



इण्डियन एसोसिएशन फॉर द कल्टीवेशन ऑफ साइंस
INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE
2ए और बी, राजा एससी मल्लिक रोड, जादवपुर, कोलकाता - 700 032
2A & B, Raja S.C. Mullick Road, Jadavpur, Kolkata - 700 032
Deemed to be University under Section 3 of UGC Act, 1956

Website : www.iacs.res.in

1.11/AGM/2024/RA/0037

November 04, 2024

To : All Members and Fellows of the Association

Dear Sir/Madam,

In continuation of the Office Notice No. 1.11/AGM/2024/1102 dated September 30, 2024, I am advised to convey that the following Agenda Items have been prepared to be taken up for discussion in the Annual General Meeting of the Association schedule to be held on Monday, the 18th November, 2024 at 10.00 a.m. and the adjourned meeting, if required, will be held on the same date at 1.00 p.m. via Google Meet as per the details given below. Members are requested to create and/or inform their Gmail addresses by email to registrar.iacs@gmail.com latest by 11th November, 2024. Observation/issues, if any, in this regard must reach the undersigned by email to registrar@iacs.res.in, latest by 4.30 p.m. on 11th November, 2024, after which no communications received will be entertained. It is pertinent to mention that the Governing Council has already advised to make all communications and correspondences via email only. For any technical assistance, you may contact at the Mobile No. 9748558321 and 9051350951 or write email to admasd@iacs.res.in/admap@iacs.res.in.

You are requested to make it convenient to attend the online meeting by making your own arrangement at your convenient place.

It may be mentioned that no notice of motion has been received from any member.

Yours faithfully,

Sarbani Saha
(Sarbani Saha)
Registrar

For AGM – <https://meet.google.com/rtc-mqeq-oex>

For Adjourned AGM – <https://meet.google.com/nqw-ydyp-sva>

For any query/communication regarding GB/AGM, please write to the

Email ID: general.body.iacs@gmail.com

A G E N D A

Item No. 1 : Confirmation of the minutes of the Annual General Meeting held on 19th September, 2023 and adjourned meeting held on the same date via Google-Meet. (Copy of the Minutes is being circulated as Annexure – I)

Item No. 2 : Report of the Action Taken on the Resolutions of the Annual General Meeting held on 19th September, 2023 at 12.00 noon.

Due to lack of quorum, the meeting scheduled on 19th September, 2023 was adjourned and rescheduled on the same day at 12.00 Noon via Google-Meet.

Following actions were taken on the resolutions of the Annual General Meeting held on 19th September, 2023.

Item No.	Matter	Brief notes on the action taken
1.	Confirmation of the minutes of the Annual General Meeting held on 19 th September, 2023 and adjourned meeting held on the same date at 12.00 Noon	Since there was no comment, the minutes were confirmed.
2.	Report of Action Taken on the resolutions of the Annual General Meeting held on 19 th September, 2023	As there was no comment, the Action Taken Report of the Annual General Meeting held on 19 th September, 2023 was confirmed.
3.	Consideration of the Annual Report for the year 2021-22 as approved by the Governing Council at its meeting held on 2 nd November 2022	The Annual Report for the year 2021-22 was considered and approved by the General Body
4.	Consideration of the Budget Estimate for the year 2022-23 as recommended by the Governing Council in its meeting held 2 nd November 2022	The Budget Estimate for the year 2022-23 were unanimously approved.
5.	Consideration of the Audited Statement of Accounts of the Association for the year 2021-22	As no comment was received from any member, the Audited Statement of Accounts of the Association for the year 2021-22 as incorporated in the Annual Report was unanimously approved.
6.	Announcement of the names of the Office Bearers and Members, nominated and elected of the full Council for the next term (According to the Regulation 7, the period from one Annual General Meeting to the next shall be counted as one term).	The following announcement was noted: Prof. Vinod K Singh: Chairman Secretary, DST or her/his Nominee: Ex-Officio Member Financial Advisor or her/his Nominee: Ex-Officio Member Prof. Debashis Mitra: Member Prof. Chandrima Shaha: Member Prof. Sourav Pal: Member Prof. P B Sunil Kumar: Member

		One Representative from the Govt. of West Bengal: Ex-Officio Member Prof. Ranjan Sen, Director, IACS: Ex-Officio Member Prof. Ankan Paul: Invitee Member Shri Sanjib Naskar: Invitee Member Shri Shameek Mukherjee: Invitee Member Smt. Sarbani Saha, Registrar, IACS: Ex-Officio Non-Member Secretary
7.	Constitution of the Management Committee	It was noted that except the positions of the President and one Vice President (Ex-Officio), all the positions of the Management Committee were to be elected and the re-constitution of the Management Committee was initiated vide Notice No. 3.032/1032 dated 29.08.2023 and accordingly single nominations for all the positions were received which was also notified vide Notice No. 3.032/1032A dated 08.09.2023. Finally the final list of valid nominations was notified vide Notice No. 3.032/1032B dated 11.09.2023. It may further be noted that the Management Committee as per the revised Regulation 11.1 has been constituted for the three terms (the period between one Annual General Meeting to the next shall be counted as One Term), with the following composition unanimously. President : Prof. Vinod K Singh Vice President (Two Positions) : Prof. Ranjan Sen, Director, IACS (Ex-Officio): Prof. Bhupati Chakraborty Hony. Secretary (One Position): Prof. Ajay Misra Hony. Treasurer (One Position): Prof. Nikhil Guchhait Member (Six Positions): Dr. Chinmay Ghosh Dr. Mrinal Kanti Chakraborty Prof. Partha Sarathi Mukherjee Prof. Debasis Jana Prof. Priyatosh Dutta Prof. Animesh Pramanik

Item No. 3: Consideration of the Annual Report for the year 2022-23 as approved by the Council in its meeting held on 19th September, 2023 (A summary of the summary report is enclosed as Annexure II)

Item No. 4: Consideration of the Budget Estimate for the year 2023-24 as recommended by the Council in its meeting held on 19th September, 2023 (A copy of the 'Budget at a Glance' is enclosed as Annexure III)

- Item No. 5:** Consideration of the Audited Statement of Accounts of the Association for the year 2022-23 (Audited Statement of Accounts is incorporated in the Annual Report 2023-24 A copy of the Audited Statement of the Accounts are enclosed as Annexure IV).
- Item No. 6 :** Announcement of the names of the Office Bearers and members of the Governing Council
- Item No. 7:** Announcement of the names of the Office Bearers and members of Management Committee
- Item No. 8:** Any other matters with the permission of the Chair.



Registrar

ANNEXURE-I



INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE
2A & 2B, RAJA SC MULICK ROAD, JADAVPUR, KOLKATA 700032.

MINUTES OF THE ANNUAL GENERAL MEETING OF I.A.C.S. HELD ON 19TH SEPTEMBER, 2023 AT 9.30 A.M. VIA GOOGLE-MEET (<https://meet.google.com/nrh-zyxh-abb>)

Members Present at 9.30 a.m. on 19th September, 2023

Prof. V K Singh, President, in the Chair

1.	Prof. V K Singh	2.	Dr. Ranjan Sen
3.	Shri Chanchal Kumar Das	4.	Prof. Bhupati Chakraborty
5.	Dr. Subodh Kumar Dey	6.	Shri Partha Mitra
7.	Dr. Manash Kumar Ghosh	8.	Shri Abhijit Basak
9.	Smt. Sarbani Saha	10.	Shri Amit K Majumdar

Smt. Sarbani Saha, Registrar, opened the meeting welcoming the members attended online. The General Body waited for other members to join online for few minutes. Since the required quorum was not met, the meeting was adjourned to 12.00 Noon on the same date, i.e., on 19th September, 2023.

MINUTES OF THE ADJOURNED ANNUAL GENERAL MEETING OF I.A.C.S. HELD ON 19TH SEPTEMBER, 2023 AT 12.00 NOON VIA GOOGLE-MEET (<https://meet.google.com/qsu-fhnq-nkd>)

Members Present at 12.00 Noon on 19th September, 2023

Prof. V K Singh, President, in the Chair

1.	Prof. V K Singh	2.	Dr. Ranjan Sen
3.	Shri Chanchal Kumar Das	4.	Prof. Bhupati Chakraborty
5.	Prof. Aswini Ghosh	6.	Shri Gautam Chattopadhyay
7.	Dr. Manash Kumar Ghosh	8.	Shri Abhijit Basak
9.	Smt. Sarbani Saha	10.	Shri Arup Kumar Bandyopadhyay
11.	Shri Subrata Das	12.	Prof. Arun Kumar Nandi
13.	Prof. Subodh Kumar Dey	14.	Prof. Indra Dasgupta
15.	Smt. Dipanwita Chakraborty	16.	Prof. Subrata Ghosh
17.	Shri Amit K Majumdar		

Welcoming Padmashree Prof. V K Singh, Chairman, IACS Governing Council and President, IACS General Body and Dr. Ranjan Sen, Director, IACS and Ex-Officio Vice President, IACS General Body, Smt. Sarbani Saha, Register, invited Prof. V K Singh to chair the virtual meeting of the Annual General Body for 2021-'22. Prof. V K Singh while welcoming all, called the meeting to order. He also requested the Registrar to proceed as per the Agenda Items.

Before taking Agenda items, members observed one minute silence to pay respectful homage to the members breathed their last after the last Annual General Meeting.

Before taking up Agenda Items, the Registrar informed that vide Notice No. 1.11/AGM/2023/945 dated August 9, 2023 notification for the Annual General Meeting was posted on the IACS Webpage. A newspaper insertion was also made in the leading Bengali, Hindi and English Dailies. The Registrar further stated that as per the decision of the Governing Council, all communications regarding General Body and Annual General Meetings are being done on online mode only. Observations regarding the notice were to be communicated by e-mail to the registrar@iacs.res.in latest by 16th August, 2023. Further notice of motion, if any, was scheduled to be sent to the Registrar by 21st August, 2023 and final agenda was scheduled to be posted on 4th September, 2023.

The Registrar informed that no observation regarding the notice was received by her in stipulated date. According to the notice referred above, Agenda Items were posted on IACS Webpage on 4th September, 2023 vide Notice No. 1.11/AGM/2023/1069 dated 04.09.2023. Observations/issues, if any, in this regard, as scheduled to reach to the Registrar by e-mail latest by 4.30 p.m. on 13th September, 2023. However, no observation was received by the Registrar in stipulated time frame.

The Registrar further informed that as per the schedule, Annual General Meeting was scheduled to be held at 9.30 a.m. on 19.09.2023 through Google meet. Prof. Vinod K Singh, President, General Body of IACS and Chairman, Governing Council of IACS, chaired the meeting. However, due to lack of quorum, the meeting could not be held. As notified in the Notice of the Annual General Meeting, the Adjourned Meeting was being held.

The Registrar, with the permission of the Chair, informed the General Body that the following Awards & accolades have been received by the faculty members in the last one year.

- Prof. Abhishek Dey, Senior Professor, School of Chemical Sciences, has been inducted as a Fellow of the Indian Academic of Sciences, Bangalore. He has also been awarded the CRSI Bronze Medal, 2021. He has also been awarded the James Hoeschele-AsBIC Award from the Asian Biological Inorganic Chemistry.
- Prof. Somabrata Acharya, Senior Professor in the School of Applied and Interdisciplinary Sciences, has been inducted as a Fellow of the Indian Academy of Sciences, Bangalore and the National Academy of Sciences India, Allahabad.
- Prof. Narayan Pradhan, Senior Professor, School of Materials Sciences, has received the GD Birla Award for Scientific Research for his contribution in materials sciences. He has also been elected to Fellowship of INSA.
- Prof. Durga Basak, Senior Professor, School of Physical Sciences, has been elected as a Fellow of the National Academy of Sciences, Bangalore and the National Academy of Sciences India, Allahabad.
- Dr. Praveen Kumar, Assistant Professor, School of Chemical Sciences, has been awarded the MRSI Medal for the year 2021.
- Prof. Pradyut Ghosh, Senior Professor, School of Chemical Sciences, has been awarded the highly prestigious Endowment Award - Professor Priyadarshan Ray Medical Award

by the Indian Chemical Society. He has also been awarded JC Bose National Fellowship of DST.

- Dr. Anindita Das, Assistant Professor, School of Applied and Interdisciplinary Sciences, has been conferred the DAE Young Scientists Research Award. She has also received the Associateship of the Indian Academy of Sciences 2022.
- Prof. Krishnendu Sengupta, Senior Professor in the School of Physical Sciences, has been awarded the JC Bose National Fellowship of DST.
- Prof. Suhrit Ghosh, Senior Professor, School of Applied and Interdisciplinary Sciences, has been awarded the C.N.R. Rao National Prize for Chemical Research by the Chemical Research Society of India.
- Prof. Debashree Ghosh, Professor, School of Chemical Sciences, has been awarded the Walter Kohn Prize 2022 by ICTP Trieste.

Members congratulated the concerned faculty members for their achievements and glorifying IACS.

The Registrar requested the valued members to create and/or inform their Gmail addresses by e-mail to registrar.iacs@gmail.com and also informed them that a dedicated space for study in the Library Hall has been made for members of the Association. She further informed that all relevant information/notice/circular etc. in connection with the General Body are posted on the IACS Webpage and members might follow them.

She further informed that the pending Annual Returns to the Society for few years due to pandemic for Covid -19 has since been regularized and IACS got a new computerized Registration No. SO 959156. According to her, this was a major achievement as earlier IACS had a very old Registration No. which was outdated in the present system of digital filing.

With the above, proceedings of the adjourned General Body Meeting went on as per the Agenda Items, as follows :-

1) Confirmation of the minutes of the Annual General Meeting held on 5th November, 2022 and the adjourned meeting held on 7th November, 2022 via Google-meet.

The Minutes of the Annual General Meeting held on 5th November, 2022 and the adjourned meeting held on 7th November, 2022 was annexed as Annexure I with the Agenda Items. Since no comment was received, the Minutes of the Annual General Meeting held on 5th November, 2022 and the adjourned meeting held on 7th November, 2022 were confirmed.

2) Report of the Action Taken on the Resolutions of the Annual General Meeting held on 5th November, 2022 at 12.00 Noon via Google-meet.

The Action Taken Report was included with the Agenda Items. Due to lack of quorum, the meeting scheduled on 5th November, 2022 was adjourned and re-scheduled on 7th November, 2022 via Google-meet.

Since no comment was received, the Action Taken Report on the Resolutions of the Annual General Meeting held on 7th November, 2022 via Google-meet was confirmed.

3) Consideration of the Annual Report for the year 2021-'22 as approved by the Council in its meeting held on 02.11.2022 and as submitted to the Parliament as a statutory requirement.

The Annual Report has already been posted on IACS Webpage and a summary of it has been annexed as Annexure II with the Agenda Items. The house considered and approved the Annual Report 2021-'22.

4) Consideration of the Budget Estimate for the year 2022-'23 as recommended by the Council in its meeting held on 02.11.2022.

The Budget Estimate for the year 2022-'23, as recommended by the Council in its meeting held on 02.11.2022, has been annexed as Annexure III with the Agenda Items.

The Registrar informed that the Budget Estimate, as prepared and approved, was allotted and utilized fully. The house considered the Budget Estimate for the year 2022-'23 and accorded approval.

5) Consideration of the Audited Statement of Accounts of the Association for the year 2021-'22.

Audited Statement of Accounts has been incorporated in the Annual Report 2021-'22 and posted on the IACS Webpage and annexed as Annexure IV with the Agenda Items. Since no comment was received, the Audited Statement of Accounts of the Association for the year 2021-'22 was approved.

6) Announcement of the names of the Office Bearers and Members, nominated and elected of the full Council for the next term (According to the Regulation 7, the period from one Annual General Meeting to the next shall be counted as one term).

Prof. Vinod K Singh:	Chairman
Secretary, DST or her/his Nominee:	Ex-Officio Member
Financial Advisor or her/his Nominee:	Ex-Officio Member
Prof. Debashis Mitra:	Member
Prof. Chandrima Shaha:	Member
Prof. Sourav Pal:	Member
Prof. P B Sunil Kumar:	Member
One Representative from the Govt. of West Bengal:	Ex-Officio Member
Prof. Ranjan Sen, Director, IACS:	Ex-Officio Member
Prof. Ankan Paul:	Invitee Member

Shri Sanjib Naskar:	Invitee Member
Shri Shameek Mukherjee:	Invitee Member
Smt. Sarbani Saha, Registrar, IACS:	Ex-Officio Non-Member Secretary

7) Constitution of the Management Committee

As per the Memorandum of Association, duly approved by the Hon'ble Minister of Science & Technology, as conveyed by DST vide DST No. AI/1/8/IACS/2020 dated 26.06.2020, which has since been registered with the Registrar of Societies; West Bengal on 10.09.2020 with the approval of the General Body in its Annual General Meeting dated 22.08.2020, Department of Science & Technology, Government of India, nominated Padmashree Prof. Vinod K Singh as the Chairman of the IACS Governing Council. The Standing Committee on Membership & Fellowship also accorded approval of inducting Prof. Vinod K Singh as the Life Member of IACS. The President of the General Body may also be the Chairman of the Governing Council provided s/he is nominated by the Department of Science & Technology, Government of India, for this position. In this connection, it may also be noted that except the positions of the President and one Vice President (Ex-Officio), all the positions of the Management Committee were to be elected and the re-constitution of the Management Committee was initiated vide Notice No. 3.032/1032 dated 29.08.2023 and accordingly single nominations for all the positions were received which was also notified vide Notice No. 3.032/1032A dated 08.09.2023. Finally the final list of valid nominations was notified vide Notice No. 3.032/1032B dated 11.09.2023. It may further be noted that the Management Committee as per the revised Regulation 11.1 has been constituted for the three terms (the period between one Annual General Meeting to the next shall be counted as One Term), with the following composition unanimously.

President	: Prof. Vinod K Singh
Vice President (Two Positions)	: Prof. Ranjan Sen, Director, IACS (Ex-Officio)
	: Prof. Bhupati Chakraborty
Hony. Secretary (One Position)	: Prof. Ajay Misra
Hony. Treasurer (One Position)	: Prof. Nikhil Guchhait
Member (Six Positions)	: Dr. Chinmay Ghosh
	: Dr. Mrinal Kanti Chakraborty
	Prof. Partha Sarathi Mukherjee
	Prof. Debasis Jana
	Prof. Priyatosh Dutta
	Prof. Animesh Pramanik

The Governing Council at its meeting held on 14th June, 2023 further entrusted Shri Amit K Majumdar to continue as the Executive Secretary for one more term.

8) Any other matters with the permission of the Chair.

With the permission of the Chair, the Registrar informed that she received an e-mail from Shri Chanchal Kumar Das, Life Member, requesting to hold the General Body Meeting offline instead of online. The Registrar, in her reply, stated that the online meeting has been conducted as per

the resolution of the Governing Council. She further stated that the request of Shri Chanchal Kumar Das might be considered by the Governing Council in due course of time.

There being no other point, the meeting ended with a Vote of Thanks to the Chair.


(Sarbani Saha)
Registrar

(Prof. V K Singh)
President, IACS.

ANNEXURE - II



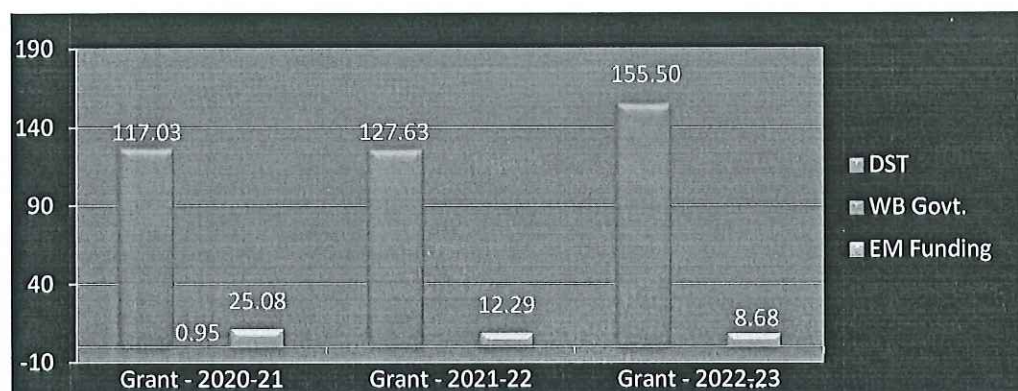
ANNUAL REPORT 2022-23

CLASSROOM/RESEARCH & ADMINISTRATION FACILITATION TOWER (GRAFT)

भारतीय एसोसिएशन फॉर द कल्चिवेशन ऑफ साइंस
INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE

INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE
Deemed to be University under *de novo* Category
(An Autonomous Institute under Department of Science & Technology, Government of India)

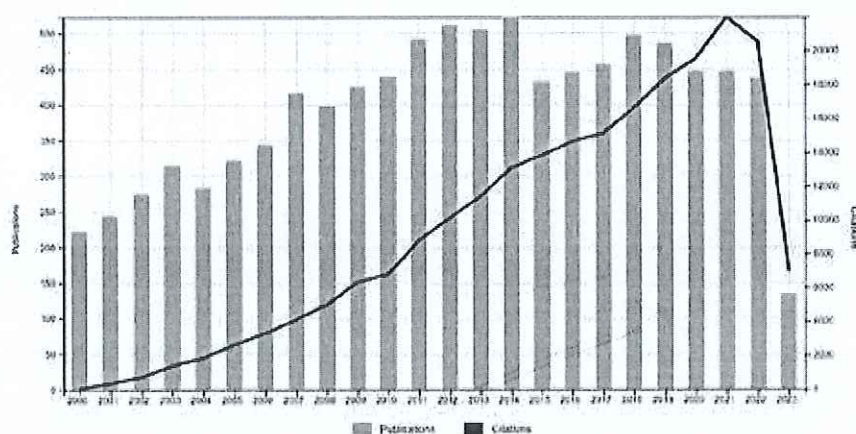
Annexure - II



Budget in 2022-23: DST – 155.50 crores

Web of Science

Citation Report (On 26th May, 2023)



RESULT FOUND 2000-2023

No. of Publications	: 9,495
H Index	: 149
Sum of the times cited	: 223,862
Average citations per item	: 23.58
Average citations per year	: 9327.58

PERFORMANCE DURING THE YEAR (2022-23)

Publications in Journals	: 380
Publications in Book Chapter	: 10
Average Impact Factor	: 7.16
Ph.D. Degree Awarded	: 58
Patent Granted/Awarded	: 03
Patent Filed	: 05

EXECUTIVE SUMMARY

To quote the Founder, the great visionary, Dr. Mahendra Lal Sircar "The objective of the Association is to enable the Natives of India to cultivate Science in all its departments with a view to its advancement by original research and with a view to its varied application to the arts and comforts of life." Even today, IACS is dedicated to the realization of the undying dream of its founder and his compatriots. The institute pursues relentlessly theoretical and experimental research in fundamental and basic sciences with emphasis on translating its discoveries into technology wherever possible and train and prepare the younger generation to handle the challenges of the future, be it in the emerging areas of science or technology.

IACS has currently 6 Schools (School of Applied and Interdisciplinary Sciences, School of Biological Sciences, School of Chemical Sciences, School of Mathematical and Computational Sciences, School of Materials Science and School of Physical Sciences) apart from Service Units that provide research facilitation (Central Scientific Services, Computer Centre, Library, Workshop etc.).

Highlights of major achievements in the different Schools are as follows:

School of Applied and Interdisciplinary Sciences (SAIS)

- » Organic materials (polymers or small molecules) for energy storage
- » Development of solid-state emissive organic materials.
- » Externally regulated pathway selectivity for self-assembly of (macro)molecules with wide-spread implications in polymeric / supramolecular functional materials.
- » Synthesis of novel functional polymers/ supramolecular polymers (1D, 2D)
- » Small molecule-based anticancer agents
- » Development of morpholino antisense reagents for gene silencing
- » Non-peptide-based cellular transporter for the delivery of antisense reagents
- » Design and fabrication of nanoelectronic and optoelectronic device applications
- » Waste energy harvesting in novel Pb-free inorganic and organic material
- » Complex nanostructures and molecular assemblies for Energy applications

School of Biological Sciences (SBS)

- » Self-assembling peptide based nanobiomaterials
- » Peptide attached Naphthalenediimide based gels
- » Biomedical chemistry of self-assembled functional soft nanocomposites
- » Fabrication of soft-nanocomposites from functional molecules with diversified applications
- » Naphthalimide based fluorescent organic nanoparticles in selective sensing
- » Lipase sensing by naphthalene diimide based fluorescent organic nanoparticles
- » Nanoscale Bioengineering
- » Nanoscale Biosensing

- » Nanoscale Bioelectronics
- » To understand the role of nonmuscle myosin II in bleb dynamics in tumor cell lines
- » Functional analysis of Nonmuscle myosin IIs and their mutants found in human patients
- » Functional analysis of the spliced isoforms of nonmuscle myosin II in mouse neuronal cells
- » To probe how the mutation on ORF3a gene of SARS-CoV2 changes its binding ability with host Caveolin protein
- » Biological physics, Lipid droplets in development
- » Impact of cytoplasmic stiffening on the phagocytic ability of the macrophage
- » Switching between blebbing and lamellipodia
- » Coagulation biology and cellular signaling
- » Role of Phospholipid in blood coagulation
- » SARS-CoV-2 main protease, structure-based drug design, molecular docking, ADMET, Drug-likeness, MD simulation
- » Monocyte to Macrophage differentiation
- » Molecular mechanism of DNA damage and repair in cancer
- » Uncovering of stress induced novel post-translational modification of proteins
- » Host-pathogen interactions and infection biology
- » Pathogenesis of communicable diseases
- » Therapeutic strategy development against infectious agents

School of Chemical Sciences (SCS)

- » Co(II) mediated catalytic hydrolysis of C-S bonds for a series of aliphatic and aromatic thiolates.
- » Understanding Reaction Mechanisms of Catalytic and transformative processes relevant to the cause of Environmental Sustainability and (b) Comprehending novel chemical phenomena using excited state theoretical techniques.

- » Designing and developing new strategies for novel organic transformations following the concept of radical chemistry, photocatalysis, organocatalysis and transition metal catalysis.
- » Understand how fundamental molecular interactions control structure, dynamics and ultimately, any macroscopic property of interest in a wide variety of molecular systems at the interfaces of chemistry, molecular biology and soft materials science.
- » Unified understanding of phenomena at various length and time scales using techniques based on ab-initio and extended quantum mechanical methods.
- » Uncovered that the pre-organization environment of the ATP hydrolysis reaction of kinesin-1 is critically dependent on having the broken state of the Arg203-Glu236 salt-bridge sufficiently populated. This disruption is responsible for the HSP disease in humans.
- » Development of strategies to understand ground and excited state electronic structure of strongly correlated systems
- » State-of-the art synthetic design and isolation of artificial porphyrinoids by swapping pyrrole component(s) with diverse functionalized pyrrolic(heterocyclic)/carbacycle building block(s) to compare the impact on the electronic absorption spectra, aromaticity and anion receptor abilities of the incorporated isomeric/expanded porphyrinoids.
- » Demonstrated the bioorthogonal macrocyclization directed by G-quadruplex DNA as the templates.
- » Application of supramolecular synthons/ coordination chemistry in the context of crystal engineering is being exploited to generate materials having potential for various applications such as topical gels for drug delivery, coordination polymer based metallogels for drug delivery, cell imaging etc.
- » A halogen bond based water soluble tetrapodal iodoimidazolium receptor was developed which exhibited a high degree of efficiency (~ 96%) in extracting ReO_4^- from 100% aqueous medium within the wide range of concentrations and pH range
- » Synthesis and characterization of Metal-Organic Frameworks (MOF) and coordination polymers, coupled with identification of structure-property relationships in these systems.
- » Coupled three-dimensional (3D) time dependent wave packet formalism in hyperspherical coordinates on ab initio calculated ground adiabatic potential energy surface for the $\text{F} + \text{H}_2/\text{D}_2$ ($v = 0, j = 0$) reaction was developed.
- » The reactivity of iron(II)-mandelate and cobalt(II)-mandelate complexes of tetradentate nitrogen donor

ligands toward dioxygen has been investigated. The complexes react with dioxygen to afford equimolar amounts of benzaldehyde and benzoic acid.

- » Thermal reactions of selected atmospherically significant volatile organic compounds like hydroxyacetone and formaldehyde with nitrogen dioxide (NO_2) have been studied with the aim to identify the unknown sources of atmospheric nitrous acid (HONO).
- » Use of different macromolecular engineering tools to synthesize stimuli-responsive smart homo-/ block-copolymers, peptide-polymer conjugates, amino acid-based polymers, poly(ionic liquid)s, poly(zwitterions) and functionalized polypeptides.

School of Mathematical and Computational Sciences (SMCS)

- » Amino-borane dehydrogenation in functionalizing pristine and Li^+ -encapsulated C_{60} , C_{70} and C_{36} fullerenes has been investigated
- » A new theoretical strategy using both exohedral as well as endohedral functionalizations has been proposed in stabilizing the non-IPR isomers of C_{72} fullerene
- » Isomers of peptide like large molecules of astrochemical interest have been studied in detail using dispersion-corrected density functional theory and highly correlated methods
- » Biological processes such as cell division, intracellular transport and organization of active and passive matter systems are investigated using Monte Carlo methods and molecular dynamics simulations, the group examines active matter systems.
- » Computational studies of phase transition and domain coarsening in disordered materials have been carried out.
- » Dynamics of semigroups of complex Hénon maps in via techniques from (pluri) potential theory has been studied.
- » The basin of attraction of an automorphism corresponding to an attracting fixed point in has been investigated. Such domains are known to be pathological and exists only in higher dimension. A long-standing open problem concerning the existence of such domains has been resolved.
- » A description of higher rank numerical range of a normal operator on an infinite dimensional Hilbert along with various results in dilation theory has been presented.
- » An affirmative solution of a conjecture posed by Halmos is given, and the Halmos conjecture is generalized in various ranges.
- » A framework for entity recognition and identification of NASA astrophysics dataset, which was published as a part of the DEAL SharedTask has been introduced using a pre-trained multilingual model.

- » A series of transition-metal (TM) based single atom catalysts (SAC) embedded on carbon nitride (C₆N₆) have been studied using density functional theory (DFT) to explore the NRR activity. The results show that amongst the 18 metal centers, Ta based C₆N₆ emerges as a good candidate for the reduction of nitrogen to NH₃.
- » Novel ways to use negative sampling to improve neural topic models have been designed. Algorithms have been developed to distill knowledge from a large topic model to a smaller one.
- » The role of dropout in neural topic models has been investigated, with observation that dropout might lead to a drop in topic quality.
- » The applications of artificial Intelligence in enhancing the performance of model-checking and also in using model-checking for explainable AI have been explored.
- » A software SAT-Reach for efficiently finding erroneous behavior in models of cyber-physical-systems has been developed.
- » A contrastive explanation framework for cyber-physical-systems and demonstrated its efficacy on a number of planning case-studies has been proposed.

School of Materials Sciences (SMS)

- » Solubility tuning of alkyl amine functionalized carbon quantum dots for selective detection of nitroexplosive
- » Synthesis of new mixed metal oxide RuNi₂O₄ phase decorated on reduced graphene oxide for supercapacitor applications
- » Polysulfide functionalized reduced graphene oxide for electrocatalytic hydrogen evolution reaction and supercapacitor applications
- » Magnetic properties in atomic Co manipulated graphitic carbon nitride
- » Synthesis of polythiophene graft block copolymers,
- » Synthesis of polymer peptide conjugates.
- » Ultrafast dynamics of two-dimensional (2D) semiconductor nanoplatelets (NPLs)
- » Quantum dots
- » Metal clusters
- » Perovskite nanocrystals
- » Polymeric nanoparticles
- » Carbon dots for designing efficient light-harvesting systems.
- » Designing and synthesis of porous nanomaterials for gas storage, metal ion sensing, water purification, eco-friendly catalysis for the synthesis of organic fine chemicals, CO₂ fixation, electrochemical/ photoelectrochemical water splitting and biomedical applications.

- » Chemistry of Physics of Semiconductor Nanocrystals
- » Understanding role of spin-orbit coupling in deciding the magnetic and electronic ground states of 4d-5d transition metal oxides,
- » Inducing multifunctionalities in solids by lone pairs and also by manipulating local coordinations, and anion vacancy,
- » Observation of unusual colossal electroresistance in vanadates,
- » Understanding nucleation of metal clusters in water and manipulating the process for the use of water purification.
- » Hemin-based colloidal nanoparticle has been designed for cell therapy via intracellular reactive oxygen species generation and autophagy induction.
- » Nanocomposite with imprint of cholesterol has been designed for its nonenzymatic, visual, and smartphone-based detection
- » Piezocatalytic property of calcium phosphate nanowire has been shown to enhance via gold nanoparticle conjugation
- » Cytotoxicity of ZnO nanoparticles under dark conditions has been demonstrated due to oxygen vacancy dependent reactive oxygen species generation.
- » Development of facile and scalable synthesis processes for 2D materials, MXenes, Quasi-2D Materials, Carbides, Oxides and other nanomaterials
- » Understanding the various fundamental and technological aspects of electron transport in various heterostructures
- » Utilizing the developed heterostructure for energy harvesting (Water-splitting and Photodetectors) and storage (Supercapacitors) applications
- » Transition metal oxide-based cathode materials for Na and Li ion battery – electrochemical performance, mechanistic and degradation studies using in-situ and ex-situ spectroscopic and diffraction methods.
- » Growth of thin films of intrinsic and doped nc-Si-Quantum-Dots, Si-Nano-Wires, a-Si/nc-Si super lattice, nc-SiO_x, nc-SiC_x, nc-SiN_x, nc-SiO_xCy, nc-Si_{0.9}Ge_{0.1-x}, Diamond-Like-Carbon, Nano-Crystalline Diamond, Carbon-Nano-Tube, In₂O₃, ZnO, TiO₂, etc, for photovoltaic, photocatalytic, and other energy applications.

School of Physical Sciences (SPS)

Experimental Physics:

- » We have investigated the evolution of various point defects in 100 keV lithium (Li) ion-implanted 1D ZnO nanorods (NRs) by varying

the fluences experimentally and also by using a simulation stopping and range of ions in matter (SRIM). Also we have reported high broad band photosensitivity from ultraviolet (UV) to visible wavelength of sol-gel grown TiO₂ film decorated with Ag nanoparticles (NPs) as well as in a simple metal-Zn₂SnO₄ (ZTO) thin film-metal structure in a simple planar photoconductive geometry. We have investigated the effect of O₂ on the donor-acceptor compensation by comprehensive photoconductivity measurements supported by the PL studies in P doped ZnO films. Interestingly, we have demonstrated that donor-acceptor (D-A) compensation in the doped film is influenced largely by the dopant valence using trivalent Al, tetravalent Ti, and pentavalent Vanadium. In another study, we unprecedentedly demonstrate an n⁺-ZnO/n-Si isotype heterojunction as a potential candidate for detecting light in a broad ultraviolet to infrared region with a very high speed and >1 kHz frequency bandwidth as well. In another study, the crossover amongst band and various hopping mechanisms has been observed in the temperature range of 300–10 K in Mo doped ZnO films deposited at various substrate temperatures.

- » Magnetoelectric coupling in multiferroics
- » Anomalous Hall effect in strongly correlated system
- » Topological quantum materials: synthesis of single crystals and exploring electronic structures
- » Probing Elementary Excitation in Atomically Thin Magnets and Related Heterostructures
- » In our research group, we aim to inspect fundamental doubts on the presence of magnetism in two-dimension (2D). To explore magnetism at the atomic scale, we intend to combine Raman scattering and low-temperature transport measurements. Moreover, our group has initiated experiments which concern detection of pressure induced phase transition in few-layer magnetic systems. At the device level, we design, fabricate, and characterize micro-/nanoelectronic circuits with novel 2D/quasi-1D semiconductors.
- » Magnetic and electronic properties of strongly correlated electron system.
- » Investigation of intriguing quantum phenomena in layered low-dimensional quantum materials. Specifically, we are working on van der Waals (vdW) materials, for example, (1) quasi-2D vdW ferromagnets and semimetals, and (2) quasi-1D vdW materials. These materials provide us with a versatile scientific platform for studying various critical quantum phenomena such as the dynamical response of charge density wave (CDW) and topological phase in 1D chains, with enormous

potential for device applications. To investigate these quantum materials, we have developed various in-house experimental facilities, for example, (1) THz spectroscopy, (2) low-frequency 1/f noise spectroscopy, (3) spatial self-phase modulation (SSPM) spectroscopy, and (4) thermoelectric power measurement.

- » Artificial Multiferroic Heterostructures
- » Magnetocalorics & Electrocalorics
- » Complex-oxide magnetic and ferroelectric thin film heterostructures
- » Magneto-optic Kerr effect (MOKE) magnetometry

Theoretical Physics:

- » Theoretical Quantum Optics, Quantum Information Science, Atomic, Molecular and Optical Physics
- » Statistical and Condensed Matter physics; spin liquids, phase transitions, entanglement in many-body systems, Monte-Carlo methods, anomalous thermalization in interacting models including lattice gauge theories
- » We have worked on the signatures of the physics beyond the standard model, focusing on dark matter and flavour issues of the standard model.
- » Conformal integrals from Quaternionic Lauricella system and GKZ hypergeometric series.
- » Scattering amplitudes from tiling structures in quotient triangulated categories.
- » Studied non-eq. dynamics of quantum systems.
- » Studied effect of quasiperiodicity in driven quantum chain.
- » (1) Cosmology of Particle Dark Matter, (2) Dark Matter Searches using Cosmological, Astrophysical and Laboratory-based Probes, (3) Elementary Particle Physics
- » Black hole physics, Gravitational waves, Quantum physics in curved spacetime, Cosmology, Theories beyond general relativity, Quantum aspects of gravity.
- » Involved in the high energy physics experiment at the Large Hadron Collider. Coordinating the efforts in detector simulation for the experiment as well as evaluating the GEANT4 tool which is used world wide for nuclear science as well as medical physics.
- » Black hole shadows
- » Study of regular black holes and naked singularities
- » Non singular bounce in modified gravity theories
- » Nested modulus stabilization in doubly warped braneworld model and moduli stabilization
- » Quasar continuum spectra and magnetic monopole charge
- » Phenomenology of non-standard soft SUSY breaking interactions.

INDIAN ASSOCIATION FOR THE CULTIVATION

BUDGET AT A GLANCE

(Rupees in Lakhs)

EXPENDITURE	Actual Expenditure 2023-24	Projected Budget 2023-24 as approved by F.C. Dt-19/09/2023	Projected Budget 2024-25 as approved by F.C. Dt-30.7.2024	Projected Revised Budget 2024-25	Projected Budget 2025-26
Revenue	Total	Total	Total	Total	Total
ESTABLISHMENT Salary, Fellowship, Pension, Superannuation, etc	9,935.77	10,448.93	11,845.47	12,933.08	14,531.65
ESTABLISHMENT Other essential Establishment expenditure (electricity, telephone, medical etc.)	1,240.63	1,319.60	1,475.45	1,526.25	1,762.55
CONTINGENCIES (Office Expenses)	871.38	628.87	1,288.74	1,155.74	1,376.76
CONSUMABLES (Laboratory Expenses, Library, Workshop, Research Publication, Civil Maintenance, etc.)	1,107.53	1,657.42	1,190.94	1,705.92	2,003.07
TOTAL :	13,155.31	14,054.83	15,800.61	17,320.99	19,674.04
Capital					
Books	9.03	130.05	130.05	130.05	156.07
Equipment & Research Facilities	1,917.23	2,426.00	2,426.00	2,426.00	2,911.20
Building (Works with CPWD and Development of Present campus & Baruipur Campus)	-	2,001.00	2,001.00	2,001.00	2,401.20
Electrical augmentation ,etc.	15.03	100.00	100.00	100.00	180.00
Implementation of Open Access Publication	-	300.00	-	-	-
Office Computerisation,Software/ Digitisation of Old Record	183.51	300.00	300.00	300.00	300.00
Installation of Safety Measures	-	100.00	100.00	100.00	100.00
Science Outreach	-	50.00	50.00	50.00	50.00
Solar Panel at present Campus	-	100.00	100.00	100.00	100.00
GRAND TOTAL :	15,280.11	19,561.88	21,007.66	22,528.05	25,872.50
RECEIPTS	Actual Receipt 2023-24	Projected Budget 2024-25	Projected Revised Budget 2024-25	Projected Budget	
(Expected figures for 2023-24 & 2024-25)	Total	Total	Total	Total	
Opening Balance	0.00				
Government of India Grant received for 2023-24	15577.57	20,657.66	22,178.05	25,522.50	
Government of West Bengal	0.00	350.00	350.00	350.00	
IACS Income	184.36				
Overhead money transferred from Overhead account	29.00				
Loan from project	300.00				
Received from University	206.00				
Less: Increase in margin money	639.82				
Less: Closing Balance	171.00				
TOTAL :	15280.11	21007.66	22,528.05	25,872.50	

Indian Association for the Cultivation of Science

BALANCE SHEET AS AT MARCH 31st, 2023

(Amount in Rupees)			
PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	2,09,67,96,056.00	2,13,89,78,308.00
Reserves and Surplus	2	32,97,92,504.00	33,14,29,769.00
Earmarked/Endowment Fund	3	41,84,13,705.00	26,16,69,881.00
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	7,38,21,538.00	23,77,71,955.00
Total :		2,91,88,23,803.00	2,96,98,49,913.00
ASSETS			
Fixed Assets at written down value	8	2,16,52,99,350.00	2,00,04,39,653.00
Investments - For Earmarked/Endowment Fund	9	1,13,400.00	1,13,400.00
Investments - Others	10	-	-
Current Assets, loans, Advances etc	11	75,34,11,053.00	96,92,96,860.00
Miscellaneous Expenditure (to the extent not written off or adjusted)			
Total :		2,91,88,23,803.00	2,96,98,49,913.00

Significant Accounting Policies Note. 1 - -
 Schedule 1 to 23 forming Part of Accounts
 As per our attached report of even date.



S. PALIT
 PARTNER
 SPAN & ASSOCIATES
 Chartered Accountants
 FRN: 320092E
 M. No. : 057072
 UDIN: 23057072BGUREQ8612



Sarbani Saha
 Registrar, IACS
 Jadavpur, Kolkata - 700 032



Ranjan Sen
 Director, IACS
 Jadavpur, Kolkata - 700 032

Indian Association for the Cultivation of Science

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31st, 2023

(Amount in Rupees)			
PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Income form Sales/Services	12	14,23,218.00	6,30,200.00
Grants/Subsidies	13	1,01,79,63,515.00	1,08,74,00,000.00
Fees/Subscriptions	14	9,37,824.00	36,65,685.00
Income from Investments (Income on Investment from Earmarked/Endowment Funds transferred to funds)	15	27,69,038.00	12,71,118.00
Income from Royalty, publication, etc.	16	-	67,73,725.00
Interest Earned	17	49,10,246.00	32,96,961.00
Other Income	18	1,03,36,059.00	2,97,962.00
Increase/Decrease in stock of Finished goods and work-in-progress	19	-	-
Overhead money transferred from Overhead account		2,93,76,474.00	-
Overhead money received from Project		39,11,996.00	46,73,496.00
TOTAL (A)		1,07,16,28,370.00	1,10,80,09,147.00
EXPENDITURE			
Establishment Expenses	20	88,06,56,587.00	77,20,37,579.00
Other Administrative Expenses etc.	21	32,40,47,209.00	17,98,74,224.00
Expenditure on Grants & Subsidies	22	-	-
INTEREST	23	-	68,34,859.00
Consumables		5,16,70,063.00	5,68,33,073.00
Prior Period Expenses		-	-
Annual Maintenance Expenses		2,65,12,453.00	1,79,49,113.00
Overhead money received from Project		-	-
Depreciation (Net total at the year end-corresponding to Sch.8)		13,24,03,705.00	12,13,94,064.00
Overhead Money Transferred to IACS Overhead A/C as per Sch 3		-	-
TOTAL (B)		1,41,52,90,017.00	1,15,49,22,912.00
Balance being excess of Income over Expenditure (A-B)		(34,36,61,647.00)	(4,69,13,765.00)
Transfer to Special Reserve (Specify)			
Transfer to/from General Reserve			
Balance being Surplus (Deficit) Carried to Corpus/Capital Fund		(34,36,61,647.00)	(4,69,13,765.00)



S. PALIT
PARTNER
SPAN & ASSOCIATES
Chartered Accountants
FRN: 320092E
M. No. : 057072
UDIN: 23057072BGUREQ8612



Sarbani Saha
Registrar, IACS
Jadavpur, Kolkata - 700 032



Ranjan Sen
Director, IACS
Jadavpur, Kolkata - 700 032

Indian Association for the Cultivation of Science

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31st, 2023

(Amount in Rupees)

Receipts	Current Year	Payments	Current Year
Opening Balance			
1. Bank Balances :		Expenses	
With Scheduled Banks:		a) Establishment Expenses	
a) General :		(corresponding to Schedule-20)	88,06,56,587.00
Current Account with :		b) Administrative Expenses	
SBI, Jadavpur Univ.	2,00,53,850.84	(corresponding to Schedule-21)	32,40,47,209.32
SBI, Kolkata Main	648.50	c) AMC for Laboratories - General	2,65,12,453.39
SBI, Jadavpur Univ. Flexi A/C	-	d) Consumables - General	5,16,70,062.61
Union Bank Ballygunj Br.	13,66,01,400.05	e) Revenue Expenses on A/C of Project	10,58,37,703.05
Union Bank Main Branch	5,20,885.90	f) Revenue Expenses on A/c of TRC	3,04,25,038.69
Reserve Bank of India A/C-General	-	Contribution to Medical Scheme : TRC	-
		Income Tax Deducted (194C) : TRC	-
		Sales Tax Deducted At Source : TRC	-
		Labour Welfare Cess : TRC	-
		Security Deposit : TRC	-
		Income Tax Deducted From Salary : TRC	-
		Professional Tax - TRC	-
b) Project Fund:		Payments made against fund for various projects	
Current Account with:		Expenses incurred for Spl. End. Fund - IACS	
SBI, Jadavpur Univ.	(32,53,499.37)	(corresponding to Schedule-22)	-
Cheques in hand	-	Interest	
Union Bank - Ballygunj Br.	1,26,11,356.48	(corresponding to Schedule-23)	-
Union Bank - TDR A/c Project	11,70,00,000.00	Refunded to DST on A/c of TRC Project	10,71,924.00
SBI-SERB Account, Jadavpur University	4,46,63,398.63		
SBI IACS A/C ITDD, Project	1,26,43,387.00		
Bank of Maharashtra A/C 2562	-		
Bank of Maharashtra A/C 8238	-		
c) TRC A/c:		Investments and Deposits made	
Union Bank Ballygaunge Branch	80,00,000.00	Out of Earmarked/Endowment funds	
Union Bank Ballygaunge Branch -Flexi A/C	8,10,355.77	Others (to be specified)	
Union Bank A/C 8585 - Project	-		
		TDR with SBI -(Fixed Deposit with Bank)	
2. Cash Balances :			
a) General :		Out of Own funds (Investments-Others)	
Imprest Cash	8,13,608.00	TDR with Union Bank	
Cash in hand	-	Income Tax Receivable A/c TRC	
Sundry Debtors	41,95,000.00		
Grants Received :		Expenditure on Fixed Assets & Capital Work-in-Progress	
1. Central Government - Plan	1,33,00,63,514.98	Purchase of Fixed Assets	39,76,56,507.37

Indian Association for the Cultivation of Science

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31st, 2023

(Amount in Rupees)

Receipts	Current Year	Payments	Current Year
Non-Plan	-	Expenditure on Capital Work-in-Progress	(8,07,62,279.10)
2. State Government - Plan	-	Capital Expenditure Account Project	2,63,55,305.27
Non-Plan	-		
		Refund of Surplus Money/Loan	
Grant received on account of Project	12,04,71,365.74	To the Government of India (General Fund Interest)	15,65,711.00
IACS Supporting Grant received on account of Project	3,41,06,380.00	To the State Government	
		To the other providers of funds	
Grant received on A/c TRC	5,17,010.00	Infrastructure A/c TRC (Deposit with CPWD)	(19,00,00,000.00)
		Equipment A/c TRC	1,91,279.30
Interest Received :			
General A/C's:		Amount Borrowed	
Interest on TDR (Project)	33,74,878.98	Term Deposit	
Interest received from SBI IACS A/C ITDD	3,43,469.00		
Interest on House Building	17,72,921.00	Any other receipts	
Interest on Research Endowment Fund	8,675.80	General A/C's : (Loans and Advances)	
Interest on Vehicle Advance	15,461.00	Advance - General	85,05,252.12
Interest on TDR against Margin Money	27,70,349.00	Advance - LTC	32,37,574.00
Interest on Computer Advance	40,054.00	Advance - Medical	-
Interest on Security Deposit (CESC)	-	Advance - Vehicles	3,000.00
Interest on TDR on Short Term Deposit	17,55,991.50	Advance - Computer	-
Interest on Term Deposit A/c - TRC	-	Advance - Puja	-
Interest on TDR against Margin Money - TRC	-	Advance - House Building	2,05,296.00
		Advance against Consumables	-
Other Income: Income from Sales and Services		Advance - A/c TRC	-
		Other Current Assets / Liabilities	3,65,65,711.00
General A/C's :		Accounts Receivable	(16,21,77,354.18)
Analytical Charges	10,94,590.00	Contribution to GSLI	2,25,220.00
Sale of Liquid Nitrogen	10,570.00	Security Deposit by IACS	-
Photo Copy charges	-	TDR with Union Bank	-
Income from Liquidated damage	-	TDR with SBI	-
Miscellaneous Income	27,94,526.54	Margin Money A/c TRC	-
Hall Rent	68,000.00	Receivables	-
Admission Fees For Int. Ph.D.	-	Accounts Receivable - Project	2,83,11,150.00
S & T Consultancy	9,37,824.00	Overhead money transferred from Overhead account	-
Garage Rent (Basundhara)	3,000.00	Overhead money received from Project	-
Ordinary Membership Subscription	-	Imprest Cash addition	-
Income from TDS Refund	1,21,180.00	Margin Money	15,49,27,759.20
Intellectual Fees	-	GST ITC Receivable	-

Indian Association for the Cultivation of Science

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31st, 2023

(Amount in Rupees)

Receipts	Current Year	Payments	Current Year
Overhead money transferred from Overhead account	2,93,76,474.00	GST Adjustment	-
Creche Receipts	6,910.00	Income Tax Receivable (TDS on A/C of S&T Consultancy)	-
Rent For Guest House	3,11,148.00	Advance - Project	-
Overhead from Project	39,11,996.00	Performance Security Deposit - Project	-
Income from Technoprenureship	-	TDR - Project	-
Hostel seat rent	27,57,362.00	Margin Money (Project)	18,33,434.00
Publication Income - IJP	-	Unclaimed GPF	-
Income from Scientific & Technical Consultancy	-	Advance for TRC Project A/C CPWD	(1,79,93,561.90)
Analytical Charges - Project	-		
Analytical Charges - TRC	-		
Scientific & Technical Consultancy - TRC	-	General A/C's (Current Liabilities)	
Income from Royalty	-	Caution Money - Integrated Phd.	10,000.00
Prior Period Income	74,73,532.00	Earnest Money written back	-
		Earnest Money	10,29,999.00
Amount Borrowed	-	Security Deposit from Contractors	15,53,721.00
Any Other Receipts		Security Deposit written back	-
General A/C's (Loans and Advances)		Security Deposit A/C Project:	-
Advance General	2,80,20,509.45	IISF A/c (2019)	2,65,984.00
Advance - LTC	30,15,410.00	Earnest Money A/c TRC	-
Advance - Medical	-	Secutiry Deposit A/c TRC	-
Advance - Vehicles	11,000.00	Contribution towards Corpus/Capital Fund Govt. of W.B Plan Grant	-
Advance - Computer	45,588.00	General A/C's (Other Liabilities)	
Advance - Puja	-	General Fund	-
Advance - House Building	7,30,548.00	GST Liability of other A/C paid from general fund	-
Advance against Consumables	-	Advance received on other A/C of General fund	-
		House Building Loan from Union Bank	43,45,829.00
Margin Money A/C TRC	71,54,400.00	Income Tax Deducted from Salary	10,62,38,165.00
Receivables	-	Income Tax Deducted U/S 194C	21,45,941.00
Other Current Assets / Liabilities	4,17,32,314.02		
Accounts Payable	(17,27,97,409.20)	Income Tax Deducted U/S 194J	46,22,718.00
Contribution to GSLI	2,28,790.00	Income Tax Deducted U/S 195	-
Security Deposit by IACS	-	Insurance Premium under SS Scheme	37,23,296.00
TDR with Union Bank	1,80,00,000.00	Professional Taxes	7,97,030.00
TDR with SBI	-	Profession Tax (Project)	-
Accounts Payable - Project	3,50,00,000.00	SAE Co-operative Credit Society	2,34,49,326.00
Imprest Cash A/C TRC	-	SAE Benefit Society	29,320.00
Margin Money	-	SAE Provident Fund	3,87,21,172.00

Indian Association for the Cultivation of Science

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31st, 2023

(Amount in Rupees)

Receipts	Current Year	Payments	Current Year
GST ITC Receivable	-	Income Tax Deducted from Pension	1,19,05,734.00
GST Adjustment	-	TDS on GST (TRC)	-
		GST Liability (TRC)	-
Performance Security Deposit - Project	35,000.00	Sales Tax Deducted from Contractors	1,00,000.00
Advance - Project	5,92,950.09	Labour Welfare Cess	2,29,181.00
TDR - Project	-	Attachment of Pay	-
Margin Money (Project)	-	Service Tax	-
		Goods & Service Tax	3,47,68,618.10
Contribution to GSLI - Project	-	Income Tax Receivable	15,10,986.09
		RCM GST	1,14,850.00
Outstanding Liabilities	97,62,164.00	Deputation Remittance	2,50,052.00
Hostel Seat Rent - Project	-	Outstanding Liabilities	1,57,95,207.00
		Hostel Seat Rent - Project	6,092.00
General A/C's (Current Liabilities)		Income Tax (Project)	16,634.00
Caution Money - Integrated Phd.	-	Contribution to GSLI - Project	-
Earnest Money	18,63,718.00	Unallocated Payments - Project	-
Earnest Money written back	-	CMS (Project)	750.00
Security Deposit from Contractors	25,36,560.00	Grant transferred to TRC from Project	-
Security Deposit written back	-	Capital Grant transferred to IACS Project	2,58,66,875.00
IISF A/c (2019)	30,643.00	Accrued Income from Publication	73,11,764.00
Contribution towards Corpus/Capital Fund Govt. of W.B Plan Grant	-	Life Membership Fees	15,592.00
General A/C's (Other Liabilities)			
General Fund	-	Closing Balances:	
GST Liability of other A/C paid from general fund	-		
House Building Loan From Union Bank	43,14,588.00	1. Bank Balances:	
Income Tax Deducted from Salary	10,62,38,165.00	With Scheduled Banks:	
Income Tax Deducted U/S 194C	19,07,640.00		
Income Tax Deducted U/S 194J	34,61,867.00		
Income Tax Deducted U/S 195	-	a) General :	
Income Tax Deducted from Pension	1,19,05,734.00	Current Account with:	
Insurance Premium under SS Scheme	37,23,296.00	SBI, Jadavpur Univ.	7,81,475.86
Professional Taxes	7,97,030.00	SBI, Main Br.	-
SAE Co-operative Credit Society	2,34,49,526.00	Union Bank Ballygunj Br.	16,28,891.51
SAE Benefit Society	29,320.00	Union Bank Main Branch	5,20,795.15
SAE Provident Fund	3,87,21,172.00	SBI, Jadavpur Univ. Flexi A/C	-
		Reserve Bank of India A/C-General	-
Sales Tax deducted from Contractors	1,00,000.00		
Labour Welfare Cess	2,07,961.00	b) Project Fund:	
Attachment of Pay	-	SBI, Jadavpur Univ. Branch	64,27,232.90
Profession Tax (Project)	168.00	Union Bank - TDR A/c Project	-
Service Tax	-	Union Bank Ballygunj Br.	12,52,71,193.13
Goods & Service Tax	1,64,45,404.50	SBI-SERB Account, Jadavpur University	2,20,15,164.13

Indian Association for the Cultivation of Science

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31st, 2023

(Amount in Rupees)

Receipts	Current Year	Payments	Current Year
		SBI IACS A/C ITDD, Project	1,28,70,609.00
		Bank of Maharashtra A/C 2562	93,76,236.00
		Bank of Maharashtra A/C 8238	28,25,605.00
TDS on GST (Project)	(51,962.00)	c) TRC A/c:	
Deputation Remittance	2,50,052.00	Union Bank Ballygunj Br.	-
Income Tax Receivable	12,71,654.00	Union Bank Flexi	13,88,945.58
RCM GST	2,04,106.00	Union Bank A/C 8585 - Project	28,01,505.67
CMS - TRC	-		
Income Tax Salary TRC	7,460.00	Grant Receivable from Govt. of W.B.	-
Income Tax U/s 194C - TRC	-	Grant Receivable from Central Government A/c	-
TDS on GST (TRC)	6,960.00		
GST Liability (TRC)	-		
Income Tax (Project)	-		
Income Tax U/s 194J - TRC	-	2. Cash Balances:	
Grant Receivable from Govt. of West Bengal	-	a) General:	
Grant Receivable from Central Government A/c	-	Imprest Cash	6,10,185.94
Income Tax Receivable S & T	-	Cash in hand	-
Accrued Income from Publication	1,24,78,164.00	Imprest Cash TRC	-
Life Membership Fees	15,592.00	Sundry Debtors	-
Outstanding Liabilities	-		
CMS (Project)	-	3. Bank Balance - General (O/D)	
Bank Balance - Union Bank Flexi A/C (Closing)		SBI - JU (Opening)	
		Union Bank Ballygunj Br.	
	2,10,02,13,658.20		2,10,02,13,658.20



Sarbani Saha
Registrar, IACS
Jadavpur, Kolkata - 700 032



S. PALIT
PARTNER
SPAN & ASSOCIATES
Chartered Accountants
FRN: 320092E
M. No. : 057072
UDIN: 23057072BGUREQ8612



Ranjan Sen
Director, IACS
Jadavpur, Kolkata - 700 032

Indian Association for the Cultivation of Science

SCHEDULE 8 : FIXED ASSETS

SL No	Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK AS ON 31.03.23	Depreciation Rate
		Balance as on 01.04.2022	Addition during the year	Deduction during the year	Total	Depreciation for the year	Total Depreciation		
1	Land (Jadavpur)	31,55,11,000.00	-	-	31,55,11,000.00	-	-	31,55,11,000.00	
2	Land (Baruipur)	34,70,82,598.00	-	-	34,70,82,598.00	-	-	34,70,82,598.00	
3	Software - Oracle	6,66,24,850.51	70,560.00	-	6,66,95,410.51	5,49,335.44	6,62,93,906.44	4,01,504.07	60%
4	Building and Sheds	30,45,43,061.00	19,00,00,000.00	-	49,45,43,061.00	22,85,99,587.00	1,70,94,347.41	24,56,93,934.41	10%
5	Building and Sheds (Baruipur)	-	-	-	-	-	-	-	10%
6	Residential Building	17,34,000.00	-	-	17,34,000.00	38,159.00	10,08,979.00	7,25,021.00	5%
7	Plant & Machinery	1,13,65,70,924.06	18,09,55,122.38	-	1,31,75,26,046.44	78,93,183.45	81,05,90,302.45	50,69,35,743.99	15%
8	Computers	19,61,98,610.75	1,47,23,523.26	-	21,09,22,134.01	18,25,23,628.00	1,43,89,598.11	1,40,08,907.90	60%
9	Electrical Installation	10,00,43,638.58	21,68,218.30	-	10,22,11,856.88	7,40,52,353.00	41,05,081.81	2,40,54,422.07	15%
10	Vehicles	40,73,545.00	-	-	40,73,545.00	29,92,978.00	1,62,085.05	9,18,481.95	15%
11	Tube-well & W. Supply	47,36,791.80	10,75,499.20	-	58,12,291.00	27,87,924.00	30,47,958.42	27,64,332.58	10%
12	Capital Work-in-progress (CPWD)	63,64,70,841.00	-	9,87,55,841.00	53,77,15,000.00	-	-	53,77,15,000.00	
	Sub Total	3,11,35,89,860.70	38,89,92,923.14	9,87,55,841.00	3,40,38,26,942.84	1,28,93,08,980.00	1,40,48,60,804.69	1,99,89,66,138.15	
13	Furniture & Fixture (Incl. other Furniture & Fixture)	3,25,79,703.70	55,18,872.50	-	3,80,98,576.20	2,18,60,992.00	14,55,420.72	2,33,16,412.72	10%
14	Office Equipment	2,07,69,793.40	15,90,469.60	-	2,23,60,263.00	1,66,19,031.00	7,80,920.68	1,73,99,951.68	15%
	Sub Total	5,33,49,499.10	71,09,342.10	-	6,04,58,841.20	3,84,80,023.00	22,36,341.40	4,07,16,364.40	
15	Books	51,16,68,629.42	80,208.00	-	51,17,48,837.42	38,45,50,909.00	1,27,17,547.81	39,72,68,456.81	10%
16	Subscription to e-journal	4,45,49,865.49	14,74,035.13	-	4,60,23,900.62	1,03,78,290.00	35,35,256.46	1,39,13,546.46	10%
	Sub Total	55,62,18,494.91	15,54,243.13	-	55,77,72,738.04	39,49,29,199.00	1,62,52,804.27	41,11,82,003.27	
	Cumulative Total	3,72,31,57,854.71	39,76,56,508.37	-	4,02,20,58,522.08	1,72,27,18,202.00	13,40,40,970.36	1,85,67,59,172.36	
	Previous Year	3,63,34,61,426.30	8,96,96,428.41	-	3,72,31,57,854.71	1,59,95,06,165.00	12,32,12,037.00	1,72,27,18,202.00	

Note:

- a) On the basis of the decision of the Finance Committee of IACS in its meeting held on 19.06.2007, the updated value of Fixed Assets has been adopted in the Final Accounts of 2006-07
b) Total amount of Depreciation calculated during the year has been charged to Income & Expenditure A/C Rs. 132403705/- and Rs. 1637265/- against Revaluation Reserve.
c) Depreciation other than Books has been charged at the rate as provided by the Income Tax Act, Depreciation on books has been charged @ 10% p.a.

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Ranjan Sen
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Director, IACS
Jadavpur, Kolkata - 700 032

INDEPENDENT AUDITOR'S REPORT

To the Members of the Council

Qualified Opinion

We have audited the accompanying financial statements of Indian Association for Cultivation of Science- General Accounts (IACS) which comprise the Balance Sheet at 31st March, 2023, and the Income & Expenditure account, Receipts & Payment Account for the year then ended, together with notes to the Financial Statements, including a summary of significant Accounting Policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, except for the effect of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 31st March, 2023, and of its financial performance for the year then ended.

Basis for Qualified Opinion

1. Term Deposits to the tune of Rs. 9,69,67,613.13 which are in the nature of Non-Current Assets have been reflected under Schedule 11- Current Assets, Loans & Advances as on 31.03.2023. The same should have been reflected under Schedule 9- Investments for Earmarked/ Endowment Fund (Fixed Deposits with Bank).
2. Following margin money are pending adjustment for more than one year as on 31.03.2023. IACS is yet to review whether ordered items against the said Letter of Credit has been received within end of FY 22-23 and has not accounted for corresponding liability.

Vendor Name	Margin Money (Rs.)
M/s Ekspla UAB Luthuania	7,60,400.00
Biologic SAS	1,25,000.00
Thermo Fisher	42,00,000.00
Anto Paar Pvt Ltd	7,20,430.00
Ekspla UAB	3,62,700.00

3. Refer Schedule 11 – Balance of Rs. 9,96,107.45 reflected against Publication Income from IJP (Includes income due unrealised) is erroneously lying as on 31.03.2023. Royalty income on accrual basis for FY 2021-22 has been wrongly booked under this ledger with Rs. 61,99,680.00 instead of Rs. 51,66,400.00. The difference amounts to Rs. 10,33,280.00 which has not been reconciled. Royalty income of FY 2020-21

actually received during FY 2021-22 was to the tune of Rs. 43,16,270.55 against the accrued royalty income of FY 2020-21 of Rs. 42,79,098.00 booked as on 31.03.2021. The differential amount of Rs. 37,172.00 which has not been reconciled. The net balance after adjusting all differences amounts to Rs. 9,96,107.45

4. As per Schedule of Deposit Works submitted by CPWD till March, 2023, it was observed that the total deposit paid by IACS till 31.03.2023 for various works was Rs. 72,77,15,000.00 As per the statement certified by Executive Engineer, value of work to the tune of Rs. 61,75,65,053.00 has been declared to be settled / completed as on 31.03.2023. However, except for Rs. 19,00,00,000.00, other completion certificates were not obtained and capitalization process has not been initiated.
5. Refer Schedule 11 – GST ITC Receivable of Rs. 13,93,145.00 & GST Input Tax Credit of Rs. 8,55,26,364.50 shown under Current Assets has not been reviewed by management to determine unmatched ITC pertaining to the period March, 2022 and before. Balance appearing as per Electronic Credit Ledger in GST Portal as on 31.03.2023 is of Rs. 8,39,10,632.00. Difference with balance appearing in books of accounts as on 31.03.2023 have not been reconciled.
6. Liability towards shortfall of Interest between interest earned and interest paid by the IACS Provident Fund Trust during the year 2022-23 amounting to Rs. 76,29,247.00 not provided for in the accounts.
7. IACS is following the practice of booking Interest on Term Deposit on cash basis. Interest income on the following Term Deposits appearing as per 26 AS has not been recognized in books of Accounts during FY 22-23. This is in contravention to the Accounting Policy (Note 1B).
8. IACS is not maintaining detailed schedules related to the following balances appearing in books of accounts as on 31.03.2023. Hence we cannot vouch the authenticity of stated balances.
 - » Schedule 11 – Rs. 98,38,586.96 (Advance – General)
 - » Schedule 11 – Rs. 47,28,773.22 (Advance A/C TRC)
 - » Schedule 7- Rs. 53,29,000 (Caution Money – University)

9. Physical Verification of Fixed Assets for FY 2021-22 & 2022-23 has not been conducted.
10. A pending CBI Case for fraudulent legal payment amounting to Rs. 57.00 lakhs is going on against IACS which Rs. 57.00 lakhs of Gratuity & Leave Salary Encashment of concerned employee has been withheld by the organisation.
11. Following erroneous balances appearing in Receipt and Payment A/c as on 31.03.2023 which are unsettled contra entry need to be reconciled.

Receipt Side:

- » Interest on TDR on Short Term Deposit – Rs. 17,55,991.50 (Refer Sch-17, The same should have been Rs. 1,90,280.50).
- » Other Current Assets / Liabilities – Rs. 4,17,32,314.02.
- » Accounts Payable - Rs. (17,27,97,409.20).
- » Accrued Income from Publication – Rs. 1,24,78,164.00 (Refer Sch-16, The same should have been Rs. 67,73,725.00)
- » Payment Side:
- » Expenditure on Capital Work-in-Progress – Rs. (8,07,62,279.10)
- » Government of India (General Fund Interest) – Rs. 15,65,711.00
- » Infrastructure A/c TRC (Deposit with CPWD) – Rs. (19,00,00,000.00).
- » Other Current Assets / Liabilities – Rs. 3,65,65,711.00
- » Accounts Receivable – Rs. (1,62,177,354.18)
- » Accounts Receivable – Project – Rs. 2,83,11,150.00
- » Advance for TRC Project A/C CPWD – Rs. (1,79,93,561.90)
- 12. As per the TRACES portal of Income Tax Department as on 08.05.2023, Total Income Tax TDS demand of Rs. 77,330.00 is pending against the name of Institute during the period from the year 2007-08 to 2015-16. Financial year wise demand was stated below.

Particulars	Amount Rs.
2008-09	33,590.00
2009-10	7,730.00
2007-08	1,180.00
2015-16	3,140.00
2012-13	250.00
2010-11	31,440.00
Total	77,330.00

Observation on Project and TRC:

1. IACS is not following the practice of capitalizing Fixed Assets created out of Project Fund since the same has been treated as a revenue expenditure. Total value of Fixed Assets charged to revenue during FY 2022-23 was to the tune of Rs. 2,63,55,305.00. As per GAAP, the same should have been capitalized and depreciation to be charged on the same from the date of ready to use.

2. The following observations were noted in relation to SBI, Jadavpur Univ. under Project Fund (Sch -11)

- » The following cheque payment not encashed have been mentioned in BRS as on 31.03.2023. From the date of issue of cheque it is evident that the same have become stale and are pending to be adjusted in books of accounts for FY 2022-23.

Cheque No & issue date	Cheque Amount (Rs.)
769803 / 09.03.2015	330.00
770033/ 24.04.2015	3,740.00
768367 / 28.07.2015	7,175.00

- » The following NEFT failed payments have been shown under cheque payment not encashed in BRS as on 31.03.2023. The same are pending to be adjusted in books of accounts for FY 2022-23.

NEFT date	NEFT Amount (Rs.)
20.03.2017	1,100.00
27.02.2018	20,626.00
12.09.2018	3,000.00
01.08.2019	16,165.00
24.02.2021	16,785.00
24.03.2021	2,546.50
31.03.2021	6,300.00
Total	66,522.00

- » The following cheques deposited but not credited by bank appearing in BRS for considerable period of time. Details of the cheques were not available for audit purposes. The same are pending to be adjusted in books of accounts for FY 2022-23.

Cheque No	Cheque Amount (Rs.)
253101	36,400.00
485651	32,500.00
Total	68,900.00

- » As per BRS wrong debit by Bank of Rs. 2,04,466.05 was being carried forward since 2020 without any adjustment.

3. Refer Schedule 11 - Balance appearing against SBI IACS A/C ITDD, Project of Rs. 1,28,70,609.00 under

Project Fund not supported by balance confirmation by bank as on 31.03.2023.

4. Refer Schedule 11 - Balance of Rs. 2,20,15,164.13 appearing against SBI-SERB Account, Jadavpur University in books of accounts as on 31.03.2023. Balance as per Bank Confirmation letter on 31.03.2023 was of Rs. 2,32,30,895.13. Difference of Rs. 12,15,731.00 not reconciled.
5. Refer Schedule 11 - Balance of Rs. 28,25,605.00 appearing against Bank of Maharashtra A/C 8238 in books of accounts as on 31.03.2023. Balance as per Bank Statement on 31.03.2023 was of Rs. 1,72,600.00. The same was not supported by balance confirmation by bank as on 31.03.2023. Difference of Rs. 26,53,005.00 has not been reconciled.
6. Refer Schedule 11 - Balance of Rs. 93,76,236.00 appearing against Bank of Maharashtra A/C 2562 in books of accounts as on 31.03.2023. Balance as per Bank Statement on 31.03.2023 is of Rs. 14,69,420.00. The same is not supported by balance confirmation by bank as on 31.03.2023. Difference of Rs. 79,06,843.00 has not been reconciled.
7. Refer Schedule 11 - Balance of Rs. 13,88,945.58 appearing against Union Bank Ballygaunge Branch in books of accounts as on 31.03.2023. Balance as per Bank Statement on 31.03.2023 was NIL. Difference of Rs. 13,88,945.58 has not been reconciled.
8. IACS was not maintaining detailed schedules related to the following balances appearing in books of accounts as on 31.03.2023. Hence we cannot vouch the authenticity of stated balances.
 - » Schedule 7 - Rs. 4,59,360.00 (Security Deposit)
9. Negative fund balance to the tune of Rs. 1,81,26,516.78 was appearing under several projects as on 31.03.2023 as per Project Fund Statement.
10. Refer Schedule 11 - Margin Money to the tune of Rs. 97,93,434.00 as on 31.03.2023 were not supported by balance confirmation by bank.

Observation on Pension Fund:

1. Closing cash at bank of Rs. 9,451.34 as on 31.03.2023 not supported by balance confirmation by bank
2. We are unable to vouch the authenticity of balance of Rs. 39,867.00 appearing against Suspense A/c in Balance Sheet as on 31.03.2023 on account of non-availability of information. As per manual ledger the said balance was lying unadjusted since 31.03.2019.

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to the following matters:

1. Referring to clause 46 of MOA which inter-alia includes that The accounts shall be subject to Internal Audit by an Independent Qualified Chartered Accountants or a firm of Chartered Accountants". No such Internal Audit was conducted so far.
2. General Ledger balances and Schedule balances as on 31.03.2023 related to Earnest Money and Security Deposit appearing in Schedule 7 has not been reconciled. Details are as follows:

Particulars	Balance as per General Ledger as on 31.03.2023	Balance as per Schedule as on 31.03.2023
Earnest Money	9,91,289.00	19,43,277.00
Security Deposit	55,77,521.60	46,25,534.00

3. Internal control in respect of Accounting entries and records needs improvement.

Our opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. In this audit we have not determined any specific Key Audit Matter to be addressed separately.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is

responsible for assessing the Institute ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Institute financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it

exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



S. PALIT
PARTNER

SPAN & ASSOCIATES

Chartered Accountants

FRN: 320092E

M. No. : 057072

UDIN: 23057072BGUREQ8612

Place: Kolkata

Date: 13.07.2023