

## 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<sup>st</sup> March 2020, 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 31<sup>st</sup> March, 2020 and
- (ii) In the case of the Income & Expenditure account, excess of expenditure over income for the accounting year ended on 31<sup>st</sup> March, 2020.



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

*Bina Gupta*

(Bina Gupta)  
Partner

(C.A. Membership No. 060269)  
UDIN : 21060269AAAACE7991

7, Rabindra Sarani,  
5<sup>th</sup> Floor, Room No.513  
Kolkata - 700 001

Date: 16.11.2020

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

STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2020

LIABILITIES	FCRA		GENERAL		TOTAL		ASSETS	FCRA		GENERAL		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
<b>GENERAL FUND</b>							Fixed Assets (Schedule-A)		1,98,56,801.76		2,92,65,507.86		4,91,22,309.62
Balance Brought Forward	23,95,130.34		(1,54,69,105.80)		(1,30,73,975.46)		Fund Transfer [Schedule-C(i)]	2,09,68,612.50					2,09,68,612.50
Add: Transferred from Income & Expenditure Account	(2,60,626.37)		(13,19,995.69)		(15,80,622.06)		Fixed Deposit with Allahabad Bank, Southern Avenue Branch (Schedule-B)	30,18,390.00		2,05,85,007.00			2,36,03,397.00
	21,34,503.97		(1,67,89,101.49)		(1,46,54,597.52)		Advances & Deposits (Schedule-C)	11,67,350.20		41,51,593.13			53,18,943.33
							Prepaid Expenses	-		46,973.33			46,973.33
<b>CAPITAL RESERVE (Against Fixed Assets)</b>							Sundry Receivables (Schedule -E)	-		20,33,493.50			20,33,493.50
Balance Brought Forward	1,60,44,676.08		2,89,69,157.72		4,50,13,833.80								
Add: Transferred from Income & Expenditure Account	-		3,49,733.14		3,49,733.14								
	1,60,44,676.08		2,93,18,890.86		4,53,63,566.94		<b>CASH &amp; BANK BALANCES</b>		4,805.07		12,163.50		16,968.57
							Cash In Hand (As certified)	68,702.51					68,702.51
<b>CORPUS/ENDOWMENT FUND (FORD FOUNDATION)</b>							Allahabad Bank, S.A. Branch (A/C No.21160372048)	-		15,43,173.46			15,43,173.46
Fund - I (Grant Number : 950-0845)	31,36,762.85		-		31,36,762.85		Allahabad Bank, S.A. Branch (A/C No.21160376637)	-		83,712.00			83,712.00
Fund - II (Grant Number : 950-0845-1)	42,55,319.14		-		42,55,319.14		Bank of Baroda, Kestopur Branch (A/c No.26600100008182)	-		5,928.00			5,928.00
Fund - III (Grant Number : 1020-0587)	1,95,04,000.00		-		1,95,04,000.00		Allahabad Bank, Kadamtala Br. (A/C No.21023630917)	-					-
<b>SECURED LOAN</b>													
O/D A/C with Allahabad Bank A/c No.-21160356683, S.A. Branch (Lien against Fixed Deposits)	-		2,00,85,793.50		2,00,85,793.50								
	-		-		-								
<b>UNSECURED LOANS- (Schedule-F)</b>													
	-		7,05,720.00		7,05,720.00								
<b>CURRENT LIABILITIES</b>													
Sundry Liabilities (Schedule-D)	9,400.00		34,37,636.41		34,47,036.41								
Fund Transfer ( as per Schedule C(i) )	-		2,09,68,612.50		2,09,68,612.50								
	4,50,84,662.04		5,77,27,551.78		10,28,12,213.82				4,50,84,662.04		5,77,27,551.78		10,28,12,213.82

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(C.A. Mem.No. 060269)

(Maruf Ul Haque)  
Treasurer

*Biswanath Sarkar*  
(Biswanath Sarkar)  
Secretary

(Professor S.B.Roy)  
Chairman

Date:16/11/2020

Indian Institute of Bio-social Research And Development (IBRAD)  
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**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

EXPENDITURE	FCRA		GENERAL		TOTAL		INCOME	FCRA		GENERAL		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
							By Project Receipts (Annexure-5)			1,29,78,188.78		1,29,78,188.78	
By Project & Training Expenses (Annexure-1)	4,53,295.37		1,82,73,023.46		1,87,26,318.83		" Interest on Fixed Deposits (Annexure - 6)	2,16,796.00		13,20,822.00		15,38,018.00	
Contingent Maintenance Expenses (Annexure - 2)			3,49,733.14		3,49,733.14		" Interest on Saving Bank Account	5,776.00		27,569.00		33,389.00	
Expenses Under Agri Business & other Certificate courses (Annexure - 3)	31,392.00		7,12,176.72		7,43,568.72		" Interest on Income tax Refund	16,210.00		99,214.00		1,15,524.00	
Late Fee & Interest (Annexure - 4)			4,005.00		4,005.00		" Misc. Income			17,171.34		17,171.34	
Advertising Expenses			58,306.69		58,306.69								
Consultancy Charges			1,08,767.00		1,08,767.00								
Bank Charges	5.00		8,228.00		8,233.00								
Interest on Secured Loan			16,04,726.00		16,04,726.00								
Insurance Expenses	4,236.00		11,683.00		15,919.00								
Lease Hold Rent			54,306.00		54,306.00								
Audit Fees			15,000.00		15,000.00								
Prior Period Expenses			24,830.50		24,830.50								
							" Excess of Expenditure over Income carried down	2,60,626.37		13,19,995.69		15,80,622.06	
								4,88,928.37		2,12,24,785.51		2,17,13,713.88	
	4,88,928.37		2,12,24,785.51		2,17,13,713.88								
To Excess of expenditure over income brought down	2,60,626.37		13,19,995.69		15,80,622.06		By Capitalisation of Fixed Assets (Schedule-A(i))			3,49,733.14		3,49,733.14	
To Transferred to Capital Reserve against Fixed Assets (Schedule-A(ii))			3,49,733.14		3,49,733.14		" Balance transferred to Statement of Affairs	2,60,626.37		13,19,995.69		15,80,622.06	
	2,60,626.37		16,69,728.83		19,30,355.20			2,60,626.37		16,69,728.83		19,30,355.20	

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Secretary

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

Dated: 16/11/2020

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

RECEIPTS	FCRA		GENERAL		TOTAL		PAYMENTS	FCRA		GENERAL		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
<b>Opening Cash &amp; Bank Balances</b>													
Cash in Hand		12,100.07		8,067.50		20,167.57	By Project & Training Expenses (Annexure-1A)		2,35,129.37		1,17,71,898.22		1,20,07,027.59
Allahabad Bank, S.A. Branch (A/c No.21160376632)		-		22,92,765.65		22,92,765.65	" Fixed Assets (Annexure-2A)		-		2,71,015.04		2,71,015.04
Allahabad Bank, S.A. Branch (A/C No.21160372048)		1,45,615.51		-		1,45,615.51	" Agri Business, Other Training & Skill Development Courses Expenses (Annexure - 3A)		-		3,84,903.04		3,84,903.04
Allahabad Bank, Kadamtala Br (A/C No.21023630917)		-		5,724.00		5,724.00	" Bank Charges		5.00		8,228.00		8,233.00
Bank of Baroda, Kestopur (A/c No.8182)		-		2,189.00		2,189.00	" Interest on Loan		-		16,04,726.00		16,04,726.00
Allahabad Bank, S.A. Branch (O/D No21160356683)		-		(2,00,31,798.50)		(2,00,31,798.50)	" CGST,SGST & IGST		732.20		52,382.71		53,114.91
Euro in Hand		3,420.57		-		3,420.57	" Insurance Expenses		-		5,292.00		5,292.00
Interest on Savings Bank Account		5,796.00		27,639.52		33,435.52	" Prior period expenses		-		4,830.50		4,830.50
Interest on F.D. (NMDC)		14,629.00		-		14,629.00	" Advances & Deposits given for expenses(Annexure-5A)		-		23,43,713.00		23,43,713.00
Interest on FD (AICTE)		1,00,549.00		-		1,00,549.00	" Advances & Deposits (Annexure-5B)		-		2,25,931.00		2,25,931.00
FD Matured (50479703289)		3,06,473.00		-		3,06,473.00	" Statutory Payments including other Payments (Annexure-5C)		2,68,702.00		44,50,943.20		47,19,645.20
Interest on FD (50483967973)		-		3,00,384.00		3,00,384.00	" TDS Receivable		10,507.00		4,49,044.00		4,59,551.00
Interest on FD (50483968150)		-		3,02,335.00		3,02,335.00	" Repayment of Unsecured & Term Loan ( Annexure - 8 )		-		2,92,000.00		2,92,000.00
Interest on FD (50375416908)		-		5,99,171.00		5,99,171.00	" FD made during the year ( Annexure - 9 )		-		8,00,000.00		8,00,000.00
Interest on FD (50375459737)		-		5,99,171.00		5,99,171.00	" <b>Closing Cash &amp; Bank Balances</b>						
Interest on FD (50375459964)		-		1,30,154.00		1,30,154.00	" Cash in Hand (As Certified.)		4,805.07		12,163.50		16,968.57
Interest on FD (50483968365)		-		2,02,387.00		2,02,387.00	" Allahabad Bank, S.A. Branch (A/c No.21160376632)		-		15,43,173.46		15,43,173.46
Interest on FD (50459524601)		-		4,831.00		4,831.00	" Allahabad Bank, S.A. Branch (A/C No.21160372048)		68,702.51		-		68,702.51
Income Tax Refund		-		14,37,730.00		14,37,730.00	" Allahabad Bank, Kadamtala Br. (A/C No.21023630917)		-		5,928.00		5,928.00
Project Receipts (Annexure- 4A)		-		1,71,64,177.00		1,71,64,177.00	" Bank of Baroda, Kestopur Branch (A/c No. 26600100008182)		-		83,712.00		83,712.00
Unsecured Loan taken (Annexure-10)		-		3,48,000.00		3,48,000.00	" Allahabad Bank, S.A. Branch (O/D No21160356683)		-		(2,00,85,793.50)		(2,00,85,793.50)
Advances & Deposits received back (Annexure-6A)		-		1,22,612.00		1,22,612.00							
Other Receipts (Annexure-7)		-		6,75,849.00		6,75,849.00							
Fund transfer		-		32,702.00		32,702.00							
		5,88,583.15		42,24,090.17		48,12,673.32			5,88,583.15		42,24,090.17		48,12,673.32

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