1,61,864.18	1,24,692.00	4,199.18
61	Seminar on Wellness	11/03/2024	513.00	8,806.76		8,293.76
62	Workshop on PEER Reviewees along with AQMM & DCMM	14/03/2024	17,390.00	51,160.93		33,770.93
63	Outreach Programme on Simplification of Companies Rules	15/03/2024	3,860.00	-	3,860.00	-
64	Seminar on Interplay Between Tax Laws & PMLA	19/03/2024	5,986.00	10,659.30	-	4,673.30
65	Seminar on Bank Audit	22/03/2024	1,81,331.00	1,84,144.07		2,813.07
66	How to Boost Visibility on Social Media	23/03/2024	46,716.00	47,454.25		738.25
67	Full Day Training Programme for Peer Reviewers	30/03/2024	73,709.50	34,533.88	39,175.62	-
68	S. Vaidyanath Aiyar Memorial Lecture	15/02/2024	1,45,470.00	86,000.00	60,000.00	530.00
	Total		1,50,56,713.42	1,44,30,399.36	15,70,874.29	9,44,136.50
	* Sponsorship income and expenses related to mass Mail, Mass SMS & Virtual Platform Charges And other allocated Expenditure which cannot be bifurcated to		10,81,171.14	1,83,404.94		(8,97,766.20)
	Net Surplus/Deficit					46,370.30



Annexure - 3

**EASTERN INDIA REGIONAL COUNCIL
AGEING WISE ANALYSIS DETAILS OF SUNDRY RECEIVABLE AS ON 31.03.2024**

PARTICULARS	(< 180 days)	180 to 360 days	360 to 1080 days	(> 1080 days)	TOTAL AMOUNT (₹)
1 ADEVIN CONCEPT PRIVATE LIMITED	-	-	59,000.00	-	59,000.00
2 ADWEALTH STOCK BROKING PRIVATE LIMITED	1,00,000.00	35,400.00	-	-	1,35,400.00
3 BHARAT COOKING COAL LIMITED	7,414.00	-	-	-	7,414.00
4 CENTRAL COALFIELD LIMITED	-	30,508.00	-	-	30,508.00
5 DAMODAR VALLEY CORPORATION	1,13,131.00	-	-	-	1,13,131.00
6 CENTRAL MINE PLANING & DESIGN INSTITUTE LTD.(CMPDI)	38,338.00	-	-	-	38,338.00
7 EASTERN COALFIELD LIMITED	19,470.00	-	-	-	19,470.00
8 NATIONAL STOCK EXCHANGE OF INDIA LIMITED	25,000.00	-	-	-	25,000.00
9 NUMALIGARH REFINARY LIMITED	2,50,000.00	-	76,271.00	-	3,26,271.00
10 OCCSE PROFESSIONAL SERVICES PRIVATE LIMITED	2,75,000.00	-	-	-	2,75,000.00
11 RESURGENT INDIA LIMITED	1,90,000.00	-	-	-	1,90,000.00
12 S. VAIDYA NATH AIYAR MEMORIAL FUND	70,800.00	-	-	-	70,800.00
TOTAL	10,89,153.00	65,908.00	1,35,271.00	-	12,90,332.00



Annexure - 4

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

EASTERN INDIA REGIONAL COUNCIL

BUDGET VS ACTUAL COMPARISON FOR THE PERIOD ENDED 31.03.2024

PARTICULARS	Preliminary Estimates 2023-24	Revised Estimates 2023-24	Actual	Actual (Rupees in Lakhs)	Favourable/ (Unfavourable)	Variance (%)
INCOME						
Revenue Grant	230.20	224.39	2,18,48,625	218.49	(5.90)	-3%
Membership Fee Grant	23.22	23.22	40,25,320	40.25	17.03	73%
Branch Administration Grant	1.96	1.96	1,95,500	1.96	(0.00)	0%
Audit Fee Grant	1.40	1.40	1,47,000	1.47	0.07	5%
Special Grant and Students Association Grant(Including Adhoc Grant)	44.00	75.00	79,59,763	79.60	4.60	6%
Public Relation Grant	3.50	3.50	-	-	(3.50)	-100%
Income from Support Services	32.50	50.00	56,14,269	56.14	6.14	12%
SUB-TOTAL OF GRANTS (A)	336.78	379.47	3,97,90,477	397.90	18.43	
Journal & Newsletters	-	0.00	-	-	-	N.A.
Seminar Income-Members	150.00	150.00	1,46,13,804	146.14	(3.86)	-3%
Seminar Income-Students	20.00	25.00	25,07,149	25.07	0.07	0%
Seminar Income Non-Members	0.00	25.00	-	-	(25.00)	
Interest on Investments	45.00	70.00	78,13,300	78.13	8.13	12%
Other Income	1.50	2.00	4,95,867	4.96	2.96	148%
Income From Coaching Classes Including Reading Room Income	0.00	0.00	-	-	-	N.A.
ITT Course Income	100.00	155.00	1,63,34,800	163.35	8.35	5%
Orientation Income	120.00	125.00	1,22,85,500	122.86	(2.15)	-2%
Publication Income	0.00	0.00	9,79,146	9.79	9.79	N.A.
Commission on Sale of Publications	0.00	0.00	-	-	-	N.A.
Prior Period Adjustment	0.25	0.25	-	-	(0.25)	-100%
Income from GMCS	80.00	90.00	1,05,32,500	105.33	15.33	17%
SUB-TOTAL OF OTHER INCOME (B)	516.75	642.25	6,55,62,066	655.62	13.37	
TOTAL INCOME (A) + (B)	853.53	1,021.72	10,53,52,543	1,053.53	31.81	
Expenditure						
Employee Benefit Expense	230.20	224.39	2,18,48,625	218.49	(5.90)	-3%
Printing & Stationery	10.00	8.00	2,76,118	2.76	(5.24)	-65%
Newsletter	2.00	1.00	-	-	(1.00)	-100%
Postage & Telephone, Telegram	15.50	8.00	1,52,215	1.52	(6.48)	-81%
Rent, Rates & Taxes	7.50	4.50	3,59,496	3.59	(0.91)	-20%
Repairs & Maintenance	10.00	30.00	21,74,161	21.74	(8.26)	-28%
Travel Council & Committee Members	12.00	12.00	9,69,759	9.70	(2.30)	-19%
Travel Staff & Others	5.00	5.00	5,44,743	5.45	0.45	9%
Magazine & Periodicals	0.25	0.25	18,697	0.19	(0.06)	-25%
Library Maintenance	1.00	1.00	-	-	(1.00)	-100%
Professional Consultancy & Other Services	13.50	9.00	11,76,170	11.76	2.76	31%
Seminar Expenses-Members	180.00	180.00	1,61,37,885	161.38	(18.62)	-10%
Seminar Expenses-Students	50.00	125.00	1,00,15,262	100.15	(24.85)	-20%
Other Expenses Including Brand Building of ICAI Expenses	50.00	98.00	1,43,76,852	143.77	45.77	47%
Expenses on Coaching Classes	0.00	0.00	-	-	-	N.A.
ITT Course Expenses	72.00	120.00	1,15,22,006	115.22	(4.78)	-4%
Orientation Expenses	84.00	85.00	77,14,597	77.15	(7.85)	-9%
Prior Period Adjustments	5.00	3.00	34,400	0.34	(2.66)	-89%
Expenses on GMCS Classes	60.00	60.00	63,32,065	63.32	3.32	6%
SUB-TOTAL	807.95	974.14	9,36,53,050	936.53	(37.61)	
Depreciation	12.00	12.00	14,09,347	14.09	2.09	17%
TOTAL EXPENDITURE	819.95	986.14	9,50,62,397	950.62	(36.52)	



Annexure - 5

Inter Unit Reconciliation Summary with Delhi H.O.

A	Opening Balance difference, if any (B+C)	-
B	Opening balance as on 01-04-2023 as per HO (Delhi DCO)	-
C	Opening balance as on 01-04-2023 as per Unit	-

A-1	Closing Balance difference, if any (B+C)	7,78,010
B-1	Closing balance as on 31-03-2024 as per HO (Delhi DCO)	32,33,683
C-1	Closing balance as on 31-03-2024 as per Unit	-24,55,673

D	Current period/year transactions unmatched at HO	7,78,010
1	BEING INVOICE RAISED FOR DIFFERENTIAL AMOUNT OF STATUTORY AUDIT FEES FOR THE YEAR 2022-23 AS PER HO MAIL DATED 25.10.2023 (IUT23/61/E001)	-8,260
2	INVOICE RAISED ON HO FOR INTERNATIONAL WOMEN'S DAY HELD ON 07.03.2024 (IUT23/147/E001)	-1,18,000
3	INVOICE RAISED ON HO FOR REIMBURSEMENT OF SPEAKER EXP ON INTERNATIONAL WOMEN'S DAY ON 07.03.2024 (IUT23/148/E001)	-29,137
4	INVOICED RAISED ON HO FOR FINANCIAL & TAX LITERACY PROGRAMME HELD ON 11.01.2024(IUT23/154/E001)	-14,372
5	INVOICE RAISED ON HO FOR FINANCIAL & TAX LITERACY HELD ON 03.02.2024 (IUT23/156/E001)	-2,815
6	INVOICE RAISED ON HO FOR ICAI AWARDS HELD ON 08.02.2024 FOR EICASA OFFICE BEARER'S AND RCM OFFICE BEARER'S (IUT23/163/E001)	-1,06,359
7	INVOICE RAISED ON HO FOR PRESS MEETING RELATED EXP- 24.02.2024	-34,397
8	BEING CREDIT NOTE ISSUED FOR EXCESS REVENUE GRANT RECEIVED FROM HO FOR THE YEAR 2023-2024(IUTCN23/11/E001)	10,39,433
9	BEING PURCHASE OF 1000 COPIES OF PRINTED BOOK- GUIDANCE NOTE ON FINANCIAL STATEMENT ON NON CORPORATE ENTITIES- AUGUST, 2023 FOR SEMINAR ON DIRECT TAX CONCLAVE HELD ON 03.02.2024 AT MAHAJATI SADAN KOLKATA VIDE BILL NO. HO323SP000031820(E001/23/2093/SR)	51,917

E	Current period/year transactions unmatched at Unit	-
1		
2		
3		
4		
so on		

F	Current period/year difference (D+E)	7,78,010
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G	Total difference (A+F)	7,78,010
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H	Reconciliation entries at HO (current period/year)	-7,78,010
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1	BEING INVOICE RAISED FOR DIFFERENTIAL AMOUNT OF STATUTORY AUDIT FEES FOR THE YEAR 2022-23 AS PER HO MAIL DATED 25.10.2023 (IUT23/61/E001)	8,260
2	INVOICE RAISED ON HO FOR INTERNATIONAL WOMEN'S DAY HELD ON 07.03.2024 (IUT23/147/E001)	1,18,000
3	INVOICE RAISED ON HO FOR REIMBURSEMENT OF SPEAKER EXP ON INTERNATIONAL WOMEN'S DAY ON 07.03.2024 (IUT23/148/E001)	29,137
4	INVOICED RAISED ON HO FOR FINANCIAL & TAX LITERACY PROGRAMME HELD ON 11.01.2024(IUT23/154/E001)	14,372
5	INVOICE RAISED ON HO FOR FINANCIAL & TAX LITERACY HELD ON 03.02.2024 (IUT23/156/E001)	2,815
6	INVOICE RAISED ON HO FOR ICAI AWARDS HELD ON 08.02.2024 FOR EICASA OFFICE BEARER'S AND RCM OFFICE BEARER'S (IUT23/163/E001)	1,06,359
7	INVOICE RAISED ON HO FOR PRESS MEETING RELATED EXP- 24.02.2024	34,397
8	BEING CREDIT NOTE ISSUED FOR EXCESS REVENUE GRANT RECEIVED FROM HO FOR THE YEAR 2023-2024(IUTCN23/11/E001)	-10,39,433
9	BEING PURCHASE OF 1000 COPIES OF PRINTED BOOK- GUIDANCE NOTE ON FINANCIAL STATEMENT ON NON CORPORATE ENTITIES- AUGUST, 2023 FOR SEMINAR ON DIRECT TAX CONCLAVE HELD ON 03.02.2024 AT MAHAJATI SADAN KOLKATA VIDE BILL NO. HO323SP000031820(E001/23/2093/SR)	-51,917
so on		

I	Reconciliation entries at Unit (current period/year)	-
1		
2		
3		
4		
so on		

J	Adjusted closing balance at HO (B-1+H)	24,55,673
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K	Adjusted closing balance at Unit (C-1+I)	-24,55,673
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L	Difference check (only for current period/year transactions) (J+K-A)	-
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Annexure - 5**Inter Unit Reconciliation Summary with Noida H.O.**

A	Opening Balance difference, if any (B+C)	6,41,097
B	Opening balance as on 01-04-2023 as per HO Current A/c Noida	-29,71,564
C	Opening balance as on 01-04-2023 as per Unit	36,12,661

A-1	Closing Balance difference, if any (B+C)	-1,05,67,200
B-1	Closing balance as on 31-03-2024 as per HO Current A/c Noida	-63,68,349
C-1	Closing balance as on 31-03-2024 as per Unit	-41,98,851

D	Current period/year transactions unmatched at HO	93,08,466
1	Invoice Raised On Ho For Career Counselling Program 19.01.2023 At Adarsh Hindi Girls School	8,850
2	Invoice Raised On Ho For Career Counselling Program On 08.09.23 At Kalidhan Institution For Boys	8,850
3	Invoice Raised On Ho For Career Counselling Rprogram On 08.09.23 At Titagarh Anglo Vernacular High School	8,850
4	Invoice Raised On Ho For Career Counselling Program On 08.09.23 At Shree Jain Vidyalaya	8,850
5	Invoice Raised On Ho For Career Counselling Program On 08.09.23 At Maharani Kasiswari College	8,850
6	Invoice Raised On Ho For Career Counselling Program On 16.09.23 At Tara Devi Harakh Chand Kankaria Jain College	8,850
7	Invoice Raised On Ho For Career Counselling Program On 22.09.23 At Shree Jain Vidyalaya Howrah Boys	8,850
8	Invoice Raised On Ho For Career Counselling Program On 08.09.23 At Lakshminarayanpur Bhm High School.	8,850
9	Invoice Raised On Ho For Career Counselling Program On 08.09.23 At Kaikhali Akshoy Kumay High School	8,850
10	Invoice Raised On Ho For Career Counselling Program On 22.09.23 At Shree Jain Vidyalaya Howrah Girls	8,850
11	Invoice Raised On Ho For Career Counselling Program On 25.09.23 At M C Kejriwal Vidyapeeth	8,850
12	Invoice Raised On Ho For Career Counselling Program On 30.09.23 At Shri Gandhi Vidyalaya (Morning)	8,850
13	Invoice Raised On Ho For Career Counselling Program 02.02.2023 At Ca. Rajnandini Jain.	8,850
14	Invoice Raised On Ho For Career Counselling Program On 16/02/2023 At Alambazar Urdu High School (Ca. Rajnandini Jain).	8,850
15	Invoice Raised On Ho For Career Counselling Program On 15/02/2023 At New Young Horizon School (Ca. Rajnandini Jain).	8,850
16	Invoice Raised On Ho For Career Counselling Program On 20/02/2023 At Pudmapukur Instition (Ca. Rajnandini Jain).	8,850
17	Invoice Raised On Ho For Career Counselling Program On 13/03/2023 At Baranagar Rajkumari Memorial Girls School (Ca. Rajnandini Jain).	8,850



18	Invoice Raised On Ho For Career Counselling Program On 07/02/2023 At Khalsa Girls School (Ca. Rajnandini Jain).	8,850
19	Invoice Raised On Ho For Career Counselling Program On 03/10/2023 At Kulpi Janapriya High School (Md Jawed).	8,850
20	Invoice Raised On Ho For Career Counselling Program On 03/10/2023 At Mirzapur Ganesh Chandra Sikshaniketan (Md Jawed).	8,850
21	Invoice Raised On Ho For Career Counselling Program On 29/09/2023 At Therpur Netaji High School (Sabyasachi Chakraborty).	8,850
22	Invoice Raised On Ho For Career Counselling Program On 09/10/2023 At South Point High School (Ruchi Lakhotia).	8,850
23	Invoice Raised On Ho For Career Counselling Program On 09/10/2023 At Rose Bud School (Ruchi Lakhotia).	8,850
24	Invoice Raised On Ho For Career Counselling Program On 10/10/2023 At Gyan Bharati Vidyapith (Ruchi Lakhotia).	8,850
25	Invoice Raised On Ho For Career Counselling Program On 13/10/2023 At Maheshwari Balika Vidyalaya (Ruchi Lakhotia).	8,850
26	Invoice Raised On Ho For Career Counselling Program On 16/10/2023 At Shree Maheshwari Vidyalaya (Ruchi Lakhotia).	8,850
27	Invoice Raised On Ho For Career Counselling Program On 17/10/2023 At Sohanlal Deoralia Balika Vidyalaya (Ruchi Lakhotia).	8,850
28	Invoice Raised On Ho For Career Counselling Program On 13/10/2023 At St Lawrence High School (Arupa Banik).	8,850
29	Invoice Raised On Ho For Career Counselling Program On 08/09/2023 At Gokhale Memorial Girls School (Vinay Kumar Arya).	8,850
30	Invoice Raised On Ho For Career Counselling Programme On 08/09/2023 At Baidya Para High School (Preeti Toshniwal).	8,850
31	Invoice Raised On Ho For Career Counselling Programme On 08/09/2023 At Barisha Sash Bhushan Jankalyan Vidyapith (Preeti Toshniwal).	8,850
32	Invoice Raised On Ho For Career Counselling Programme On 21/09/2023 At Pancberia High School Hs (Preeti Toshniwal).	8,850
33	Invoice Raised On Ho For Career Counselling Programme On 30/09/2023 At Sarat Chandra Sur Institution Hs (Preeti Toshniwal).	8,850
34	Invoice Raised On Ho For Career Counselling Programme On 12/10/2023 At Mangrul Biseswar High School Hs (Preeti Toshniwal).	8,850
35	Invoice Raised On Ho For Career Counselling Programme On 13/10/2023 At Jadavpur Baghajatin High School Hs (Preeti Toshniwal).	8,850
36	Invoice Raised On Ho For Career Counselling Programme On 17/10/2023 At Jds Kolkata (Preeti Toshniwal).	8,850
37	Invoice Raised On Ho For Career Counselling Programme On 03/11/2023 At Indira Gandhi Memorial Senior Secondary School (Amit Kr Lakhotia).	8,850
38	Invoice Raised On Ho For Career Counselling Programme On 06/11/2023 At Abhinav Bharti High School (Rajnandini Jain).	8,850
39	Invoice Raised On Ho For Career Counselling Programme On 16/11/2023 At George High School (St.George Day English School) (Rajnandini Jain).	8,850
40	Invoice Raised On Ho For Career Counselling Programme On 28/11/2023 At Apeejay School (Rajnandini Jain).	8,850
41	Invoice Raised On Ho For Career Counselling Programme On 19/12/2023 At Pm Shri Kendriya Vidyalaya Santragachi Kolkata (Vinay Kumar Arya).	8,850



42	Invoice Raised On Ho For Career Counselling Programme On 31/01/2023 At Raghunath Arya Vidyalaya (Ca. Ruchi Lakhotia).	8,850
43	Invoice Raised On Ho For Career Counselling Programme On 08/02/2023 At Arya Vidya Mandir (Ca. Rajnandini Jain).	8,850
44	Invoice Raised On Ho For Career Counselling Programme On 13/02/2023 At Shree Vishuddhanand Sararwati Vidyalaya (Ca. Ruchi Lakhotia).	8,850
45	Invoice Raised On Ho For Career Counselling Programme On 15.12.2023 At M P Birla Foundation H S School (Ca. Moushikha Sarkar).	8,850
46	Invoice Raised On Ho For Career Counselling Programme On 08.01.2024 At H M Education Centre (Ca. Rohit Prasad).	8,850
47	Invoice Raised On Ho For Career Counselling Programme On 10/01/2024 At Netajinagar Vidyamandir (Ca. Dibyendu Chatterjee).	8,850
48	Invoice Raised On Ho For Career Counselling Programme On 05/01/2024 At Heramba Chandra College (Ca. Asim Prakash).	8,850
49	16/01/2024 At Bagaria Kalika Adarsha Vidhyamandir (Ca. Md Jawed).	8,850
50	Invoice Raised On Ho For Career Counselling Programme On 08/01/2024 At Shree Balkrishna Vitalnath Vidyalaya (Ca. Ruchi Lakhotia).	8,850
51	Invoice Raised On Ho For Career Counselling Programme On 10/01/2024 At Dum Road Govt. Spons High School For Girls (Ca. Ruchi Lakhotia).	8,850
52	30/01/2024 At Adarsh Madhyamik Vidyalaya (Ca. Vinay Kumar Arya)	8,850
53	Invoice Raised On Ho For Career Counselling Programme On 07/02/2024 At Pm Shri Kendriya Vidyalaya Fort William (Ca. Vinay Kumar Arya)	8,850
54	Invoice Raised On Ho For Career Counselling Programme On 19/01/2024 At Maharaja Manindra Chandra College (Ca. Vinay Kumar Arya).	8,850
55	Invoice Raised On Ho For Career Counselling Programme On 19/03/2024 At Arya Kanya Mahavidyalaya (Ca. Vinay Kumar Arya).	8,850
56	Bill Of Supply Raised On Ho For 1St Quarter Student Activity Grant For The Fy 2023-24	1,37,500
57	Bill Of Supply Raised On Ho For 2Nd Quarter Atudent Activity Grant For The Fy 2023-24	1,37,500
58	& Pitch Deck Contest 17.06.23 Under Specific Grant For The Fy 2023-24	3,56,500
59	Bill Of Supply Raised On Ho For Organizing Regional Level Quiz & Debate Contest On 20.08.23 Under Specific Grant For The Fy 2023-24	15,000
60	Bill Of Supply Raised For Organizing Regional Level Quiz & Debate Contest 20.08.23 Under Specific Grant For The Fy 2023-24	1,87,246
61	Bill Of Supply Raised On Ho For For 3 Day Workshop On English Speaking Skills Under Specific Grant For The Fy 2023-24	47,380
62	Invoice Raised On Ho For Ca Student'S National Conference Held On 24.06.23 & 25.06.23 At Science City.	43,45,284
63	Bill Of Supply Raised On Ho For 3Rd Quarter Student Activity Grant For The Fy 2023-24	1,37,500



64	Bill Of Supply Raised On Ho For 4Th Quarter Student Activity Grant For The Fy 2023-24	1,37,500
65	Bill Of Supply Raised For Organising One Day Seminar On Intermdiate Direct Tax On 10.09.2023 Under Specific Grant For The Fy 2023-24.	22,696
66	Bill Of Supply Raised For Organizing One Day Seminar On Strategic Cost Management And Performance Evaluation For Final Students On 24.09.2023 Under Specific Grant For The Fy 2023-24.	7,535
67	Bill Of Supply Raised For Organizing Half-Day Seminar On Practical Aspect Of Caro 2020 & Audit Through Tally Accounting Software On 02.09.2023 Under Specific Grant For The Fy 2023-24.	4,840
68	Bill Of Supply Raised For Organizing One Day Seminar On Foundation Revision Class – Principles And Practice Of Accounting On 02.09.2023 Under Specific Grant For The Fy 2023-24	20,108
69	Bill Of Supply Raised For Organizing My Teacher My Life – Elocution Contest On 05.09.2023 Under Specific Grant For The Fy 2023-24.	11,175
70	Bill Of Supply Raised For Organizing Half Day Seminar On Importance Of Ethics In Professional Life On 05.09.2023 Under Specific Grant For The Fy 2023-24.	8,825
71	Bill Of Supply Raised For Teachers' Day Celebration On The Theme "Guru Tujhe Pranam" On 05.09.2023 As Per Mail Dated 30.08.2023.	27,592
72	Bill Of Supply Raised For Organizing One Day Seminar On Business Laws For Foundation Students On 08.10.2023 Under Specific Grant For The Fy 2023-24.	25,241
73	Bill Of Supply Raised For Organizing One Day Seminar On Enterprise Information Systems & Strategic Management On 11.10.2023 Under Specific Grant For The Fy 2023-24.	5,870
74	Bill Of Supply Raised For Organizing One Day Seminar On Business Economics And Business & Commercial Knowledge For Foundation Students On 12.10.2023 Under Specific Grant For The Fy 2023-24.	15,930
75	Bill Of Supply Raised For Organizing Half Day Seminar On 3Cd Vs Gst & Finalisation Of Accounts From Gst Perspective On 23.09.2023 Under Specific Grant For The Fy 2023-24.	3,505
76	Bill Of Supply Raised For Organizing Half Day Seminar On Practical Exposure To Statutory Audit On 16.08.2023 Under Specific Grant For The Fy 2023-24.	25,724
77	Bill Of Supply Raised For Organizing Half Day Seminar On Unleashing The Depths Of New Scheme And Rankers On 23.08.2023 Under Specific Grant For The Fy 2023-24.	29,710
78	Bill Of Supply Raised For Organizing One Day Seminar On Business Mathematics And Logical Reasoning & Statistics For Foundation Students On 01.10.2023 Under Specific Grant For The Fy 2023-24.	25,901
79	Bill Of Supply Raised For Organizing Half Day Seminar On How To Choose Right Firm For Articleship On 22.07.2023 Under Specific Grant For The Fy 2023-24.	21,848
80	Gstr 9 And 9C On 02.12.2023 Under Specific Grant For The Fy 2023-24.	9,158
81	Bill Of Supply Raised For Organizing Branch Level Dashboard Visualization & Sketching Competition On 03.12.2023 Under Specific Grant For The Fy 2023-24.	6,415
82	Bill Of Supply Raised For Organizing Regional Level Dashboard Visualization & Sketching Competition On 22.12.2023 Under Specific Grant For The Fy 2023-24.	1,23,872

83	Bill Of Supply Raised For Organizing One Day Seminar On Failure To Success – Reboot, Recharge & Rethink On 20.01.2024 Under Specific Grant For The Fy 2023-24.	40,000
84	Bill Of Supply Raised For Organizing Outdoor Sports At Sailen Manna Stadium On 10.12.2023 Under Specific Grant For The Fy 2023-24.	50,000
85	Bill Of Supply Raised For Organizing Students' Youth Fest 2023 – Christmas Carnival On 23.12.2023 – 24.12.2023 Under Specific Grant For The Fy 2023-24.	2,00,000
86	Bill Of Supply Raised For Organizing Full Day Seminar On Business Laws For Foundation Students On 17.03.2024 Under Specific Grant For The Fy 2023-24.	23,423
87	Bill Of Supply Raised For Organizing Full Day Seminar On Aarambh – Team 100 On 17.03.2024 Under Specific Grant For The Fy 2023-24.	30,000
88	Bill Of Supply Raised For Organizing Full Day Revision Class On Indirect Tax Laws For Final Students On 30.03.2024 Under Specific Grant For The Fy 2023-24.	12,989
89	Bill Of Supply Raised For Organizing Full Day Revision Class On Advanced Accounting For Intermediate Students On 31.03.2024 Under Specific Grant For The Fy 2023-24 (Additional Amount).	1,680
90	Bill Of Supply Raised For Organizing Full Day Revision Class On Indirect Tax Laws For Final Students On 30.03.2024 Under Specific Grant For The Fy 2023-24 (Additional Amount).	8,715
91	Bill Of Supply Raised For Organizing Full Day Revision Class On Taxation For Intermediate Students On 29.03.2024 Under Specific Grant For The Fy 2023-24 (Additional Amount).	10,700
92	Bill Of Supply Raised For Organizing Full Day Seminar On Aarambh – Team 100 On 17.03.2024 Under Specific Grant For The Fy 2023-24 (Additional Amount).	10,000
93	Bill Of Supply Raised For Organizing Full Day Revision Class On Taxation For Intermediate Students On 29.03.2024 Under Specific Grant For The Fy 2023-24.	21,485
94	Bill Of Supply Raised For Organizing Full Day Revision Class On Advanced Accounting For Intermediate Students On 31.03.2024 Under Specific Grant For The Fy 2023-24.	15,653
95	Being Invoice Raised For Library Grant Of Eirc For The Year 2023-2024.	64,273
96	Invoice Raised On Ho For Full Day Seminar On Upskill Knowledge On Financial Reporting Practices Held On 30.08.2023	45,486
97	Invoice Raised On Ho For National Talent Search Held On 27.08.2023	19,89,142
98	Invoice Raised On Ho For Seminar On Ibc Conclave Held On 02.09.2023.	1,46,753
99	Invoice Raised On Ho For National Conference On Gst Held On 06.10.2023 & 07.10.23.	1,78,771
100	Invoice Raised On Ho For Outreach Programme On Simplification Of Companies Rules On 15Th March 2024.	4,555
101	Invoice Raised On Ho For Career Counselling Centre At Jorhat On 27.04.2024.	47,710
102	Being Tds Receivable From H.O. For The F.Y.- 2022-23 Transfer To Current Account -Eirc As Per Sheet Attached.	2,11,946



103	₹ 2360/- Each Tender Fees Recd From Maheshwari & Associates And D.C Ghosh & Associates For Advertisement Published On 01.12.2023 For Architect Appointment For Renovation Works Of Auditorium (R.Singhi Hall) Of Icai Bhawan, At 7, Russel Street, Kolkata 700071; Now Dd Trf To Ho.	4,720
104	Security Deposit Recd From Maheshwari & Associates For Renovation Works Of Auditorium (R.Singhi Hall) Of Icai Bhawan, At 7, Russel Street, Kolkata 700071; Now Dd Trf To Ho.	15,000
105	Being Provision For Invoice On Ho For Peer Reviewers Held On 30.03.2024.	39,176
106	Being Provision Made For Reimbursement Of Amount Incurrend For Mou With Bhawanipore Education Society Coolege On 01.11.23 And Netaji Subhas Open University On 02.11.23	46,557
107	Memorial Lecture Held On 24.2.2023 Transfer From Current Account Eirc.	-59,276
108	Being Credit Note Issued For Correction Of Tax Invoice.	-75,823
109	Being Credit Note Issued For Correction Of Bill Of Supply.	-13,074
110	Being Credit Note Issued For Correction Of Bill Of Supply.	-50,000
111	Being Credit Note Issued For Correction Of Tax Invoice.	-96,200
so on		

E	Current period/year transactions unmatched at Unit	18,99,831
1	Being reversal entry of against JVH/22/3342	4,10,725
2	Being TDS Refund A.Y.22-23	-61,344
3	Advance payment for booking hyderabad hotel for AIMM 2024 to be held on 9th , 10th march for participants.	5,16,250
4	Advance payment for booking hyderabad hotel for AIMM 2024 to be held on 9th , 10th march for participants.	10,03,000
5	Half Day Seminar Dated 24-8-2023	21,760
6	Grant For Conducting Career Counselling Programme On Dated 8-9-23	17,700
7	Grant for conducting career counselling programme on dt 12.12.2022 (VINV23HO1011081)	-8,260
so on		

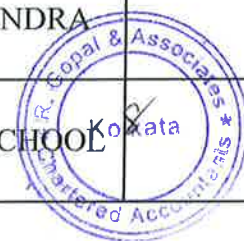
F	Current period/year difference (D+E)	1,12,08,297
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G	Total difference (A+F)	1,18,49,394
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H	Reconciliation entries at HO (current period/year)	93,08,466
1	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM 19.01.2023 AT ADARSH HINDI GIRLS SCHOOL	8,850
2	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 08.09.23 AT KALIDHAN INSTITUTION FOR BOYS	8,850
3	INVOICE RAISED ON HO FOR CAREER COUNSELLING RPOGRAM ON 08.09.23 AT TITAGARH ANGLO VERNACULAR HIGH SCHOOL	8,850
4	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 08.09.23 AT SHREE JAIN VIDYALAYA	8,850



5	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 08.09.23 AT MAHARANI KASISWARI COLLEGE	8,850
6	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 16.09.23 AT TARA DEVI HAKH CHAND KANKARIA JAIN COLLEGE	8,850
7	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 22.09.23 AT SHREE JAIN VIDYALAYA HOWRAH BOYS	8,850
8	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 08.09.23 AT LAKSHMINARAYANPUR BHM HIGH SCHOOL.	8,850
9	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 08.09.23 AT KAIKHALI AKSHOY KUMAY HIGH SCHOOL	8,850
10	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 22.09.23 AT SHREE JAIN VIDYALAYA HOWRAH GIRLS	8,850
11	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 25.09.23 AT M C KEJRIWAL VIDYAPEETH	8,850
12	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 30.09.23 AT SHRI GANDHI VIDYALAYA (MORNING)	8,850
13	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM 02.02.2023 AT CA. RAJNANDINI JAIN.	8,850
14	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 16/02/2023 AT ALAMBAZAR URDU HIGH SCHOOL (CA. RAJNANDINI JAIN).	8,850
15	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 15/02/2023 AT NEW YOUNG HORIZON SCHOOL (CA. RAJNANDINI JAIN).	8,850
16	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 20/02/2023 AT PUDMAPUKUR INSTITION (CA. RAJNANDINI JAIN).	8,850
17	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 13/03/2023 AT BARANAGAR RAJKUMARI MEMORIAL GIRLS SCHOOL (CA. RAJNANDINI JAIN).	8,850
18	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 07/02/2023 AT KHALSA GIRLS SCHOOL (CA. RAJNANDINI JAIN).	8,850
19	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 03/10/2023 AT KULPI JANAPRIYA HIGH SCHOOL (MD JAWED).	8,850
20	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 03/10/2023 AT MIRZAPUR GANESH CHANDRA SIKSHANIKETAN (MD JAWED).	8,850
21	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 29/09/2023 AT THERPUR NETAJI HIGH SCHOOL (SABYASACHI CHAKRABORTY).	8,850



22	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 09/10/2023 AT SOUTH POINT HIGH SCHOOL (RUCHI LAKHOTIA).	8,850
23	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 09/10/2023 AT ROSE BUD SCHOOL (RUCHI LAKHOTIA).	8,850
24	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 10/10/2023 AT GYAN BHARATI VIDYAPITH (RUCHI LAKHOTIA).	8,850
25	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 13/10/2023 AT MAHESHWARI BALIKA VIDYALAYA (RUCHI LAKHOTIA).	8,850
26	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 16/10/2023 AT SHREE MAHESHWARI VIDYALAYA (RUCHI LAKHOTIA).	8,850
27	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 17/10/2023 AT SOHANLAL DEORALIA BALIKA VIDYALAYA (RUCHI LAKHOTIA).	8,850
28	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 13/10/2023 AT ST LAWRENCE HIGH SCHOOL (ARUPA BANIK).	8,850
29	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAM ON 08/09/2023 AT GOKHALE MEMORIAL GIRLS SCHOOL1 (VINAY KUMAR ARYA).	8,850
30	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 08/09/2023 AT BAIDYA PARA HIGH SCHOOL (PREETI TOSHNIWAL).	8,850
31	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 08/09/2023 AT BARISHA SASH BHUSHAN JANKALYAN VIDYAPITH (PREETI TOSHNIWAL).	8,850
32	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 21/09/2023 AT PANCBERIA HIGH SCHOOL HS (PREETI TOSHNIWAL).	8,850
33	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 30/09/2023 AT SARAT CHANDRA SUR INSTITUTION HS (PREETI TOSHNIWAL).	8,850
34	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 12/10/2023 AT MANGRUL BISESWAR HIGH SCHOOL HS (PREETI TOSHNIWAL).	8,850
35	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 13/10/2023 AT JADAVPUR BAGHAJATIN HIGH SCHOOL HS (PREETI TOSHNIWAL).	8,850
36	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 17/10/2023 AT JDS KOLKATA (PREETI TOSHNIWAL).	8,850
37	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 03/11/2023 AT INDIRA GANDHI MEMORIAL SENIOR SECONDARY SCHOOL (AMIT KR LAKHOTIA).	8,850
38	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 06/11/2023 AT ABHINAV BHARTI HIGH SCHOOL (RAJNANDINI JAIN).	8,850



39	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 16/11/2023 AT GEORGE HIGH SCHOOL (ST.GEORGE DAY ENGLISH SCHOOL) (RAJNANDINI JAIN).	8,850
40	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 28/11/2023 AT APEEJAY SCHOOL (RAJNANDINI JAIN).	8,850
41	PROGRAMME ON 19/12/2023 AT PM SHRI KENDRIYA VIDYALAYA SANTRAGACHI KOLKATA (VINAY KUMAR ARYA).	8,850
42	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 31/01/2023 AT RAGHUMAL ARYA VIDYALAYA (CA. RUCHI LAKHOTIA).	8,850
43	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 08/02/2023 AT ARYA VIDYA MANDIR (CA. RAJNANDINI JAIN).	8,850
44	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 13/02/2023 AT SHREE VISHUDDHANAND SARARWATI VIDYALAYA (CA. RUCHI LAKHOTIA).	8,850
45	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 15.12.2023 AT M P BIRLA FOUNDATION H S SCHOOL (CA. MOUSHIKHA SARKAR).	8,850
46	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 08.01.2024 AT H M EDUCATION CENTRE (CA. ROHIT PRASAD).	8,850
47	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 10/01/2024 AT NETAJINAGAR VIDYAMANDIR (CA. DIBYENDU CHATTERJEE).	8,850
48	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 05/01/2024 AT HERAMBA CHANDRA COLLEGE (CA. ASIM PRAKASH).	8,850
49	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 16/01/2024 AT BAGARIA KALIKA ADARSHA VIDHYAMANDIR (CA. MD JAWED).	8,850
50	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 08/01/2024 AT SHREE BALKRISHNA VITALNATH VIDYALAYA (CA. RUCHI LAKHOTIA).	8,850
51	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 10/01/2024 AT DUM ROAD GOVT. SPONS HIGH SCHOOL FOR GIRLS (CA. RUCHI LAKHOTIA).	8,850
52	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 30/01/2024 AT ADARSH MADHYAMIK VIDYALAYA (CA. VINAY KUMAR ARYA)	8,850
53	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 07/02/2024 AT PM SHRI KENDRIYA VIDYALAYA FORT WILLIAM (CA. VINAY KUMAR ARYA)	8,850
54	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 19/01/2024 AT MAHARAJA MANINDRA CHANDRA COLLEGE (CA. VINAY KUMAR ARYA).	8,850



55	INVOICE RAISED ON HO FOR CAREER COUNSELLING PROGRAMME ON 19/03/2024 AT ARYA KANYA MAHAVIDYALAYA (CA. VINAY KUMAR ARYA).	8,850
56	BILL OF SUPPLY RAISED ON HO FOR 1ST QUARTER STUDENT ACTIVITY GRANT FOR THE FY 2023-24	1,37,500
57	BILL OF SUPPLY RAISED ON HO FOR 2ND QUARTER ATUDENT ACTIVITY GRANT FOR THE FY 2023-24	1,37,500
58	BILL OF SUPPLY RAISED ON HO FOR ORGANIZING REGIONAL LEVEL ELOCUTION & PITCH DECK CONTEST 17.06.23 UNDER SPECIFIC GRANT FOR THE FY 2023-24	3,56,500
59	BILL OF SUPPLY RAISED ON HO FOR ORGANIZING REGIONAL LEVEL QUIZ & DEBATE CONTEST ON 20.08.23 UNDER SPECIFIC GRANT FOR THE FY 2023-24	15,000
60	BILL OF SUPPLY RAISED FOR ORGANIZING REGIONAL LEVEL QUIZ & DEBATE CONTEST 20.08.23 UNDER SPECIFIC GRANT FOR THE FY 2023-24	1,87,246
61	BILL OF SUPPLY RAISED ON HO FOR FOR 3 DAY WORKSHOP ON ENGLISH SPEAKING SKILLS UNDER SPECIFIC GRANT FOR THE FY 2023-24	47,380
62	INVOICE RAISED ON HO FOR CA STUDENT'S NATIONAL CONFERENCE HELD ON 24.06.23 & 25.06.23 AT SCIENCE CITY.	43,45,284
63	BILL OF SUPPLY RAISED ON HO FOR 3RD QUARTER STUDENT ACTIVITY GRANT FOR THE FY 2023-24	1,37,500
64	BILL OF SUPPLY RAISED ON HO FOR 4TH QUARTER STUDENT ACTIVITY GRANT FOR THE FY 2023-24	1,37,500
65	BILL OF SUPPLY RAISED FOR ORGANISING ONE DAY SEMINAR ON INTERMIDATE DIRECT TAX ON 10.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	22,696
66	BILL OF SUPPLY RAISED FOR ORGANIZING ONE DAY SEMINAR ON STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION FOR FINAL STUDENTS ON 24.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	7,535
67	BILL OF SUPPLY RAISED FOR ORGANIZING HALF-DAY SEMINAR ON PRACTICAL ASPECT OF CARO 2020 & AUDIT THROUGH TALLY ACCOUNTING SOFTWARE ON 02.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	4,840
68	BILL OF SUPPLY RAISED FOR ORGANIZING ONE DAY SEMINAR ON FOUNDATION REVISION CLASS – PRINCIPLES AND PRACTICE OF ACCOUNTING ON 02.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24	20,108
69	BILL OF SUPPLY RAISED FOR ORGANIZING MY TEACHER MY LIFE – ELOCUTION CONTEST ON 05.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	11,175
70	SEMINAR ON IMPORTANCE OF ETHICS IN PROFESSIONAL LIFE ON 05.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	8,825
71	BILL OF SUPPLY RAISED FOR TEACHERS' DAY CELEBRATION ON THE THEME "GURU TUJHE PRANAM" ON 05.09.2023 AS PER MAIL DATED 30.08.2023.	27,592
72	BILL OF SUPPLY RAISED FOR ORGANIZING ONE DAY SEMINAR ON BUSINESS LAWS FOR FOUNDATION STUDENTS ON 08.10.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	25,241

73	BILL OF SUPPLY RAISED FOR ORGANIZING ONE DAY SEMINAR ON ENTERPRISE INFORMATION SYSTEMS & STRATEGIC MANAGEMENT ON 11.10.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	5,870
74	BILL OF SUPPLY RAISED FOR ORGANIZING ONE DAY SEMINAR ON BUSINESS ECONOMICS AND BUSINESS & COMMERCIAL KNOWLEDGE FOR FOUNDATION STUDENTS ON 12.10.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	15,930
75	BILL OF SUPPLY RAISED FOR ORGANIZING HALF DAY SEMINAR ON 3CD VS GST & FINALISATION OF ACCOUNTS FROM GST PERSPECTIVE ON 23.09.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	3,505
76	BILL OF SUPPLY RAISED FOR ORGANIZING HALF DAY SEMINAR ON PRACTICAL EXPOSURE TO STATUTORY AUDIT ON 16.08.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	25,724
77	BILL OF SUPPLY RAISED FOR ORGANIZING HALF DAY SEMINAR ON UNLEASHING THE DEPTHS OF NEW SCHEME AND RANKERS ON 23.08.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	29,710
78	BILL OF SUPPLY RAISED FOR ORGANIZING ONE DAY SEMINAR ON BUSINESS MATHEMATICS AND LOGICAL REASONING & STATISTICS FOR FOUNDATION STUDENTS ON 01.10.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	25,901
79	SEMINAR ON HOW TO CHOOSE RIGHT FIRM FOR ARTICLESHIP ON 22.07.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	21,848
80	BILL OF SUPPLY RAISED FOR ORGANIZING HALF DAY SEMINAR ON FILLING OF GSTR 9 AND 9C ON 02.12.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	9,158
81	BILL OF SUPPLY RAISED FOR ORGANIZING BRANCH LEVEL DASHBOARD VISUALIZATION & SKETCHING COMPETITION ON 03.12.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	6,415
82	BILL OF SUPPLY RAISED FOR ORGANIZING REGIONAL LEVEL DASHBOARD VISUALIZATION & SKETCHING COMPETITION ON 22.12.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	1,23,872
83	SEMINAR ON FAILURE TO SUCCESS – REBOOT, RECHARGE & RETHINK ON 20.01.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	40,000
84	BILL OF SUPPLY RAISED FOR ORGANIZING OUTDOOR SPORTS AT SAILEN MANNA STADIUM ON 10.12.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	50,000
85	BILL OF SUPPLY RAISED FOR ORGANIZING STUDENTS' YOUTH FEST 2023 – CHRISTMAS CARNIVAL ON 23.12.2023 – 24.12.2023 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	2,00,000
86	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY SEMINAR ON BUSINESS LAWS FOR FOUNDATION STUDENTS ON 17.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	23,423
87	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY SEMINAR ON AARAMBH – TEAM 100 ON 17.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	30,000



88	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY REVISION CLASS ON INDIRECT TAX LAWS FOR FINAL STUDENTS ON 30.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	12,989
89	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY REVISION CLASS ON ADVANCED ACCOUNTING FOR INTERMEDIATE STUDENTS ON 31.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24 (ADDITIONAL AMOUNT).	1,680
90	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY REVISION CLASS ON INDIRECT TAX LAWS FOR FINAL STUDENTS ON 30.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24 (ADDITIONAL AMOUNT).	8,715
91	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY REVISION CLASS ON TAXATION FOR INTERMEDIATE STUDENTS ON 29.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24 (ADDITIONAL AMOUNT).	10,700
92	SEMINAR ON AARAMBH – TEAM 100 ON 17.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24 (ADDITIONAL AMOUNT).	10,000
93	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY REVISION CLASS ON TAXATION FOR INTERMEDIATE STUDENTS ON 29.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	21,485
94	BILL OF SUPPLY RAISED FOR ORGANIZING FULL DAY REVISION CLASS ON ADVANCED ACCOUNTING FOR INTERMEDIATE STUDENTS ON 31.03.2024 UNDER SPECIFIC GRANT FOR THE FY 2023-24.	15,653
95	BEING INVOICE RAISED FOR LIBRARY GRANT OF EIRC FOR THE YEAR 2023-2024.	64,273
96	INVOICE RAISED ON HO FOR FULL DAY SEMINAR ON UPSKILL KNOWLEDGE ON FINANCIAL REPORTING PRACTICES HELD ON 30.08.2023	45,486
97	INVOICE RAISED ON HO FOR NATIONAL TALENT SEARCH HELD ON 27.08.2023	19,89,142
98	INVOICE RAISED ON HO FOR SEMINAR ON IBC CONCLAVE HELD ON 02.09.2023.	1,46,753
99	INVOICE RAISED ON HO FOR NATIONAL CONFERENCE ON GST HELD ON 06.10.2023 & 07.10.23.	1,78,771
100	INVOICE RAISED ON HO FOR OUTREACH PROGRAMME ON SIMPLIFICATION OF COMPANIES RULES ON 15TH MARCH 2024.	4,555
101	INVOICE RAISED ON HO FOR CAREER COUNSELLING CENTRE AT JORHAT ON 27.04.2024.	47,710
102	BEING TDS RECEIVABLE FROM H.O. FOR THE F.Y.- 2022-23 TRANSFER TO CURRENT ACCOUNT -EIRC AS PER SHEET ATTACHED.	2,11,946
103	₹ 2360/- EACH TENDER FEES RECD FROM MAHESHWARI & ASSOCIATES AND D.C GHOSH & ASSOCIATES FOR ADVERTISEMENT PUBLISHED ON 01.12.2023 FOR ARCHITECT APPOINTMENT FOR RENOVATION WORKS OF AUDITORIUM (R.SINGHI HALL) OF ICAI BHAWAN, AT 7, RUSSEL STREET, KOLKATA 700071; NOW DD TRF TO HO.	4,720



104	SECURITY DEPOSIT RECD FROM MAHESHWARI & ASSOCIATES FOR RENOVATION WORKS OF AUDITORIUM (R.SINGHI HALL) OF ICAI BHAWAN, AT 7, RUSSEL STREET, KOLKATA 700071; NOW DD TRF TO HO.	15,000
105	BEING PROVISION FOR INVOICE ON HO FOR PEER REVIEWERS HELD ON 30.03.2024.	39,176
106	Being Provision Made For Reimbursement Of Amount Incurrend For Mou With Bhawanipore Education Society Coolege On 01.11.23 And Netaji Subhas Open University On 02.11.23	46,557
107	Memorial Lecture Held On 24.2.2023 Transfer From Current Account Eirc.	-59,276
108	Being Credit Note Issued for Correction of Tax Invoice.	-75,823
109	Being Credit note issued for Correction of Bill of Supply.	-13,074
110	Being Credit note issued for Correction of Bill of Supply.	-50,000
111	BEING CREDIT NOTE ISSUED FOR CORRECTION OF TAX INVOICE.	-96,200
so on		

I	Reconciliation entries at Unit (current period/year)	18,99,831
1	Being reversal entry of against JVH/22/3342	4,10,725
2	Being TDS Refund A.Y.22-23	-61,344
3	Advance payment for booking hyderabad hotel for AIMM 2024 to be held on 9th , 10th march for participants.	5,16,250
4	Advance payment for booking hyderabad hotel for AIMM 2024 to be held on 9th , 10th march for participants.	10,03,000
5	Half Day Seminar Dated 24-8-2023	21,760
6	Grant For Conducting Career Counselling Programme On Dated 8-9-23	17,700
7	Grant for conducting career counselling programme on dt 12.12.2022 (VINV23HO1011081)	-8,260
so on		

J	Adjusted closing balance at HO (B-1+H)	29,40,117
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K	Adjusted closing balance at Unit (C-1+I)	-22,99,020
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L	Difference check (only for current period/year transactions) (J+K-A)	-0
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Annexure - 5

Inter Unit Summary of EIRC with Branches as on 31.03.2024

Unit Name	EIRC Inter unit Balance as on 31.03.2024		Branches Balance as on 31.03.2024		Difference	Remark
Asansol	16,334.00	Dr	-		16,334.00	Invoice no, EIRC/1236/23-24 for EPL amount of Rs. 16334/- raised by EIRC dated 13.02.2024, not booked in Branch Book (Receivable from Branch)
Bhubaneswar	2,12,400.00	Cr	5,027.00	Dr	2,07,373.00	Rs. 212400/- payable to Branch, not booked by branch Rs. 5027/- not booked by EIRC
Brahmapur	20,795.00	Dr	-		20,795.00	Invoice no. E002/23/11/SP of Rs. 20795/- dated on 08.02.2024 for Prog at Brahmapur on 13.05.2023, not booked in Branch Book (Receivable from Branch)
Cuttack	30,741.00	Dr	18,259.00	Dr	49,000.00	Invoice No. EIRC/1233/23-24 dated 13.02.24 of Rs 49000/- , not booked in Branch not booked by Branch (Receivable from Branch)
Dibrugarh	-		-		-	
Durgapur	6,847.00	Dr	-		6,847.00	Invoice no, EIRC/1235/23-24 dated 16333/- dated 13.02.2024 for EPL amount and EIRC/1405/23-24 dated 31.03.2024 Rs. 2093/- (Receivable from Branch) Not Booked by Branch Payable to Branch Rs. 11579/-, not booked in Branch Book
Guwahati	25,706.00	Cr	12,849.00	Cr	38,555.00	Entry of Rs. 38555/- for EIRC Awards hedl on 23.02.2024 raised in Apr 24 by Guwahati Branch, booked by EIRC in Mar 24
Jharsuguda	-		-		-	
Raniganj	18,426.00	Dr	5,617.00	Dr	24,043.00	Opeing balnce Diff of Rs. 5617/-. Invoice no, EIRC/1234/23-24 dated 13.02.2024 for EPL amount Rs. 16333/- and EIRC/1406/23-24 dated 31.03.2024 Rs. 2093/- (Receivable from Branch)
Rourkela	23,858.00	Dr	-		23,858.00	Invoice no, E001/23/14 SP dated 31.03.2024 for Inauguration of Library at Rourkela not booked by Branch.
Sambalpur	39,560.00	Cr	53,220.00	Dr	-13,660.00	Diff. in Invoice Amount
Siliguri	29,288.00	Cr	29,288.00	Dr	-	
Tinsukia	59,472.00	Cr	39,394.00	Dr	20,078.00	BHRS related Entry Rs. 20078/- to be booked in ICAI Kolkata DCO ledger booked in EIRC ledger by Branch (not Related to EIRC)

