



INDIAN ASSOCIATION OF ORAL AND MAXILLOFACIAL PATHOLOGISTS

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IAOMP 2023 – 2024/409

13.11.24

MINUTES OF EOGM OF IAOMP 2023-24.

VENUE: DY PATIL DENTAL COLLEGE, PUNE

DATE: 15.06.2024

TIME: 4.00-5.30 PM

The meeting began at 4.00 pm. The Hon. Secretary Dr. Nadeem Jeddy welcomed the president of IAOMP Dr. Puneet Ahuja and the president called the meeting to order.

Agenda 1:

To approve and pass the accounts of IAOMP for the financial year 2022-23

The Secretary informed that this EOGM was called with a single-point agenda of passing the accounts of IAOMP for the financial year 2022-23 which could not be done at the previous AGM at Belgaum due to a few unresolved queries raised by the members.

The president requested the treasurer Dr. Nandan to present the audited accounts. Dr. Nandan apologized for the delay in communicating with the auditor regarding the final accounts of IAOMP due to his father's sudden demise during that period. The treasurer mentioned that currently there are two PAN cards for the association - one in the name of IAOP (registered in 1993 at Mumbai) and the other one in the name of IAOMP (registered in February 2022 at Chennai). This was due the audit query raised by the SBI, Chuttugunta branch Guntur stating that the name on the PAN card and the name of the account differed, In this regard the association has taken legal opinion and registered a new association at ROC Chennai in the Month of August 2021. The above said association was approved by the ROC Tamil

Nadu in the month of February 2022 later new PAN card was applied and received. He informed that any amount collected or received after June 6th, 2022 was credited to the IAOMP account and the old IAOP account was not used for any transactions except for the collection of a few journal-related fees and payments, auditor fees & any payments towards income tax. He explained that the old IAOP account was used for a few journal-related payments as the Wolters-Kluwer publisher was not intimated about the change in the account details of IAOMP Pan Card by the previous editor. At present the Author publication charges (JOMFP) are being collected through the Head office account at Guntur.

Dr.Nandan informed that the IAOP account had a balance amount of Rs. 29,17,558/ at the end of the financial year 2022-23. He explained the details of the audited statement of IAOP regarding interest from the FDs, journal publication charges, membership fees and royalty received from the Wolter-Kluwer publisher. The treasurer mentioned that the "excess of expenditure" in the IAOP account occurred because money was being utilized from this account to make various payments from the association and no amounts were collected in any form from 6th June 2022, or the income is generated is very less by the from fixed deposits is very less. He also informed that this old account will be closed at the earliest possible. It cannot be closed as Income tax scrutiny is on the process by Dept. of Income tax, Govt. of India.

Dr.Nandan informed the house that the fixed deposits from various banks in Mumbai (IAOP) were of transferred to new account (IAOMP) at Guntur and made into 6 fixed deposits (25, 00000/- each total of 1, 50, 00000/-)

The president re-emphasized that this was the explanation for Dr.Ramakanth's query at the AGM as to why a loss/ excess of expenditure of Rs.4,75,000/- was shown in the audited accounts of IAOMP. Dr.Ahuja said that this amount was not loss expenditure for IAOP it was the expenditure, but was the money that was transferred from IAOP to the IAOMP account to be paid to the JOMFP editor, So That the excess of expenditure incurred for IAOMP. The president informed that necessary changes and modifications have been made in the audited statement after discussing it with the auditor. The president mentioned that the majority of the FDs were transferred to the new account, while a few other FDs were still in the old IAOP account and hence, the interest from FDs was split and reflected in the audited statements of both IAOP and IAOMP. Dr.Chaitanya Babu addressed the treasurer saying that all these confusions and problems related to accounts occurred primarily because the FDs were not transferred at the correct time to the new account by the previous treasurer.

Dr.Sivapathasundaram raised a question about the legality of using two different PAN cards for transactions related to one association. He said that the association might be liable to pay a fine of Rs.10,000/- to the income tax department for using the old PAN card. Dr.Nadeem replied to Dr.Sivapathasundaram that the old PAN card could not be surrendered immediately as this would attract the attention of the income tax department when a notice has been received in the name of our association. Dr.Ahuja added that the old IAOP account in Mumbai still has a few

FDs with some of the old members of the association as signatories of which Dr.Kukreja has already expired. He mentioned that because of the income tax scrutiny notice, the association was not able to either transfer the FD amounts to the new account nor could they surrender the old IAOP Pan card. The president assured the house that after the income tax scrutiny is cleared, the entire FD amounts from the old IAOP account would be transferred to the new IAOMP account in Guntur and the old Pan card would be surrendered.

Dr. Chaitanya Babu said that Dr.Nandan had taken over as the new treasurer of IAOMP in 2018 and it was decided by the members of the association at the AGM of Trivandrum National Conference in 2019 that all the FDs would be transferred to the new account in Guntur. He questioned the president and treasurer as to why this had not happened even after four years. The Secretary replied that the transfer of FDs could not be done due to practical difficulties during Covid time. Dr. Kale explained that originally the association had 47 FDs with many senior members as signatories and this was done to evade the payment of income tax. She said that in subsequent years it was decided both at the EC meetings and AGM that all these FDs have to be combined into four FDs of Rs.25,00,000/- each. Dr. Kale said that approximately one crore was transferred to the new account as four different FDs, but a few FDs were still not transferred as this required multiple bank visits and signatures of various members, all of which took a lot of effort and time. She also mentioned that the old Pan card was retained as per the advice of the auditors and the legal opinion of the lawyers.

Dr.Lalith said that IAOP and IAOMP were two different associations registered separately at different locations and having different PAN cards and hence, using both PAN cards might not be considered a violation of law according to the regulations of the income tax department. Dr.Chaitanya denied that IAOP and IAOMP were different associations and Dr.Nandan mentioned that IAOP has been re-registered as IAOMP in Chennai in 2022. Dr.Sivapathasundaram told Dr.Nandan that the old PAN card of IAOP should have been surrendered once IAOMP had been registered, to which Dr.Lalith replied that the old PAN card could not be surrendered due to the notice received from the IT department. Dr.Chaitanya mentioned that a notice was received from the income tax department because the income tax was not filed by the previous treasurer for the year 2018-19. He stressed that all the problems faced by the association currently regarding the income tax and account disparities were due to the non-filing of income tax by the previous treasurer for the year 2018-19. The president informed Dr.Chaitanya that his queries were not related to the current agenda of EOGM as the discussion was about the audited accounts for the year 2022-23 and not 2018-19. Treasurer Dr.Nandan replied that the accounts for the year 2018-19 F.Y were passed in AGM held at IAOMP national conference Trivandrum. Dr.Nandan said that he was not liable to answer the queries related to filing income tax in 2018 as he had taken over as treasurer only in December 2018 the IT filing was done at Mumbai and the association has paid the audit fees also to the auditor at Mumbai.

He also assured the house that there was no misappropriation of IAOMP funds on his part and he made tremendous efforts with the support of the secretary Dr.Nadeem to transfer all the FDs from Mumbai to Guntur.

Dr.Smitha asked Dr.Nandan if income tax was filed for the years 2019-20 and 2020-21, to which Dr.Nandan replied that filing was not done for both these years. Dr.Gururaj then explained that income tax was not filed in 2018 as the form 12A was missing and because of the same reason, the filing could not be done for the subsequent years too. Dr. Nandan replied that IT filing was not done for the Financial years 2015-16 and 2016-17, later financial years IT filing was done on March 31st 2023. The TDS shown on the statement belong to the FY 2015-16 & 2016-17 as the IT returns were not filed they were shown on the statement. The president asked the Treasurer that can we file those IT returns now in turn the treasurer replied that he may require total receipt books and documents for filing anyways he said that he will consult the auditor regarding the same.

Dr. Nandan informed that the TDS was not been deducted from our association while paying the Wolters Kluwer Pvt. Ltd. The journal account was handled by the Editor with single signing authority and it doesn't have TDS filing number. Now the association has TDS filing number. Association is deducting the TDS during the payment to the publishers or any other transactions which require deduction at source, while doing this we have to pay TDS filing charges of Rupees 500/- which was paid by the treasurer personally which can be reimbursed later.

He informed house that he has also paid Rupees 6000/- to Wolters Kluwer Pvt. Ltd. Towards Registrar news papers of India (RNI) for publication of our journal which was not paid by the previous Editor. This payment was done with consultation with the Secretary IAOMP and Publisher if the payment was done on time, Publisher had to stop printing of Journal.

Dr.Sivapathasundaram mentioned that the audited statement that was circulated through mail to association members showed some differences in certain amounts when compared to the statement that was displayed on the screen by Dr.Nandan. He also said that the word "trust" was used by the auditor in a few places, which has to be avoided as regulations for a Trust were different from an association. The president replied that the statement circulated to the members through email had some minor errors made by the auditor, which were later identified and rectified. He assured that the modified statement would be soon uploaded on the website and would be sent to all the members through email. Dr.Sivapathasundaram said that it is the responsibility of the President, Secretary and treasurer to verify the audited statement before signing and circulating it to the members. Dr.Alka Kale agreed with Dr.Sivapathasundaram and said the organizing members of the conventions and conferences should also take responsibility for checking their audited statements before submission to the head office to avoid errors at the later stages.

Dr.Sivapathasundaram enquired about the "Royalty from Wolter-Klowers" mentioned in the audited statement and questioned why royalty was paid to the association for an open-access journal. Dr.Chaitanya explained that royalty refers to the incentive given by the publisher for property rights towards the articles published in JOMFP. Dr.Sivapathasundaram said that the article publishing charges had been increased drastically from Rs.9000 to Rs.19,000/-for the articles published in Jan-Mar 2024 issue. The president replied that JOMFP had a deficit of funds every year starting from 2019 for which the association was spending and hence, the EC had decided to increase the APC. The secretary, who is also the current editor incharge of the journal, said that the APC has been charged based on the number of colour plates and number of pages per article. Dr. Sivapathasundaram said that the ordinary life members of the association were not aware of many decisions taken at the EC meetings and he recommended that the minutes of the EC meetings be circulated to all the members.

Dr.Chaitanya questioned about the maintenance charges mentioned in the audited statement for 2022-23, to which the Secretary replied that those charges were paid to the new website maintenance company that was hired after the new webmaster was elected. Dr.Chaitanya enquired about Rs.70,000/- towards travel expenses. Dr.Nandan replied that the amount was incurred towards the travel expenses to Mumbai visit to various banks for transfer of funds.

Dr. Chaitanya asked about the difference between auditing and accounting fees and enquired as to why these two were mentioned as different entities. Dr.Lalith explained that the auditors raise separate invoices for auditing and accounting services and hence these are mentioned under separate headings.

Dr. Sivapathasundaram said that a resolution has to be taken by the head office not to use the old Pan card and account in the future for any transactions. Dr. Nandan assured that no transactions would be done using the IAOP account other than for paying the TDS of old accounts or for Income tax related payments and audit fees etc.

The audited account for the financial year 2022-23 was unanimously passed in the EOGM as proposed by Dr.Radhika Bhavle and seconded by Dr.Srinivas Vanaki.

The meeting was Adjourned at 5.30 pm.

Regards,

Jeddy
Dr. NADEEM JEDDY
MDS, FIAOMP.,
Secretary
Indian Association of Oral and
Maxillofacial Pathologists



Bh. Ahuja

Dr.Nadeem Jeddy

Dr.Puneet Ahuja

Hon.Secretary, IAOMP

President, IAOMP