

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**BUDGET SUMMARY 2005-2006**

The funds come from the Department of Sciences and Technology, New Delhi. The following is the summary of the budget estimates for the year 2005-2006.

	Actuals 2004-2005	Budget Estimate 2005-2006	Revised Estimate 2005-2006
Non-Plan	70.39	74.24	* 74.55
Plan	902.43	1038.79	* 1085.86
<b>TOTAL</b>	<b>972.82</b>	<b>1113.03</b>	<b>1159.41</b>

\* Sanctioned by DST Plan Rs. 1100 lakhs, Non-Plan Rs. 40 lakhs and released as under :

**NON-PLAN**

1. Sanction Letter No. AI/SNB/004/2004 dated 11.04.2005	Rs. 8.33 lakhs
2. Sanction Letter No. AI/SNB/004/2004 dated 11.07.2005	Rs. 31.67 lakhs
	Rs. 40.00 lakhs

**PLAN**

1. Sanction Letter No. AI/SNB/003/2004 dated 11.04.2005	Rs. 183.33 lakhs
2. Sanction Letter No. AI/SNB/003/2004 dated 11.07.2005	Rs. 806.67 lakhs
3. Sanction Letter No. AI/SNB/003/2004 dated 09.03.2006	Rs. 110.00 lakhs
	Rs. 1100.00 lakhs

<b>TOTAL</b>	<b>Rs. 1140.00 lakhs</b>
--------------	--------------------------

**AUDITORS' REPORT TO THE GOVERNING BODY OF  
SATYENDRA NATH BOSE NATIONAL CENTRE FOR BASIC SCIENCES**

We have audited the attached **BALANCE SHEET** of **Satyendra Nath Bose National Centre for Basic Sciences**, as at 31<sup>st</sup> March, 2006 and also the **INCOME AND EXPENDITURE ACCOUNT** for the year ended on that date annexed thereto. These financial statements are the responsibility of the Centre's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

- (i) 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.
- (ii) In our opinion, proper books of account as required by law have been kept by the Centre so far as appears from our examination of those books.
- (iii) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- (iv) In our opinion, the Balance Sheet and the Income and Expenditure Account dealt with by this report comply with the applicable accounting standards.

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 in conformity with the accounting principles generally accepted in India in the case of the Balance Sheet, of the state of affairs of the Centre as at 31<sup>st</sup> March 2006; and in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

Kolkata  
Dated: 31/07/2006

For MOOKHERJEE BISWAS & PATHAK  
*Chartered Accountants*  
Sd/-  
S P MUKHERJEE  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences**  
**Block JD, Sector-III, Salt Lake, Kolkata - 700 098**  
**BALANCE SHEET AS AT 31ST MARCH 2006**

	Schedule	Current Year	Previous Year
<i>Amount in (Rs.)</i>			
<b>FUNDS AND LIABILITIES</b>			
Corpus/Capital Fund	1	280008202.78	223029142.95
Reserves and Surplus	2	15564621.58	13547722.48
Earmarked/Endowment Funds	3	35473462.38	17580038.88
Secured Loans and Borrowings	4		
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7	8103395.88	5189016.84
<b>Total</b>		<b>339149682.62</b>	<b>259345921.15</b>
<b>ASSETS</b>			
Fixed Assets	8	206701562.91	155352169.08
Investments-from Earmarked/Endowment Funds	9	12046431.00	9300860.00
Investments - Others	10	28642737.00	33215970.00
Current Assets, Loans, Advances Etc.	11	91758951.71	61476922.07
Miscellaneous Expenditure (to the extent not written off or adjusted)			
<b>TOTAL</b>		<b>339149682.62</b>	<b>259345921.15</b>
Significant Accounting Policies	24		
Contingent Liabilities And Notes On Accounts	25		

Per our report of even date

Kolkata  
Dated : 31/07/2006

**For MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
*Sd/-*  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2006

	Schedule	Current Year	Previous Year
<i>Amount in (Rs.)</i>			
<b>INCOME</b>			
Income from Sales/Services	12	571925.00	699246.25
Grants/Subsidies	13	48285898.00	45435342.00
Fees/Subscriptions	14		
Income from Investments (Income on Investment from earmarked/endowment Funds transferred to Funds)	15		
Income from Royalty, Publication etc.	16		
Interest Earned	17	3497441.00	1987893.00
Other Income	18	325128.50	352258.32
Increase/(decrease) in stock of finished goods and works-in-progress	19		
<b>TOTAL (A)</b>		<b>52680392.50</b>	<b>48474739.57</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	22933007.00	25896716.00
Other Administrative Expenses etc.	21	27732953.40	19339108.76
Expenditure on Grants, Subsidies etc.	22		
Interest	23		
Depreciation (Net total at the year-end-corresponding to Schedule 8)			
<b>TOTAL (B)</b>		<b>50665960.40</b>	<b>45235824.76</b>
Balance being excess of Income over Expenditure(A-B)		2014432.10	3238914.81
Prior period adjustments		2467.00	10763.00
Transfer to/from General Reserve			
<b>BALANCE BEING SURPLUS/(DEFICIT)</b>			
<b>CARRIED TO GENERAL RESERVE</b>		<b>2016899.10</b>	<b>3249677.81</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		
Per our report of even date			

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006**

**SCHEDULE 1  
CORPUS/CAPITAL FUND:**

	<i>Amount (Rs.)</i>			
	<b>Current Year</b>		<b>Previous Year</b>	
Balance as at the beginning of the year	223029142.95		228077573.00	
Less: Accumulated Depreciation upto 31-03-2004	—		35954736.05	
Add : Contributions towards Corpus/Capital Fund	54714102.00		39064658.00	
Less: Depreciation for the year(2005-06)	8735042.17		8158352.00	
Add : Grant-in-aid in transit	11000000.00	280008202.78	—	223029142.95
<b>BALANCE AS AT THE YEAR - END</b>	<b>280008202.78</b>		<b>223029142.95</b>	

**SCHEDULE 2  
RESERVES AND SURPLUS:**

	<i>Amount (Rs.)</i>			
	<b>Current Year</b>		<b>Previous Year</b>	
1. <i>Capital Reserve:</i>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
2. <i>Revaluation Reserve:</i>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
3. <i>Special Reserves:</i>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
4. <i>General Reserve:</i>				
As per last Account	13547722.48		-25656691.38	
Add: Accumulated Depreciation upto 31-03-2004	—		35954736.05	
Add : Surplus during the year	2016899.10	15564621.58	3249677.81	13547722.48
<b>TOTAL</b>	<b>15564621.58</b>		<b>13547722.48</b>	

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006

SCHEDULE 3 EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP					TOTAL	
	Project Fund	Medical Fund	Salary Fund	Leave Fund	Gratuity Fund	Current Year	Previous Year
a) Opening balance of the funds	5384599.88	149008.00	7355728.00	4690703.00	17580038.88	12107870.97	
b) Additions to the funds							
i) Donations/grants/ contributions	41524308.00	95775.00			41620083.00	7562182.06	
ii) Income from investments made on account of funds	706448.00		393069.00	253610.00	1353127.00	536508.00	
iii) Other additions -Provision during the year			584349.00	809577.00	1393926.00	2129743.00	
<b>TOTAL (A + B)</b>	<b>47615355.88</b>	<b>244783.00</b>	<b>8333146.00</b>	<b>5753890.00</b>	<b>61947174.88</b>	<b>22336304.03</b>	
c) Utilisation/Expenditure towards objectives of funds							
i) <i>Capital Expenditure</i>							
Fixed Assets	19961037.00				19961037.00	1259384.50	
Others							
Total							
ii) <i>Revenue Expenditure</i>							
Salaries, Wages and allowances etc.	3081474.00				3081474.00	2896311.00	
Rent							
Other Administrative expenses	3431201.50				3431201.50	483166.65	
Refund of Grant-in-aid against CSIR						117403.00	
<b>TOTAL ( C )</b>	<b>26473712.50</b>				<b>26473712.50</b>	<b>4756265.15</b>	
<b>NET BALANCE AS AT THE YEAR-END (a + b - c)</b>	<b>21141643.38</b>	<b>244783.00</b>	<b>8333146.00</b>	<b>5753890.00</b>	<b>35473462.38</b>	<b>17580038.88</b>	

Kolkata  
Dated : 31/07/2006

For MOOKHERJEE BISWAS & PATHAK  
Chartered Accountants  
Sd/-  
S P MUKHERJEE  
Partner

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006

SCHEDULE 4  
SECURED LOANS AND BORROWINGS:

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
1. Central Government		
2. State Government (Specify)		
3. Financial institutions		
a) Term Loans		
b) Interest accrued and due		
4. Banks:		
a) Term Loans		
Interest accrued and due		
b) Other Loans (Specify)		
Interest accrued and due		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Others (Specify)		
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006

SCHEDULE 5  
UNSECURED LOANS AND BORROWINGS

	<i>Amount (Rs.)</i>			
	Current Year		Previous Year	
1. Central Government				
2. State Government (Specify)				
3. Financial Institutions				
4. Banks:				
a) Term Loans				
b) Other Loans (Specify)				
5. Other Institutions and Agencies				
6. Debentures and Bonds				
7. Fixed Deposits				
8. Others (Specify)				
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

SCHEDULE 6  
DEFERRED CREDIT LIABILITIES

	<i>Amount (Rs.)</i>			
	Current Year		Previous Year	
a) Acceptances secured by hypothecation of capital equipment and other assets				
b) Others				
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

Kolkata  
Dated : 31/07/2006

For MOOKHERJEE BISWAS & PATHAK  
Chartered Accountants  
Sd/-  
S P MUKHERJEE  
Partner

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006**

**SCHEDULE 7  
CURRENT LIABILITIES AND PROVISIONS**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances		
2. Sundry Creditors:		
a) For Capital expenditure (including Project Rs.30000)	3283744.00	1951041.00
b) Others - Revenue expenditure (including Project Rs.11660)	2141277.00	1733764.00
3. Advances Received		
4. Interest accrued but not due on:		
a) Secured Loans/borrowings		
b) Unsecured Loans/borrowings		
5. Statutory Liabilities:		
a) Overdue		
b) Others		
6. Other Current Liabilities	2611175.88	1434545.84
<b>TOTAL (A)</b>	<b>8036196.88</b>	<b>5119350.84</b>
<b>B. PROVISIONS</b>		
1. For Taxation		
2. Gratuity		
3. Superannuation/Pension		
4. Accumulated Leave Encashment		
5. Trade Warranties/Claims		
6. Others - Adhoc Bonus	67199.00	69666.00
<b>TOTAL (B)</b>	<b>67199.00</b>	<b>69666.00</b>
<b>TOTAL (A + B)</b>	<b>8103395.88</b>	<b>5189016.84</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006

SCHEDULE 8  
FIXED ASSETS

DESCRIPTION	GROSS BLOCK		DEPRECIATION		NET BLOCK					
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	As at the beginning of the year	Additions during the year	Deductions during the year	Total up to the year-end	Current year-end	Previous year-end	
<b>A. FIXED ASSETS:</b>										
1. Land:										
a) Freehold										
b) Leasehold	10950694.00			10950694.00					10950694.00	
2. Buildings:										
a) On Freehold Land										
b) On Leasehold Land	81140223.07	678601.00		81818824.07	1328087.00		11659049.14		70159774.93	
c) Ownership Flats/Premises										
d) Superstructures on Land not belonging to the entity										
3. Plant Machinery & Equipments	8903788.50	29343878.00		38247666.50	563989.00		1498009.46		36749657.04	
4. Vehicles	363026.00			363026.00	34487.00		307432.74		55593.26	
5. Furniture, Fixtures	12817762.80	779540.00		13597302.80	1235913.00		7900743.13		5696559.67	
6. Office Equipments	1148234.70	300167.00		1448401.70	56930.00		484641.66		963760.04	
7. Computer/Peripherals	21526849.90	2043630.00		23570479.90	2886943.00		231758.83		19864487.38	
8. Electric Installations	1744882.00			1744882.00	82882.00		514909.79		1229972.21	
9. Library Books	54164490.61	17114940.00		71279430.61	2773569.00		10607814.76		60671615.85	
10. Tubewells & W.supply										
11. Other Fixed Assets	84225.55			84225.55	4001.00		11042.16		73183.39	
<b>TOTAL OF CURRENT YEAR</b>	<b>192844177.13</b>	<b>50260756.00</b>		<b>243104933.13</b>	<b>8966801.00</b>		<b>231758.83</b>	<b>52848130.22</b>	<b>190256802.91</b>	<b>148731089.08</b>
<b>PREVIOUS YEAR</b>	<b>172334063.26</b>	<b>27138133.00</b>		<b>6939.13</b>	<b>192844177.13</b>	<b>8158352.00</b>		<b>44113088.05</b>	<b>148731089.08</b>	<b>136379327.21</b>
<b>B. CAPITAL WORK IN PROGRESS</b>		<b>16444760.00</b>							<b>16444760.00</b>	<b>6621080.00</b>
<b>TOTAL</b>	<b>192844177.13</b>	<b>66705516.00</b>		<b>243104933.13</b>	<b>8966801.00</b>		<b>231758.83</b>	<b>52848130.22</b>	<b>206701562.91</b>	<b>155352169.08</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
Chartered Accountants  
Sd/-  
**S P MUKHERJEE**  
Partner

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006

**SCHEDULE 9**

**INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

	<i>Amount (Rs.)</i>	
	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
6. Others - Fixed Deposit with Nationalised Banks	12046431.00	9300860.00
<b>TOTAL</b>	<b>12046431.00</b>	<b>9300860.00</b>

**SCHEDULE 10**

**INVESTMENTS - OTHERS**

	<i>Amount (Rs.)</i>	
	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
6. Others - Fixed Deposit with Nationalised Banks	28642737.00	33215970.00
<b>TOTAL</b>	<b>28642737.00</b>	<b>33215970.00</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006

SCHEDULE 11  
CURRENT ASSETS, LOANS, ADVANCES ETC.

	<i>(Amount Rs.)</i>	
	Current Year	Previous Year
<b>A. CURRENT ASSETS:</b>		
<b>1. Inventories:</b>		
a) Stores and Spares	258930.00	293397.38
b) Loose Tools		
c) Stock-in-trade		
Finished Goods		
Work-in-progress		
Raw Materials		
Stock of Books		
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months		
b) Others		4702.00
<b>3. Cash balances in hand</b> (including cheques/drafts and imprest)	27232.85	3752.10
<b>4. Bank Balances:</b>		
a) <i>With Scheduled Banks:</i>		
On Current Accounts( including Project A/C)	11703212.86	12786106.59
On Deposit Accounts (includes margin money-LC& BG)	3501592.00	1222992.00
On Savings Accounts	14717764.00	
b) <i>With non-Scheduled Banks:</i>		
On Current Accounts		
On Deposit Accounts		
On Savings Accounts		
<b>5. Remittance - in - Transit</b>	11000000.00	
<b>6. Post Office-Savings Accounts</b>		
<b>TOTAL (A)</b>	<b>41208731.71</b>	<b>14310950.07</b>

Kolkata  
Dated : 31/07/2006

For MOOKHERJEE BISWAS & PATHAK  
*Chartered Accountants*  
Sd/-  
S P MUKHERJEE  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2006**

**SCHEDULE 11**

**CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
<b>B. LOANS, ADVACNES AND OTHER ASSETS</b>		
<b>1. Loans:</b>		
a) Staff including HBA, Vehicle & PC Advance	3086286.00	3486220.00
b) Other Entitites engaged in activities/objectives similar to that of the Entity		
c) Other - Project A/c	73019.00	320739.00
<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Account - CPWD Deposit Account	45826017.00	42449697.00
b) Prepayments		
c) Others (Security Deposits)	92218.00	92218.00
d) Contractors & Suppliers	162724.00	17941.00
<b>3. Income Accrued:</b>		
a) On Investments from Earmarked/Endowment Funds	1241579.00	594900.00
b) On investmetns - Others	68377.00	144257.00
c) On Loans and Advances		
d) Others (includes income due unrealised - Rs.....)		
<b>4. Claims Receivable - Grant -in- Aid Receivable</b>	—	60000.00
<b>TOTAL (B)</b>	<b>50550220.00</b>	<b>47165972.00</b>
<b>TOTAL (A + B)</b>	<b>91758951.71</b>	<b>61476922.07</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31.03.2006

**SCHEDULE 12**  
**INCOME FROM SALES/SERVICES**

	<i>Amount (Rs.)</i>	
	<b>Current Year</b>	<b>Previous Year</b>
<b>1. Income from Sales</b>		
a) Sale of Finished Goods		
b) Sale of Raw Material		
c) Sale of Scraps		
<b>2. Income from Services</b>		
a) Labour and Processing Charges		
b) Professional/Consultancy Services		
c) Agency Commission and Brokerage		
d) Maintenance Services (Equipment/Property)		
e) Others - Guest House	571925.00	699246.25
<b>TOTAL</b>	<b>571925.00</b>	<b>699246.25</b>

**SCHEDULE 13**  
**GRANTS/SUBSIDIES**  
(Irrevocable Grants & Subsidies Received)

	<i>Amount (Rs.)</i>	
	<b>Current Year</b>	<b>Previous Year</b>
1. Central Government	48285898.00	45435342.00
2. State Government(s)		
3. Government Agencies		
4. Institutions/Welfare Bodies		
5. International Organisations		
6. Others		
<b>TOTAL</b>	<b>48285898.00</b>	<b>45435342.00</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31.03.2006

**SCHEDULE 14  
FEES/SUBSCRIPTIONS**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
1) Entrance Fees		
2) Annual Fees/Subscriptions		
3) Seminar/Program Fees		
4) Consultancy Fees		
5) Others		
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>

*Note: Accounting Policies towards each item are to be disclosed*

**SCHEDULE 15  
INCOME FROM INVESTMENTS**  
(Income on Investment from Earmarked/Endowment Funds transferred to Funds)

	<i>Amount (Rs.)</i>			
	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a) On Govt. Securities				
b) Other Bonds/Debentures				
2. Dividends				
a) On Shares				
b) On Mutual Fund Securities				
3. Rents				
4. Others				
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31.03.2006

**SCHEDULE 16**  
**INCOME FROM ROYALTY, PUBLICATION ETC.**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
1. Income from Royalty		
2. Income from Publications		
3. Others		
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>

**SCHEDULE 17**  
**INTEREST EARNED**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
1. On Term Deposits:		
a) With Scheduled Banks	3497441.00	1987893.00
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
2. On Savings Accounts:		
a) With Scheduled Banks		
b) With Non-Scheduled Banks		
c) Post Office Savings Accounts		
d) Others		
3. On Loans:		
a) Employees/Staff		
b) Others		
4. Interest on Debtors and Other Receivables		
<b>TOTAL</b>	<b>3497441.00</b>	<b>1987893.00</b>

Kolkata  
Dated : 31/07/2006

For MOOKHERJEE BISWAS & PATHAK  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31.03.2006

**SCHEDULE 18  
OTHER INCOME**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
1. Profit on sale/disposal of assets:		
a) Owned assets		
b) Assets acquired out of grants, or received free of cost		
2. Export Incentives realized		
3. Fees for Miscellaneous Services		
4. Miscellaneous Income	325128.50	352258.32
<b>TOTAL</b>	<b>325128.50</b>	<b>352258.32</b>

**SCHEDULE 19  
INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
a) Closing stock		
Finished Goods		
Work-in-progress		
b) Less: Opening Stock		
Finished Goods		
Work-in-progress		
<b>NET INCREASE/(DECREASE) (a-b)</b>	<b>Nil</b>	<b>Nil</b>

**SCHEDULE 20  
ESTABLISHMENT EXPENSES**

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
a) Salaries and Wages	19121834.00	20594022.00
b) Allowances and Bonus	75586.00	82256.00
c) Contribution to Provident Fund	1131339.00	1173048.00
d) Contribution to Other Fund - Gratuity Fund & Leave Salary Fund	1393926.00	2129743.00
e) Staff Welfare Expenses (Medical)	701206.00	1224467.00
f) Expenses on Employees' Retirement and Terminal Benefits		
g) Others	509116.00	693180.00
<b>TOTAL</b>	<b>22933007.00</b>	<b>25896716.00</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences**  
**Block JD, Sector-III, Salt Lake, Kolkata - 700 098**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31.03.2005**

**SCHEDULE 21**  
**OTHER ADMINISTRATIVE EXPENSES ETC.**

	<i>Amount (Rs.)</i>	
	<b>Current Year</b>	<b>Previous Year</b>
a) Visiting Scientist - Professors	530733.00	631441.00
b) Academic Staff Research Expenses	3500.00	46456.00
c) Library General Expenses	78786.00	78677.00
d) Electricity and Power	3620354.20	3197001.00
e) Laboratory Expenses	1079349.00	
f) Insurance	7311.00	7565.00
g) Repairs and Maintenance	7043433.88	5949243.09
h) Excise Duty		
i) Rent, Rates and Taxes	136514.00	276804.00
j) Vehicles Running and Maintenance including hire charges	1347685.00	854618.00
k) Postage, Telephone and Communication Charges	1450516.75	971775.00
l) Printing and Stationary	331998.00	281816.00
m) Travelling and Conveyance Expenses including TPSC	1348049.50	1270079.50
n) Expenses on Seminars/Workshops	1026701.00	1782147.00
o) Subscription Expenses		
p) Expenses on Fees		
q) Auditors' Remuneration	18000.00	18734.00
r) Hospitality Expenses	512.00	7501.00
s) Professional Charges (Contract Services & Legal Charges etc.)	703983.00	997745.00
t) Provision for Bad and Doubtful Debts/Advances		
u) Irrecoverable Balances Written-off		
v) Integrated Ph.D. and Education Programme	6024863.00	2077896.04
w) Import Clearing Expenses including Custom Duty	1295043.78	171309.00
x) Distribution of Books		
y) Advertisement and Publicity	591563.00	141120.00
z) Others	1094057.29	577181.13
<b>TOTAL</b>	<b>27732953.40</b>	<b>19339108.76</b>

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31.03.2006

SCHEDULE 22  
EXPENDITURE ON GRANTS, SUBSIDIES ETC.

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
a) Grants given to Institutions/Organisations		
b) Subsidies given to Institutions/Organisations		
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>

SCHEDULE 23  
INTEREST

	<i>Amount (Rs.)</i>	
	Current Year	Previous Year
a) On Fixed Loans		
b) On Other Loans (Including Bank Charges)		
c) Others (specify)		
<b>TOTAL</b>	<b>Nil</b>	<b>Nil</b>

Kolkata  
Dated : 31/07/2006

For MOOKHERJEE BISWAS & PATHAK  
*Chartered Accountants*  
Sd/-  
S P MUKHERJEE  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**SCHEDULE 24**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. ACCOUNTING CONVENTION**

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting. Interest on housing and conveyance loans granted are accounted on cash basis. Grants from Govt. of India is accounted on cash basis .

**2. INVENTORY VALUATION**

Stores and Spares (including machinery spares) are valued at cost.

**3. INVESTMENTS**

Investments are valued at cost.

**4. FIXED ASSETS**

Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition, if material.

Fixed Assets received by way of non-monetary grants (other than towards the Corpus Fund), are capitalized at value stated / agreed by corresponding credit to Capital Fund. Incomplete work is shown as Capital-Work- in Progress to be capitalized on completion.

Library Books are accounted for on receipt basis and Journals are accounted for on payment basis.

**5. DEPRECIATION**

5.1 Depreciation is provided on straight-line method as per rates specified in the Companies Act, 1956.

5.2 In respect of additions to / deletion from fixed assets during the year, depreciation is considered on pro-rata basis.

5.3 Depreciation arising on Fixed Assets is deducted from Fixed Assets and also from corpus fund out of which Fixed Assets are created.

**6. GOVERNMENT GRANTS/SUBSIDIES**

6.1 Government grants of the nature of contribution towards capital costs of setting up projects are treated as Capital Reserve.

**7. FOREIGN CURRENCY TRANSACTIONS**

Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of transaction.

**8. RETIREMENT BENEFITS**

Liability towards gratuity payable on death/retirement of employees is computed on the assumption that employees are entitled to receive the benefit as at each year end.

Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.

Liabilities under above accounts are invested separately in fixed deposit accounts with nationalized bank.s under above accounts are invested separately in fixed deposit accounts with nationalized bank.

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**SCHEDULE 25**

**CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS**

**1. CONTINGENT LIABILITIES**

- 1.1 Claims against the Centre not acknowledged as debts – Rs. Nil (Previous year Rs.Nil).
- 1.2 In respect of
- Bank guarantees given by/on behalf of the Centre – Rs.28,08,092.00 against 100% margin money by way of fixed deposit (Previous year Rs.9,85,092.00).
  - Letters of Credit opened by Bank on behalf of the Centre – Rs. 6,93,500.00 (Previous year Rs.2,34,900.00) against 100% margin money by way of fixed deposit .
  - Bills discounted with banks – Rs. Nil (Previous year Rs.Nil).
- 1.3 Disputed demands in respect of:
- |               |                                |
|---------------|--------------------------------|
| Income-tax    | Rs. Nil (Previous year Rs.Nil) |
| Sales-tax     | Rs. Nil (Previous year Rs.Nil) |
| Municipal Tax | Rs. Nil (Previous year Rs.Nil) |
- 1.4 In respect of claims from parties for non-execution of orders, but contested by the Centre – Rs. Nil (Previous year Rs.Nil).

**2. NOTES ON ACCOUNTS**

- 2.1.1 Capital Commitments:
- Estimated value of contracts remaining to be executed on capital account and not provided for Rs. 1.78 Crores (Previous year Rs.5.99 Crores).
- 2.2.1 Rs. 8735042.17 being depreciation on Fixed Assets for the year was not passed through Income & Expenditure Account and instead directly debited to Corpus Fund in terms of accounting policy clause 5.3 of Schedule 24.
- 2.2.2 Value of capital work-in progress as on 31-03-2006 Rs. 1,64,44,760.00 (previous year –Rs. 66,21,080.00) of which Rs. 1,62,36,111.00 (previous year Rs. 6412431.00) has been taken in accounts on the basis of certificate given by C.P.W.D who is carrying out the work on ‘deposit’ basis.
- 2.2.3 Current Assets, Loans and Advances
- In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

Kolkata  
Dated : 31/07/2006

For **MOOKHERJEE BISWAS & PATHAK**  
*Chartered Accountants*  
Sd/-  
**S P MUKHERJEE**  
*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences  
Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**SCHEDULE 25 (Contd.)**

2.3 Taxation

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.

2.4 Foreign Currency Transactions

i) Expenditure in foreign currency:

a) Travel : Nil

b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency : Nil

c) Other expenditure: Nil

- Commission on Sales
- Legal and Professional Expenses
- Miscellaneous Expenses
- Bank Charges

ii) Earnings:

Value of Exports on FOB basis: Nil

2.5 Physical Verification of Fixed Assets was conducted at the year end. Adjustments for discarded assets will be made after reconciliation with fixed assets register.

2.6 Transfer of Fixed Assets from project to general fund upon completion of project has not been done pending approval from DST, Govt. of India.

2.7 In absence of any specific directions from Appropriate Authority contributions to Medical Fund Rs.2,44,783.00 (previous year Rs. 1,49,008.00) by the employees are appearing under Earmarked & Endowment Fund as on 31-03-2006.

2.8 An amount of Rs. 8250.00 is payable to P.F. Account appearing under Current Liabilities (previous year Rs. 5,64,773.00).

2.9 Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.

Kolkata  
Dated : 31/07/2006

**For MOOKHERJEE BISWAS & PATHAK**

*Chartered Accountants*

*Sd/-*

**S P MUKHERJEE**

*Partner*

**Satyendra Nath Bose National Centre for Basic Sciences**  
**Block JD, Sector-III, Salt Lake, Kolkata - 700 098**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**For The Year Ended 31st March 2006**

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I. Opening Balances</b>			<b>I. Expenses :</b>		
a) Cash in hand	3752.10	4198.10	a) Establishment Expenses	20360144.00	25815878.00
b) Bank Balances :			b) Administrative Expenses	30975572.73	17450496.15
i. In current accounts	12786106.59	3666936.85	<b>II. Payments made against funds for various Projects</b>		
ii. In deposit accounts	33215970.00	29106686.00	<b>III. Investments and deposits made</b>		
iii. Savings accounts			a) Out of Earmarked/Endowment funds	9725943.00	12149313.00
<b>II. Grants Received</b>			b) CPWD Deposit	13200000.00	18862128.00
a) From Government of India	155615715.00	91946704.06	c) Bank Guarantee & LC A/C	3108844.00	
-For the year			<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>		
-For the previous year		7000000.00	a) Purchase of Fixed Assets	62406423.00	20173333.50
b) From State Government			b) Expenditure on Capital Work-in-Progress		
c) From other sources (details)			<b>V. Refund of surplus money/loans</b>		
(Grants for capital & revenue exp. To be shown separately)			a) To the Government of India		
<b>III. Income on Investments from</b>			b) To the State Government		
a) Earmarked/Endow Funds			c) To other providers of funds		
b) Own Funds (Oth. Investment)	2407139.00	1388143.00	<b>VI. Finance Charges (Interest)</b>	6843134.00	6465377.04
<b>IV. Interest Received</b>			<b>VII. Other Payments</b>		
a) On Bank deposits	1872630.00	433820.00	<b>VIII. Closing Balances</b>		
<b>V. Other Income</b>	797820.75	805206.25	a) Cash in hand	27232.85	3752.10
<b>VI. Amount Borrowed</b>			b) Bank Balances :		
<b>VII. Any other receipts</b>	2533094.00	1582734.12	i. In current accounts	11703212.86	12786106.59
<b>VIII. Amount transferred to Current Account from Deposit Account</b>	6980372.00	10987926.00	ii. In deposit accounts	32144329.00	33215970.00
			iii. Savings accounts	14717764.00	
			iv. Remittance-in-Transit	11000000.00	
	<b>216212599.44</b>	<b>146922354.38</b>		<b>216212599.44</b>	<b>146922354.38</b>

Kolkata  
Dated : 31/07/2006

**For MOOKHERJEE BISWAS & PATHAK**

*Chartered Accountants*

*Sd/-*

**S P MUKHERJEE**

*Partner*