

**GENERAL REMARKS ANNEXED TO AND FORMING PART OF AUDIT
REPORT OF EVEN DATE**

1. Life Membership Fees:

The life membership fee received during the year amounting to Rs.7,750/- has been capitalized by crediting to Trust Fund A/c.

2. Cash Balances:

The Cash Balance as on 31-03-2022 stood at Rs.2,650/-. We have not physically verified this balance as on 31st March, 2022.

3. Bank Balances:

The Bank Balances as on 31-03-2022 stood at Rs.17,90,692/-. We have verified the bank balances shown in the books with the balances shown in the Bank pass book and the balances have been reconciled wherever necessary.

4. Income & Expenditure:

Excess of Income over expenditure Rs.4,08,692/- after transferring accumulations to ear marked funds.

7. FD's in Bank:


Fixed Deposit stands at Rs.1,93,64,671/- (including accrued interest thereon) as at the end of the year.

8. The trust is required to utilize the accumulated funds earmarked in the earlier years for PAP / RPE Journal / theme Meeting of workshops within the Statutory period of 5 years from the end of the year in which the amounts were accumulated.

9. Previous year figures has been regrouped wherever necessary.

For RAMESH S. IYER & ASSOCIATES
Chartered Accountants




(Nazneen Daokhare)
Partner

30/9/2022

The Trustees
Indian Association for Radiation Protection
Radiation Safety System Division,
BARC, Mumbai – 400085.

Report on the Financial Statements

We have audited the attached financial statements of Indian Association for Radiation Protection, which comprise the Balance Sheet as at March 31, 2022, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements 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 Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with Significant Accounting Policies and other notes forming part of financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Trust at March 31, 2022.
- b. In the case of the Income and Expenditure Account, of the excess of income over expenditure of the Trust for year ended on that date.

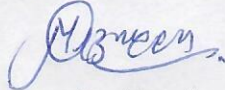


Report

1. We report that:

- a. 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;
- b. in our opinion, proper books of account have been kept by the Trust so far as appears from our examination of those books;
- c. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the Balance Sheet, Income and Expenditure Account comply with the accounting standards prescribed by the Institute of Chartered Accountants of India.

**For Ramesh S Iyer & Associates
Chartered Accountants
Firm Registration No. 142449W**



**(Nazneen Daokhare)
Partner
M. No.177308**

**UDIN:- 22177308BCVVRT5133
Place: MUMBAI
Dated: 30-09-2022**



INDIAN ASSOCIATION FOR RADIATION PROTECTION

Income & Expenditure Accounts for the Year Ended 31st March 2022

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
50000	Accounting charges	50000	575625	Radiation Safety Training Courses Fees	3960000
25000	Audit Fees	25000	39287	Bank Interest	50767
3130	Bank Charges	1588	1192270	FD Interest	1088617
3700	Food and Refreshments	167014	6200	Life Membership Fees / Membership Fees	7750
9152	Conveyance & Travelling Exp.	131447	55790	Royalty Received	81834
1500	Honararium Lecture	713899	23865	Interest on IT Refund	-
83770	Printing & Stationery	38531	10203	Sundry Credits Written Back	-
-	Fees for late filing TDS	15960	-	Misc Receipt	2010
-	Awards Given	107000	71438	Surplus from NC 2020	-
37949	Depreciation	32121	30000	Advertisement	-
22042	Misc Exp.	7816			
89	Postage & Courier	270			
423643	Printing of RPE Journals	422028			
119960	Professional Charges	110500			
105988	Public Awareness Program	432846			
6787	IARP Web Maintenance	33335			
-	Late fees on GST Payment	350			
-	Interest on late payment of TDS	18200			
66483	IRPA MEMBERSHIP FEES	-			
6827	Telephone Exp	-			
832200	Training Exp	-			
49834	Mementoes	-			
14000	Web / Internet Charges	24000			
-	GST Expenses	24300			
25960	AMC of Wolters Kluwer	22000			
-	Online training Expenses	1557000			
26835	TDS Short Received	-			
-	Grant to kalpakkam branch	371800			
89828	Excess income over Expenditure	883974			
2004678		5190978	2004678		5190978



6200	IARP Fund - Life Membership Fees	7750	89828	Surplus brought forward	883974
5024	A.K.Ganguly Felicitation Fund	4321			
37638	A R Gopal Ayyangar Award Fund	32369			
73070	A.K.Ganguly Oratlon Award Fund	62840			
397064	Fund for Training Course on Radiation Safety	341475			
4703	P R Kamath's Radiation Environmentalist Award Fund	4045			
22110	Shri A Nagaratnam Oratlon Award Fund	19015			
4032	AK Ganguly Beest Essay Award	3467			
	Surplus transferred to Balance sheet	408692	460073	Deficit transferred to Balance sheet	
549841	TOTAL	883974	549841	TOTAL	883974

As per our report of even date
For Ramesh S Iyer & Associates
Chartered Accountants

Ramesh S Iyer
(Nazneen Daokhare)
Partner

M. No. 177308

Date : 30/09/2022

Mumbai

For Indian Association for Radiation Protection

(Secretary)

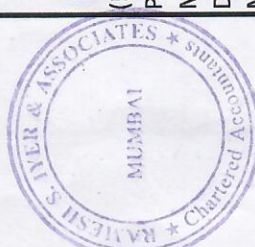
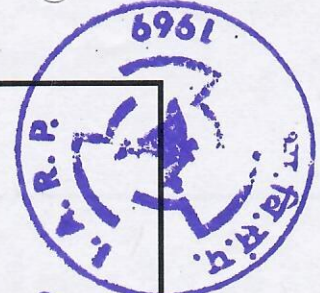
(Treasurer)

(Member Trustee)

Secretary, IARP, Treasurer, Vice President, IARP

Ramesh S Iyer
(5.5.5)

A.K. Baskshi
(M. S. Kulkarni)



UDIN:- 22177308 BC VYRT 5133

INDIAN ASSOCIATION FOR RADIATION PROTECTION

Balance Sheet as on 31st March 2022

Previous Year (Rs.)	Liabilities		Current Year (Rs)	Previous Year (Rs.)	Assets	Current Year (Rs)
	IARP Fund					
757334	As Per Last Balance Sheet		763534	8	Printer & Pen Drive-GCTC	8
6200	Add: Life Membership Fee		7750	6	Computer PAP	6
763534				18	Computer for General Training Courses	18
	A.K.Ganguly Felicitation Fund			7	Multimedia Projector & Pen Drive	7
66990	As Per Last Balance Sheet		72014	80	Printer	80
5024	Add: Accretions of Interest		4321	206856	Survey Meter	175828
72014				7286	Microphone And Speakers	6193
	ARG Ayyangar Award Fund					182140
501846	As Per Last Balance Sheet		539484		Advances & Deposits	
37638	Accretions of Interest (including refund)		32369	10648	CGST Receivable	17820
539484				149796	SGST Receivable	
	A.K.Ganguly Oration Award Fund			10648	TDS AY. 2017-18	199067
974264	As Per Last Balance Sheet		1047334	199067	TDS AY. 2020-21	159699
73070	Accretions of Interest		62840	159699	TDS AY. 2021-22	116383
1047334				116383	TDS AY. 2022-23	166351
	Fund for Training Course on Radiation Safety			15045	Advance payment for taxes	583
5294191	As Per Last Balance Sheet		5691255	55665	Recoverable from Indiaattitude (TDS)	
397064	Accretions of Interest (including refund)		341475		Advance to international Conference	2000000
5691255				6032731		2659903
	P R Kamath's Radiation Environmentalist Award Fund					
62707	As Per Last Balance Sheet		67410	67972	Cash & Bank Balances	69827
4703	Accretions of Interest		4045	862272	SBI - A/c No.6069/33787	526222
67410				1147901	SB-A/C NO.3466171611	1194643
	Shri A Nagarathnam Oration Award			19761176	PNB -A/c No.444762	19364671
294803	As Per Last Balance Sheet		316913		Fixed Deposit (including Accrued Interest)	21153363
22110	Accretions of Interest		19015	27443	Cash in Hand	2650
316913				26550	Due from Trainee	
	Fund Accumulated for PAP, RPE Journal, Theme Meetings & Workshops			335928		
9853050	As Per Last Balance Sheet		9853050			
9853050	Accumulated during the Year		0			



Candd - 2

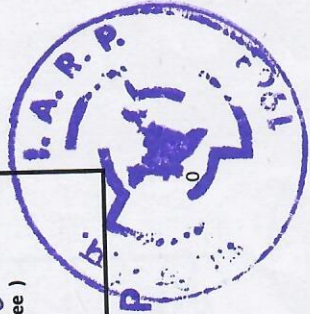
AK Ganguly Best Essay Award					
53750	As Per Last Balance Sheet				
4032	Accumulated during the Year				
57782		57782	61249		
126223	General Reserve				
	As Per Last Balance Sheet		126224		
	Outstanding Expenses				
50000	O/s Accounting Charges	50000			
25000	O/s Audit Fees	25000			
27700	O/s Professional Charges	27700			
		0			
2700	CGST Payable	900			
45900	IGST Payable				
2700	SGST Payable	29700			
55665	Tos Payable				
6415	Honarium Payable				
430486	Payable to Walters Kluver	804823	938123		
646566					
	Income & Expenditure A/c				
4102972	Opening Balance	3642959			
-460013	Current period	408692			
3642959					
22824525			24000056	22824525	24000056

As per our report of even date
For Ramesh S Iyer & Associates
 Chartered Accountants

Rubreen
 (Nazneen Daokhare)
 Partner
 M. No. 177308
 Date 30/11/2022
 Mumbai

For Indian Association for Radiation Protection

for (President)
(Secretary)
Vice President, IARP
Secretary, IARP
(Member Trustee)
Treasurer, IARP



UDIN:- 22177008BCVVRT5153

INDIAN ASSOCIATION FOR RADIATION PROTECTION			
Income & Expenditure Accounts for the Year Ended 31st March 2022			
Expenditure	Current Year (Rs)	Income	Current Year (Rs)
Accounting charges	50000	Radiation Safety Training Courses Fees	3960000
Audit Fees	30900	Bank Interest	50767
Bank Charges	2237	FD Interest	1088617
Food and Refreshments	167014	Life Membership Fees / Membership Fees	7750
Conveyance & Travelling Exp.	132047	Grants from INST and ASNDT	50000
Honararium Lecture	713899	Royalty Received	81834
Printing & Stationery	38531	Miscellaneous Income	2360
Fees for late filing of TDS	15960		
Awards	107000		
Online training expenses	1557000		
National Science Day Celeb	72039		
Depreciation	32121		
Meeting Exp	4067		
Misc Exp.	7816		
Postage & Courier	270		
Printing of RPE Journals	422028		
Professional Charges	110500		
Public Awareness Program	432846		
IARP Web Maintenance	33335		
Late fees for GST	350		
Interest on late payment of TDS	18200		
Web / Internet Charges	24000		
GST expenses	24300		
AMC of Wolters Kluwer	22000		
WEBRAM workshop	106950		
Excess of Income over expenses	1115918		
	5241328		5241328
IARP Fund - Life Membership Fees	7750	Excess of Income over expense	1115919
A.K.Ganguly Felicitation Fund	4321		
A R Gopal Ayyangar Award Fund	32369		
A.K.Ganguly Oration Award Fund	62840		
Fund for Training Course on Radiation Safety	341475		
P R Kamath's Radiation Environmentalist Award Fund	4045		
Shri A Nagaratnam Oration Award Fund	19015		
AK Ganguly Beest Essay Award	3467		
Balance c/f to balance sheet	640637		
TOTAL	1115919	TOTAL	1115919

As per our report of even date

For Ramesh S Iyer & Associates
Chartered Accountants

(Nazneen Daokhare)
Partner
M. No. 177308
Date 30/09/2022
Mumbai

For Indian Association for Radiation Protection

(Secretary) (Treasurer) (President) (Member Trustee)
C.S. Mirzai CA-K. Bakshi C.S.S. Sanjay
Secretary, IARP Treasurer, IARP



UDIN: 22177308AX IX IP3999

