

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 2019, 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 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, 2019 and
- (ii) In the case of the Income & Expenditure account, excess of Income over Expenditure for the accounting year ended on 31st March, 2019.

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



Bina Gupta

(Bina Gupta)
Partner

(C.A. Membership No. 060269)

7, Rabindra Sarani,
5th Floor, Room No.513
Kolkata - 700 001

Date: 12.09.2019

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

STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2019

| 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 | 2,445,111.88 | | (16,670,829.37) | | (14,225,717.49) | | Fixed Assets (Schedule-A) | 19,856,801.76 | | 28,915,774.72 | | 48,772,576.48 | |
| Add: Transferred from Income & Expenditure Account | (49,981.54) | | 1,201,723.57 | | 1,151,742.03 | | Fund Transfer (Schedule-C(i)) | 20,729,620.50 | | - | | 20,729,620.50 | |
| | 2,395,130.34 | | (15,469,105.80) | | (13,073,975.46) | | Fixed Deposit with Allahabad Bank, Southern Avenue Branch (Schedule-B) | 3,275,719.00 | | 20,561,959.00 | | 23,837,678.00 | |
| | | | | | | | Advances & Deposits (Schedule-C) | 1,320,011.00 | | 4,079,950.13 | | 5,399,961.13 | |
| | | | | | | | Prepaid Expenses | - | | 6,391.00 | | 6,391.00 | |
| CAPITAL RESERVE (Against Fixed Assets) | | | | | | | Sundry Receivables (Schedule -E) | - | | 1,333,287.50 | | 1,333,287.50 | |
| Balance Brought Forward | 16,044,676.08 | | 28,659,822.21 | | 44,704,498.29 | | | | | | | | |
| Add: Transferred from Income & Expenditure Account | - | | 309,335.51 | | 309,335.51 | | CASH & BANK BALANCES | | | | | | |
| | 16,044,676.08 | | 28,969,157.72 | | 45,013,833.80 | | Cash in Hand (As certified) | 12,100.07 | | 8,067.50 | | 20,167.57 | |
| | | | | | | | Allahabad Bank, S.A. Branch (A/C No.21160372048) | 145,615.51 | | - | | 145,615.51 | |
| | | | | | | | Allahabad Bank, S.A. Branch (A/C No.21160376632) | - | | 2,292,765.65 | | 2,292,765.65 | |
| | | | | | | | Bank of Baroda, Kestopur Branch (A/c No.26600100008183) | - | | 2,189.00 | | 2,189.00 | |
| | | | | | | | Allahabad Bank, Kadamtala Br. (A/C No.2102630917) | - | | 5,724.00 | | 5,724.00 | |
| | | | | | | | Euro Balance in hand | 3,420.57 | | - | | 3,420.57 | |
| SECURED LOAN | | | | | | | | | | | | | |
| O/D A/C with Allahabad Bank A/c No.21160356683, S.A. Branch (Loan against Fixed Deposits) | - | | 20,031,798.50 | | 20,031,798.50 | | | | | | | | |
| Term Loan A/C No. 00504800770 (Hypothecated against FD) | - | | 250,000.00 | | 250,000.00 | | | | | | | | |
| UNSECURED LOANS- (Schedule-F) | | | | | | | | | | | | | |
| | - | | 399,720.00 | | 399,720.00 | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | | | | | | |
| Sundry Liabilities (Schedule-D) | 7,400.00 | | 2,294,917.58 | | 2,302,317.58 | | | | | | | | |
| Fund Transfer (as per Schedule C(i)) | - | | 20,729,620.50 | | 20,729,620.50 | | | | | | | | |
| | 45,343,288.41 | | 57,206,108.50 | | 1,02,549,396.91 | | | | | | | | |

7, Rabindra Sarani
5th Floor, Room No.513
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Date: 12.09.2019



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)

M. Haque

(Maruf Ul Haque)
Treasurer

Biswanath Sarkar

(Biswanath Sarkar)
Secretary

S.B. Roy

(Professor S.B. Roy)
Chairman

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| EXPENDITURE | FCRA | | GENERAL | | TOTAL | | INCOME | | FCRA | | GENERAL | | TOTAL | |
|---|------------|----|---------------|----|---------------|----|---|----|------------|----|---------------|----|---------------|----|
| | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. |
| To Project & Training Expenses (Annexure-1) | 329,355.60 | | 16,198,944.19 | | 16,528,299.79 | | By Project Receipts (As Per Annexure-5) | | 65,359.00 | | 18,357,860.94 | | 18,423,219.94 | |
| Campus Maintenance Expenses (Annexure - 2) | - | | 309,335.51 | | 309,335.51 | | Interest on Fixed Deposits (Annexure -6) | | 235,804.00 | | 1,443,558.00 | | 1,679,362.00 | |
| * Expenses Under Agri Business & Other Certificate courses (Annexure - 3) | 22,316.00 | | 228,193.35 | | 250,509.35 | | Interest on Saving Bank Account | | 8,472.00 | | 19,974.00 | | 28,446.00 | |
| * Late Fee & Interest (Annexure - 4) | | | 4,873.96 | | 11,096.96 | | Interest on Income tax Refund | | - | | 119,390.00 | | 119,390.00 | |
| * Advertising Expenses | | | 2,980.50 | | 33,046.00 | | Income from Consultancy | | - | | 63,000.00 | | 63,000.00 | |
| * Consultancy Charges | | | - | | 70,500.00 | | * Sundry Balances written back | | - | | 91,849.19 | | 91,849.19 | |
| * Bank Charges | | | 145.18 | | 12,087.90 | | * Misc. Income | | 54.70 | | 2,270.25 | | 2,324.95 | |
| * Discount allowed | | | - | | 28,557.00 | | | | | | | | | |
| * Interest on Secured Loan | | | - | | 1,640,043.00 | | | | | | | | | |
| * Insurance Expenses | | | - | | 7,253.00 | | | | | | | | | |
| * Lease Hold Rent | | | - | | 54,306.00 | | | | | | | | | |
| * Balances Written off | | | - | | 232,694.86 | | | | | | | | | |
| * Prior Period Expenses (ESIC of 17-18) | | | - | | 74,995.00 | | | | | | | | | |
| To Excess of Income over expenditure carried down | | | 1,201,723.57 | | 1,201,723.57 | | * Excess of Expenditure over Income carried down | | 49,981.54 | | - | | 49,981.54 | |
| | | | 359,671.24 | | 20,097,902.38 | | | | 359,671.24 | | 20,097,902.38 | | 20,457,573.62 | |
| To Excess of expenditure over income brought down | 49,981.54 | | - | | 49,981.54 | | By Excess of Income over expenditure brought down | | - | | 1,201,723.57 | | 1,201,723.57 | |
| To Transferred to Capital Reserve against Fixed Assets (Schedule-A(II)) | - | | 309,335.51 | | 309,335.51 | | * Capitalisation of Fixed Assets (Schedule-A(II)) | | - | | 309,335.51 | | 309,335.51 | |
| * Balance transferred to Statement of Affairs | - | | 1,201,723.57 | | 1,201,723.57 | | * Balance transferred to Statement of Affairs | | 49,981.54 | | - | | 49,981.54 | |
| | 49,981.54 | | 1,511,059.08 | | 1,561,040.62 | | | | 49,981.54 | | 1,511,059.08 | | 1,561,040.62 | |

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Rina Gupta

(Bina Gupta)
Partner
(C.A.Mem.No.060269)

Munir
(Munir U Haque)
Treasurer

Binu
(Binu Sarani)
Secretary

S.R.
(Professor S.B.Roy)
Chairman

Date: 12.09.2019

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| RECEIPTS | FCHA | | GENERAL | | TOTAL | | PAYMENTS | FCHA | | GENERAL | | TOTAL | |
|--|------|--------------|---------|-----------------|-------|-----------------|---|------|--------------|---------|-----------------|-------|-----------------|
| | Rs. | P. | Rs. | P. | Rs. | P. | | Rs. | P. | Rs. | P. | Rs. | P. |
| To Opening Cash & Bank Balances | | | | | | | | | | | | | |
| * Cash in Hand | | 5,809.07 | | 15,080.86 | | 20,889.93 | By Project & Training Expenses (Annexure-1A) | | 279,529.60 | | 8,327,094.78 | | 8,606,624.38 |
| * Allahabad Bank, S.A. Branch (A/C No.21160376632) | | | | 384,927.77 | | 384,927.77 | * Fixed Assets (Annexure-2A) | | 18,662.64 | | 144,759.38 | | 163,422.02 |
| * Allahabad Bank, S.A. Branch (A/C No.21160372048) | | 174,760.69 | | 174,760.69 | | 174,760.69 | * Agri Business & Other Training & Skill Development Courses Expenses (Annexure-3A) | | 7,143.70 | | 117,192.18 | | 124,335.88 |
| * Allahabad Bank, Kadamnala Br. (A/C No.21023630917) | | | | 5,528.00 | | 5,528.00 | * Bank Charges | | | 145.18 | 12,090.90 | | 12,236.08 |
| * Punjab National Bank, Kgr (A/C No.3872000100090279) | | | | 7,067.78 | | 7,067.78 | * Interest on Loan | | | | 1,612,505.00 | | 1,612,505.00 |
| * Punjab National Bank, Kestopur (A/C No.3872000100119280) | | | | 9,047.70 | | 9,047.70 | * CGST & SGST Charges | | 4,190.96 | | 307,408.11 | | 311,599.07 |
| * Bank of Baroda, Kestopur (A/C No.8182) | | | | 66,894.00 | | 66,894.00 | * Insurance Expenses | | | | 11,211.00 | | 11,211.00 |
| * Allahabad Bank, S.A. Branch (O/D No.21160356683) | | | | (20,040,382.50) | | (20,040,382.50) | * Advances & Deposit given for expenses (Annexure-5A) | | | | 63,995.00 | | 63,995.00 |
| * Euro In Hand | | 3,420.57 | | 3,420.57 | | 3,420.57 | * Advances & Deposits (Annexure-5B) | | 2,893.00 | | 1,682,763.98 | | 1,682,763.98 |
| * Interest on Savings Bank Account | | 8,472.00 | | 19,974.00 | | 28,446.00 | * Statutory Payments including other Payments (Annexure-5C) | | 100,449.00 | | 6,761,947.07 | | 6,862,396.07 |
| * Interest on F.D. (NMDC) | | 14,535.00 | | - | | 14,535.00 | * TDS Receivable | | 13,367.00 | | 1,109,927.00 | | 1,123,294.00 |
| * Interest on FD (AICTE) | | 98,312.00 | | - | | 98,312.00 | * Repayment of Unsecured & Term Loan (Annexure-8) | | | | 591,073.00 | | 591,073.00 |
| * FD Maturity (50430933081) | | 519,902.00 | | 519,902.00 | | 519,902.00 | * FD made during the year (Annexure-9) | | 300,000.00 | | 1,775,000.00 | | 2,075,000.00 |
| * Interest on FD (50465888131) | | | | 405,805.00 | | 405,805.00 | * Fund Transfer | | 1,043,004.00 | | - | | 1,043,004.00 |
| * Interest on FD (50465888051) | | | | 301,400.00 | | 301,400.00 | * Closing Cash & Bank Balances | | | | | | |
| * Interest on FD (50375416908) | | | | 620,986.00 | | 620,986.00 | * Cash in Hand (As Certified) | | 12,100.07 | | 8,067.50 | | 20,167.57 |
| * Interest on FD (50375459964) | | | | 620,986.00 | | 620,986.00 | * Allahabad Bank, S.A. Branch (A/C No.21160376632) | | | | 2,292,765.65 | | 2,292,765.65 |
| * FD Maturity (50346112369) | | 1,039,442.00 | | 1,039,442.00 | | 1,039,442.00 | * Allahabad Bank, S.A. Branch (A/C No.21160372048) | | 145,615.51 | | 5,724.00 | | 145,615.51 |
| * Interest on FD (50465888584) | | | | 302,946.00 | | 302,946.00 | * Bank of Baroda, Kestopur Branch (A/C No.26600100009182) | | | | 2,189.00 | | 2,189.00 |
| * Interest on FD (50468173480) | | | | 201,058.00 | | 201,058.00 | * Allahabad Bank, S.A. Branch (O/D No.21160356683) | | | | (20,031,798.50) | | (20,031,798.50) |
| * Interest on FD (50459524601) | | | | 504,068.00 | | 504,068.00 | * Euro In Hand | | 3,420.57 | | | | 3,420.57 |
| * FD Maturity (5046592197) | | | | 2,438.00 | | 2,438.00 | | | | | | | |
| * Income Tax Refund | | | | 210,687.00 | | 210,687.00 | | | | | | | |
| * Project Receipts (Annexure-4A) | | 65,359.00 | | 18,513,155.60 | | 18,578,514.60 | | | | | | | |
| * Consultancy received | | | | 63,000.00 | | 63,000.00 | | | | | | | |
| * Secured Loan taken | | | | 250,000.00 | | 250,000.00 | | | | | | | |
| * Advances & Deposits received back (Annexure-6) | | 508.00 | | 324,196.00 | | 324,704.00 | | | | | | | |
| * Other Receipts (Annexure-7) | | 0.90 | | 479,139.84 | | 479,140.74 | | | | | | | |
| * Fund transfer | | | | 152,406.00 | | 152,406.00 | | | | | | | |
| | | | | 4,856,373.05 | | 6,786,894.28 | | | | | | | |
| | | 1,930,521.23 | | 1,930,521.23 | | 1,930,521.23 | | | | | | | |

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In terms of Our Report of even date
 For AGARWAL SANGAMERIA & CO.
 Chartered Accountants
 Firm Registration No. 317224E

Rina Gupta
 (Bina Gupta)
 Partner
 (C.A. Mem. No. 060269)

Mansi U Haque
 (Mansi U Haque)
 Treasurer

Bhawanath Sarkar
 (Bhawanath Sarkar)
 Secretary

Prof. S.B. Roy
 (Prof. S.B. Roy)
 Chairman

Date: 12/09/2019