P - 912, Lake Town Block - A, 2nd Floor Kolkata - 700 089

Phone: 2225-3112 /2535574 E-mail: pawan@asac.co.in

bina@asac.co.in

AUDITOR'S REPORT

To
The Members of
Indian Institute of Bio-Social Research and Development (IBRAD)

We have examined the Statement of Affairs of Indian Institute of Bio-Social Research & Development as on $31^{\rm st}$ March 2022, the Income & Expenditure Account and also Receipts and maintained.

We have obtained all the information & explanations to the best of our knowledge and belief which were necessary for the purpose of the audit . In our opinion proper books of account have been kept by the Institute so far as appears from our examination of books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:-

- (i) In the case of the Statement of Affairs, of the state of affairs of the above named Institute as at 31st March, 2022 and
- (ii) In the case of the Income & Expenditure account, excess of income over expenditure for the accounting year ended on 31st March, 2022.

P - 912, Lake Town, Block -A, 2nd Floor <u>Kolkata - 700</u> 089

Date: 03.08.2022

For AGARWAL SANAGANERIA & CO.

<u>Chartered Accountants</u> Firm Regn.No.317224E

(Bina Gupta)

Partner

(C.A. Membership No. 060269)

UDIN: 22060269AQBPKJ3620

Bina Celepte

Indian Institute of Bio-Social Research And Development (IBRAD) <u>Prafulla Kanan, VIP Road, Kestopur, Kolkata - 700 101</u>

		STATE	EMENT OF AFF	AIRS AS ON 31ST MARCH, 2022		GENERAL	TOTAL Rs. P.
LIABILITIES	FCRA	GENERAL	TOTAL	ASSETS	FCRA P.	Rs. P.	
	Rs. P.	Rs. P.	Rs. P.		Rs.	2,97,25,053.92	4,95,81,855.68
		Кз. г.	K5. 1.		1,98,56,801.76	2,57,227	2,15,24,016.50
GENERAL FUND		1		Fixed Assets (Schedule-A)	2,15,24,016.50		30,29,204.00
n-lance Brought Forward	22,84,922.97	(1,68,94,678.33)	(1,46,09,755.36) Fund Transfer [Schedule-C(i))] Fixed Deposit with Indian Bank,Southern Avenue Branch	25,45,378.00	4,83,826.00	
Add: Transferred from Income & Expenditure Account	9,300.80	26,48,256.78	26,57,557.58	(Schedule-B)		33,32,024.39	45,16,183.39
Addi	22,94,223.77	(1,42,46,421.55)		-	11,84,159.00	15,09,715.50	15,09,715.50
				Advances & Deposits (Schedule-C)			
CAPITAL RESERVE (Against Fixed Assets)	1			Sundry Receivables (Schedule -E)			
Balance Brought Forward Add: Transferred from Income & Expenditure Account	1,60,44,676.08	2,93,18,890.16	4,53,63,566.24	14			22,778.82
Add : Transferred Holli Income	1,60,44,676.08	· .		CASH & BANK BALANCES	805.07	21,973.75	1,42,040.51
	1,60,44,676.08	2,93,18,890.16	4,53,63,566.24		1,42,040.51	36,71,758.88	36,71,758.88
	1			(A /C No 211603/2040)		43,516.00	43,516.00
NDOMENT FUND TOWARDS DEVELOPMENT				Indian Bank, S.A. Branch (A/C No.21160376632) Indian Bank, S.A. Branch (A/C No.21160376632)	-	6,125.00	6,125.00
THE PORD TOCKDATION					-	-	
	31,36,762.85					5,000.00	5,000.00
(Cnt Number : 950-0045-1)	42,55,319.14	-	42 55 319 14	State Bank of India (A/C No. 000000	-	-,-	
ind - II (Grant Number : 1020-0587) ind - III (Grant Number : 1020-0587)	1,95,04,000.00	-	1,95,04,000.00	New Bank Account in Indian Bank			
nd - III (Gladie -							
CURED LOAN Result A / C No =21160356683, S.A.							
	-	10.03	10.03				1
DA/C with Indian Basis Page 10 (Lien against Fixed Deposits)				2			1
	_	3,81,305.00	3,81,305.00				1
SECURED LOANS- (Schedule-F)	-	3,01,303.00	5,51,500.00				
		1			!		
RENT LIABILITIES	18,219.00	18,21,193.30	18,39,412.30		1		
	-	2,15,24,016.50	2,15,24,016.50		4,52,53,200.84	3,87,98,993.44	8,40,52,194.28
Transfer (as per Schedule C(i))					4,52,53,200.64	-,-,-	
	4,52,53,200.84	3,87,98,993.44	8,40,52,194.28				

P-912, Lake Town Block-A, 2nd Floor Kolkata-700 089 In terms of Our Report of even date

For AGARWAL SANGANERIA & CO. Chartered Accountants

Chartered Accountants Firm Regn. No. 317224E

(Bina Gupta)

(Bina Gupta)

<u>Partner</u>

(C.A. Mem.No. 060269)

ANGA

Chartered

Accountants

(Dr. Maruf Ul Haque) Treasurer

ue) (Dr. P.K. Roy Barman) Secretary (Professor S.B.Roy) Chairman

Date:03.08.2022

Indian Institute of Bio-Social Research And Development (IBRAD) Prafulla Kanan, VIP Road, Kestopur, Kolkata - 700 101

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	INCOM	E AND EXPENDE	TORE ACCOUNT		FCRA	GENERAL	TOTAL
EXPENDITURE	FCRA	GENERAL	TOTAL	INCOME	Rs. P.	Rs. P.	Rs. P.
	Rs. P.	Rs. P.	Rs. P.	/		2,00,66,710.00	2,00,66,710.00
To Project & Training Expenses (Annexure-1)	1,27,952.00	1,71,14,675.00	1,72,42,627.00	By Project Receipts (Annexure-4)			-700,00,710.00
* Expenses Under Agri Business & Other Certificate courses/		1,93,755.90	1,93,755.90	" Interest on Fixed Deposits (Annexure -5)	1,35,794.80	33,890.00	1,69,684.80
(Annexure - 2)		1,70,700,70		" Interest on Saving Bank Account	5,301.00	28,164.00	33,465.00
" Late Fee & Interest (Annnexure -3)	-	490.00	490.00			99,590.00	99,590.00
" Advertising Expenses	-	24,437.00	24,437.00	" Interest on Income Tax refund	-	139.08	139.08
"Consultancy Charges	-	1,11,510.00	1,11,510.00	" Discount Received	_	24,664.60	24,664.60
" Bank Charges	3,843.00	26,961.00	30,804.00	" Misc. Income	_	97,087.00	97,087.00
" Interest on Secured Loan	_	1,40,955.00	1,40,955.00	" Liability no longer required written back		77,007.00	97,067.00
" Insurance Expenses	_	14,898.00	14,898.00				
" Lease Hold Rent		54,306.00	54,306.00				
" Audit fees			20,000.00				
- Attait rees	-	20,000.00	20,000.00				
* Excess of Income over Expenditure carried down	9,300.80	26,48,256.78	26,57,557.58				
							We will be a second of the sec
	1,41,095.80	2,03,50,244.68	2,04,91,340.48		1,41,095.80	2,03,50,244.68	2,04,91,340.48
				By Excess of Income over Expenditure brought down	9,300.80	26,48,256.78	26,57,557.58
To Balance transferred to Statement of Affairs	9,300.80	26,48,256.78	26,57,557.58				
	9,300.80	26,48,256.78	26,57,557.58		9,300.80	26,48,256.78	26,57,557.58

P-912, Lake Town

Block-A, 2nd Floor

Kolkata-700 089

In terms of Our Report of even date

For AGARWAL SANGANERIA & CO.

Chartered Accountants

Firm Regn. No. 317224E

(Bina Gupta) Partner

(C.A. Mem.No. 060269) Date:03.08.2022

(Dr. Maruf Ul Haque) Treasurer

(Dr. P.K. Roy Barman)

Secretary

(Professor S.B.Roy) Chairman

Indian Institute of Bio-Social Research And Development (IBRAD) Prafulla Kanan, VIP Road, Kestopur, Kolkata - 700 101

Properting Cash & Hank Ralamore	RECEIPTS		RECEIPTS & PAYM	ENTS ACCOUNT FO	R THE YEAR ENDED 31ST MARCH, 2022			TOTAL -
Propenting Cash & Renk Balances			GENERAL I	TOTAL	PAYMENTS		GENERAL	Rs. P.
Typering (Cashe Enth Enthree Enthre Enthree		Rs. P.			TATMENTO	10	Rs. F.	
Indian Bank, S.A Branch(A/C No. 21160376832) 80.00 18,35.250 17,393.751 25,0015.78 15,00.0000000000000000000000000000000000			1.	KS. P.		Rs.		21197
1,59,22.00 1,59,22.00 1,59,20.00 1,5	* Cash in Hand				By Opening Secured Lean		00.18.314.97	1,98,18,314.97
1,50,64,136,90 1,273,975	" Indian Bank, S.A. Branch (A/c No. 21160376632)	805.07	18.292 50					02 000 96
1,739.75 5 7,790.75 5 7,79		-			Indian bank, S.A. Draich (O) D 110211000		1 50 64.136.96	1,51,92,000.90
Sank of Baroda (A/c No. 2660010000S1\$2)		1,73,937.51			By Project & Training Expenses (Annexure-1A)	1.27,952.00	1,50,01,-	
11,694.00 11,695.55 11,694.00 11,694.00 11,695.55 11,694.00 11,694.00 11,695.55 11,694.00 11,694.00 11,695.00 11,694.00 11,695.00 11,695.00 11,694.00 11,695.00 11,694.00 11,695.00 11,695.00 11,695.00 11,695.00 11,696.00 11,695.00 11,6	"Bank of Baroda (A/c No. 26600100008182)	-	6,125.00		-),	.,	68 355.19	68,355.19
Interest on Ex Vingils Bank Account Interest on ED, (NMIC)		-			" Fixed Assets (Annexure-2A)		00,021	
Interest on FD, (FMCC) S, 201,00 28,164,00 33,465,00 11,446,00 11,			7100	11,074.00	Tined Fisher United and a second seco		2 23 495.00	3,23,495.00
Express (Annexure - 3A)	* Interest on Savings Bank Account				" A are Business Other Training & Skill Development Courses	-	3,23,170	
Interest on FD (50073512864) Interest on FD (* Interest on F.D. (NMDC)		28 164 00	22.465.00	Figures (Appropries 3A)			
Interest on FD (ARC. LS) 76,247,00 5,173,00 5,173,00 7,6247,00 7,6	" Interest on FD (50073512864)	11,446.00			expenses (Almexade 3.1)			
Fixed Deposit (708347983)d1.30/10/21 Fixed Deposit (708347983)d1.30/10/21 Fixed Deposit (708347983)d1.30/10/21 Fixed Deposit (708347983)d1.30/10/21 Fixed Deposit (708347983)d1.30/21/7 Fixed Deposit (708479849)d1.30/21/7 Fixed Deposit (7084798494)	* Interest on FD (AICTE)		5,173.00				4 45 555 00	4,65,555.00
Fixed Deposit (708379460314.30/10/21	Fixed Deposit (7108346890)dt.30/10/21	76,247.00			" Advances & Denosits (Annexure-5A)		4,65,555.00	
Fixed Deposit A/c No.[60375416908]dt.13/2/17 Fixed Deposit A/c No.[60375416908]dt.13/2/17 Fixed Deposit A/c No.[6037545903]13/2/17 Fixed Deposit No. 504959324601 22/8/18 Fixed Deposit Roseled Deposit No. 504959324601 22/8/18 Fixed Deposit Roseled Deposit	" Fixed Deposit (7108347963)dt.30/10/21	-	5,04.859 00		Advances de deposito (2 44 464 00	8,44,615.00
Fixed Deposit A(No(50075459973)13/2/17 Fixed Deposit (No(50075459973)13/2/17 Fixed Deposit (No(5007545973)13/2/17 Fixed Deposit (No(5007545	* Fixed Deposit A/c No(50375416908)dt.13/2/17	-			" Statutory Payments including other Payments (Annexure-5B)	151.00	8,44,464.00	
Fixed Deposit No S00575450994(1)3/2/17 90,55,775.00 19,67146.00 19	"Fixed Deposit A/c No(50375459737)13/2/17				Silitatory rayments mereng			
Fixed Deposit No 50459524601 29/8/18 Fixed Deposit (50073512864) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 9) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year (Annexure - 8) Fixed Deposit made During the year	" Fixed Deposit A/c No(50375459964)13/2/17	1					10 11 (12 00	13,19,710.00
1,40,000 1,40,000	" Fixed Deposit No 50459524601 29/8/18		19,67,146.00		" TDS Receivable	8,067.00	13,11,045.00	10,117
Time Tax Refund	" Fixed Deposite (50073512864)		3,545.00				+0.00.000.00	10,00,000.00
Payment to Sundry Creditors and Sundry Liabilities (Annexure - 9)			14,595.00	14,595.00	" Fixed Deposit made During the year (Annexure - 8)			
Interest on IT Refund	"Income Tax Refund				" Payment to Sundry Creditors and Sundry Liabilities (Annexure - 9)		8,68,322.00	0,00,522.00
Project Receipts (Annexure - 4A) Advances & Deposits received back (Annexure-6A) Other Receipts (Annexure-7) Fund transfer Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Advances & Deposits received back (Annexure-6A) 2,00,48,888.00 2,00,48,888.00 1,09,214.25 1,09,214.25 71,666.19 71,666.19 1 Indian Bank, S.A. Branch (A/c No.2116037632) 1 Indian Bank, S.A. Branch (A/c No.21160372048) 1,42,040.51	" Interest on IT Refund	-	12,45,000.00	12,45,000,00				
Advances & Deposits received back (Annexure-6A) Cher Receipts (Annexure-7) 10.819.00 Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) Closing Search & Bank Balances Cash in Hand (As Certified.) Indian Bank, S.A. Branch (A/c No.21160376632) Indian Bank, S.A. Branch (A/c No.21160372048) Indian Bank, S.A. Branch (A/c No.21023630917) End of Barda (A/c No. 26600100006182) The State Bank of India (A/C No. 00000040188936398) Closing Cash & Bank Balances Cash in Hand (As Certified.) Indian Bank, S.A. Branch (A/c No.21160376632) Indian Bank, S.A. Branch (A/c No.21160372048) Indian Bank, S.A. Branch (A/c No.21023630917) End of Barda (A/c No. 26600100006182) State Bank of India (A/C No. 00000040188936398) Closing Cash & Bank Balances Cash in Hand (As Certified.) Solution Hand		-	99,590.00	99,590.00	a a		1	1
Advances & Deposits received back (Annexure-6A) Cher Receipts (Annexure-7) 10,819,00 10,819,00 10,819,00 10,819,00 10,819,00 10,00,214,25 10,00,214,25 11,09,214,25 71,666,19 11dian Bank, S.A. Branch (A/c No.21160376632) 11dian Bank, S.A. Branch (A/c No.21160372048) 11dian Bank, S.A. Branch (A/c No.21160372048) 11dian Bank, S.A. Branch (A/c No.21023630917) 11dian Bank, S.A. Branch (A/c No.200000018182) 11dian Bank, S.A. Branch (A/c No.0000000188936398)	" Project Receipts (Annexure - 4A)							
Advances to eposits received tasks (Amnexure-7) 1.09,214.25 1.09,			2,00,48,888.00	2,00,48,888.00	" Closing Cash & Bank Balances			22 770 92
10,819,00 60,847,19 71,666.19 Indian Bank, S.A. Branch (A/c No.21160376632) 36,71,758.88 36,71,758.88 36,71,758.88 36,71,758.89 Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) 1,42,040.51 - 1,4						805.07	21,973.75	22,778.82
Fund transfer 460.00 5.24,705.00 5.25,165.00 "Indian Bank, S.A. Branch (A/c No. 21160376082) 1,42,040.51 - 1,42,040. Closing Secured Loan Indian Bank, S.A. Branch (O/D No21160356683) 10.03 10	" Other Receipts (Annexure-7)	10.010.00		1,09,214.25				
Closing Secured Loan 1,42,040.51 - 1,42,		10,819.00	60,847.19	71,666.19	" Indian Bank, S.A. Branch (A/c No.21160376632)	1	36,71,758.88	36,71,758.88
Closing Secured Loan	* Fund transfer	440.00						
Indian Bank, S.A. Branch (O/D No21160356683) - 10.03 10.03 "Indian Bank, Kadamtala Br. (A/C No.21023630917) - 6.125.00 6.125 "Bank of Baroda (A/c No. 26600100008182) - 43,516.00 43,516 "State Bank of India (A/C No. 00000040188936398) - 10.03		460.00	5,24,705.00	5,25,165.00	" Indian Bank, S.A. Branch (A/c No.21160372048)	1,42,040.5	1 -	1,42,040.51
- 10.03 10.03 "Bank of Baroda (A/c No. 26600100008182) - 43,516.00 43,516 "State Bank of India (A/C No. 00000040188936398)	" Closing Secured Loan			1				
"Bank of Baroda (A/c No. 26600100008182) - 43,516,00 43,516 "State Bank of India (A/C No. 00000040188936398)	"Indian Bank, S.A. Branch (O/D No21160356683)			1			6,125.00	6,125.00
"State Bank of India (A/C No. 00000040188936398)			10.03	10.03				
				1	" Bank of Baroda (A/c No. 26600100008182)	-	43,516.0	43,516.00
			1					
White Back Associated			1		" State Bank of India (A/C No. 00000040188936398)		-	-
			1		" New Bank Account in Indian Bank			
2.79.015.58 4.37.01.675.33		2,79,015.58	4,35,12,659.79	4 37 91 675 23		-		
2,79,015.58 4,35,12,659.75 4,37,91,675	P-912, Lake Town		-,55/12/055/17	4,37,51,073.33	,	2,79,015.5	4,35,12,659.7	5 4,37,91,675.33

P-912, Lake Town Block-A, 2nd Floor Kolkata-700 089

Date:03.08.2022



In terms of Our Report of even date

Firm Registration No. 317224E

(Bina Gupta)

Partner

(C.A. Mem.No. 060269)

For AGARWAL SANGANERIA & CO. Chartered Accountants

(Dr. Maruf Ul Haque) Treasurer

Secretary

(Professor S.B.Roy)

Ministry Of Tribal Affairs (Std-Mota 22-23)

10,13,000.00 |

10.12.22.....

INDIAN INSTITUTE OF BIO-SOCIAL RESEARCH AND DEVELOPMENT (IBRAD) <u>Prafulla Kanan, V.I.P. Road, Kestopur, Kolkata – 700 101</u>

SCHEDULE - H

NOTES ON ACCOUNT

1. Method of Accounting

The Method of Accounting followed during the year is Accrual basis.

2. Fixed Deposits

The Institute has one Fixed Deposit with Indian Bank, Southern Avenue Branch jointly with All India Council for Technical Education (AICTE) for 15,00,000/-(Face Value), issued on 25.02.2008 for a period of 8 years, which cannot be encashed or modified without taking consent of the concerned Regional officer of AICTE. The period of 8 years had already expired on 25.02.2016, but FD could not be encashed due to some technical issues. So, the interest on this Fixed Deposit continues to be recognized in the books of accounts.

3. Fixed Assets and depreciation

Fixed Assets are stated at cost and no depreciation has been provided on fixed assets. The development of Training Institute has been created out of FCRA Ford Foundation Fund.

4.Lease

As per Lease agreement dated 12th March, 2003, IBRAD Campus has been constructed on leasehold Land, which is valid for 30 years, initiating from 6th day of August, 2002.

5. Foreign Currency Transaction

IBRAD is registered under FCRA and the Institute has neither received any new fund nor made payment of any amount in foreign currency during F.Y. 2021-2022. However, the payment made in Indian Currency for meeting the project-related expenses out of the interest earned from the fixed deposit.

6. Contingent liabilities:

- a) The Institution is having bank guarantee no. 0034614IPG000001 of Rs.2,09,500/- from Indian Bank, Southern Avenue Branch Kolkata-700029, in favour of West Bengal State Electricity Distribution Company Ltd. against the pledge of DDP No.6091224 for Rs.2,20,000/- for the period 11.04.2016 to 11.04.2018 which was renewed for a further period of 2 years from 11.04.2020 to 11.04.2022 which has now been extended for further period upto 21.07.2024.
- b) The Institution is having Bank Guarantee of Rs. 2,04,700/- from Indian Bank, Southern Avenue Branch Kolkata-700029, in favour of NMDC for the period 16.05.2016 to 31.10.2016, however this guarantee has expired as per records and the institute has requested the bank by a letter dated 11.12.2020 to release the Bank Guarantee as the project is over.



- c) The Institution is having bank guarantee no. 0034618IPG000013 of Rs. 73,287/- from Indian Bank, Southern Avenue Branch, Kolkata-700029, in favour of Technical Education, Training and Skill Development Department, Government of West Bengal Project against the pledge of FD No. 50459524601 for Rs. 75,000/- for the period 14.09.2020 to 13.09.2022. The Bank Guarantee is renewed further for the period of 2 years by a letter dated 11.12.2020.
- d) The institution is having bank guarantee of Rs 1,00,000 from Indian Bank, Southern Avenue Branch, Kolkata in favour of Forest Working Plan Division, Patna (Bihar) for the period of 1.7.2016 to 30.9.2016. The institute has requested Bihar Forest Department to release the guarantee, as the project is over.

7. The account heads are regrouped/ rearranged/ recasted wherever considered necessary.

SGANE

Chartered \

P-912, Lake Town Block-A, 2nd Floor Kolkata-700089

Dated: 03/08/2022

For AGARWAL SANGANERIA & CO. Chartered Accountants Firm Regn. No.317224E

> (Bina Gupta) Partner

(C.A.Membership No.060269)