

THE INDIAN SCIENCE CONGRESS ASSOCIATION

**AUDIT REPORT
&
ACCOUNTS**

31st March, 2005

**AUDITORS' REPORT TO THE MEMBERS
OF
THE INDIAN SCIENCE CONGRESS ASSOCIATION**

We have audited the attached Balance Sheets of The Indian Science Congress Association and the Endowment Fund thereof as at 31st March, 2005 and the annexed Income & Expenditure Accounts of Plan and Non Plan Grants and the Receipts & Payments Account for the year ended on the date with the books and vouchers of the Association and report that :

1. We have obtained all the information and explanations to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. In our opinion proper books of account as required by law have been kept by the Association so far as appears from our examination of those books.
3. The Balance Sheet and the Income & Expenditure Account and the Receipts & Payments Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us the accounts read with the Schedules attached thereto, subject to the Note no. 1 to 12 of Schedule 14 give a true and correct view :
 - a. in the case of the Balance Sheet of the Association, of the state of affairs of the Association as at 31st March, 2005.
 - b. in the case of Balance Sheet of Endowment Funds of the state of affairs of those Funds as at 31st March, 2005.
 - c. in the case of the Plan Income & Expenditure Accounts of the Surplus of the Association for the year ended on that date.
 - d. in the case of the Non-Plan Income & Expenditure Accounts of the Deficit of the Association for the year ended on that date.
 - e. in the case of the Receipts & Payments Account of the movement of liquid funds for the year ended on that date.

For **R. K. KANKARIA & CO.**

Chartered Accountants

Sd/-

(R. K. Kankaria)

Partner

M. No. 500-82796

Kolkata, Dated the 30th day of June, 2005

THE INDIAN SCIENCE CONGRESS ASSOCIATION

BALANCE SHEET AS AT 31ST MARCH, 2005

Particulars	Schedule	Current year		Previous year	
		Rs.	P.	Rs.	P.
<u>FUNDS & LIABILITIES</u>					
Fund Balances	1	32853197.13		26462600.97	
Grants	2	14946706.27		14098224.19	
Current Liabilities	3	901600.16		1343282.96	
		48701503.56		41904108.12	
<u>PROPERTIES & ASSETS</u>					
Fixed Assets					
-Gross Block	4	12197051.99		10977948.95	
Investments	5	26162363.39		21165762.80	
Current Assets, Loans & Advances	6	10342088.18		9760396.37	
		48701503.56		41904108.12	
Notes on Account	14				

In terms of our report of even date annexed hereto

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Sd/-
B. P. Chatterjee
General Secretary

Sd/-
Avijit Banerji
Treasurer

Dated the 30th day of June, 2005

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

BALANCE SHEET OF ENDOWMENT FUNDS AS AT 31ST MARCH, 2005

Particulars	Schedule	Current year		Previous year	
		Rs.	P.	Rs.	P.
<u>LIABILITIES</u>					
Endowment Fund Balances	7	3663603.99		3498520.78	
		<u>3663603.99</u>		<u>3498520.78</u>	
<u>PROPERTIES & ASSETS</u>					
Endowment Investments	8	3663603.99		3498520.78	
		<u>3663603.99</u>		<u>3498520.78</u>	
Notes on Account	14				

In terms of our report of even date annexed hereto

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Sd/-
B. P. Chatterjee
General Secretary

Sd/-
Avijit Banerji
Treasurer

Dated the 30th day of June, 2005

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

NON-PLAN INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2005

Particulars	Schedule	Current year		Previous year	
		Rs.	P.	Rs.	P.
<u>INCOMES</u>	13	5053748.50		4956567.50	
<u>EXPENDITURE</u>					
Establishment		4831749.15		4098163.25	
Ad-Hoc Bonus		43887.00		46873.00	
Provident Fund		312551.10		200735.90	
Gratuity		150000.00		135000.00	
Pension		169869.00		84606.00	
Leave Travel Concession		38463.00		48262.00	
Staff Liveries		—		872.00	
Electric Charges		1240147.00		501807.00	
Telephone Charges		101358.40		77710.20	
Transport Charges		40969.50		53896.95	
Municipal Tax		725.00		725.00	
Security Guard Expenses		159277.00		141965.05	
Audit Fees		22040.00		22200.00	
Cleaning & Building Maintenance		209770.10		268461.80	
Guest House Expenses		74627.55		16795.00	
Operation & Maintenance of A.C. Plant		114700.00		110074.00	
Insurance		29550.00		29258.00	
Bank Charges		23419.30		15131.00	
Payment from the Grant of AICTE to Local Secretary, 91st I.S.C.		500000.00		—	
		8063103.10		5852536.15	
Deficit of Income over Expenditure		3009354.60		895968.65	
Deficit transferred to Plan Account		3009354.60		895968.65	
Balance Carried to Balance Sheet		—		—	

Notes on Account

14

In terms of our report of even date annexed hereto.

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Sd/-
B. P. Chatterjee
General Secretary

Sd/-
Avijit Banerji
Treasurer

Dated the 30th day of June, 2005

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

PLAN INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2005

Particulars	Schedule	Current year		Previous year	
		Rs.	P.	Rs.	P.
<u>INCOMES</u>	9	<u>11278562.92</u>		<u>9215424.86</u>	
<u>EXPENDITURE</u>					
Establishment		92793.00		84126.00	
Postage & Stationery (to Sectional Presidents & Conveners)		136612.22		153385.00	
Advertisement		95831.00		60086.00	
Upgradation & improvement of existing facilities		127550.14		179703.00	
General Printing		149765.56		146849.80	
Expenses on Scientific Activities & Award	10	3944773.50		3163947.25	
Publication Expenses	11	1394700.00		1160488.00	
Repairs & Maintenance :					
Other Operating Expenses	12	1072852.33		1281328.82	
		<u>7014877.75</u>		<u>6229913.87</u>	
Excess of Income over Expenditure		4263685.17		2985510.99	
Less : Deficit transferred from Non Plan Account		3009354.60		895968.65	
		<u>1254330.57</u>		<u>2089542.34</u>	
Less : Expenses during the year		27550.00		—	
		<u>1226780.57</u>		<u>2089542.34</u>	
Add : Balance brought forward		4063741.67		1974199.33	
Balance Carried to Balance Sheet		<u>5290522.24</u>		<u>4063741.67</u>	

Notes on Account

14

In terms of our report of even date annexed hereto.

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Sd/-
B. P. Chatterjee
General Secretary

Sd/-
Avijit Banerji
Treasurer

Dated the 30th day of June, 2005

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2005

RECEIPTS	PLAN	NON-PLAN	Total
Opening Cash & Bank Balances :			
Cash in hand			5000.00
Cash at Bank :			
State Bank Of India			5064176.29
Central Bank Of India			838432.66
Membership Subscription	—	845390.00	845390.00
Admission Fees	—	97640.00	97640.00
Life Membership Subscription	—	961907.00	961907.00
Government Grant	12000000.00	3100000.00	15100000.00
Government Grant for Visiting Scientist	—	—	37121.00
Grant Receivable from Govt.	1000000.00	25000.00	1025000.00
Sale of Publications	—	15237.50	15237.50
Journal Advertisement	3000.00	—	3000.00
Journal Subscription	24045.00	—	24045.00
Membership Subscription			
-Received in Advance	—	—	90600.00
Admission Fee Received in Advance	—	—	19800.00
Advance Received (Miscellaneous)	—	—	17150.00
Advance Realised :			
General	—	—	6620.00
Festival	—	—	21600.00
Guest House Lodging Charges	—	46350.00	46350.00
Deposit Fund	—	—	7000.00
Grant from All India Council of Technical Education	—	500000.00	500000.00
Reimbursement of Service Charges for			
Operation & Maintenance of A.C. Plant	—	320500.00	320500.00
			<u>25046569.45</u>

THE INDIAN SCIENCE CONGRESS ASSOCIATION

PAYMENTS	PLAN	NON-PLAN	Total
Establishment	92793.00	4815412.95	4908205.95
Adhoc Bonus	—	43887.00	43887.00
Contribution to Staff Provident Fund	—	312551.10	312551.10
Contribution to Staff Pension Fund	—	169869.00	169869.00
Municipal Taxes	—	725.00	725.00
Security Guard Expenses	—	159277.00	159277.00
Leave Travel Concession	—	38463.00	38463.00
Audit Fees	—	21600.00	21600.00
Insurance	—	29550.00	29550.00
Bank Charges	—	23419.30	23419.30
Postage & Stationary for Sectional Presidents & Convenors	136612.22	—	136612.22
Advertisement	95831.00	—	95831.00
Upgradation & Improvement of Existing Facilities	124588.14	—	124588.14
General Printing	146679.56	—	146679.56
Sessional Publications	102561.00	—	102561.00
Publication of Proceedings	90166.00	—	90166.00
Publication of Journal	882763.00	—	882763.00
Printing Papers	298520.00	—	298520.00
Sessional Expenses	38720.00	—	38720.00
Electricity Charges	—	1240147.00	1240147.00
Telephone Charges	—	101358.40	101358.40
Transport Expenses	—	40969.50	40969.50
Stationary Expenses	135928.00	—	135928.00
Postage & Stationary for Sectional Presidents	791061.83	—	791061.83
Contingency	80920.50	—	80920.50
Cleaning & Building Maintenance	—	209020.10	209020.10
Travelling Expenses	2668354.25	—	2668354.25
ISCA Chapters	257201.00	—	257201.00
Subscription of Journals	405621.04	—	405621.04
Expenses for Organising Seminars, Symposia, Discussions & Lecturers	232083.00	—	232083.00
Honorarium to ISCA Platinum Jubilee Lecturers	28000.00	—	28000.00
Pandit Jawaharlal Nehru Birth Centenary Award	10000.00	—	10000.00
Jawaharlal Nehru Prize	100000.00	—	100000.00
Poster Presentation Awards	28000.00	—	28000.00
Cost of Gold Medals & Plaques	92619.00	—	92619.00
Subscription Membership(Payment)	5500.00	—	5500.00
Binding Charges for Periodicals	6880.00	—	6880.00
	Balance C/f		14057651.89

THE INDIAN SCIENCE CONGRESS ASSOCIATION

PAYMENTS	PLAN	NON-PLAN	Total
	Balance B/f		14057651.89
Legal Expenses	33500.00	—	33500.00
Guest House Expenses	74627.55	—	74627.55
Operation & Maintenance of AC Plant	126100.00	—	126100.00
Young Scientists Awards	120000.00	—	120000.00
Young Scientists Travelling Expenses	224357.00	—	224357.00
Young Scientists Publications	11225.75	—	11225.75
Young Scientists Stationary Expenses	7302.00	—	7302.00
Young Scientists Contingency	7000.00	—	7000.00
Exhibition	11406.00	—	11406.00
Equipments	29875.00	—	29875.00
Outstanding Liabilities	718055.00	13145.00	731200.00
Repairs & Renovation of Building	43580.00	—	43580.00
Air Conditioning of ISCA Annexe Building	27500.00	—	27500.00
Expenses for Delegation to Meeting Abroad	50478.00	—	50478.00
Expenses for Upgradation of Office Automation	630812.00	—	630812.00
Security Deposit With CESC Ltd.	186399.64	—	186399.64
Science Awareness Programme	40247.50	—	40247.50
Expenses for new building plan from Plan Fund	27550.00	—	27550.00
Furniture & Fittings (Guest House)	59638.40	—	59638.40
Air Conditioning of Main Building	39500.00	—	39500.00
Payment from the Grant of AICTE to Local Secretary, 91st I.S.C.	—	500000.00	500000.00
Reimbursement of the cost of Visiting Scientist	—	—	37013.00
Advance: General	—	—	4550.00
Advance: Festival	—	—	7200.00
Advance: For Opening Various Fund Bank Account	—	—	4500.00
Loan To General President Dr. I.V.Subba Rao	—	—	300000.00
Transfer to Life Membership Subscription Fund	—	—	690467.00
Transfer to Gratuity Fund	—	—	135000.00
Transfer to Reserve Fund	—	—	25000.00
Deposit A/c	—	—	2000.00
Closing Cash & Bank Balances :			
Cash In Hand	—	—	5000.00
Cash at Bank :			
State Bank of India	—	—	6407158.31
Central Bank Of India	—	—	388730.41
			25046569.45

THE INDIAN SCIENCE CONGRESS ASSOCIATION

In terms of our report of even date annexed hereto.

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Sd/-
B. P. Chatterjee
General Secretary

Sd/-
Avijit Banerji
Treasurer

Dated the 30th day of June, 2005

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 1

FUNDBALANCES

Particulars	Balance on 01.04.2004	Interest (Net)	Addition	Transfer from I & E Accounts	Payment	Transfer to Fund	Transfer to I & E Accounts	Balance on 31.03.2005
General Fund	55491.56	1290.73	108.00	—	—	—	—	56890.29
Building Fund	617994.56	17043.15	—	—	—	—	—	635037.71
Gratuity Fund	601533.44	29511.22	150000.00	—	—	—	—	781044.66
House Building Advance Fund	300309.81	17459.08	25080.00	—	—	—	—	342848.89
ISCA Award Fund	5431828.01	355075.94	—	—	78796.00	860295.00	—	4847812.95
Vikram Sarabhai Memorial Award Fund	—	—	861545.00	—	62.50	—	—	861482.50
ISCA Development Fund	4790075.17	357995.96	—	—	—	—	—	5148071.13
Life Membership Subscription	8002511.59	493572.91	961907.00	—	—	—	96191.00	9361800.50
Pension Fund	665514.99	43553.34	169869.00	—	169869.00	—	—	709068.33
Plan Fund	4063741.67	—	—	1254330.57	27550.00	—	—	5290522.24
Reserve Fund	1933600.17	54746.76	25000.00	—	—	—	—	2013346.93
Excellence in Science & Techn. Award Fund	—	—	2069281.00	—	68281.00	—	—	2001000.00
Royalty Fund	—	—	303100.00	—	16.50	—	—	303083.50
Infosys Foundation Travel Award Fund	—	—	501250.00	—	62.50	—	—	501187.50
	26462600.97	1370249.09	5067140.00	1254330.57	344637.50	860295.00	96191.00	32853197.13

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 2

GRANTS

Particulars	Balance as on 01.04.2004	Addition	Written off during the year	Balance as on 31.03.2005
Garage Building Fund Grant	10646.95	—	—	10646.95
Non-Plan Non-Recurring Fund Grant	150689.20	—	—	150689.20
Non-Plan Grant for Typewriter	7150.05	—	—	7150.05
Plan Upgradation & Automation Grant Fund	1000000.00	—	—	1000000.00
Plan Instalment of Adhoc Fund Grant	100000.00	—	—	100000.00
Plan Office Car Fund Grant	468031.70	—	—	468031.70
Plan Grant for Refurbishing Office	6726258.68	186399.64	11628.00	6901030.32
Plan Grant for Subscription of Journals	2531802.42	405621.04	—	2937423.46
Plan Non-Recurring Fund Grant :				
Airconditioning of				
Annexe Building	97000.00	27500.00	—	124500.00
Airconditioning of				
Main Building	480641.74	39500.00	—	520141.74
Computer Machines	460585.99	—	—	460585.99
Construction of Boundary Wall	101656.95	—	—	101656.95
Digitisation of ISCA				
Old Proceedings	168786.10	—	—	168786.10
Donation for erecting bust of				
Sir Asutosh Mookerjee	—	100000.00	—	100000.00
Duplicating Machine	17748.90	—	—	17748.90
E.Mail	13500.00	—	—	13500.00
Electronic Typewriter Machine	31642.97	—	—	31642.97
Fixture	35755.75	—	—	35755.75
Furniture & Fitting	523199.10	11576.00	—	534775.10
Guest Room	54095.64	59638.40	—	113734.04
Installation of P.A.System	54850.00	29875.00	—	84725.00
Installation of Website	24000.00	—	—	24000.00
Lecture Hall	14055.00	—	—	14055.00
Modernization of ISCA				
Exhibition Board	188849.00	—	—	188849.00
Projector Machines	153933.00	—	—	153933.00
Typewriter	51895.45	—	—	51895.45
Xerox Machines	241934.60	—	—	241934.60
Non-Recurring Grant From				
89th Session	141690.00	—	—	141690.00
Non-Recurring Grant From				
- National Academy of				
Agricultural Sciences	247825.00	—	—	247825.00
	14098224.19	860110.08	11628.00	14946706.27

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 3

CURRENT LIABILITIES

	<u>Current Year</u>		<u>Previous Year</u>	
	Rs.	P.	Rs.	P.
1. <u>Outstanding Liabilities</u>				
For Non Plan	244638.82		238548.92	
For Plan	288570.09		956482.79	
For Environment Project	46760.00		46760.00	
For Meeting of the Programme Advisory Committee	904.00		904.00	
For Upgradation of Office Automation	145430.00		—	
	<u>726302.91</u>		<u>1242695.71</u>	
2. <u>Deposits</u>				
As per Last Account	14500.00		9000.00	
Addition	7000.00		7500.00	
	<u>21500.00</u>		<u>16500.00</u>	
Less: Refund during the year	2000.00		2000.00	
	<u>19500.00</u>		<u>14500.00</u>	
3. <u>Advances For</u>				
Subscription	90600.00		52090.00	
Admission Fees	19800.00		5750.00	
Miscellaneous	17150.00		0.00	
	<u>127550.00</u>		<u>57840.00</u>	
4. <u>Excess of Income over Expenditure in</u>				
Joint Seminar on Science & Technology in India During the Coming Decades	4151.66		4151.66	
Environment Project Account	10563.69		10563.69	
Seminar on Wastelands in Eastern India : Status & Management	25.55		25.55	
Grant related to 87th Indian Science Congress	13506.35		13506.35	
	<u>28247.25</u>		<u>28247.25</u>	
	<u>901600.16</u>		<u>1343282.96</u>	

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 4

FIXED ASSETS

	<u>Current Year</u>		<u>Previous Year</u>	
	Rs.	P.	Rs.	P.
<u>EARMARKED FIXED ASSETS</u>				
1. AGAINST BUILDING FUND				
Main Building	258964.25		258964.25	
Annexe Building	64191.61		64191.61	
	<u>323155.86</u>		<u>323155.86</u>	
2. AGAINST PLAN GRANT FOR REFURBISHING OFFICE				
Construction of Additional Building with Refurbishing Tubewell	2775466.82		2775466.82	
Air Conditioning of Lecture Hall	467573.12		467573.12	
Security Deposit with CESC	3204590.74		3216218.74	
	453399.64		267000.00	
	<u>6901030.32</u>		<u>6726258.68</u>	
3. AGAINST NON-PLAN NON-RECURRING FUND GRANT				
Fax Machine	51979.20		51979.20	
EPABX Machine	98710.00		98710.00	
	<u>150689.20</u>		<u>150689.20</u>	
4. AGAINST PLAN NON-RECURRING FUND GRANT				
Typewriter	48417.49		48417.49	
Furniture :				
General	535325.81		523749.81	
Lecture Hall	14055.00		14055.00	
Guest House	113734.04		54095.64	
Air Conditioning of Main Building	520131.49		480631.49	
Air Conditioning of Annexe Building	124500.00		97000.00	
Duplicating Machine	17748.90		17748.90	
Fixture	35755.75		35755.75	
Electronic Typewriter	31642.97		31642.97	
Xerox Machine	241934.60		241934.60	
Computer	460585.99		460585.99	
Projectors	153933.00		153933.00	
Construction of Boundary Wall	101656.95		101656.95	
Digitization of ISCA old Proceedings	168786.10		168786.10	
For Modernisation of ISCA Exhibition Board	188849.00		188849.00	
PA System	84725.00		54850.00	
E- Mail	13500.00		13500.00	
Office Car	468031.70		468031.70	
Web Site	24000.00		24000.00	
	<u>3347313.79</u>		<u>3179224.39</u>	

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 4 (contd.)

FIXED ASSETS

	<u>Current Year</u>		<u>Previous Year</u>	
	Rs.	P.	Rs.	P.
5. AGAINST GARAGE BUILDING FUND GRANT				
Garage Building	10701.95		10701.95	
	<u>10701.95</u>		<u>10701.95</u>	
6. AGAINST NON-PLAN GRANT FOR TYPEWRITER				
Typewriter	9088.79		9088.79	
	<u>9088.79</u>		<u>9088.79</u>	
7. AGAINST NON- RECURRING GRANT FROM NATIONAL ACADEMY OF AGRICULTURAL SCIENCE				
Computer with Printer	197325.00		197325.00	
Installation of LAN	50500.00		50500.00	
	<u>247825.00</u>		<u>247825.00</u>	
8. AGAINST PLAN AD-HOC FUND GRANT				
Repair & Renovation	17348.60		17348.60	
Aircondition for Guest House	52750.90		52750.90	
Electro Copier Machine	22080.00		22080.00	
Refrigerator for Guest House	8043.60		8043.60	
	<u>100223.10</u>		<u>100223.10</u>	
<u>NON EARMARKED FIXED ASSETS</u>				
Furniture & Fixtures				
General	8407.84		8407.84	
Library	8153.95		8153.95	
Lecture Hall	41454.45		41454.45	
Office & Record Room	23228.54		23228.54	
Guest House	7847.20		7847.20	
	<u>89091.98</u>		<u>89091.98</u>	
Bust of Asutosh Mookerjee	100000.00		0.00	
	<u>100000.00</u>		<u>0.00</u>	
<u>FROM 89TH SESSION GRANT</u>				
Furniture	52190.00		52190.00	
Computer & Printer	89500.00		89500.00	
	<u>141690.00</u>		<u>141690.00</u>	
<u>PLAN EXPENDITURE FROM GRANT OF UPGRADATION OF OFFICE AUTOMATION</u>				
Computer with Printer	182640.00		—	
Furniture	19470.00		—	
Generator	117360.00		—	
Software package for Accounts and Membership	74970.00		—	
Xerox Machine	365302.00		—	
Fax Machine	16500.00		—	
	<u>776242.00</u>		<u>—</u>	
	<u>12197051.99</u>		<u>10977948.95</u>	

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 5

INVESTMENTS

Particulars	Current Year			Previous Year
	In Term Deposit	In Bank	Total	Amount
1. General Fund	20450.65	—	20450.65	19159.92
2. Reserve Fund	1946264.10	42082.83	1988346.93	1908600.17
3. Pension Fund	641000.00	68068.33	709068.33	665514.99
4. Building Fund	285461.42	26420.43	311881.85	294838.70
5. Life Membership Subscription Fund	8363521.05	132563.45	8496084.50	7288902.59
6. Gratuity Fund	447078.81	183965.85	631044.66	466533.44
7. House Building Advance Fund	277714.29	65134.60	342848.89	300309.81
8. ISCA Development Fund	4650000.00	498071.13	5148071.13	4790075.17
9. ISCA Awards Fund	4400000.00	447812.95	4847812.95	5431828.01
10. Vikram Sarabhai Memorial Award Fund	800000.00	61482.50	861482.50	—
11. ISCA Excellence in Science & Technology Award Fund	2000000.00	1000.00	2001000.00	—
12. ISCA Royalty Fund	300000.00	3083.50	303083.50	—
13. ISCA Infosys Foundation Travel Award Fund	500000.00	1187.50	501187.50	—
	<u>24631490.32</u>	<u>1530873.07</u>	<u>26162363.39</u>	<u>21165762.80</u>

SCHEDULE - 6

CURRENT ASSETS, LOANS & ADVANCES

A. <u>Current Assets</u>			
Stock of Printing Paper (As per Printer's Certificates)		232518.00	201565.00
Cash in hand		5000.00	5000.00
State Bank of India		6385166.31	5064176.29
Central Bank of India		388730.41	838432.66
		<u>7011414.72</u>	<u>6109173.95</u>
B. <u>Loans & Advances</u>			
Plan Subscription of Journals		2937423.46	2531802.42
Plan Grant Receivable from Government		—	1000000.00
Grant Receivable for General Expenditure		—	25000.00
Loan to General President Dr. I.V. Subba Rao (Refundable)		300000.00	—
Advance :			
General		70550.00	72620.00
Festival		7200.00	10800.00
For Opening Bank A/C of Various Fund		4500.00	—
Security Deposit with CESC Ltd.		1000.00	1000.00
Security Deposit for Telex		10000.00	10000.00
		<u>3330673.46</u>	<u>3651222.42</u>
		<u>10342088.18</u>	<u>9760396.37</u>

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 7

ENDOWMENT FUND BALANCES

Particulars	Balance as on			Donation Received	Balance as on
	01.04.2004	Interest	Expenses		
1. B. C. Guha Memorial Fund	131937.85	8988.83	3530.00	-	137396.68
2. G.P.Chatterjee & Smt.Suniti Chatterjee Fund	460348.09	28325.30	10530.00	-	478143.39
3. Prof. Hiralal Chakraborty & Smt. Toru Chakraborty Fund	242364.24	14818.60	16641.00	-	240541.84
4. Prof. K.P.Rode Memorial Lecture Fund	105145.02	6746.53	0.00	-	111891.55
5. Pran Vohra Award Fund	459614.73	26294.85	21223.00	-	464686.58
6. Raj Kristo Dutt Memorial Award Fund	128385.00	6783.00	0.00	-	135168.00
7. Prof. Uma Kant Sinha Memorial Award Fund	200092.48	12001.91	238.00	-	211856.39
8. Dr. B.C. Deb Award Fund	314495.02	24826.30	20819.00	100000.00	418502.32
9. Prof. R.C. Shah Memorial Lecture Fund	128624.36	6751.26	10239.00	-	125136.62
10. Prof. R.C.Mehrotra Commemoration Lecture Fund	264811.73	19458.76	24450.00	-	259820.49
11. Prof. S.K. Mukherjee Commemoration Lecture Fund	194113.04	12115.10	9346.00	-	196882.14
12. Prof. (Mrs.) Anima Sen Memorial Lecture Fund	130074.00	6580.00	7741.00	-	128913.00
13. Dr. (Mrs.) Gouri Ganguly Memorial Award Fund	217486.22	14710.77	8969.00	-	223227.99
14. Prof.S.S.Katiyar Commemoration Lecture Fund	521029.00	30938.00	20530.00	-	531437.00
	<u>3498520.78</u>	<u>219339.21</u>	<u>154256.00</u>	<u>100000.00</u>	<u>3663603.99</u>

SCHEDULE - 8

ENDOWMENT INVESTMENTS

Particulars	Current Year			Previous Year
	In Term Deposit	In Bank	Total	Amount
1. B.C.Guha Memorial Fund	125000.00	12396.68	137396.68	131937.85
2. G.P.Chatterjee & Smt.Suniti Chatterjee Fund	420000.00	58143.39	478143.39	460348.09
3. Prof. Hiralal Chakraborty & Smt. Toru Chakraborty Fund	225000.00	15541.84	240541.84	242364.24
4. Prof. K.P.Rode Memorial Lecture Fund	95000.00	16891.55	111891.55	105145.02
5. Pran Vohra Award Fund	425000.00	39686.58	464686.58	459614.73
6. Raj Kristo Dutt Memorial Award Fund	100000.00	35168.00	135168.00	128385.00
7. Prof. Uma Kant Sinha Memorial Award Fund	185000.00	26856.39	211856.39	200092.48
8. Dr. B.C. Deb Award Fund	385000.00	33502.32	418502.32	314495.02
9. Prof. R.C. Shah Memorial Lecture Fund	120000.00	5136.62	125136.62	128624.36
10. Prof. R.C.Mehrotra Commemoration Lecture Fund	230000.00	29820.49	259820.49	264811.73
11. Prof. S.K. Mukherjee Commemoration Lecture Fund	150000.00	46882.14	196882.14	194113.04
12. Prof. (Mrs.) Anima Sen Memorial Lecture Fund	100000.00	28913.00	128913.00	130074.00
13. Dr. (Mrs.) Gouri Ganguly Memorial Award Fund	200000.00	23227.99	223227.99	217486.22
14. Prof.S.S.Katiyar Commemoration Lecture Fund	500000.00	31437.00	531437.00	521029.00
	<u>3260000.00</u>	<u>403603.99</u>	<u>3663603.99</u>	<u>3498520.78</u>

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE - 9

PLAN INCOMES

Particulars	Current Year		Previous Year	
	Rs.	P.	Rs.	P.
Grant from Government	12000000.00		11000000.00	
Less : Subscription to Journals	405621.04		358331.45	
	11594378.96		10641668.55	
Less : Transfer to Plan Upgradation & Automation Fund Grant	—		1000000.00	
Less : Transfer to Non-recurring Fund Grant	168089.40		453263.69	
	11426289.56		9188404.86	
Less : Security deposit with C.E.S.C.Ltd.	186399.64		—	
	11239889.92		9188404.86	
Add : Excess provision for Chillar plant in previous year.	11628.00		—	
	11251517.92		9188404.86	
Journal Subscription Receipt(Non-Member)	24045.00		18020.00	
Journal Advertisement	3000.00		9000.00	
	11278562.92		9215424.86	

SCHEDULE-10

EXPENSES ON SCIENTIFIC ACTIVITIES & AWARDS

Particulars

Sessional Expenses	38720.00	42709.50
Travelling Expenses	2673754.25	2031134.00
ISCA Chapters	257201.00	300000.00
Seminars,Symposia,Discussions & Lectures	232083.00	29862.00
Science Awareness Programme	40247.50	—
Honorarium to Platinum Jubilee Lecturers	28000.00	20000.00
Pt. Jawaharlal Nehru Birth Centenary Awards	10000.00	10000.00
Jawharlal Nehru Prize	100000.00	100000.00
Poster Presentation Award	28000.00	28000.00
Cost of Gold Medals and Plaques	92619.00	70764.00
Subscriptions Membership	5500.00	5500.00
Binding Charges for Periodicals	6880.00	5538.00
Young Scientists :		
Award	120000.00	120000.00
Travel Expenses	224357.00	300034.00
Publication	11225.75	9313.75
Stationery	7302.00	8045.00
Contingency	7000.00	7000.00
Expenses for Delegation to Meetings Abroad	50478.00	76047.00
Exhibition	11406.00	—
	3944773.50	3163947.25

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE-11

PUBLICATION EXPENSES

Particulars	Current Year		Previous Year	
	Rs.	P.	Rs.	P.
Sessional Publication	102561.00		63523.00	
Publication of Proceedings	90166.00		92711.00	
Publication of Journals	913936.00		166440.00	
Platinum Jubilee Publication	13208.00		24434.00	
Cost of Printing Papers	274829.00		813380.00	
	<u>1394700.00</u>		<u>1160488.00</u>	

SCHEDULE-12

OTHER OPERATING EXPENSES

Particulars		
Stationery Expenses	135928.00	153011.90
Postage	791061.83	701195.43
Contingencies	80920.50	111939.25
Repairs & Renovation of Building	31442.00	249424.24
Legal Expenses	33500.00	18500.00
Equipments	—	11415.00
Exhibition	—	5776.00
Renovation of Guest House	—	30067.00
	<u>1072852.33</u>	<u>1281328.82</u>

SCHEDULE-13

NON-PLAN INCOMES

Particulars		
Membership Subscription Received	897080.00	1272286.00
Less : Transfer to Reserve Fund	<u>25000.00</u>	<u>25000.00</u>
	872080.00	1247286.00
Add : Admission Fees	103390.00	104390.00
Add : Transfer from Life Membership Subscription Fund	<u>96191.00</u>	<u>76719.00</u>
	1071661.00	1428395.00
Grant from Government(Net)	3100000.00	3325000.00
Guest House Lodging Charges	46350.00	25050.00
Reimbursement of Services Charges of ISCA Lecture Hall(Net)	320500.00	156600.00
Sale of Publications	15237.50	19592.50
Miscellaneous Receipts	—	1930.00
Grant from All India Council of Technical Education	<u>500000.00</u>	<u>—</u>
	<u>5053748.50</u>	<u>4956567.50</u>

THE INDIAN SCIENCE CONGRESS ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR VISITING SCIENTIST AT KOLKATA IN 2005.

	<u>Current Year</u>	
	Rs.	P.
<u>INCOMES</u>		
Government Grant		<u>37121.00</u>
<u>EXPENDITURE</u>		
Accommodation Charges		9207.00
Transport Charges		4250.00
Cost of Plaque		808.00
Refreshment		8200.00
Stationery Expenses		5500.00
Contingency		7103.00
Printing		1945.00
		<u>37013.00</u>
Excess of Income over Expenditure		108.00
Balance being excess of income over expenditure transferred to General Fund		<u>108.00</u>

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Sd/-
B. P. Chatterjee
General Secretary

Sd/-
Avijit Banerji
Treasurer

Dated the 30th day of June, 2005

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

SCHEDULE-14

NOTES ON ACCOUNT

1. Significant Accounting Policies
 - a) The accounts have been prepared on Historical cost convention.
 - b) All incomes have been accounted for on cash basis excepting Government Grants and Subscription collected during the month of February & March. Government Grants are accounted on mercantile basis and Subscriptions received during the month of February & March are accounted as advance subscription.
 - c) All expenses have been accounted for on accrual basis (as far as practicable) excepting Insurance charges paid.
 - d) Fixed assets are stated at cost and no depreciation has been charged from 01.04.1962 in terms of directions from Govt. of India.
 - e) Investments are stated at carrying cost and accruals of interest on term deposits are taken into account.
 - f) Stocks of printing paper lying outside with printers have been taken into account on the basis of third party certificates.
2. Depreciation to the extent of Rs.943349.02 (previous year Rs. 902671.17) under Plan account and Rs.78662.71 (previous year Rs. 146328.98) under Non-Plan account has not been charged to Income & Expenditure account resulting in over statement of surplus in Plan account and under statement of deficit in Non-Plan account to that extent. Also Library Journals of Rs. 2937423.46 (previous year Rs. 2531802.42) has been shown under Current Assets instead of Fixed Assets and no depreciation has been charged thereon.
3. Transfer of Rs.3009354.60 (previous year Rs.895968.65) from surplus in Plan account to Non-Plan account, for meeting the Current year's deficit in Non-Plan account, is subject to approval of the Executive Committee.
4. The bifurcation of expenses between Plan and Non-Plan account is done on the basis of the perception of the management and on the basis of regular interaction with Government Grant approval authorities in absence of any guidelines of the funding authorities.
5. Priced publications are fully charged off to the revenue.
6. Figures of the previous year have been regrouped and rearranged wherever necessary to make them comparable with the figures of the current year.
7. Since an amount of Rs.74970.00 has been spent for Software package for Accounts and Membership out of the Plan Grant of Upgradation of Office Automation, the same has been shown under Fixed Assets A/c but no Depreciation has been charged.
8. A refundable loan of Rs.300000.00 has been given to Dr. I. V. Subba Rao, General President 93rd Indian Science Congress, for conducting different activities as per the Minutes of the Executive Committee item no.16 held on 2nd January 2005.

9. An amount of Rs 500000/- has been received as grant from Government on account of AICTE and the same has been paid to the Local Secretary, 91st Indian Congress. In the books the same has been shown as Non-Plan Income and Expenditure.
10. In the last year's account an amount of Rs 11628/- was excess provided for Chiller Plant under Plan Air Conditioning of Lecture Hall, the same has been reversed in the current year.
11. An amount of Rs 108/- received in excess of the amount reimbursed for expenditure made towards visit of Prof Pervez Hoodbhoy has been credited to the General Fund.
12. An amount of Rs.4500/- has been transferred to various Funds (Vikram Sarabhai Memorial Award Fund Rs.1250/-, Excellence in Science & Technology Award Fund Rs.1000/-, Royalty Fund Rs.1000/- and Infosys Foundation Travel Award Fund Rs.1250/-) from the General Fund for opening respective bank accounts of those funds. The same would be transferred from those funds to the General Fund in the subsequent year out of the income of those Funds.

For R. K. KANKARIA & CO.
Chartered Accountants

Sd/-
(R. K. Kankaria)
Partner
M. No. 500-82796

33, Brabourne Road, 5th Floor
Kolkata - 700 001

Dated the 30th day of June, 2005

Sd/-	Sd/-
B. P. Chatterjee	Avijit Banerji
General Secretary	Treasurer

The Indian Science Congress Association

THE INDIAN SCIENCE CONGRESS ASSOCIATION

CALCULATIONS FOR UNCHARGED DEPRECIATION

Particulars	Rate	W.D.V.on 31.03.2004	Addition during the year	Adjusted/ Sold	Depreciation for the year	W.D.V. on 31.03.2005
<u>NON-PLAN & OTHERS</u>						
Main Building	10%	82483.24	—	—	8248.32	74234.92
Annexe Building	10%	20487.00	—	—	2048.70	18438.30
Garage Building	10%	4070.73	—	—	407.07	3663.66
Furniture & Fittings	15%	935.59	—	—	140.34	795.25
Typewriters	25%	38.48	—	—	9.62	28.86
Fax Machines	25%	2927.25	—	—	731.81	2195.44
EPABX Machine	25%	7805.25	—	—	1951.31	5853.94
<u>OTHERS</u>						
Furniture & Fittings	15%	35932.82	—	—	5389.92	30542.90
Computer & Printers	60%	82892.68	—	—	49735.61	33157.07
Bust (Sir Asutosh Mookerjee)	10%	—	100000.00	—	10000.00	90000.00
		<u>237573.04</u>	<u>100000.00</u>	<u>—</u>	<u>78662.71</u>	<u>258910.33</u>
<u>PLAN</u>						
ISCA Office Car	20%	299540.29	—	—	59908.06	239632.23
Typewriters	25%	8436.15	—	—	2109.04	6327.11
F&F (General)	15%	182799.55	11576.00	—	29156.33	165219.22
F&F (Lecture)	15%	5736.73	—	—	860.51	4876.22
F&F (Guest House)	15%	30767.99	59638.40	—	13560.96	76845.43
Fixture	15%	5006.92	—	—	751.04	4255.88
A.C.Machine in Main Building	25%	96299.40	39500.00	—	33949.85	101849.55
Electronic Typewriter	25%	3564.67	—	—	891.17	2673.50
Duplicating Machines	25%	2006.77	—	—	501.69	1505.08
Xerox Machines	25%	33675.30	—	—	8418.83	25256.48
Boundary Walls	10%	19953.48	—	—	1995.35	17958.13
Computer & Printers	60%	112738.06	—	—	67642.84	45095.22
Projector Machines	25%	82505.25	—	—	20626.31	61878.94
Cost of Addl. Building,etc.	10%	2039921.65	—	—	203992.17	1835929.49
Tubewell with Aecessories	25%	70601.76	—	—	17650.44	52951.32
A.C. of Lecture Hall	25%	580231.05	—	11628.00	142150.76	438080.29
E-Mail	60%	3190.32	—	—	1914.19	1276.13
Website	60%	6998.40	—	—	4199.04	2799.36
Lan System	60%	14725.80	—	—	8835.48	5890.32
A.C. in Annexe Building	25%	58200.00	27500.00	—	21425.00	64275.00
P.A.System	25%	41960.25	29,875.00	—	17958.81	53876.44
Digitization of ISCA Old Proceedings	25%	94942.18	—	—	23735.55	71206.64
Modernization of ISCA Exbt.Board	15%	158804.10	—	—	23820.62	134983.49

THE INDIAN SCIENCE CONGRESS ASSOCIATION

CALCULATIONS FOR UNCHARGED DEPRECIATION (contd.)

Particulars	Rate	W.D.V.on 31.03.2004	Addition during the year	Adjusted/ Sold	Depreciation for the year	W.D.V. on 31.03.2005
<u>OTHERS</u>						
Furniture & Fittings	15%	—	19470.00	—	2920.50	16549.50
Computer & Printers	60%	—	182640.00	—	109584.00	73056.00
Xerox Machine	25%	—	365302.00	—	91325.50	273976.50
Generator	25%	—	117360.00	—	29340.00	88020.00
Fax Machine	25%	—	16500.00	—	4125.00	12375.00
		3952606.07	869361.40	11628.00	943349.02	3878618.45
Total		4190179.11	969361.40	11628.00	1022011.73	4137528.78