

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

IARP

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, 2023, 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, 2023.
- b. In the case of the Income and Expenditure Account, of the excess of expenditure over Income 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


(Ramesh S Iyer)
Partner
M. No.035515



Place: MUMBAI

Dated: 27-10-2022

UDIN:- 23035515BGZTVH2499

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

AOCR P 6

Report on the Financial Statements

We have audited the attached financial statements of Indian Association for Radiation Protection-AOCR P-6, which comprise the Balance Sheet as at March 31, 2023, 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, 2023.
- b. In the case of the Income and Expenditure Account, of the excess of expenditure over Income 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. 142449



(Ramesh S Iyer)

Partner

M. No.035515



Place: MUMBAI

Dated: 27-10-2023

UDIN- 23035515 BGZTV 3028

AOCRP 6

INDIAN ASSOCIATION FOR RADIATION PROTECTION-AOCRP
Income & Expenditure Accounts for the Year Ended 31st March 2023

Expenditure	for the year ended 31-03-2023	Income	for the year ended 31-03-2023
Accommodation Expenses	49,495	Grant From BRNS	1,33,333
Audio Visual & Signages Services	7,37,900	Grant From BARC	2,50,000
Awards	5,000	Grant From AERB	1,00,000
Bank Charges	6,811	Grant From AMDR	50,000
Barcoded Registration Mangement & Badging Services	3,25,000	Grant From IGCAR	2,00,000
Cultural Performance	3,50,000	Grant From IRPA	4,05,150
Electricity Exhibition	14,497	Grant From UCIL	2,00,000
Exhibition Services	12,32,000	Registration Fees for Conference	35,81,507
Food & Refreshments	32,80,795	Misc Income	425
Gift (Memontoes)	6,05,856		
Hall rent paid for conference	3,30,000	Excess of Expenses over Income	41,01,550
IARP Conference Web Maintainance	2,79,167		
Maintenance Charges	4,50,000		
Management Fee	4,00,000		
Miscellaneous Expenses	7,454		
Miscellaneous Services for conference	1,94,433		
Other charges for Hall facilities	1,74,300		
Printing & Stationery	2,79,961		
Professional Fees	60,000		
Travelling Expenses	2,39,296		
	90,21,965		90,21,965

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

(Ramesh S Iyer)

Partner

M. No. 035515

Date

Mumbai

27/10/2023

For Indian Association for Radiation Protection-AOCRP-6

(Treasurer)

(Co-Convener)

(Convener)

UDIN- 23035515BGZTVH2499



INDIAN ASSOCIATION FOR RADIATION PROTECTION-AOCRP			
Balance Sheet as on 31st March 2023			
Liabilities	as on 31-03-2023	Assets	as on 31-03-2023
<u>Loans</u>		<u>Advances & Deposits</u>	
Grant Received from IARP	72,98,657	CGST-Receiveable	29,295
		SGST-Receiveable	29,295
		IGST-Receiveable	4,08,439
<u>Duties & Taxes</u>		Electronic Cash Ledger	2,99,035
CGST-Payable	1,18,798	Electronic Credit Ledger	5,34,194
SGST-Payable	1,18,798	TDS AY. 2023-24	46,600
IGST-Payable	1,80,418		13,46,858
	4,18,014		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
O/S Professional Fees	60,000	SBI - A/c No.80085	18,821
TDS Payable	3,015	SBI - A/c No.9863	23,12,457
	63,015		23,31,278
		<u>Income & Expenditure A/c</u>	
		Opening Balance	-
		Add : Trf during the year	-
		Add : Current period	41,01,550
			41,01,550
	77,79,686		77,79,686

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

(Ramesh S Iyer)
Partner
M. No. 035515
Date 27/10/2023
Mumbai

For Indian Association for Radiation Protection-AOCRP-6

(Treasurer)

(Co-Convenor)

(Convenor)

UDIN^o-23035515B GZTV H2499



IARP

INDIAN ASSOCIATION FOR RADIATION PROTECTION					
Balance Sheet as on 31st March 2023					
as on 31-03-2022	Liabilities	as on 31-03-2023	as on 31-03-2022	Assets	as on 31-03-2023
	IARP Fund			Fixed Assets	
7,63,534	As Per Last Balance Sheet	7,71,284	8	Printer & Pen Drive- GCTC	8
7,750	Add: Life Membership Fee	55,650	6	Computer PAP	6
7,71,284		8,26,934	18	Computer for General Training Courses	34,922
	A.K.Ganguly Felicitation Fund		7	Multimedia Projector & Pen Drive	7
72,014	As Per Last Balance Sheet	76,335	80	Printer	80
4,321	Add: Accretions of Interest	3,817	1,75,828	Survey Meter	1,49,454
76,335		80,152	6,193	Microphone And Speakers	5,264
	ARG Ayyangar Award Fund		1,82,140		1,89,741
5,39,484	As Per Last Balance Sheet	5,71,853			
32,369	Accretions of Interest (including refund)	28,593			
5,71,853		6,00,446			
	A.K.Ganguly Oration Award Fund			Advances & Deposits	
10,47,334	As Per Last Balance Sheet	11,10,174	-	CGST Receivable	716
62,840	Accretions of Interest	55,509	17,820	IGST Receivable	
11,10,174		11,65,683	-	SGST Receivable	716
	Fund for Training Course on Radiation Safety		-	Electronic Cash Ledger	90,384
56,91,255	As Per Last Balance Sheet	60,32,730	-	Electronic Credit Ledger	2,781
3,41,475	Accretions of Interest (including refund)	3,01,637	1,99,067	TDS AY. 2017-18	1,99,067
60,32,730		63,34,367	1,59,699	TDS AY. 2020-21	1,59,699
	P.R.Kamath's Radiation Environmentalist Award Fund		1,16,383	TDS AY. 2021-22	1,16,383
67,410	As Per Last Balance Sheet	71,455	1,66,351	TDS AY. 2022-23	1,66,351
4,045	Accretions of Interest (including refund)	3,573	-	TDS AY. 2023-24	1,54,873
71,455		75,028	-	Grants to IARP Conference	72,92,657
			583	Advance for TDS payments	583
			20,00,000	Advance to international Conference	
			26,59,903		81,90,210
	Shri A.Nagaratnam Oration Award			Cash & Bank Balances	
3,16,913	As Per Last Balance Sheet	3,35,928	69,827	SBI - A/c No.6069/33787	71,736
19,015	Accretions of Interest	16,796	5,26,222	SBI-A/C NO.3456171611	13,62,807
3,35,928		3,52,724	11,94,643	PNB -A/c No.444762	36,37,592
	Fund Accumulated for PAP, RPE Journal, Theme Meetings & Workshops			Fixed Deposit (Including Accrued Interest)	1,18,45,055
98,53,050	As Per Last Balance Sheet	98,53,050	1,93,64,671		
-	Accumulated during the Year				1,69,17,190
98,53,050		98,53,050	2,11,55,363		
	AK Ganguly Beest Essay Award				
57,782	As Per Last Balance Sheet	61,249	2,650	Cash in Hand	1,472
3,467	Accumulated during the Year	3,062			
61,249		64,311			



IARP

1,26,224	<u>General Reserve</u> As Per Last Balance Sheet	1,26,224		
	<u>Outstanding Expenses</u>			
50,000	O/s Accounting Charges	75,000		
25,000	O/s Audit Fees	30,000		
27,700	O/s Professional Charges	35,000		
-	O/s Tax audit fees	25,000		
-	CGST Payable	30,420		
900	IGST Payable	1,05,480		
-	SGST Payable	30,420		
29,700	Tds Payable	32,949		
8,04,823	Payable to Walters Kluver	9,47,719		
9,38,123		13,11,988		
	Advance for Training	13,16,498		
	Loans & Advances	1,816		
	<u>Income & Expenditure A/c</u>			
36,42,959	Opening Balance	40,51,651		
-	Add : Trfd during the year	1,47,872		
4,08,692	Add: Excess of income over expenditure	-		
-	Less : Excess of expenditure over income	10,10,131		
40,51,651		31,89,392		
2,40,00,056		2,52,98,613	2,40,00,056	2,52,98,613

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

(Ramesh S Iyer)
Partner
M. No. 035515
Date 27/10/2023
Mumbai

For Indian Association for Radiation Protection

(Secretary)

(Treasurer)

(President)

(Member Trustee)

Treasurer, IARP Trustee IARP
Secretary, IARP Vice President, IARP

UDIN: 23035515 BG 2 TV G 302

IARP

INDIAN ASSOCIATION FOR RADIATION PROTECTION					
Income & Expenditure Accounts for the Year Ended 31st March 2023					
for the year ended 31-03-2022	Expenditure	for the year ended 31-03-2023	for the year ended 31-03-2022	Income	for the year ended 31-03-2023
50,000	Accounting charges	75,000	39,60,000	Radiation Safety Training Courses Fees	42,04,000
25,000	Statutory Audit Fees	30,000	50,767	Bank Interest	56,318
-	Tax audit fees	25,000	10,88,617	FD Interest	8,63,952
1,588	Bank Charges	1,982	7,750	Life Membership Fees / Membership Fees	55,650
1,67,014	Food and Refreshments	7,30,552	81,834	Royalty Received	62,114
1,31,447	Conveyance & Travelling Exp.	92,270	2,010	Miscellaneous Income	22,673
-	Clerical Assistance	7,200		Trainee cancellation charges	4,000
-	Computer Repairs	4,850		Sundry Credits Written Back	2,700
7,13,899	Honarium Lecture	7,22,500			
38,531	Printing & Stationery	2,66,156		Excess of Expenses over Income	5,41,494
-	Election Expense	9,325			
15,960	Fees for late filing of TDS	-			
1,07,000	Awards	-			
-	Training Kits & Expenses	3,14,000			
3,71,800	Grant to Kalpakkam Branch	3,50,000			
15,57,000	Online training expenses	-			
32,121	Depreciation	79,687			
-	Meeting Exp	15,793			
7,816	Misc Exp.	36,503			
270	Postage & Courier	1,742			
4,22,028	Printing of RPE Journals	12,04,497			
1,10,500	Professional Charges	86,500			
24,300	Gst Expenses	1,50,945			
4,32,846	Public Awareness Program	7,55,870			
33,335	IARP Web Maintenance	6,350			
350	Late fees for GST	1,289			
18,200	Interest on late payment of TDS	-			
24,000	Web / Internet Charges	12,200			
22,000	AMC of Wolters Kluwer	22,000			
-	Rent Paid to BARC	5,76,000			
-	Video and Photography	3,750			
-	Trainee Fee Refund	1,27,600			
-	FD Int of Prev Years reversed	1,03,339			
8,83,974	Excess of Income over expenses				
51,90,978		58,12,901	51,90,978		58,12,901



IARP

1,26,224	<u>General Reserve</u> As Per Last Balance Sheet	1,26,224		
	<u>Outstanding Expenses</u>			
50,000	O/s Accounting Charges	75,000		
25,000	O/s Audit Fees	30,000		
27,700	O/s Professional Charges	35,000		
-	O/s Tax audit fees	25,000		
-	CGST Payable	30,420		
900	IGST Payable	1,05,480		
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29,700	Tds Payable	32,949		
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As per our report of even date
For Ramesh S Iyer & Associates
Chartered Accountants

(Ramesh S Iyer)

Partner

M. No. 035515

Date 27/10/2023

Mumbai

For Indian Association for Radiation Protection

(Secretary)

(Treasurer)

(President)

(Member Trustee)

Treasurer, IARP **Trustee IARP**
Secretary, IARP **Vice President, IARP**

UDIN: 23035515