

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 31st March 2021, the Income & Expenditure Account and also Receipts and Payment Account for the year ended on that date which is in agreement with the books of account 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, 2021 and
- (ii) In the case of the Income & Expenditure account, excess of income over expenditure for the accounting year ended on 31st March, 2021.

For AGARWAL SANGANERIA & CO.

Chartered Accountants
Firm Regn.No.317224E

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

Date: 22-11-2021



Bina Gupta

(Bina Gupta)
Partner

(C.A. Membership No. 060269)
UDIN: 21060269AAAAJR5519

Indian Institute of Bio-Social Research And Development (IBRAD)
Pratulla Kanan, VIP Road, Kestopur, Kolkata - 700 101
STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2021

LIABILITIES	FCRA		GENERAL		TOTAL		ASSETS	FCRA		GENERAL		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
GENERAL FUND													
Balance Brought Forward			2,134,503.97	(16,789,101.49)	(14,654,597.52)	Fixed Assets (Schedule-A)							
Add: Transferred from Income & Expenditure Account	150,419.00		(105,576.84)		44,842.16	Fund Transfer (Schedule-C(i))	19,856,801.76		29,540,699.73		49,397,501.49		20,999,771.50
	2,284,922.97		(16,894,678.33)		(14,609,755.36)	Fixed Deposit with Indian Bank, Southern Avenue Branch (Schedule-B)	20,999,771.50		-		20,999,771.50		23,633,540.00
						Advances & Deposits (Schedule-C)	3,026,390.00		20,607,150.00		4,422,617.59		1,743,628.75
CAPITAL RESERVE (Against Fixed Assets)						Sundry Receivables (Schedule-E)	1,175,375.20		3,247,242.39		4,422,617.59		1,743,628.75
Balance Brought Forward	16,044,676.08		29,318,890.86		45,363,566.94	CASH & BANK BALANCES							
Add: Transferred from Income & Expenditure Account						Cash in Hand (As certified)		805.07	18,292.50		19,097.57		173,937.51
	16,044,676.08		29,318,890.86		45,363,566.94	Indian Bank, S.A. Branch (A/C No.21160372048)	173,937.51		-		173,937.51		250,015.78
						Indian Bank, S.A. Branch (A/C No.21160376632)	-		250,015.78		250,015.78		11,694.00
CORPUS/ENDOWMENT FUND (FOR FUNDATION)						Bank of Baroda, Kestopur Branch (A/C No.26600100008182)	-		11,694.00		11,694.00		6,125.00
Fund - I (Grant Number : 950-0845)		3,136,762.85			3,136,762.85	Indian Bank, Kadamtala Br. (A/C No.21023630917)	-		6,125.00		6,125.00		
Fund - II (Grant Number : 950-0845-1)		4,255,319.14			4,255,319.14								
Fund - III (Grant Number : 1020-0587)		19,504,000.00			19,504,000.00								
SECURED LOAN													
O/D A/C with Indian Bank A/c No.-21160356683, S.A. Branch (Lien against Fixed Deposits)			19,818,314.97		19,818,314.97								
UNSECURED LOANS- (Schedule-F)													
			281,305.00		281,305.00								
CURRENT LIABILITIES													
Sundry Liabilities (Schedule-D)		7,400.00		1,901,244.15	1,908,644.15								
Fund Transfer (as per Schedule C(i))		-		20,999,771.50	20,999,771.50								
		45,233,081.04		55,424,848.15	100,657,929.19		45,233,081.04		55,424,848.15		100,657,929.19		

In terms of Our Report of even date

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



Bina Gupta

(Bina Gupta)
Partner
(C.A. Mem.No. 060269)
Date:22/11/2021

(Dr. Manuf Ul Haque)
Treasurer

Dr. P.K. Roy Barman
Secretary

(Professor S.B.Roy)
Chairman

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	FCRA		GENERAL		TOTAL		INCOME	FCRA		GENERAL		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
To Project & Training Expenses (Annexure-1)	4,000.00		19,475,633.45		19,479,633.45		By Project Receipts (Annexure-4)			20,242,903.00		20,242,903.00	
" Expenses Under Agri Business & Other Certificate courses (Annexure - 2)	-		323,091.39		323,091.39		" Interest on Fixed Deposits (Annexure -5)		148,710.00	1,351,683.00		1,500,393.00	
" Late Fee & Interest (Annexure-3)	-		4,072.00		4,072.00		" Interest on Saving Bank Account		3,709.00	23,957.00		27,666.00	
" Advertising Expenses	-		280,000.00		280,000.00		" Interest on Income Tax refund		-	96140		96,140.00	
" Consultancy Charges	-		131,750.00		131,750.00		" Discount Received		2,000.00	6,080.00		8,080.00	
" Bank Charges	-		12,856.00		12,856.00		" Misc. Income		-	11,000.00		11,000.00	
" Interest on Secured Loan	-		1,473,196.00		1,473,196.00								
" Insurance Expenses	-		10,856.00		10,856.00								
" Lease Hold Rent	-		54,306.00		54,306.00								
" Audit Fess	-		15,000.00		15,000.00								
" Prior Period Expenses	-		56,579.00		56,579.00								
" Excess of Income over Expenditure carried down	150,419.00		(105,576.84)		44,842.16								
	154,419.00		21,731,763.00		21,886,182.00								
To Balance transferred to Statement of Affairs	150,419.00		(105,576.84)		44,842.16		By Excess of Income over Expenditure carried down		150,419.00	(105,576.84)		44,842.16	
	150,419.00		(105,576.84)		44,842.16				150,419.00	(105,576.84)		44,842.16	

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



Bina Gupta

(Bina Gupta)
Partner

(C.A. Mem.No. 060269)
Date: 22/1/2021

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

In terms of Our Report of even date

(Dr. Manuf Ull Haque)
Treasurer

(Dr. P.K. Roy Barman)
Secretary

(Professor S.B.Roy)
Chairman

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	FCRA		GENERAL		TOTAL		PAYMENTS		FCRA		GENERAL		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
To Opening Cash & Bank Balances														
* Cash in Hand		4,805.07		12,163.50		16,968.57								
* Indian Bank S.A. Branch (A/C No. 21160376632)		-		1,543,173.46		1,543,173.46								
* Indian Bank, S.A. Branch (A/C No. 21160372048)		68,702.51		68,702.51		68,702.51								
* Indian Bank, Kadamala Br. (A/C No. 21023688917)		-		5,928.00		5,928.00								
* Bank of Baroda, Kestopur (A/C No. 8182)		-		83,712.00		83,712.00								
* Interest on Savings Bank Account		3,709.00		23,957.00		27,666.00								
* Interest on F.D. (NNMDC)		12,857.00		-		12,857.00								
* Interest on FD (A/CITE)		94,395.00		94,395.00		94,395.00								
* Interest on FD (50375416908)		-		596,980.00		596,980.00								
* Interest on FD (50375459737)		-		596,980.00		596,980.00								
* Interest on FD (50375459964)		-		129,679.00		129,679.00								
* Interest on FD (50459524601)		-		4,833.00		4,833.00								
* Income Tax Refund		-		2,403,570.00		2,403,570.00								
* Interest on IT Refund		-		96,140.00		96,140.00								
* Project Receipts (Annexure - 4A)		-		20,041,395.00		20,041,395.00								
* Advances & Deposits received back (Annexure-6A)		-		67,583.00		67,583.00								
* Other Receipts (Annexure-7)		-		28,840.72		28,840.72								
* Fund transfer		-		31,159.00		31,159.00								
* Closing Cash & Bank Balances				19,818,314.97		19,818,314.97								
* Indian Bank, S.A. Branch (OID No.21160356683)		-		-		-								
		184,468.58		45,484,408.65		45,668,877.23								
By Opening Cash & Bank Balances														
* Indian Bank, S.A. Branch (OID No.21160356683)		-		20,085,793.50		20,085,793.50								
* By Project & Training Expenses (Annexure-1A)		4,000.00		17,452,400.20		17,456,400.20								
* Fixed Assets (Annexure-2A)		-		189,094.04		189,094.04								
* Agri Business, Other Training & Skill Development Courses Expenses (Annexure - 3A)		-		261,231.98		261,231.98								
* Bank Charges		-		12,819.00		12,819.00								
* Interest on Loan		-		1,473,196.00		1,473,196.00								
* Insurance Expenses		-		10,856.00		10,856.00								
* Prior period expenses		-		21,294.00		21,294.00								
* Advances & Deposits given for expenses		-		47,239.00		47,239.00								
* Advances & Deposits (Annexure-5A)		-		810,449.00		810,449.00								
* Statutory Payments including other Payments (Annexure-5B)		-		982,245.65		982,245.65								
* TDS Receivable		5,726.00		1,504,031.00		1,509,757.00								
* Repayment of Unsecured & Term Loan (Annexure - 8)		-		401,490.00		401,490.00								
* Payment to Sundry Creditors and Sundry Liabilities (Annexure - 9)		-		1,946,142.00		1,946,142.00								
* Closing Cash & Bank Balances				11,694.00		11,694.00								
* Cash in Hand (As Certified)		805.07		18,292.50		19,097.57								
* Indian Bank, S.A. Branch (A/C No. 21160376632)		173,937.51		250,015.78		423,953.29								
* Indian Bank, Kadamala Br. (A/C No. 21023630917)		-		6,125.00		6,125.00								
* (A/C No. 26600100008182)		-		11,694.00		11,694.00								
		184,468.58		45,484,408.65		45,668,877.23								

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 Registration No. 317224E



Bina Gupta
Partner
(C.A. Mem. No. 060769)

Dr. Manul Ull Haque
Treasurer

Dr. P. K. Roy Barman
Secretary

Prof. S. B. Roy
Chairman