

INDIAN STATISTICAL INSTITUTE

Dr. Bhattacharyya acted as the Seminar Director of 33rd All India Library Conference held during 28-31 December 1987 at Trichy. The theme of the Seminar was 'Modernisation in Libraries'. His introductory address was entitled "On Modernisation of Libraries", and his concluding remarks was entitled "Message of the Seminar on Modernisation of Libraries".

Dr. Bhattacharyya presided over a symposium on 'Information for Food Research and Industry' held during the Second International Convention at CFTRI, Mysore on 24 February 1988. His presidential address was entitled 'Information for Food Research and Industry'.

Dr. Bhattacharyya delivered the keynote address on the occasion of the seminar on 'Information Technology' held at Madurai Kamaraj University during 16-17 March 1988. His address was entitled 'Information Technology : Its scope in relation to Secondary Information Work and Service'. Besides, he presented the paper entitled 'Appropriate Machines and Equipment for Secondary Information work and Service'.

Dr. M. A. Gopinath (DRTC) attended the seminar on 'Distributed Databases' organised by the Society for Information Sciences (New Delhi) at Mysore during 23-25 June 1987. He acted as the Rapporteur General for the Seminar. He presented the paper entitled 'Syntactic Modelling for Information Retrieval'.

Dr. Gopinath participated in the Seminar on Classification organised by CFTRI, Mysore on 15 October, 1987. He presented a paper entitled 'Current Developments in Classification Research'.

Dr. Gopinath acted as the Coordinator of the DRTC Silver Jubilee Seminar held during 16-20 December, 1987. He edited the Seminar Volume consisting of 24 papers.

Dr. Gopinath participated in the Silver Jubilee Seminar organised by the Department of Library and Information Science, Karnataka University, Dharwar during 24-25 January, 1988. He presented a paper entitled 'On-line Information Services and Systems'.

Dr. Gopinath conducted a workshop on '7th Edition of Colon Classification' at the Department of Library Science, Delhi University on 24-23 February, 1988, in response to an invitation extended by the President of the Indian Library Association.

Dr. Gopinath offered seminars on (i) Impact of Ranganathan on Indexing Procedures and Practices in INSDOC, New Delhi on 26 February, 1988, in response to an invitation extended by the Chief Coordinator, INSDOC, New Delhi, (ii) Expert Systems at DESIDOC, New Delhi on 29 February, 1988 in response to an invitation extended by the Director, DESIDOC.

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**12. NINETYFOURTH BIRTH ANNIVERSARY OF
LATE PROFESSOR P. C. MAHALANOBIS**

The ninetyfourth birth anniversary of Late Professor P. C. Mahalanobis, founder of the Institute was held on 29th June 1987. A large number of students and workers assembled to commemorate the occasion.

Shri P. Roy, IAS, former Joint Secretary of the Institute was the Chief Guest. He reminisced about Professor Mahalanobis. Professor J. K. Ghosh, Director of the Institute was in the Chair.

To observe the occasion Professor Ashok Rudra of the Visva Bharati University delivered a special lecture.

Part III. Administration and Office-Bearers

13. GENERAL ADMINISTRATION

Membership : During the year 90 (ninety) persons were elected as ordinary members of the Institute and 9 (nine) ordinary members became life members. Membership of 46 (forty six) persons was terminated. 1 (one) ordinary member and 1 (one) life member died.

The membership position as on 31 March, 1988 : Ordinary members : 540, Life members : 210 and Institutional members : 13 (Total : 763). During the year 252 student members were enrolled.

Annual General Meeting : Only one Annual General Meeting was held on 22 December, 1987.

Council Meetings : Six meetings of the Council of the Institute were held during the year.

Finance Committee Meetings : Four meetings of the Finance Committee were held during the year.

A list containing the names of the President of the Institute, Chairman and members of the Council of the Institute together with names of members of the different committees is given in Chapter 14.

Institute Staff : The following senior members of the staff worked in the post, indicated against the name of each during the year.

1. Professor J. K. Ghosh, F.N.A., Director
2. (i) Dr. A. R. Rao, Dean of Studies upto 15 April, 1987.
(ii) Dr. S. B. Rao, Offg. Dean of Studies from 16 April 1987 to 8 July 1987.
(iii) Dr. M. K. Chakraborty, Dean of Studies from 9 July, 1987.
3. Professor Parkash Chander, Head of Delhi Centre from 1 July, 1987.
4. (i) Shri Biman Bose, Chief Administrative Officer, upto 30 November 1987.
(ii) Dr. S. B. Rao, Chief Administrative Officer, from 1 December, 1987 to 29 February, 1988.
(iii) Shri T. K. Bhattacharya, Chief Administrative Officer, from 1 March, 1988.

New Appointments : The following staff joined the Institute during the year.:

1. Shri Nikhil Ranjan Paul, Programmer Gr. III, C.S.U.

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2. Dr. Bhaskar Bagchi, Lecturer, Stat-Math (Calcutta)
3. Shri S. M. Subhani, Technical Officer Gr. III. SQC (Baroda)
4. Shri Ranjan Selt, Technical Officer Gr. III. SQC (Bangalore)
5. Shri Dipak Kumar Manna, Technical Officer Gr. III, SQC (Madras)
6. Dr. K. Balasubramaniam, Associate Professor, Stat-Math (Delhi)
7. Dr. Biswanath Bhattacharya, Professor. P.S.U.
8. Dr. Sunanda Bagchi, Lecturer, C.S.U.

Retirement : The following staff retired from the Institute service during the year :

1. Sri A. G. Thomas, Technical Officer Gr. III. SQC (Trivandrum)
2. Shri S. M. Bose, Computer System Engineer Gr. II. Electronics and Communication Sciences Unit.
3. Professor S. K. Roy, Professor, Botany
4. Shri Biman Bose, Chief Administrative Officer, Administration
5. Dr. (Mrs.) Bina Roy, Associate Professor, NIRU
6. Dr. E. M. Paul, Professor, Stat-Math. (Calcutta)
7. Dr. K. B. Pakrasi, Professor, A.H.G.U. (Died)

Resignation and termination of service : The following staff left the Institute on resignation from service :

1. Dr. Gutty Jogesh Babu, Professor, Stat-Math (Calcutta)
2. Dr. Thomas Mathew, Lecturer, Stat-Math (Delhi)

Staff position as on 31 March, 1988 :

(i) Scientific and Technical Group	—	535
(ii) Non-Scientific Group	—	1021
		— — —
Total	—	1556
		— — —

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Land and Construction

Calcutta

The following major works were undertaken by the Institute in Calcutta during the period 1987-88.

1. The construction of the 7th, 8th and 9th floors of the Composite Library Building including sanitary and plumbing works is nearing completion and an amount of Rs. 56,79,008.00 has been spent out of the tendered amount Rs. 58,28,044.47. Estimate etc. for electrical installation work for 7th, part of 8th and 9th floors is being processed.

The project for 5th Generation Computer System (SGCS) and Knowledge Based Computer System (KBCS) of Electronics and Communication Sciences Unit has been housed on the 8th floor of Library Building. The preparatory work related to partitioning, air-conditioning and electrification etc. is nearing completion. The budget estimate for this preliminary works is Rs. 11,40,000/-.

2. For construction of Sr. Students Hostel an amount of Rs. 45,72,690/- has been spent out of the tendered amount Rs. 54,47,265/- for civil works. The sanitary work commenced towards the end of 1987-88, and only a sum of Rs. 1,06,093/- could be spent for the purpose out of tendered amount Rs. 9,61,645/-. Works pertaining to the electrical installation, in the Sr. Students Hostel at an estimated cost of Rs. 5,25,000/- are likely to commence soon.

Delhi

Guest House : The construction pertaining to the extension of the guest house on top of 2nd floor was almost complete and a sum of Rs. 2,86,528.74 was spent during the year for the purpose.

Car Shed : An amount of Rs. 25,395.36 has been spent for constructing the car shed.

Deep Tube-well : In view of acute water-scarcity in the complex, a deep tubewell is being sunk. A sum of Rs. 28,509.82 was spent for the purpose during the financial year 1987-88.

Additions to Building : A sum of Rs. 9,145.19 was spent for fixing grills, etc.

Bangalore

Water Supply : To augment the supply of drinking water, one 7.5 H.P. submersible pump has been purchased at a cost of Rs. 43,000/- for the third borewell which was sunk earlier.

Staff Quarters : For residential purpose, 26 units of different types have been completed and taken over from the contractor.

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Hostel Building : Works pertaining to electrification of the hostel block have also been completed. Civil construction was completed during the previous year.

Formation of roads and construction of two culverts : Works related to the construction of roads and two culverts have been completed at a revised cost of Rs. 9.57 lakhs.

Street lighting : The scheme of street lighting in the Institute Campus has been completed at a revised cost of Rs. 5.45 lakhs.

Construction of Overhead Tank : The construction of overhead tank has been completed.

Distribution Line from the Overhead Tank to Staff Quarters, etc. : The work, Distribution line from the Over-head Tank to staff quarters etc., has been completed at a cost of Rs. 49,500/- for which the offer of the contractor was of Rs. 60,000/.

Baroda

Construction of gate and repairs to cracks in the existing compound wall have been completed at a cost of Rs. 5,000/-.

Hyderabad

Mosquito Proofing of Windows in Quarters : The work was executed for an area of 1038 sq.ft. covering 3 type A and 2 type B flats. Expenditure incurred was Rs. 41,253.39.

Barbed Wire Fencing over the Boundary Wall : The work was executed for a length of 576.91 meters on the south, west and northern sides of the campus. Expenditure incurred was Rs. 16,153.48.

Boundary Wall : Work on this was completed during the year. The final bill of the contractor was approved by the Works Advisory Committee at its meeting on 31.10.87 for a sum of Rs. 1,98,221. The balance amount of Rs. 50,810.73 was paid to the contractor during the year.

Electrical : The work connected with Post-top Lamps at the gate and lights in the lawn was completed during the year. The expenditure upto the 4th running bill of the contractor came to Rs. 2,42,798.48 including the sum of Rs. 64,704.33 paid during the year.

Madras

The Works Advisory Committee constituted with Prof. P. K. Bose as the Chairman met at Madras four times during the year under reference in connection with the proposed construction of ISI Office building at Madras.

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Based on the recommendations of the Works Advisory Committee, M/s. C. R. Narayana Rao was appointed as Consulting Architects.

Soil Investigation was carried out by I.I.T., Madras at the suggestion of the architect and the report has been submitted. A sum of Rs. 20,332/- has been paid to I.I.T., Madras for this purpose.

Sealed tenders for the construction of the building were invited. Based on the detailed evaluation and architects' recommendations, M/s. Thirumalai Constructions have been selected as contractors for the construction of the building.

Layout and plan of construction have been approved by the Madras Metropolitan Development Authority and a sum of Rs. 12,750/- has been paid to MMDA for development charges.

A sum of Rs. 21,380/- has been paid as first instalment of the service charges to the Architects.

The land on which the construction is to be made has however been encroached upon by some unauthorised persons. Attempts are being made to evict the encroachers through the process of law.

14. LIST CONTAINING THE NAMES OF THE PRESIDENT OF THE INSTITUTE AND THE CHAIRMAN AND MEMBERS OF THE COUNCIL AND MEMBERS OF DIFFERENT COMMITTEES OF THE COUNCIL AND ACADEMIC COUNCIL AS ON 31 MARCH 1988.

President : Shri Subimal Dutta, ICS (Retd.)

The Council

1. *Chairman* : Shri P. N. Haksar, M.Sc., Bar-at-Law, IFS (Retd.)

Representatives of Government of India (4)

2. (i) Shri M. G. Sardana, Director General, Central Statistical Organisation/ Ex-officio Additional Secretary, Department of Statistics, Ministry of Planning, Government of India, Sardar Patel Bhavan, Parliament Street, New Delhi.
3. (ii) Mrs. Janaki Kathpalia, Joint Secretary, Government of India, Department of Expenditure, Ministry of Finance, North Block, New Delhi.
4. (iii) Dr. V. K. Mishra, Director, Department of Science and Technology, Technology Bhavan, New Mehrauli Road, New Delhi.

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5. (iv) Shri S. P. Gothokar, Principal Advisor, Department of Statistical Analysis and Computer Services, Reserve Bank of India, Government House, Post Bag-16604, Bombay.

Scientists not employed in the Institute (7)

Representative of ICSSR (1)

6. Professor Iqbal Narain, Member-Secretary, Indian Council of Social Science Research, 35, Feroz Shah Road, New Delhi.

Representatives of INSA (4)

7. (i) Professor S. K. Trehan, FNA, Professor of Applied Mathematics, Punjab University, Chandigarh.
8. (ii) Professor, C. G. Khatri, FNA, Professor of Statistics, Gujarat University, Ahmedabad.
9. (iii) Professor G.K. Manna, FNA, Department of Zoology, Kalyani University, Kalyani, West Bengal.
10. (iv) Professor Virendra Singh, FNA, Senior Professor, Tata Institute of Fundamental Research, Homi Bhabha Road, Bombay.

Scientists Co-opted by the Council (2)

11. (i) Professor Sushil Kumar Mukherjee, 332, Jodhpur Park, Calcutta.
12. (ii) Professor M. G. Nadkarni, Centre of Advanced Study in Mathematics, University of Bombay, Lokmanya Bal Gangadhar Tilak Bhavan, Vidyanagari, Vidyanagari Marg, Bombay.

Elected representatives of the members of the Institute not employed in the Institute (2)

13. (i) Dr. P. K. Bose, M.Sc., Ph.D. (Cal), F.S.S. (London), F.S.I. (Ind.), F.I.Q.A. (Eng.), F.N.A. Sc., Formerly Centenary Professor and Head of the Department of Statistics, University of Calcutta, Calcutta.
14. (ii) Dr. Pravin Visaria, Director, The Gujarat Institute of Area Planning, Pritam Rai Marg, Ahmedabad.

Elected Representatives of the employees of the Institute (2)

15. (i) Dr. Atis Das Gupta, Representative of Scientific Workers of the rank below that of Associate Professor or equivalent.

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16. (ii) Shri Sudev Gupta, Representative of non-scientific workers.
- Officers of the Institute (ex-officio) (9)*
17. (i) Professor J. K. Ghosh, Director.
18. (ii) Dr. A. K. Roy, Professor-in-Charge, Theoretical Statistics and Mathematics Division.
19. (iii) Dr. S. K. Pal, Professor-in-Charge, Applied Statistics, Surveys and Computing Division.
20. (iv) Dr. Dwijesh Dutta Majumder, Professor-in-Charge, Physical and Earth Sciences Division.
21. (v) Dr. C. R. Malaker, Professor-in-Charge, Social Sciences Division.
22. (vi) Professor Biswanath Mukherjee, Professor-in-Charge, Biological Science Division
23. (vii) Shri N. Srinivasan, Head, Statistical Quality Control and Operations Research Division.
24. (viii) Professor Parkash Chander, Head, Delhi Centre
25. (ix) Dr. Mihir Chakrabarti, Dean of Studies

Chief Administrative Officer, acted as non-member Secretary.

List of members of the Academic Council

1. Professor J. K. Ghosh, Director—*Chairman*.
2. Dr. Mihir Chakrabarti, Dean of Studies—*Convener*.

Theoretical Statistics and Mathematics Division

3. Dr. E. M. Paul, 4. Dr. A. K. Roy, 5. Dr. T. J. Rao, 6. Dr. Somesh Dasgupta, 7. Dr. S. B. Rao, 8. Dr. B. V. Rao, *9. Dr. T. P. Tripathi, *10. Dr. K. Sikdar, 11. Dr. K. P. S. B. Rao, 12. Dr. G. Jogesh Babu (on leave), 13. Dr. Bikash Sinha, 14. Dr. A. Mitra (on leave), 15. Dr. A. R. Rao, 16. Dr. B. Ramchandran, 17. Dr. K. R. Parthasarathy, 18. Dr. Sujit Kumar Mitra, 19. Dr. T. Parthasarathy, 20. Dr. B. L. S. P. Rao, 21. Dr. K. B. Sinha, 22. Dr. G. A. Swarup, 23. Dr. Alladi Sitaram, 24. Dr. T. V. Hanurav.

Applied Statistics, Surveys and Computing Division

25. Dr. B. N. Mukherjee, 26. Dr. S. K. Pal, 27. Dr. Arijit Chaudhuri, 28. Dr. A. C. Mukhopadhyay, *29. Dr. Bimal Kumar Roy, *30. Dr. P. P. Majumder (on leave) 31. Dr. J. Roy, 32. Sri Debdas Chaudhury, 33. Sri Subhas Chandra Kundu.

* Representatives elected by the Divisional Committees of Scientific Workers.

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Physical and Earth Sciences Division

34. Dr. D. Dutta Majumder, 35. Professor Ashoke Dutta, 36. Dr. J. Das, *37. Dr. Siddheswar Roy, 38. Dr. S. L. Jain, 39. Dr. T. Roy Chowdhury, *40. Dr. Dilip Saha, 41. Dr. Ambarish Ghosh, 42. Professor P. Bandyopadhyay, 43. Sri Ashis Sen (on leave).

Biological Sciences Division

44. Dr. K. C. Malhotra, 45. Dr. Amitabha Basu, 46. Professor Biswanath Mukherjee, 47. Professor R. L. Brahmachari, *48. Dr. Sunanda Chanda, *49. Dr. P. C. Das Chaudhuri.

Social Sciences Division

50. Dr. N. Bhattacharyya (on leave), 51. Dr. Sanjit Bose, 52. Dr. D. Dasgupta, 53. Dr. Robin Mukherjee, 54. Dr. M. N. Pal, *55. Dr. Abhirup Sarkar, 56. Dr. S. Chatterji, 57. Dr. (Miss) M. Mukherjee, *58. Shri Samir Guha Roy, 59. Dr. L. S. Bhat, 60. Dr. V. K. Chetty, 61. Dr. B. S. Minhas, 62. Dr. Parkash Chander, 63. Dr. Atul Sarma, 64. Dr. P. N. Mukherjee, 65. Dr. Bhaskar Dutta, 66. Dr. N. S. Iyengar.

Statistical Quality Control and Operations Research Division

67. Dr. K. G. Ramamurthy, 68. Shri A. N. Nankana, 69. Sri B. K. Sarkar, *70. Sri S. C. Chakravarty, *71. Dr. S. R. Mohan, 72. Sri B. K. Pal, 73. Sri C. A. Setty, 74. Sri V. Narayana, 75. Sri N. Srinivasan, 76. Sri S. M. Sundrara Raju, 77. Sri C. R. Prasad.

Library, Documentation and Information Sciences Division

78. Dr. J. Misra, 79. Dr. G. Bhattacharyya, 80. Dr. M. A. Gopinath.

Member-Secretary, ISEC, Calcutta

81. Dr. A. B. Raha

Head, SQC, T & P Unit

82. Dr. R. J. Pandey

Secretary, Examinations Committee

83. Dr. Parimal Mukhopadhyay

List of Members of Different Committees of the Institute

1. Finance Committee

1. Director (Ex-officio Chairman), 2. Dr. P. K. Bose, Formerly Centenary Professor and Head, Department of Statistics, Calcutta University, 3. Dr. S. K. Pal, Indian Statistical Institute, Calcutta, 4. Dr. D. Dutta Majumder, Indian Statistical

* Representatives selected by the Divisional Committees of Scientific Workers.

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Institute, Calcutta, 5. Dr. Robin Mukherjee, Indian Statistical Institute, Calcutta, 6. Shri M. G. Sardana, Director General, Central Statistical Organisation, New Delhi, 7. Mrs. Janaki Kathpalia, Joint Secretary, Department of Expenditure, Ministry of Finance, New Delhi, 8. Chief Administrative Officer, Indian Statistical Institute, Calcutta, 9. Dr. K. G. Ramamurthy, SQC & OR Unit, ISI, Delhi Centre, 10. Shri N. Srinivasan, Head, SQC & OR, 11. Shri P. K. Chatterjee, Sr. Accounts Officer, ISI, Calcutta, 12. Shri S. S. Panja, Accounts Officer, ISI, Calcutta (Non-Member Secretary).

2. Journal Committee

Editors : Sankhyā, Series A and B

Dr. C. R. Rao, Dr. G. Kallianpur, Dr. J. K. Ghosh

Co-Editors : Series A

Dr. G. Jogesh Babu, Dr. S. K. Mitra, Dr. K. R. Parthasarathy, Dr. B. Ramachandran, Dr. Bimal Kumar Sinha.

Co-Editors : Series B

Dr. N. Bhattacharya, Dr. Arijit Chaudhuri, Dr. Dipankar Das Gupta, Dr. S. K. Mitra, Dr. K. G. Ramamurthy, Dr. J. Roy, Dr. Bikash Kumar Sinha.

Members of Journal Committee : Sankhyā, Series A and B

Dr. R. R. Bahadur, Dr. D. Basu, Dr. Sukhamay Chakraborty, Dr. S. K. Chatterjee, Dr. Malay Ghosh, Dr. C. G. Khatri, Dr. M. N. Murthy, Dr. M. N. Pal, Dr. R. P. Pakshirajan, Dr. T. J. Rao, Dr. B. L. S. Prakasa Rao, Dr. T. Sethuraman, Dr. S. S. Shrikhande, Dr. S. R. S. Varadhan.

The Editors and Co-editors are ex-officio members of the Committee. The Editorial Secretary will function as Convener of the Committee.

3. Examinations Committee

1. Professor S. P. Mukherjee, Chairman, Professor of Statistics, Calcutta University, 35, Ballygunge Circular Road, Calcutta-19, 2. Dean of Studies, ISI, Calcutta-35, 3. Dr. N. Bhattacharya, ISI, Calcutta-35, 4. Dr. C. R. Malakar, ISI, Calcutta-35, 5. Shri A. K. Adhikari, ISI, Calcutta-35, 6. Officer-in-Charge, Training Division, Central Statistical Organisation, 7. Professor B. Dasgupta, Presidency College, Calcutta-73, 8. Dr. Anis Mukhopadhyay, ISI, Calcutta-35, 9. Dr. T. V. Hamurav, ISI, Hyderabad, 10. Dr. Pradip Maity, ISI, Calcutta-35, 11. Dr. A. M. Goon, Presidency College, Calcutta-73, 12. Dr. Parimal Mukhopadhyay, ISI, Calcutta-35, (Secretary-Convener).

4. Works Advisory Committee for Construction

(a) *Baranagore* : Calcutta

1. Dr. P. K. Bose (Chairman), 2. Shri S. Bandyopadhyay (outside Expert), 3. Shri Tares Mitra, 4. Shri R. K. Lahiri, 5. Dr. Robin Mukherjee, 6. Professor Ashok Dutta,

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7. Professor Biswanath Mukherjee, 8. Shri Supriya Gupta, 9. Shri Sunjoy Sinha, 10. Shri Soumen Bose, 11. Shri P. K. Mitra (Architect), 12. Chief Administrative Officer, 13. Shri A. Mukherjee (Convener).

(b) *Delhi*

1. Mr. S. C. Bosemuck, former Principal Secretary, Ministry of Commerce, Government of India, 2. Shri R. S. Panesar, 3. Dr. K. R. Parthasarathy, 4. Dr. L. S. Bhat, 5. Shri A. N. Nankana, 6. Shri C. S. Pasricha, 7. Dr. K. G. Ramamurthy, 8. Shri C. V. Gupta (Civil Engineer), 9. Shri Sadhan Chakravarty, 10. Shri C. S. Chandrasekhar, 11. Chief Administrative Officer, 12. Administrative Officer (Convener).

(c) *Bangalore*

1. Shri C. S. Seshadri (Chairman), 2. Professor Srinagabhushana, 3. Dr. G. Bhattacharya, 4. Shri C. A. Setty, 5. Dr. N. S. Iyengar, 6. One nominee of the Government of Karnataka, 7. Shri Panchaksariab, Engineer-in-Charge, 8. Shri N. Srinivasan, 9. Professor S. Natarajan, 10. Chief Administrative Officer, 11. Shri R. Narayana Rao (Non-Member Secretary).

(d) *Madras*

1. Dr. P. K. Bose (Chairman), 2. & 3. Outside Expert to be co-opted by the Committee, 4. Shri C. R. Prasad, 5. Shri N. Srinivasan, 6. Chief Administrative Officer, 7. Shri C. Y. Krishnamurthy (Convener).

(e) *Hyderabad*

1. Professor T. Navneeth Rao (Chairman) 2. Shri T. L. Shankar, 3. Dr. T. V. Hanurav, 4. Chief Administrative Officer, 5. Shri V. Narayana (Convener).

5. *Technical Advisory Committees of different Divisions*

1. *Theoretical Statistics and Mathematics Division :*

1. Professor J. K. Ghosh, Director (Chairman), 2. Professor M. S. Raghunathan, School of Mathematics, T.I.F.R., Bombay, 3. Professor M. G. Nadkarui, Department of Mathematics, University of Bombay, Bombay, 4. Professor S. K. Chatterjee, Department of Statistics, University of Calcutta, Calcutta, 5. Professor. M. Raghavachari, Department of Statistics, I.I.M., Ahmedahnd, Gujarat, 6. Professor A. K. Roy, Professor-in-Charge (Convener).

II. *Applied Statistics, Surveys and Computing Division :*

1. Professor J. K. Ghosh, Director (Chairman), 2. Dr. K. C. Seal, C/o, United Nations Development Programme, United Nations Building, Kathmandu, Nepal, 3. Dr. S. N. Roy, Chief Executive Officer, NSSO, New Delhi, 4. Shri M. G. Sardana, Director General, Central Statistical Organisation and Ex-Officio Addl. Secretary, Department of Statistics, Government of India, New Delhi, 5. Dr. B. R. Bhat, Professor of Statistics, Karnataka University, Dharwar, Karnataka, 6. Dr. Prem Narain, Director, Indian Agricultural Statistics Research Institute (ICAR), Library Avenue, New Delhi, 7. Professor S. P. Mukherjee, Centenary Professor, Department of Statistics,

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Calcutta University, Calcutta, 8. Dr. Mohit Roy, Professor, Department of Electronics and Tele Communications, Jadavpur University, Calcutta. 9. Dr. A. K. Mukherjee, 5E Rani Branch Road, Calcutta, 10. Dr. S. K. Mukhopadhyay, Professor of Economics and Director, Centre of Human Resource Development, Department of Economics, University of Kalyani, Kalyani, 11. Dr. Amar Nath Bhaduri, Scientist (Director's Grade), Indian Institute of Chemical Biology, Jadavpur, Calcutta, 12. Dr. Sujit Bose, Professor of Statistics, Indian Institute of Management, Diamond Harbour Road, Joka, Calcutta, 13. Dr. S. K. Pal, Professor-in-Charge (Convener).

III. *Physical and Earth Sciences Division*

1. Professor J. K. Ghosh, Director (Chairman), 2. Professor S. N. Sen, Department of Geology, Calcutta University, Calcutta, 3. Professor A. K. Saha, Head, Department of Geology, Presidency College, Calcutta, 4. Professor S. B. Bhatia, Chairman, Centre of Advanced Study in Geology and Head, Department of Geology, Punjab University, Chandigarh, 5. Professor Mahadev Adhikari, Acharya P. C. Roy Professor of Agricultural Chemistry, College of Agriculture, University of Calcutta, Calcutta, 6. Professor A. N. Mitra, Department of Physics, Delhi University, Delhi, 7. Professor B. R. Nag, Institute of Radio Physics and Electronics, Calcutta University, Calcutta, 8. Professor J. Das, 164/78 Lake Gardens, Calcutta-45, 9. Professor R. K. Verma, Physical Research Laboratory, Ahmedabad, 10. Professor G. Krishna, Chairman, School of Automation, Indian Institute of Science, Bangalore, 11. Professor A. S. Gupta, Department of Mathematics, Indian Institute of Technology, Kharagpur, 12. Professor B. L. Deekshatulu, Director, National Remote Sensing Agency, Hyderabad, 13. Professor P. Neyogi, Department of Mathematics, Indian Institute of Technology, Kharagpur, 14. Professor S. Khamrui, Head, Department of Mathematics, Jadavpur University, Calcutta, 15. Professor E. Bhagiratha Rao, Director and Dean, Institute of Armament Technology, Pune, 16. Dr. D. Dutta Majumder, Professor-in-Charge (Convener).

IV. *Biological Sciences Division* :

1. Professor J. K. Ghosh, Director (Chairman), 2. Shri H. K. Rakshit, Former Director, Anthropological Survey of India, Government of India, Calcutta, 3. Professor I. P. Singh, Proctor, Department of Anthropology, Delhi University, Delhi, 4. Professor J. J. Ghosh, Centenary Professor, Department of Biochemistry, University of Calcutta, Calcutta, 5. Professor Sivatosh Mookherjee, School of Life Science, Jawaharlal Nehru University, New Delhi, 6. Dr. A. B. Roy, Reader, Department of Mathematics, Jadavpur University, Calcutta, 7. Dr. N. D. Datta Banik, Deputy Director General (Sr.), Indian Council of Medical Research, Ansari Nagar, New Delhi, 8. Dr. Narendra Singh, Former Scientist, Protein, Central Food Technological Research Institute, Sajana, Mysore, 9. Professor B. B. Biswas, Director, Bose Institute, Calcutta, 10. Professor D. K. Dasgupta, Vice-Chancellor, Bidhan Chandra Krishi Viswavidyalaya, Mohanpur, West Bengal, 11. Professor P. V. Sukhatme, Department of Biometry, M.A.C.S. Research Institute, Law College Road, Pune, 12. Professor M. D. Gadgil, Centre for Ecological Sciences, Institute of Science, Bangalore, 13. Dr. K. V. A. Bavappa, Director, Central Plantation Crop Research Institute, Kasargod, Kerala, 14. Dr. S. L. Kate, Professor & Head, Department of Biochemistry, B. J. Medical College, Pune, 15. Professor T. N. Khoshoo, Distinguished Scientist, Tata Energy Research Institute, New Delhi, 16. Dr. Prem Narain, Director, Indian Agricultural

FIFTYSIXTH ANNUAL REPORT : 1987-88

Research Statistics Institute, Library Avenue, New Delhi, 17. Dr. N. N. Goswami, Joint Director & Dean, Post Graduate School, Indian Agricultural Research Institute, New Delhi, 18. Professor B. N. Mukherjee, Professor-in-Charge (Convener).

V. *Social Sciences Division*

1. Professor J. K. Ghosh, Director (Chairman), 2. Professor K. B. Pathak, International Institute of Population Studies, Bombay, 3. Professor Asok Mitra, ICS (Retd.) Calcutta, 4. Professor Asish Bose, Institute of Economic Growth, University Enclave, Delhi, 5. Professor Mihir Rakshit, Centre for Advanced Studies, Presidency College, Calcutta, 6. Professor K. L. Krishna, Delhi School of Economics, University of Delhi, Delhi, 7. Professor N. Krishnaji, Centre for Studies in Social Sciences, Calcutta, 8. Professor T. N. Krishnan, Director, Centre for Development Studies, Ulloor, Aakulam Road, Trivandrum, 9. Dr. B. P. Mahapatra, Deputy Registrar, General, Language Division, Calcutta, 10. Professor R. N. Srivastava, Department of Linguistics, Delhi University, Delhi, 11. Professor P. Ananthakrishnan, Head, Psychology Department, University of Madras, Madras, 12. Professor Shih K. Mitra, Ex Director, N.C.E.R.T., New Delhi, 13. Professor Atmanand Sharma, Dean of Research, N.C.E.R.T., New Delhi, 14. Professor Surajit C. Sinha, Director, Centre for Studies in Social Sciences, Calcutta, 15. Professor Barun De, Professor of History, Centre for Studies in Social Sciences, Calcutta, 15. Professor Satish Saberwal, Professor of Sociology, Centre for Historical Studies, School of Social Sciences, Jawaharlal Nehru University, New Delhi, 17. Dr. C. R. Malakar, Professor-in-Charge (Convener).

VI. *Statistical Quality Control and Operations Research Division* :

1. Professor J. K. Ghosh, Director (Chairman), 2. Shri P. N. Arumugham, Group General Manager (Quality), Bharat Heavy Electrical Ltd., New Delhi, 3. Shri Y. K. Bhat, Director, Hyderabad Branch, Indian Standards Institution, Hyderabad, 4. Shri M. V. Raman, Regional Director, National Productivity Council, Bangalore, 5. Shri G. V. S. Desikan, 78 A. K. Nagar, Coimbatore, 6. Shri R. S. Gupta, Dy. Executive Director, National Productivity Council, New Delhi, 7. Dr. N. K. Jaiswal, Janakpuri, New Delhi, 8. Shri N. Srinivasan, Head, SQC & OR Division (Convener).

VIII. *Library, Documentation and Information Sciences Division*

1. Professor, J. K. Ghosh, Director (Chairman), 2. Dr. V. A. Kamath, Retired Head, Bhabhn Atomic Research Centre, Bombay, 3. Sm. Kalpana Dasgupta, Librarian, National Library, Calcutta, 4. Shri V. B. Nands, Librarian, Jawaharlal Nehru University, New Delhi, 5. Professor A. P. Srivastava, University Librarian & National Fellow, Indian Institute of Advanced Studies, Simla, 6. Dr. P. S. K. Sharma, Librarian, University Grants Commission, New Delhi, 7. Dr. I. N. Sengupta, Scientist-in-Charge, Library and Documentation, Indian Institute of Chemical Biology, Calcutta, 8. Dr. Pulia Barua, Professor & Head, Department of Library & Information Science Burdwan University, Burdwan, 9. Shri A. R. Chakraborty, Chief Librarian, Jadavpur University Library, Jadavpur, Calcutta, 10. Dr. Jogesh Misra, Chief Librarian (Convener).

INDIAN STATISTICAL INSTITUTE

Part IV. Statement of Accounts and Auditors' Report for the year 1987-1988

AUDITORS' REPORT

We have audited the attached Balance-sheets of Indian Statistical Institute as at 31st March, 1988 for

- (a) General Account and
- (b) Other Funds

and the relative Income and Expenditure Accounts for the year ended on that date annexed herewith.

The Balance-Sheets and the Income and Expenditure Accounts as referred to above and produced before us for verification are in agreement with the books of accounts and records maintained by the Institute. In our opinion and according to information and explanations given to us, the said accounts read with the Notes on Accounts (Schedule X) and subject to our observations in Annexure attached to and forming part of this Report, respectively give a true and fair view of the state of affairs of the Institute.

14 Southern Avenue,
Calcutta-700 026.
24 December, 1988

SUTARWALA & COMPANY
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

BALANCE SHEET

As at 31st March 1987 Rs. P.	Fund and Liabilities	Rs. P.	As at 31st March 1988 Rs. P.
11,55,57,599.91	1. GENERAL FUND : As per Schedule VII		15,51,59,981.15
1,17,51,956.01	2. OTHER FUNDS : As per Schedule IV contra (Excluding Director's contribution Fund, Indian Statistical Institute Contributory Provident Fund and General Provident Fund		1,58,45,206.44
7,20,000.00	2.1 GRANT-IN-AID FOR FLOOD ADVANCE TO STAFF : As per last account		7,20,000.00
43,86,866.00	3. GRANT-IN-AID FOR HOUSE BLDG. ADVANCE TO STAFF As per last account Add : received during the year	43,50,000.00 —	
	4. INTEREST ON HOUSE BLDG. ADVANCE REALISED FROM STAFF	43,50,000.00 62,581.82	44,12,581.82
—	4. DANIEL THORNER MEMORIAL FUND		27,480.57
10,829.87	5. ENDOWMENT FUND FOR LECTURE IN ECONOMICS		12,356.50
65,77,596.58	6. DEPOSITS AND OTHER LIABILITIES As per Schedule VIII		1,11,98,153.12
81,058.53	ADDITIONAL EMOLUMENTS COMPULSORY DEPOSIT		81,058.53
75,41,618.53	7. EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF CAPITAL GRANT As per Schedule IX		75,47,536.41
70,00,000.00	8. EXCESS OF RECEIPTS OVER EXPENDITURE FOR ACQUISITION OF GUPTA NIWAS As per last account Less : Adjusted with Non-plan grant for the year 1987-88	70,00,000.00 70,00,000.00	—
47,91,550.98	9. EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF MISC. PROJECT ACTIVITIES As per Schedule V		34,34,464.01
	10. EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF PLAN REVENUE EXPENDITURE GRANT RECEIVED FROM GOVT. OF INDIA 1987-88	2,48,671.50	
	LESS : EXCESS OF EXPENDITURE OVER RECEIPTS IN RESPECT OF PLAN REVENUE GRANT RECEIVED FROM GOVT. OF INDIA As on 31.03.87	1,88,067.77	1,08,608.78
1,48,700.00	11. LIABILITIES FOR NATIONAL SAVINGS CERTIFICATES LODGED BY OUTSIDE PARTIES PER CONTRA		1,56,800.00
	12. NOTES ON ACCOUNTS : As per Schedule X enclosed		
<u>16,12,06,886.41</u>			<u>17,57,12,981.88</u>

14, Southern Avenue
Calcutta-700 028.
24 December, 1988.

S. SHROTTA
Accounts Officer

S. S. PANJA
Accounts Officer

FIFTYSIXTH ANNUAL REPORT : 1987-88

AS AT 31ST MARCH, 1988

As at 31st March 1987 Rs. P.	Property and Assets	Rs. P.	As at 31st March 1988 Rs. P.
11,15,53,067.03	1. FIXED ASSETS : As per Schedule I As per Schedule IA	5,04,97,303.16 6,42,17,868.85	12,47,15,172.01
47,85,678.05	2. INVESTMENT AT COST : Interest accrued on above As per Schedule II	41,94,645.00 6,22,211.56	48,16,857.55
5,58,965.94	3. STOCK OF SUNDRY MATERIALS		5,65,061.07
68,803.32	4. ADDL. DEARNESS ALLOWANCE DEPOSITED WITH REGIONAL PROVIDENT FUND COMMISSIONER		68,803.32
50,69,907.88	5.1 LOANS AND ADVANCES : As per Schedule III		72,29,193.85
48,91,596.00	2 HOUSE BUILDING ADVANCE TO STAFF:		48,19,775.00
1,17,81,966.01	6. NET ASSETS OF OTHER FUNDS : As per Schedule IV per contra (Excluding Director's contribution Fund, Indian Statistical Institute Contributory Provident Fund and General Provident Fund)		1,38,45,205.44
37,82,977.79	7. EXCESS OF EXPENDITURE OVER RECEIPTS IN RESPECT OF MISC. PROJECT AND ACTIVITIES ON BEHALF OF THE GOVT. OF INDIA AND OTHER BODIES : As per Schedule V		81,98,613.02
1,48,700.00	8. NATIONAL SAVINGS CERTIFICATES LODGED BY OUT- SIDE PARTIES PER CONTRA		1,55,800.00
24,42,351.98	9. EXCESS OF EXPENDITURE OVER RECEIPTS IN RESPECT OF NON-PLAN REVENUE EXPENDITURE GRANT RECEIVED FROM GOVT. OF INDIA For the year 1986-86 For the year 1986-87	11,54,485.72 12,87,866.26	
		24,42,351.98	
	LESS : EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF NON-PLAN REVENUE EXPENDITURE GRANT RECEIVED FROM GOVT. OF INDIA 1987-88	6,79,846.54	17,62,505.44
1,38,067.77	10. EXCESS OF EXPENDITURE 1986-87 OVER RECEIPTS IN RESPECT OF PLAN REVENUE 1986-87		—
—	11. DANIEL THORNER MEMORIAL FUND :		37,999.87
10,829.67	12. ENDOWMENT FUND FOR LECTURE IN ECONOMICS :		12,358.50
1,50,74,184.47	13. CASH AND BANK BALANCE As per Schedule VI	75,330.83	
	13.1 Cash in hand Cash at Bank	1,20,90,557.68	1,20,65,888.51
16,18,09,886.41			17,37,12,921.23

This is the Balance Sheet referred to in our report of even date.

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

SUBANWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

INCOME AND EXPENDITURE ACCOUNT

Previous Year		Expenditure	Current Year	
Plan	Non-Plan		Plan	Non-plan
Rs. P.	Rs. P.		Rs. P.	Rs. P.
SALARIES AND ALLOWANCES				
11,86,402.20	3,83,49,896.52	1. Salary and Allowances	13,30,120.00	4,88,91,486.48
—	10,40,908.78	1A. Pension, graded relief & commuted value of pension etc.	—	21,64,685.59
1,00,883.06	10,79,725.53	2. Overtime allowances	2,00,118.50	8,42,719.53
—	—	3. Payment of leave vacancies	—	—
—	3,170.00	4. Children Education Allow	—	2,742.00
4,682.30	13,70,052.17	5. Employer's contribution to Provident Fund	—	12,06,115.04
—	7,66,511.31	6. Gratuity payment	—	18,35,736.81
—	8,31,723.30	7. Visiting professors, foreign scientists, fellows & experts	30,100.00	2,32,934.53
39,499.95	18,59,992.89	8. Scholarship, stipend and other assistance to trainees	—	16,94,011.16
NON-SALARY ITEMS				
47,516.10	23,82,203.15	9. Leave Travel Concession	—	4,67,680.70
13,120.30	3,88,597.33	10.1 Reimbursement of Medical	11,021.00	4,78,373.16
15,000.00	6,35,893.70	.2 Expense on Medical welfare to staff, students, research scholars, visiting professors etc.	19,980.00	7,00,094.00
6,16,127.10	8,33,491.72	11. Travelling expenses	7,35,104.00	9,84,597.51
—	—	12. Prize to workers for initiative	—	—
1,77,625.00	4,00,306.72	13. Printing & Publication	43,125.00	5,90,339.29
20,989.00	1,42,503.25	14.1 Society type activities (entertainment and conference expenses)	59,980.00	1,66,336.09
—	55,198.61	.2 Examination expenses	—	63,027.68
9,92,986.00	25,06,989.50	15. Books, Journals etc.	2,30,250.00	29,22,213.03
80,089.00	7,77,210.84	16. Repairs, Replacement & Maintenance of Office equipment, accessories	2,74,150.00	8,79,146.44
3,69,250.00	19,21,130.04	17. Stationeries, Consumable stores, Advertisement Insurance Labour charges conveyance and petty expenses etc.	6,85,180.00	17,60,102.78
<u>38,03,250.00</u>	<u>5,46,45,504.46</u>	Carried Over	<u>26,00,128.50</u>	<u>6,66,53,350.50</u>

FIFTYSIXTH ANNUAL REPORT : 1987-88

FOR THE YEAR ENDING 31st MARCH 1988

Previous Year		Income	Current Year	
Plan	Non-plan		Plan	Non-plan
Rs. P.	Rs. P.		Rs. P.	Rs. P.
—	5,78,00,000.00	1. Grant-in-Aid from Govt. of India	—	7,30,00,000.00
—	5,00,000.00	.1 For Non-plan Current Expenditure ..	—	—
	5,71,00,000.00	Less : Ear-marked for House Bldg. loan ..	—	7,30,00,000.00
40,00,000.00	—	.2 For Plan Current Expn.	44,50,000.00	—
		.1 In respect of SQC membership fees, training etc. ..	17,94,370.88	
—	7,00,000.00	Less : Transferred to SQC Development Fund ..	10,843,70.28	7,00,000.00
—	43,795.18	.2 Internal Receipts :	—	33,078.44
—	2,15,047.82	(a) Membership Subs.	—	2,00,030.47
—	7,437.35	(b) Fees for Training course and sale proceeds of syllabus etc. ..	—	23,047.50
—	27,779.77	(c) Examination fee & other Receipts ..	—	21,960.89
—	—	(d) Receipt from sale of produce at Giridih Experimental Farm etc. ..	—	21,216.40
—	8,09,062.89	(e) Service charges for work done by Psychology, Computer Science Unit etc. ..	—	9,50,817.03
1,35,303.50	12,87,866.26	(f) Miscellaneous receipt	—	—
		3. Excess of Expenditure over Income transferred to Balance Sheet	—	—
<u>41,35,303.50</u>	<u>6,01,80,978.92</u>	Carried over	<u>44,50,000.00</u>	<u>7,39,49,948.53</u>

INDIAN STATISTICAL INSTITUTE

INCOME AND EXPENDITURE ACCOUNT

Previous Year		Expenditure	Current Year	
Plan	Non-Plan		Plan	Non-plan
Rs. P.	Rs. P.		Rs. P.	Rs. P.
36,82,260.00	5,46,45,504.48	Brought Forward	36,09,128.60	6,68,53,360.50
8,06,012.50	22,34,668.51	18.1 Postage, freight, Electricity, Telephone charges etc.	8,36,060.00	30,50,064.37
—	21,890.60	.2 Audit fee and expns.	—	28,005.74
—	18,553.51	.8 Interest and Bank charges	—	15,521.64
—	12,36,816.25	19. House rent and taxes	—	12,91,839.93
—	7,58,976.99	20. Repair and/or maintenance of Bldg. land etc. and polity construction etc.	—	6,97,906.50
1,59,630.00	4,35,326.15	21. Transport	1,50,250.00	4,77,230.01
6,500.00	8,92,807.55	22. Workers' welfare and amenities (excluding reimbursement of Medical expenses)	—	4,73,219.36
—	—	23. Director's Discretionary expenses	—	3,750.00
—	8,08,219.03	24.1 Laboratory stores, Tools and Minor accessories, Reprography consumable	50,400.00	8,04,115.17
—	68,219.77	.2 Materials and other charges for Experimental farming and Rice Research Scheme	27,500.00	68,099.77
—	—	25. Excess of Income over expenditure transferred to Balance Sheet	8,46,671.50	6,79,846.54
<u>41,88,272.50</u>	<u>6,01,90,678.23</u>		<u>64,50,000.00</u>	<u>7,30,49,949.53</u>

14, Southern Avenue,
Calcutta-700 030.
24 December, 1988.

S. SHROUFA
Accounts Officer

S. S. PANJA
Accounts Officer

FIFTYSIXTH ANNUAL REPORT: 1987-88

FOR THE YEAR ENDED 31st MARCH 1988

Previous Year		Income	Current Year	
Plan	Non-plan		Plan	Non-plan
Rs. P.	Rs. P.		Rs. P.	Rs. P.
41,35,388.50	6,01,90,978.92	Brought forward	44,50,000.00	7,39,49,949.53

41,35,388.50 6,01,90,978.92

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

44,50,000.00 7,39,49,949.53

SUDARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE I

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 1988

(ACQUIRED UP TO 31st MARCH 1988 FOR WHICH DEPRECIATION PROVIDED EXCEPT LAND AND LAND DEVELOPMENT)

Sl. No.	Particulars	Written down	Deletions/	Value as
		value as on 1st April 1987	adjustment made during the year	on 31.3.88 (Col. 2-3)
(1)	(2)	(3)	(4)	(5)
		Rs. P.	Rs. P.	Rs. P.
A. Land and Land Development :				
1. Calcutta :				
.1	At 153, Gopal Lal Tagore Road (adjoining 203 B. T. Road)	65,546.90	—	65,546.90
.2	Development of above land	40,524.78	—	40,524.78
.3	At 205 B. T. Road (including cost of development)	4,57,840.70	—	4,57,840.70
.4	At 150, 164, 165 & 161/1 Gopal Lal Tagore Road	98,693.71	—	98,693.71
.5	Development of above lands	8,618.51	—	8,618.51
.6	At 206 B. T. Road (including cost of development)	21,36,174.84	—	21,36,174.84
.7	At 202 B. T. Road	5,79,104.75	—	5,79,104.75
.8	At 203, B. T. Road	97,558.95	—	97,558.95
.9	Bidyastan Sarani	50,000.00	—	50,000.00
.10	169 Gopal Lal Tagore Road	1,09,855.00	—	1,09,855.00
2. Giridih :				
.1	Farm Land	24,175.87	—	24,175.87
.2	Development and fencing	1,14,171.40	—	1,14,171.40
.3	Farming development	10,683.00	—	10,683.00
.4	Irrigation & Water Supply	28,215.00	—	28,215.00
.5	In village 'Makampur', Giridih	1,34,636.87	—	1,34,636.87
.6	Purchased from Smt. Prakriti Devi Gangapadhyay	14,000.00	—	14,000.00
.7	Rose Villa	1,07,502.73	—	1,07,502.73
.8	Biroja Kutir	7,445.19	—	7,445.19
3. Delhi :				
.1	Lease-hold (see note (a) below)	24,72,764.12	—	24,72,764.12
.2	Development of above land	90,967.57	—	90,967.57
4. Baroda :				
.1	Bangalore (see note (b) below)	27,811.33	—	27,811.33
5. Bangalore (see note (b) below) :				
.1	Hyderabad	4,37,568.78	—	4,37,568.78
.2	Hyderabad	1,14,385.00	—	1,14,385.00
.3	Madras	71,569.50	—	71,569.50
.4	Takda Planters Club (lease hold, Darjeeling) (see note (c) below)	14,923.84	481.43	14,442.41
Sub — total :		72,94,406.70	481.43	72,94,015.38

NOTES : (a) For lease hold land at Delhi, lease deed has not yet been executed pending which no write off of the value could be made.

(b) Purchased out of non-marked donation received from Statistical Publishing Society.

(c) Lease-hold land, building etc acquired in 1954-55 for 54 years. A sum of Rs. 481.43 has been written off during the year.

FIFTYSIXTH ANNUAL REPORT : 1987-88

SCHEDULE I—Contd.

Sl. No.	Particulars	Written down value as on 1st April 1987	Deletions/adjustment made during the year	Value as on 31.3.88
(1)	(2)	(3)	(4)	(5)
B. Buildings :				
1. Calcutta :				
.1	Partly at 203 B. T. Road and partly at 163 G. L. Tagore Road	5,93,919.51	—	5,93,919.51
.2	At 163 G. L. Tagore Road	7,19,183.46	—	7,19,183.46
.3	At 206 B. T. Road	15,23,510.86	—	15,23,510.86
.4	At 206 B. T. Road	54,326.07	—	54,326.07
.5	Boy's Hostel at 206 B. T. Road	20,40,752.07	—	20,40,752.07
.6	At 202 B. T. Road	45,002.60	—	45,002.60
.7	Purchase of flats at Palpara housing	2,38,094.84	—	2,38,094.84
.8	Composite Library Bldg. at 202 B. T. Road	66,27,120.14	—	66,27,120.14
.9	Boundary Wall	43,228.56	—	43,228.56
.10	Generator's House at 203, B. T. Road.	23,489.58	—	23,489.58
.11	At 169 G. L. Tagore Road	14,100.70	—	14,100.70
.12	At Bidyastan Sarani, Baranagore	6,814.62	—	6,814.62
2. Giridh :				
.1	Rose Villa	2,33,311.12	—	2,33,311.12
.2	Health Home (see note (d) below)	9,194.39	—	9,194.39
.3	Delhi Construction:	84,58,563.82	—	84,58,563.82
.4	Hyderabad Well	1,187.26	—	1,187.26
.5	Boundary wall at Baroda	62,341.11	—	62,341.11
Sub-total:		2,06,94,210.29	—	2,06,94,210.29
C. Sheds and Structures :				
1. Calcutta :				
.1	203 B. T. Road & 163 G. L. Tagore Road	20,372.87	—	20,372.87
.2	At 206 B. T. Road	46,459.25	—	46,459.25
.3	At 156, 164, 166 & 166/1 G. L. Tagore Rd.	12,484.27	—	12,484.27
.4	At 203 B. T. Road	1,05,420.98	—	1,05,420.98
.5	At 5 R. N. Tagore Road (for UNTAA Workshop situated on rental premises)	73,339.40	—	73,339.40
.6	Car Shed at 169 G. L. Tagore Road	55,919.73	—	55,919.73
.7	Staff Quarter at Bidyastan Sarani, Work-in-Progress	2,21,739.53	—	2,21,739.53

NOTE : (d) Situated on land received as gift, the value has been ignored for the purpose of these accounts.

INDIAN STATISTICAL INSTITUTE

SCHEDULE 1—Contd.

Sl. No.	Particulars	Written down value as on 1st April 1967		Deletions/adjustments made during the year		Value as on 31.3.68 (Col. 2-3)
		(3)	(4)	(5)	(6)	
(1)	(2)	Rs.	P.	Rs.	P.	Rs. P.
.8	Students Hostel at 206 B. T. Road	20,668.23	—	—	—	20,668.23
.9	169 G. L. Tagore Road, Baranagore	16,478.85	—	—	—	16,478.85
.10	Post office at 204 B. T. Road	123.17	—	—	—	123.17
.11	Bidyayatan Barani, Baranagore	230.22	—	—	—	230.22
.12	Construction of Security Goomty	24,220.00	—	—	—	24,220.00
.13	Construction of Rest Room for Pump Operator	9,869.48	—	—	—	9,869.48
3. Giridih :						
.1	Petty Construction	93,462.89	—	—	—	93,462.89
.2	Staff Quarter	1,77,282.98	—	—	—	1,77,282.98
.3	Farm's wall	1,830.24	—	—	—	1,830.24
4. Delhi :						
.1	Partitions structures etc.	26,643.68	—	—	—	26,643.68
.2	Hut for a Chowkidar	409.35	—	—	—	409.35
.3	Boundary Wall	19,772.68	—	—	—	19,772.68
.4	Road Construction	13,222.84	—	—	—	13,222.84
4. Hyderabad :						
	Hut for Chowkidar	1,547.18	—	—	—	1,547.18
5. Bangalore :						
Temporary Structure—						
	Office Shed	29,208.87	—	—	—	29,208.87
Sub-total:		9,89,784.77	—	—	—	9,89,784.77

D. Machinery Equipment:

.1	Calculating and other Tabulating Equipment	3,18,502.83	—	—	—	3,18,502.83
.2	Other Machinery & Equipment	9,08,810.19	—	—	—	9,08,810.19
.3	Workshop Machinery equipment	2,624.18	—	—	—	2,624.18
.4	Microfilm photo, reprography and optical equipment	4,98,871.29	—	—	—	4,98,871.29
.5	Laboratory equipment	24,10,182.84	—	—	—	24,10,182.84
.6	Construction equipment	6,147.74	—	—	—	6,147.74
.7	UNTAAs Workshop Machinery & equip.	2,740.00	—	—	—	2,740.00
.8	Electronic Computer (HEC-2M) and other tabulation equipment	2,269.00	—	—	—	2,269.00

FIFTYSIXTH ANNUAL REPORT: 1987-88

SCHEDULE I—Contd.

Sl. No.	Particulars	Written down value as on 1st April 1987		Deletions/adjustment made during the year		Value as on 31.3.88 (Col. 2-3)	
		Rs.	P.	Rs.	P.	Rs.	P.
(1)	(2)	(3)		(4)		(5)	
.9	Mini Computer at Delhi and Madras .. ..	..	..	92,176.24	—	92,176.24	
.10	Electronic Computer at Baranagore .. ..	..	..	17,78,649.25	—	17,78,649.25	
.11	Honey well computer (H-400) .. ..	..	..	24,216.85	—	24,216.85	
	Sub-total			60,43,991.50	—	60,43,991.50	
E.	Passenger Lift			12,602.03	—	12,602.03	
F.	Electrical equipment & Installation :						
1.	High tension electricity .. ..	..	..	1,36,447.73	—	1,36,447.73	
2.	Electrical equipment & fittings .. ..	..	..	29,33,146.83	—	29,33,146.83	
3.	High tension electricity for UNTAA Workshop .. ..	..	..	8,728.83	—	8,728.83	
4.	Electrical installation for fume laboratory .. ..	..	..	5,146.50	—	5,146.50	
5.	Equipment for air-conditioning plant for Composite Lib. Bldg. .. ..	..	..	3,02,225.06	—	3,02,225.06	
6.	Electrical installation and fittings for Composite Library Building .. ..	..	..	2,97,599.48	—	2,97,599.48	
7.	Electrical installation and fittings for Boy's Hostel at 206 B. T. Road .. ..	..	..	75,896.93	—	75,896.93	
	Sub-total :			37,59,988.36	—	37,59,988.36	
G.	Furniture and Fittings			32,28,660.15	—	32,28,660.15	
H.	Books and Journals			1,68,16,319.90	—	1,68,16,319.90	
2.	Books and Journals acquired out of Ford Foundation Grant .. ..	..	..	45,483.85	—	45,483.85	
I.	Motor Car & Vehicles			8,49,453.14	443.68	8,49,010.46	
J.	Library equipment (including equipment procured through Ford Foundation Grant and Rockefeller Foundation Grant)			16,487.82	—	16,487.82	
K.	Water supply arrangement			4,37,890.40	—	4,37,890.40	
L.	Overbridge : Calcutt a			2,144.48	—	2,144.48	
M.	Soviet Printing Machine (see note (e) below)			1,38,804.25	—	1,38,804.25	
N.	S R C equipment			14,549.18	—	14,549.18	
O.	F A I Project equipment (Furniture acquired through FAI Grant)			480.24	—	480.24	

INDIAN STATISTICAL INSTITUTE

SCHEDULE I—Contd.

Sl. No.	Particulars	Written down value as on 1st April 1987		Debitals/adjustment made during the year		Value as on 31.3.88 (Col. 2-3)	
		(3)	(4)	(5)	(6)		
(1)	(2)	Rs.	P.	Rs.	P.	Rs.	P.
P.	Investigation of Statistical Problem connected with sediment transportation Project: Laboratory equipment acquired out of grant from Indian National Science Academy	5,806.05	—	—	—	5,806.05	—
Q.	P A B X installation: Delhi	12,823.98	—	—	—	12,823.98	—
	P A B X installation: Calcutta	1,34,559.09	—	—	—	1,34,559.09	—
	Internal telephones: Calcutta	577.04	—	—	—	577.04	—
R.	Survey Research Methodology Project: Calculating equipment acquired out of Grant from I O S S B	314.38	—	—	—	314.38	—
	GRAND TOTAL:	6,04,98,227.28	—	924.10	—	6,04,97,303.18	—

NOTE (e) Represent value of Soviet Printing Machine received as a gift from the Soviet Academy of Science U.S.S.R which has been made over to the Statistical Publishing Society for utilisation as per agreement.

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J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 026.
34 December, 1988

SUDARWALA & Co.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT: 1987-88

SCHEDULE 1A

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 1988

(ACQUIRED FROM 1st APRIL 1986 ONWARDS OF WHICH NO DEPRECIATION HAS BEEN CHARGED)

Sl. No.	Particulars	Original Cost as on 1.4.87	Addition during the year	Deduction/ Adjustment during the year	Original Cost as on 31.3.88 (Col. 3+4-5)
(1)	(2)	(3)	(4)	(5)	(6)
I. Assets acquired out of Capital Expenditure Grant					
A. Land and Land Development :					
1. Calcutta :					
	Adhoc payment for acquisition of land at Gupta Niwas	30,00,000.00	—	—	30,00,000.00
2. Girdih :					
	Rose Villa	47,662.87	—	—	47,662.87
3. Bangalore :					
	.. .. .	2,74,336.00	5,16,660.70	—	7,90,996.70
	Sub-total :	33,21,898.87	5,16,660.70	—	38,38,559.57
B. Buildings : (Items 1.2 to 1.7, 3, 4 and 5 are works in Progress)					
1. Calcutta :					
.1	Boy's Hostel at 206 B. T. Road	2,86,329.00	—	—	2,86,329.00
.2	Composite Lib. Bldg. at 202 B. T. Road ..	84,32,344.10	10,71,904.21	—	95,04,148.31
.3	Staff Quarter at Deluxe Garden 169 C. L. Tagore Road. ..	28,87,386.61	—	—	28,87,386.61
.4	Faculty Bldg. at 205 B. T. Road ..	23,25,656.22	—	—	23,25,656.22
.5	Administrative Bldg. at 202 B. T. Road ..	43,08,002.97	1,520.20	—	43,10,123.17
.6	Medical Welfare Bldg. at 205 B. T. Road	8,19,767.23	5,963.60	—	8,24,830.83
.7	Hostel Building (Second)	21,86,923.27	25,75,106.82	—	47,62,030.09
2. Girdih :					
.1	Rose Villa	44,098.96	—	—	44,098.96
.2	Health Home	3,534.12	—	—	3,534.12
.3	Boundary Wall	4,129.00	—	—	4,129.00
3. Delhi :	.. .. .	33,78,828.29	3,67,129.19	—	37,45,757.48
4. Hyderabad :	.. .. .	43,24,202.26	1,75,366.66	—	44,99,568.92
5. Bangalore	.. .. .	1,14,46,056.22	6,09,777.82	—	1,20,55,814.04
	Sub-total :	4,04,46,643.25	48,05,768.60	—	4,82,52,410.75

INDIAN STATISTICAL INSTITUTE

SCHEDULE 1A—Contd.

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 1968

Sl. No.	Particulars	Original Cost as on 1.4.57	Addition during the year	Deletion/Adjustment during the year	Original Cost as on 31.3.68 (Col. 3+4-5)
(1)	(2)	(3)	(4)	(5)	(6)
C. Sheds and Structures :					
1.... Giridih :					
.1	Petty Construction	—	18,817.72	—	18,817.72
.2	Bangalore : Temporary Structure Office Shed	—	34,645.71	—	34,645.71
Sub-total :		—	48,463.43	—	48,463.43
D. Office Machinery and Equipment					
.1	Calculating, punching & other Tabulating Equipment	26,552.94	45,118.96	—	71,670.90
.2	Other Machinery & Equipment (see note (a) below)	1,61,682.88	4,19,437.82	—	5,81,021.50
.3	Microfilm, Reprography & Optical Equipment	—	1,04,660.00	—	1,04,660.00
.4	Laboratory Equipment	5,58,891.44	10,83,800.88	—	16,22,692.12
.5	Mini Computer at Delhi and Madras	2,95,000.00	8,85,000.00	—	11,80,000.00
.6	Electronic Computer at Baranagore	2,05,204.30	—	—	2,05,204.30
Sub-total :		12,47,233.56	24,98,016.44	—	37,45,249.82
E.	Passenger Lift (Work in Progress)	4,60,437.50	1,42,258.08	—	6,02,695.58
F. Electrical Equipment and Installation					
.1	High Tension Electricity	60,737.83	—	—	60,737.83
.2	Electrical Equipment and Fittings	10,69,276.77	5,27,282.52	—	15,96,559.29
G. Furniture and Fittings		6,83,767.47	7,12,637.61	—	13,96,405.08
H. Motor Cars and Vehicles		1,88,885.00	1,27,671.00	—	3,16,556.00
I. Water Supply arrangement		2,62,029.50	7,98,943.32	—	10,60,972.82
TOTAL (I)		4,77,30,708.65	1,01,77,898.60	—	5,79,08,607.25
II. Assets acquired out of Current Revenue Expenditure					
Books and Journals		53,24,121.72	29,85,339.88	—	83,09,461.60
GRAND TOTAL (I-II)		5,10,54,830.37	1,31,83,038.48	—	6,42,17,868.85

NOTE : (a) Out of total additions, a sum of Rs. 26,449.00 received from International Labour Office.

S. SENGUPTA
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J. K. GHOSH
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Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028,
24 December, 1968

SEYANWALA & Co.
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FIFTYSIXTH ANNUAL REPORT : 1987-88

SCHEDULE II

SCHEDULE OF INVESTMENT AND INTEREST ACCRUED AS ON 31ST MARCH 1988

Particulars	Investment		Accrued Interest		Total	
	Rs.	P.	Rs.	P.	Rs.	P.
1. Fixed Deposit with United Bank of India	3,25,344.55			5,978.30		
-do- with Grindlays Bank plc.	..	3,00,000.00		—		
-do- with Allahabad Bank	..	23,00,000.00		54,196.35		
-do- with State Bank of India	..	2,00,000.00		3,666.50		
			36,25,344.55		63,790.95	36,89,075.50
2. 5½% loan 1999 (Market value Rs. 4,04,474.55)	5,19,226.05			5,11,781.00		
5½% loan 2000 (Market value Rs. 30,000.00)	50,075.00			46,750.00		
			5,69,301.05		5,58,481.00	11,27,782.05
			41,94,845.90		6,22,211.95	48,16,857.55

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14, Southern Avenue,
Calcutta-700 028.
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SUTARWALA & Co.
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INDIAN STATISTICAL INSTITUTE

SCHEDULE III

LOANS AND ADVANCES AS AT 31st MARCH 1988

Particulars	Rs.	P.
Advance for land	80,848.34	
Security deposit paid	1,16,845.57	
Sundry Debtors (Partly irrecoverable)	81,350.80	
Charges pre-paid	23,26,578.54	
Marginal deposit	4,54,000.00	
Caution Money for Electric Meter	6,285.00	
Students Benefit Fund	350.00	
Staff insurance	3,725.14	
Staff insurance (Giridih & Delhi)	5,577.88	
C. T. D. (Giridih)	3,171.71	
Education Loan	893.00	
House Building loan (old)	42.00	
Relief loan (flood & drought)	2,72,798.61	
Advance against T. A.	4,38,485.20	
Advance against L. T. C.	93,637.61	
Fan Advance	10,920.00	
Advance against purchase of Cycle & Scooter	56,297.90	
Suspense and Advance (Staff & others)	2,14,280.74	
Suspense and Advance (Party)	27,91,070.18	
Festival advance to staff	3,16,887.50	
ISI Co-operative Credit Society Ltd. (Baranagar)	895.88	
Departmental Imprest	15,888.57	
ISI Co-Operative Credit Society Ltd. (Giridih)	589.22	
	<u>72,29,193.85</u>	

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Calcutta-700 028.
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SUTARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE IV

INCOME AND EXPENDITURE ACCOUNT OF STATISTICAL QUALITY CONTROL DEVELOPMENT FUND, DEVELOPMENT FUND I & 1974 INTERNATIONAL SYMPOSIUM PRIZE IN STATISTICS FUND FOR THE YEAR ENDED 31st MARCH 1988

SQC Development Fund	Previous Year			Current Year			Previous Year			Current Year					
	Development Fund I	1974 International Symposium Prize in Statistics Fund	Total	SQC Development Fund	Development Fund I	1974 International Symposium Prize in Statistics Fund	SQC Development Fund	Development Fund I	1974 International Symposium Prize in Statistics Fund	SQC Development Fund	Development Fund I	1974 International Symposium Prize in Statistics Fund			
9,48,458.00	21,008.10	2,662.54	9,02,128.64	9,54,099.17	21,120.00	2,750.00	9,78,869.17	9,38,458.00	21,008.10	2,662.54	9,02,128.64	9,54,099.17	21,120.00	2,750.00	9,78,869.17
To Excess of Income and Expenditure to Fund Account															
By Interest on Investment															
9,54,099.17															

BALANCE SHEET OF STATISTICAL QUALITY CONTROL DEVELOPMENT FUND, DEVELOPMENT FUND I & 1974 INTERNATIONAL SYMPOSIUM PRIZE IN STATISTICS FUND AS AT 31st MARCH 1988

SQC Development Fund	Previous Year			Current Year			Previous Year			Current Year					
	Development Fund I	1974 International Symposium Prize in Statistics Fund	Total	SQC Development Fund	Development Fund I	1974 International Symposium Prize in Statistics Fund	SQC Development Fund	Development Fund I	1974 International Symposium Prize in Statistics Fund	SQC Development Fund	Development Fund I	1974 International Symposium Prize in Statistics Fund			
96,00,583.01	2,18,586.84	27,186.34	98,46,356.19	1,15,12,513.10	2,30,603.94	29,848.88	1,17,81,960.01	86,88,000.00	1,92,000.00	25,000.00	89,06,000.00	96,88,000.00	1,92,000.00	25,000.00	89,06,000.00
9,38,458.00	21,008.10	2,662.54	9,62,128.64	9,54,099.17	21,120.00	2,750.00	9,78,869.17	1,51,258.05	1,921.25	430.35	1,53,609.65	9,54,099.17	21,120.00	2,750.00	9,78,869.17
9,73,472.18	—	—	9,73,472.18	10,84,370.26	—	—	10,84,370.26	26,73,259.24	45,682.69	4,418.53	27,23,360.46	10,84,370.26	—	—	10,84,370.26
Add: Excess of SQC receipts over Rs. 7,00,000/- transferred from current expenditure															
2. Current Liabilities and Provisions															
1,15,12,513.10															
2,30,603.94															
29,848.88															
1,17,81,960.01															
1,15,12,513.10															
2,30,603.94															
32,598.88															
1,38,45,205.44															
1,15,12,513.10															
2,30,603.94															
29,848.88															
1,17,81,960.01															

1. Fixed Assets 1,89,357.20

Investment in Fixed Deposit with Bank 86,88,000.00 1,92,000.00 25,000.00 89,06,000.00

2. Current Assets: 1,53,609.65

1. Interest accrued but not due Fixed Deposit 1,50,673.12 1,921.25 430.36 1,53,024.72

2. Cash Bank Balance forming part of Institute's cash and bank balance with Schedule VI: 45,23,562.30 66,802.69 7,168.58 45,97,533.57

Bank 45,23,562.30 66,802.69 7,168.58 45,97,533.57

1,36,51,862.02 2,60,723.94 32,598.88 1,38,45,205.44

14 Southern Avenue,
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FIFTYSIXTH ANNUAL REPORT : 1987-88

SCHEDULE V

EXCESS OF RECEIPTS OVER EXPENDITURE (+) AND EXCESS OF EXPENDITURE OVER RECEIPTS (-) IN RESPECT OF
MISCELLANEOUS PROJECTS AND ACTIVITIES ON BEHALF OF GOVERNMENT OF INDIA
AND OTHER BODIES AS ON 31st MARCH 1988.

Project and Activities	Excess of receipts (+)/expenditure (-)					
	Upto 31st March 1987		for the year		Upto 31st March 1988	
	Ra.	P.	Ra.	P.	Ra.	P.
A. OTHER BODIES :						
1. Estimates of Probabilities of Hospitalisation As per last account	+	12,466.08	—		+	12,466.08
2. International Course on Management of Quality Control in connection with Dr. J. M. Jurea As per last account	+	17,826.55	—		+	17,826.55
3. An investigation of age and related change in the Electrophoretic and Immunoelectrophoretic components of serumproteins As per last account	+	87,074.89	—		+	87,074.89
4. Fertiliser optimal Demand Study Projecting Fertiliser Demand in India As per last account	+	1,69,886.93	—		+	1,69,886.93
5. Project on Exchange Control and Liberalization As per last account	+	17,027.86	—		+	17,027.86
6. Research Project : "Central Place Hierarchy for developing Agricultural Region", Kerala Area As per last account	+	1,400.00	—		+	1,400.00
7. Seminar by Prof. J. Kernal under ICSSR PROGRAMME As per last account	+	927.13	—		+	927.13
8. Ford Foundation for Energy Project As per last account	+	2,060.53	—		+	2,060.53
9. Econometrics Project As per last account	+	15,258.35	—		+	15,258.35
10. Journal of Economic Development Project As per last account	+	2,831.10	—		+	2,831.10
11. Cost Benefit Analysis of Rural Electrical Scheme Project As per last account	+	53,636.22	—		+	53,636.22
12. System Development of Data Processing for Examination Project As per last account	+	28,849.25	—		+	28,849.25
13. Survey of Unorganized Labour in Transport Industry As per last account	+	16.35	—		+	16.35
14. Survey of Foreign Tourist in India As per last account	+	2,41,953.24	-	95,370.00	+	1,45,953.24
15. Project on Health and Socio-Economic Survey in CMDA Area As per last account	+	82,964.52	—		+	82,964.52
16. Road Users' Survey As per last account	-	3,870.10	—		-	3,870.10
17. Project on Contour mapping and Estimation of Geological Parameters As per last account	+	9,122.20	—		+	9,122.20
18. Training course of Afghan Nationals As per last account	+	28,351.90	—		+	28,351.90
19. ICSSR Course on Survey Research Methodology (6th March 1978 to 29th April 1978) As per last account	+	5,278.32	—		+	5,278.32
20. ICSSR Course on Survey Research Methodology (15th January 1979 to 24th February 1979) As per last account	+	6,346.00	—		+	6,346.00

INDIAN STATISTICAL INSTITUTE

SCHEDULE V

EXCESS OF RECEIPTS OVER EXPENDITURE (+) AND EXCESS OF EXPENDITURE OVER RECEIPTS (-) IN RESPECT OF
MISCELLANEOUS PROJECTS AND ACTIVITIES OF MEMBERS OF GOVERNMENT OF INDIA
AND OTHER BODIES AS ON 31st MARCH 1988.

Project and Activities	Excess of receipts (+)/expenditure (-)					
	Upto 31st March 1987		for the year		Upto 31st March 1988	
	Ra.	P.	Ra.	P.	Ra.	P.
21. Summer School on Use of Electronic Computers in Research and Development As per last account	+	3,769.30	—		+	3,769.30
22. ILO/Village Study Project As per last account	+	15,877.85	—		+	15,877.85
23. Project on Strategies for Integrated Rural Development—A case study, North Canara District in Karnataka As per last account	+	4,171.38	+	4,777.00	+	8,948.38
24. Project on An Alternative Plan with the Basic Social Objective for Ensuring the minimum level of living to the Poor As per last account	+	7,083.38	-	7,083.38	—	
25. ICSSR Project on Changing Land Relation and Women As per last account	+	168.28	—		+	168.28
26. ICSSR Project on Puleyas Changing Society As per last account	+	585.52	—		+	585.52
27. ICSSR Project on Women and Rice Cultivation As per last account	-	1,878.57	—		-	1,878.57
28. Survey on Malaria Project As per last account	+	19,068.99	—		+	19,068.99
29. D.C.N.F.P.M.S. As per last account	+	11,652.55	—		+	11,652.55
30. Rural Survey Project—Cooch Behar As per last account	+	3,459.17	—		+	3,459.17
31. Solar Powered Pump Set As per last account	+	98,062.35	—		+	98,062.35
32. Research Methodology in Economic Theory As per last account	+	2,955.70	—		+	2,955.70
33. Project on Trade Strategies Employment Pattern As per last account	-	270.58	—		-	270.58
34. The Problem of diesel distribution for A case Study of Gonda, Gorakpur District of Eastern Railways As per last account	+	441.17	—		+	441.17
35. B I C P Project As per last account	-	16,880.93	+	39,200.00	+	22,319.07
36. Consumption of Steel in Unorganized Manufacturing Sector As per last account	+	11,024.10	—		+	11,024.10
37. Relative Price of Food and the Rural Poor Case of India ILP Project As per last account	+	28,079.41	-	28,079.41	—	
38. Consumption of Steel by categories and End Use As per last account	-	64,804.06	+	64,804.06	—	
39. Price and Distribution Control of Indian Economies As per last account	-	1,77,039.01	+	1,30,065.60	-	56,983.41
40. Project on Quantitative analysis of some aspects in Indian Agriculture (a) Dr. A. Rudra	-	85,900.09	—		-	85,900.09
(b) Shri R. Talwar and other fellowship	-	15,202.91	—		-	15,202.91
41. Short and Long term Project 7th five year plan As per last account	-	7,325.02	—		-	7,325.02
42. Project on Demography As per last account	+	809.80	—		+	809.80
43. Ministry of Finance—Project Credit Planning in Indian Economy As per last account	-	20,118.45	—		-	20,118.45

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SCHEDULE V

EXCESS OF RECEIPTS OVER EXPENDITURE (+) AND EXCESS OF EXPENDITURE OVER RECEIPTS (-) IN RESPECT OF MISCELLANEOUS PROJECTS AND ACTIVITIES ON BEHALF OF GOVERNMENT OF INDIA AND OTHER BODIES AS ON 31st MARCH 1988.

Project and Activities	Excess of receipts (+) / expenditure (-)					
	Upto 31st March 1987		for the year		Upto 31st March 1988	
	Rs.	P.	Rs.	P.		
44. Jadavpur University Project As per last account	+	5,000.00	—	+	5,000.00	
45. J. P. Naik Project of National Fellowship As per last account	+	11,430.00	—	+	11,430.00	
46. Study on Market Potential of West Asian Region As per last account	+	26,090.90	—	+	26,090.90	
47. Studies on the Tropospheric Propagation As per last account	+	26,246.98	+	1,13,327.26	+	1,39,574.24
48. Project of Chemical Ecological aspect of Tiger Leopard As per last account	+	1,19,721.62	-	1,07,222.22	+	12,499.40
49. ICSSR Fellowship (Dr. Mrs. Sunanda Ghosh) As per last account	+	6,185.39	—	+	6,185.39	
50. Application of Pattern Recognition and Image Processing Technique to Geological Mapping and Mineral Detection As per last account	-	1,00,819.74	+	99,019.59	+	1,27,532.56
51. Cultural Ecology of Husbanded Plants As per last account	+	1,255.35	—	+	1,255.35	
52. Distribution cost of LPG Project As per last account	-	11,721.94	—	-	11,721.94	
53. Survey of Fisherman's Household As per last account	+	46,705.90	-	95.60	+	46,610.30
54. Survey of Social Attitudes towards Air Pollution in Calcutta As per last account	-	2,989.46	+	26,170.00	+	23,180.54
55. Regional Model for Agriculture As per last account	-	1,22,087.80	+	4,496.23	-	1,22,584.03
56. Positive and Negative effects of Family Planning in India As per last account	+	27,076.70	—	+	27,076.70	
57. Study on the effects of Intensive Forestry As per last account	+	29,224.70	—	+	29,224.70	
58. Development of Algorithm and Software System As per last account	+	23,23,322.00	-	22,20,088.57	+	1,13,233.43
59. Project Survey of Family Planning Awareness Attitudes and Practices among members of Parliament for the year ended 31st March 1988 As per last account	+	17,969.76	-	17,969.76	-	—
60. Project Monetary and Fiscal Policy in Planning Model As per last account	-	28,068.59	+	21,460.65	-	6,607.94
61. UNESCO DITC Expenses As per last account	+	25,171.14	-	6,382.45	+	18,788.69
62. Computer Sparas Project As per last account	+	18,978.53	+	3,540.90	+	17,514.43
63. Collaborative Research between ISI & ONGO As per last account	+	61,504.38	+	16,334.98	+	77,839.36
64. Study on the evaluation of fish yield rate fifth Farmer's Development Agency As per last account	+	1,40,000.00	+	99,927.00	+	2,39,927.00
65. National Nodal Centre for fifth generation Computer System Development FGOB As per last account	+	8,50,117.84	+	7,19,510.63	+	15,69,628.47
66. Study on the determination of Survival Growth of Soers. As per last account	+	60,000.00	-	20,000.25	+	39,999.75
67. Equipment for the Institute for speech Rehabilitation As per last account	—	—	+	506.22	+	506.22
68. ICSSR Fellowship (Mrs. Neela Mukherjee) As per last account	—	—	+	5,903.40	+	5,903.40
Sub-Total : A	+	47,91,560.98	+	14,83,282.03	+	24,34,464.01
	-	6,68,486.15	-	25,03,042.23	-	3,32,178.28

INDIAN STATISTICAL INSTITUTE

SCHEDULE V

EXCESS OF RECEIPTS OVER EXPENDITURE (+) AND EXCESS OF EXPENDITURE OVER RECEIPTS (-) IN RESPECT OF MISCELLANEOUS PROJECTS AND ACTIVITIES ON BEHALF OF GOVERNMENT OF INDIA AND OTHER BODIES AS ON 31st MARCH 1988.

Project and Activities	Excess of receipts (+)/expenditure (-)				
	Upto 31st March 1987		for the year		Upto 31st March
	Rs.	P.	Rs.	P.	1988 Rs. P.
B. On behalf of Government of India :					
1. Research and Planning Committee of the Planning Commission for Sociological Studies	-	23,765.14	—	-	23,765.14
2. ISEC Colombo Plan Fellowship As per last account	-	16,10,894.15			
Expenditure during the year	13,22,808.15				
Less : Amount received during the year	9,22,977.84		+	8,99,830.31	- 12,17,062.84
3. Ministry of Planning, Govt. of India for National Sample Survey Organisation As per last account	-	2,81,865.72			
Amount received during the year	3,26,799.31				
Less : Expenditure during the year	1,74,027.00		-	1,52,772.31	- 4,34,638.03
4. Ministry of Health, Govt. of India As per last account	-	11,90,977.63			
Expenditure during the year				—	- 11,90,977.63
Sub-Total: B	-	31,13,402.64	+	2,47,058.00	- 28,06,434.64
TOTAL: (A+B)	+	47,91,650.98	+	17,30,320.03	+ 34,34,464.01
	-	37,82,977.79	-	25,03,042.23	- 31,98,613.02

S. SENGUPTA
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Indian Statistical Institute

14 Southern Avenue
Calcutta-700 026
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SHYAMWALA & CO.
Chartered Accountants

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SCHEDULE VI

**DETAILS OF CASH IN HAND AS ON 31ST MARCH 1988 AT THE CENTRAL OFFICE AND OTHER OFFICES
OF THE INSTITUTE AND BANK BALANCE ON THAT DATE**

	Cash Amount Rs. P.	Account with Bank (Name of the Bank)	Total Rs. P.
At Central Office (Calcutta) ..	54,950.18	SBI Shyamabazar 'B' UBI Dunlop Branch RBI F/L A/C Nash Bank Ltd. (Liquidation —doubtful) SBI Delhi 'A' SBI Delhi 'B' Grindlays Bank plc. Allahabad Bank	55,85,272.71 30,84,185.38 5,568.80 8,768.99 1,632.78 688.00 45,34,220.20 20,02,298.97
BRANCHES :			
At Delhi ..	8,350.56	Indian Bank, Delhi	5,61,008.44
" Giridih ..	2,768.15	Canara Bank, Delhi	10,850.45
" Bangalore ..	8,868.70	UBI, Giridih UCO, Bank, Giridih	19,734.78 890.12
" Kerala ..	2,231.32	Bank of Baroda, Bangalore	26,379.77
" Coimbatore ..	170.53	UCO Bank, Bangalore	56,442.30
" Madras ..	1,951.55	State Bank, Travancore	82,916.39
" Bombay ..	1,199.90	Syndicate Bank, Coimbatore	49,587.48
" Baroda ..	29.27	SBI, Madras	2,81,495.47
" Hyderabad ..	2,109.25	SBI, Bombay	1,56,876.48
" Pune ..	2,042.65	Bank of Baroda, Baroda State Bank of Hyderabad and Indian Bank SBI, Pune	73,050.79 4,07,140.19 2,75,004.92
	81,631.00		1,71,90,174.91

The above amounts have been shown in the following Balance Sheets of the Institute and its various funds.

The Institute ..	76,330.83	The Institute : Statistical Quality Control Development Fund	1,25,90,567.88 46,23,952.30
Directors Contribution Fund ..	6,300.23	Development Fund I : 1974 International Symposium Prize in Statistics Fund : Endowment Fund for lecture in Economics :	66,802.60 7,168.53 1,693.71
	81,631.06		1,71,90,174.91

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INDIAN STATISTICAL INSTITUTE

SCHEDULE VII

GENERAL FUND AS ON 31st MARCH 1988

Particulars	Rs. P.	Amount Rs. P.	Amount Rs. P.
1. Opening Balance			11,85,87,898.91
2. Add : Assets acquired during the year			
.1 Capital Expenditure Grant A/c. As per Schedule IA (Col. 4) annexed to the Balance Sheet	1,01,51,349.60		
.2 Amount received from other bodies	26,448.00	1,01,77,898.60	
.3 Current Expenditure Grant A/c. As per Schedule IA (Col. 4) annexed to the Balance Sheet		29,85,339.88	1,31,63,038.48
			13,17,30,938.39
3.1 Less : Amount Written off during the year on Fixed .. Assets		481.42	
.2 Adjustment during the year : For disposal of Assets		442.88	924.10
			13,17,30,014.29
4.1 Add : Interest on Investment :			
On Fixed Deposits with Banks	3,98,787.38		
On G. P. Notes	31,179.50		4,29,966.88
			13,21,59,981.15

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SCHEDULE VIII

DEPOSITS AND LIABILITIES AS AT 31st MARCH 1988

Particulars	Rs.	P.	Rs.	P.
Income tax : Staff			2,52,250.83	
do : Contractors			22,811.89	
Library & Circulating Library deposit			1,21,843.04	
Laboratory deposit			8,134.00	
Hostel caution money deposit			8,800.00	
E.C.A.F.E.			704.27	
G.D.S Annuity deposit			1,889.00	
Machins training deposit			25,675.00	
Cumulative time deposit			28,007.70	
Statistical worker's housing scheme			7,987.22	
Workers benefit fund			1,354.71	
Felicitation Fund			184.37	
Membership fee deposit			15,094.39	
Earnout money deposit			2,05,350.09	
Security deposit			9,30,100.68	
Retention money deposit			74,083.32	
Tender money deposit			60,650.28	
ISI small Scale Industry Experimental Unit-Kalyanree			14,010.37	
Director Health Service for purchasing course deposit through UNESCO			8,158.00	
Food Grain Advance			1,820.00	
Students' Amcnic Advance (Delhi)			1,647.89	
Professional Tax			18,530.59	
India Statistical Institute Contributory Provident Fund			5,99,625.95	
Other Liabilities :				
For Building & Construction			12,02,769.78	
" Salary & allowances, gratuity etc			58,74,844.24	
" Rent, rates & taxes			6,91,844.42	
" Audit Fees			22,000.00	
" Stipend, Scholarship etc.			42,783.50	
" Travelling Allowance			1,43,420.37	
" Books & Journals			72,483.75	
" Transport expenses			14,994.15	
" Laboratory stores & consumables			30,356.99	
" Electrical equipment			14,755.54	
" Postage, Electricity & Telephone			2,37,886.17	
" Misc. liabilities			3,66,966.62	
			87,84,093.63	
			1,11,98,163.13	

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SCHEDULE IX

**RECEIPT OVER EXPENDITURE IN RESPECT OF CAPITAL EXPENDITURE GRANT RECEIVED
FROM GOVERNMENT OF INDIA AS ON 31st MARCH 1988**

Particulars	Amount Rs. P.	Amount Rs. P.
1. EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF CAPITAL EXPENDITURE GRANT FROM GOVT. OF INDIA		
As per last Account		72,41,618.83
Add: Grant received during the year		1,58,50,000.00
Add: Amount received from other bodies		26,448.00
		2,31,18,067.83
Less: Amount transferred to Non-Plan Grant		58,00,000.00
		1,73,18,067.83
Less: Amount acquired during the year	1,01,51,249.60	
Out of Amounts received from other bodies	26,448.00	1,01,77,698.60
		71,40,889.23
 Add: Stock of Building Materials purchased out of Capital Expenditure Grant		
Balance as on 31.3.87		11,14,275.87
Less: Balance as on 31.3.88		7,07,118.69
		4,07,157.18
		76,47,826.41

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SCHEDULE X

1. Fixed Assets :

1.1 The Institute has maintained proper records showing full particulars and situation of Fixed Assets. In view of the vast magnitude of assets it was not possible to conduct physical verification of all fixed assets and library books at Head Office, Centres and various outlying offices during the period under review. However necessary steps would be taken to conduct physical verification periodically.

1.2 The assets have been acquired out of Capital expenditure Grant received from Government of India every year and the Funds of the Institute.

1.3 The Institute does not have selling right in respect of land and landed properties acquired through the State Government. The system of charging depreciation on fixed assets has been discontinued w.e.f. the year 1987-88 in terms of the suggestion in this regard given by the C A G and accepted by the Council of the Institute. Accordingly, for assets procured during the year 1986-87 and thereafter no depreciation has been charged and actual cost of acquisition has been shown in schedule IA. For all other assets procured till 31.3.88, written down value as on 31.3.88 have been shown in schedule I.

2. Investments :

2.1 Investments of the Institute for General and other Funds stand in the name of Indian Statistical Institute with appropriate exhibition of such investments in relative Balance Sheet.

3.1 The actual consumption value of building materials has been shown as capital expenditure for which these are utilised. In the case of all other Stores materials including Laboratory Stores, Minor Accessories, Medicine purchases, farming seeds in Giridih etc. the value of purchases made during the year has been charged to Income and Expenditure Account.

4. Loans and Advances :

4.1 Advances to Suppliers/Contractors includes Rs. 32,213.58 paid and recoverable from M/s. Bharat Overseas Pvt. Ltd., Delhi. Legal action has been taken by the Institute and award of the Court is awaited. Advance to Staff/Workers of the Institute includes Rs. 41,000.00 recoverable from some staff under suspension for which enquiry is in progress. An old unreconciled amount of Rs. 284.21 in suspense is under scrutiny. Recovery of Rs. 49,721.87 from M/s. Gun and Shell Factory, Coalpara is considered doubtful and necessary action for adjustment/writing off will be taken with the approval of the Competent Authority.

5. AECOD with Regional Provident Fund Commissioner :

5.1 The difference of Rs. 12,455.21 under Additional D.A. Deposit with Regional Provident Fund Commissioner is still under scrutiny.

6. Cash and Bank Balances :

6.1 Schedule VI attached to the Balance Sheet indicates the break-up of Cash and Bank Balances. Old balance with SBI, Parliament Street Branch, Delhi is yet to be settled. Liquidator of Nath Bank Ltd. (in liquidation) informed the Institute that they would inform the position after liquidation proceedings are over. Unrecovered amount if any, will be written off with the approval of Competent Authority at appropriate time. In the case of Indian Currency cheque, date of receipt of the cheque as well as date of issue of the cheque by the cheque by the Institute is being entered in the Cash Book and in respect of foreign currency cheque the amount is accounted in the Cash Book on getting debit/credit advice from bank in Indian Rupee.

7. Deposits and Other Liabilities :

7.1 The net balances as usual under the head of accounts have been shown in the list of the year under audit, Total debit balance is Rs. 38,11,108.04 and the credit balance is Rs. 8,05,472.93. In accordance with the past practice interest on Government Securities is accounted for, when it is due.

INDIAN STATISTICAL INSTITUTE

8. *Income and Expenditure Account :*

8.1 The shortfall in receipt of grant from the Government on the Non-Plan side to the tune of Rs. 128.00 Lakhs during the year 1987-88 was met from the savings of Rs. 70.00 Lakhs out of the grant received during 1986-87 for acquisition of Gupta Niwas and the savings of Rs. 58.00 Lakhs out of the unspent Balance on account of Plan Capital Expenditure Grant. Approval in this regard was received from the Govt. vide No. 0-13012/187 Coord dated 18th February 1988.

8.2 The medical reimbursement expenses include hospital advances paid by the Institute.

9. *Statistical Quality Control Development Fund :*

9.1 Expansion of SQC activities in Madras and in some other Units by charging the SQC Development Fund is under consideration of the Institute. Steps have already been initiated to construct an Office Complex in Madras. A sum of Rs. 58,483.60 has been spent during the year in this connection. Total financial involvement for the Madras Project will be around Rs. 30.00 Lakhs. Besides, an expenditure of Rs. 1,30,873.60 was incurred from the SQC Development Fund for extending Computer facility in the Madras Unit.

10. *Capital Commitments :*

10.1 Contracts remaining to be executed on Capital account amount to Rs. 81.00 Lakhs.

11. *Contingent Liabilities :*

11.1 The Institute may be liable to pay additional tax with interest in respect of Gupta Niwas in Calcutta, the amount of which is not readily ascertainable. A case is pending with Calcutta High Court in this respect.

11.2 The Institute is contingently liable to pay claims relating to construction and other works for Rs. 2,00,260.81 and Rs. 2,27,853.00 respectively.

11.3 The Institute may be liable to pay additional amount, in case the cost of acquisition of Gupta Niwas ultimately exceeds Rs. 30.00 Lakhs.

12. *General :*

12.1 Figures of previous year has been regrouped and rearranged, wherever necessary. In the absence of prior period adjustment account, all transactions pertaining to the past year have been accounted for under concerned head of accounts.

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FIFTYSIXTH ANNUAL REPORT: 1987-88

APPENDIX A

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE
PROJECT SURVEY OF FOREIGN TOURISTS IN INDIA ON BEHALF OF GOVT. OF INDIA, DEPARTMENT OF TOURISM
(FORMING PART OF SCHEDULE V, SERIAL No. 14) A/c. 282

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Other Expenses (Hire charges of equipment)	95,370.00	By Excess of Expenditure over Income ..	95,370.00
	<u>95,370.00</u>		<u>95,370.00</u>
Income during the year 1987-88 :	NIL		
Expenditure during the year 1987-88 ..	95,370.00		
Total Income upto 31.3.88	8,39,000.00		
Total Expenditure upto 31.3.88 ..	4,93,046.76		

APPENDIX B

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE
PROJECT OF STRATEGIES FOR INTEGRATED RURAL DEVELOPMENT ACADEMY STUDY NORTH CANARA
DIRECTED ON BEHALF OF ICSSR OF KARNATAKA
(FORMING PART OF SCHEDULE V, SERIAL No. 23) A/c. 288

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium etc. ..	50.00	By Grant-in-Aid received during the year ..	5,000.00
.. Travelling Expenditure	173.00		
.. Excess of Income over Expenditure ..	4,777.00		
	<u>5,000.00</u>		<u>5,000.00</u>
Income during the year 1987-1988 ..	5,000.00		
Expenditure during the year 1987-1988 ..	223.00		
Total Income upto 31.3.88	28,750.00		
Total Expenditure upto 31.3.88 ..	19,801.83		

S. SANKUPPA
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Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028.
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SUZARWALA & Co.
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INDIAN STATISTICAL INSTITUTE

APPENDIX C

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT ON AN ALTERNATIVE PLAN WITH THE BASIC SOCIAL OBJECTIVE FOR ENSURING THE MINIMUM LEVEL OF LIVING TO THE POOR. (FORMING PART OF SCHEDULE V, SERIAL No. 24) A/c. D-270

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Amount refunded to Sponsoring Authority	7,083.88	By Excess of Expenditure over Income	7,083.88
	7,083.88		7,083.88
Income during the year 1987-88	.. ..	NIL	
Expenditure during the year 1987-88	.. ..	7,083.88	
Total Income upto 31.3.88	.. ..	11,876.00	
Total Expenditure upto 31.3.88	.. ..	11,876.00	

APPENDIX D

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT BICP ON BEHALF OF THE DEPARTMENT OF INDUSTRIAL DEVELOPMENT, GOVT. OF INDIA (BICP) (FORMING PART OF SCHEDULE V, SERIAL No. 36) A/c. D-274.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Excess of Income over Expenditure	39,200.00	By Grant-in-Aid received during the year	39,200.00
	39,200.00		39,200.00
Income during the year 1987-88	.. ..	39,200.00	
Expenditure during the year 1987-88	NIL	
Total Income upto 31.3.88	59,188.42	
Total Expenditure upto 31.3.88	35,870.35	

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APPENDIX B

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDS 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT 'RELATIVE PRICES OF FOOD AND THE RURAL POOR CARE OF INDIA'—PROJECT ON BEHALF OF RURAL EMPLOYMENT POLICIES BRANCH EMPLOYMENT AND DEVELOPMENT DEPT. ILO (FORMING PART OF SCHEDULE V, SERIAL NO. 37). A/c. 299

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Transferred to ISI Fund	28,079.41	By Excess of Expenditure over Income ..	28,079.41
	<u>28,079.41</u>		<u>28,079.41</u>
Income during the year 1987-88 .. ..	..	NIL	
Expenditure during the year 1987-88 .. ..	..	28,079.41	
Total Income upto 31.3.88 .. ..	..	68,441.51	
Total Expenditure upto 31.3.88 .. ..	..	68,441.51	

APPENDIX F

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT CONSUMPTION OF STEEL BY CATEGORIES AND END USES ON BEHALF OF JOINT PLANT COMMITTEE (FORMING PART OF SCHEDULE V, SERIAL NO. 38). A/c. D-252

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Excess of Income over Expenditure	64,804.06	By Grant-in-Aid received during the year ..	64,804.06
	<u>64,804.06</u>		<u>64,804.06</u>
Income during the year 1987-88 .. ..	..	64,804.06	
Expenditure during the year 1987-88	NIL	
Total Income upto 31.3.88	64,804.06	
Total Expenditure upto 31.3.88	64,804.06	

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APPENDIX G

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE
PROJECT PRIZE AND DISTRIBUTION CONTROL OF INDIAN ECONOMY ON BEHALF OF THE ICSSR
(FORMING PART OF SCHEDULE V, SERIAL NO. 29.) A/c. D/253

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium etc.	63,820.00	By Grant-in-Aid received during the year	1,00,000.00
.. Travelling Expenditure	168.00		
.. Data Processing	10,880.83		
.. Other Expenses	6,930.67		
.. Stores and Stationary	65.00		
.. Excess of Income over Expenditure	1,80,066.80		
	2,00,000.00		2,00,000.00
Income during the year 1987-88 . . . . .	..	2,00,000.00	
Expenditure during the year 1987-88 . . . . .	..	79,944.40	
Total Income upto 31.3.88 . . . . .	..	2,00,850.00	
Total Expenditure upto 31.3.88 . . . . .	..	3,66,822.41	

APPENDIX H

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE
PROJECT STUDIES ON TROPOSPHERIC PROPAGATION ON BEHALF OF DEPARTMENT OF SCIENCE AND TECHNOLOGY,
GOVERNMENT OF INDIA (FORMING PART OF SCHEDULE V, SERIAL NO. 47.) A/c. 231

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium	59,867.53	By Grant-in-Aid received during the year	1,80,000.00
.. Travelling Expenditure	2,219.70		
.. Contingent Expenses	180.00		
.. Capital Equipment	18,998.00		
.. Other Expenses	100.00		
.. Stores and Stationary	6,299.41		
.. Excess of Income over Expenditure	1,12,337.86		
	1,80,000.00		1,80,000.00
Income during the year 1987-88 . . . . .	..	1,80,000.00	
Expenditure during the year 1987-88 . . . . .	..	68,662.84	
Total Income upto 31.3.88 . . . . .	..	6,88,100.00	
Total Expenditure upto 31.3.88 . . . . .	..	6,46,516.88	

S. SIVOMPTA
Accounts Officer

S. S. PANIA
Accounts Officer

T. K. BHATTACHARYA
Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 036.
24 December, 1988

SOPARWALA & CO.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT: 1987-88

APPENDIX I

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT OF CHEMICAL AND ECOLOGICAL ASPECT OF TOXIC LEOPARD (FORMING PART OF SCHEDULE V, SERIAL NO. 48) A/c. 232.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium	17,297.97	By Excess of Expenditure over Income ..	1,07,322.82
.. Travelling Expenditure	8,700.08		
.. Contingent Expenses	10,670.89		
.. Capital Equipment	50,067.00		
.. Transport charges	5,838.94		
.. Other Expenses	7,560.29		
.. Stores and Stationary	7,297.70		
	<u>1,07,322.82</u>		<u>1,07,322.82</u>
Income during the year 1987-88		NIL	
Expenditure during the year 1987-88		1,07,322.82	
Total Income upto 31.3.88		1,54,060.00	
Total Expenditure upto 31.3.88		1,41,681.30	

APPENDIX J

STATEMENT OF INCOME & EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT PATTERN RECOGNITION & IMAGE PROCESSING TECHNIQUE ON BEHALF OF ELECTRONICS COMMISSION, GOVERNMENT OF INDIA (FORMING PART OF SCHEDULE V, SERIAL NO. 50) A/c. 235.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium	98,473.28	By Grant-in-Aid received during the year	2,13,200.00
.. Travelling Expenditure	4,053.00		
.. Contingent Expenses	1,215.55		
.. Capital Equipment	8,118.34		
.. Other Expenses	546.00		
.. Stores and Stationary	1,775.54		
.. Excess of Income over Expenditure	99,019.59		
	<u>2,13,200.00</u>		<u>2,13,200.00</u>
Income during the year 1987-88		2,13,200.00	
Expenditure during the year 1987-88		1,14,180.41	
Total Income upto 31.3.88		12,75,100.00	
Total Expenditure upto 31.3.88		11,47,871.44	

NOTE: An amount of Rs. 1,99,128.71 being the cost of equipment was shown as expenditure in the above project in the year 1986-87. It was detected that the expenditure is not related to the project and the amount has adjusted in the project account (schedule V item 50) during this year.

S. SENGUPTA
Accounts Officer

S. S. PANJA
Accounts Officer

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028.
24 December, 1988

SWANWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

APPENDIX K

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT ON SURVEY OF FISHERMEN'S HOUSEHOLDS ON BEHALF OF DEPARTMENT OF FISHERIES, GOVERNMENT OF WEST BENGAL (FORMING PART OF SCHEDULE V, SERIAL No. 53) A/c. 237.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium	95.60	By Excess of Expenditure over Income ..	95.60
	95.60		95.60
Income during the year 1987-88	NIL		
Expenditure during the year 1987-88	95.60		
Total Income upto 31.3.88	95,000.00		
Total Expenditure upto 31.3.88	48,389.70		

APPENDIX L

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT ON SURVEY OF SOCIAL ATTITUDE TOWARDS AIR POLLUTION IN CALCUTTA ON BEHALF OF DEPARTMENT OF ENVIRONMENT, GOVT. OF INDIA (FORMING PART OF SCHEDULE V, SERIAL No. 54) A/c. 238.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium	2,080.00	By Grant-in-Aid received during the year	38,250.00
.. Excess of Income over Expenditure	36,170.00		
	38,250.00		38,250.00
Income during the year 1987-88	38,250.00		
Expenditure during the year 1987-88	2,080.00		
Total Income upto 31.3.88	98,000.00		
Total Expenditure upto 31.3.88	62,819.44		

B. SENGUPTA
Accounts Officer

S. S. PANJA
Accounts Officer

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028.
24 December, 1988.

SOYARWALA & Co.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT : 1987-88

APPENDIX M

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT ON REGIONAL MODEL FOR AGRICULTURE ON BEHALF OF PLANNING COMMISSION, GOVERNMENT OF INDIA (FORMING PART OF SCHEDULE V, SL. NO. 55.) A/c. 239.

Expenditure	Amount Ra. P.	Income	Amount Ra. P.
To Salary and Honorarium	97,400.87	By Grant-in-Aid received during the year ..	1,09,486.00
.. Travelling Expenditure	2,688.80		
.. Excess of Income over Expenditure	9,496.33		
	<u>1,09,486.00</u>		<u>1,09,486.00</u>
Income during the year 1987-88		1,09,486.00	
Expenditure during the year 1987-88		99,989.67	
Total Income upto 31.3.88		2,40,986.00	
Total Expenditure upto 31.3.88		9,83,577.47	

APPENDIX N

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT DEVELOPMENT OF ALGORITHM AND SOFTWARE SYSTEM ON BEHALF OF MINISTRY OF DEFENCE R & D ORGANISATION GOVERNMENT OF INDIA. (FORMING PART OF SCHEDULE V, SERIAL NO. 88.) A/c. 242.

Expenditure	Amount Ra. P.	Income	Amount Ra. P.
To Salary and Honorarium etc.	1,59,008.75	By Excess of Expenditure over Income ..	22,20,088.57
.. Travelling Expenditure	188.00		
.. Capital Equipment	20,65,462.32		
.. Other Expenses	1,435.00		
.. Stores and Stationary	4,004.50		
	<u>22,20,088.57</u>		<u>22,20,088.57</u>
Income during the year 1987-88		NIL	
Expenditure during the year 1987-88		22,20,088.57	
Total Income upto 31.3.88		23,35,000.00	
Total Expenditure upto 31.3.88		22,21,766.57	

S. SENGUPTA
Accounts Officer

S. S. PANJA
Accounts Officer

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue,
Calcutta-700 028.
24 December, 1988

SOTARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

APPENDIX O

STATEMENT OF INCOME AND EXPENDITURES DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT ON SURVEY OF FAMILY PLANNING AWARENESS ATTITUDES AND PRACTICES AMONG MEMBERS OF PARLIAMENT ON BEHALF OF THE FAMILY PLANNING FOUNDATION (FORMING PART OF SCHEDULE V, SERIAL No. 59) A/c. D/287.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium etc.	3,350.00	By Excess of Expenditure over Income ..	17,959.75
„ Data Processing	2,650.00		
„ Other Expenses	5,837.00		
„ Stores and Stationary	5,123.75		
	17,959.75		17,959.75
Income during the year 1987-88	NIL		
Expenditure during the year 1987-88	17,959.75		
Total Income upto 31.3.88	24,000.00		
Total Expenditure upto 31.3.88	24,000.00		

APPENDIX P

STATEMENT OF INCOME AND EXPENDITURES DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT MONETARY AND FISCAL POLICY IN PLANNING MODEL (FORMING PART OF SCHEDULE V, SERIAL No. 60) A/c. D/268.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium	8,800.00	By Grant-in-Aid received during the year ..	30,000.00
„ Travelling Expenses	96.00		
„ Other Expenses	127.70		
„ Stores and Stationary	15.65		
„ Excess of Income over Expenditure	31,460.65		
	80,000.00		30,000.00
Income during the year 1987-88	30,000.00		
Expenditure during the year 1987-88	8,539.35		
Total Income upto 31.3.88	60,000.00		
Total Expenditure upto 31.3.88	66,605.94		

(S. SENGUPTA)
Accounts Officer

S. S. PANJA
Accounts Officer

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue,
Calcutta-700 032.
24 December, 1988

STARWALA & Co.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT : 1987-88

APPENDIX Q

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH PROJECT
SEMINAR ON HANDLING AND RETRIEVAL OF CHEMICAL INFORMATION SPONSORED BY UNESCO DRTC
(FORMING PART OF SCHEME V, SL. No. 01) A/c. 210.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Travelling Expenditure	2,833.00	By Excess of Expenditure over Income ..	6,382.45
.. Contingent Expenses	968.40		
.. Other Expenses	306.05		
.. Stores and Stationary	2,776.00		
	<u>6,382.45</u>		<u>6,382.45</u>
Income during the year 1987-88 .. ..	..	NIL	
Expenditure during the year 1987-88 .. ..	..	6,382.45	
Total Income upto 31.3.88 .. ..	..	61,090.89	
Total Expenditure upto 31.3.88 .. ..	..	42,302.20	

APPENDIX R

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE
PROJECT ON COMPUTER SPARES SPONSORED BY DSIR, GOVERNMENT OF INDIA,
(FORMING PART OF SCHEME V, SERIAL NO. 02) A/c. 211.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium	12,890.00	By Grant-in-Aid received during the year ..	60,000.00
.. Contingent Expenses	4,254.15		
.. Capital Equipment	6,360.00		
.. Transport Charges	90.00		
.. Stores and Stationary	3,445.75		
.. Other Expenses	29,423.30		
.. Excess of Income over Expenditure	3,540.90		
	<u>60,000.00</u>		<u>60,000.00</u>
Income during the year 1987-88 .. ..	..	60,000.00	
Expenditure during the year 1987-88 .. ..	..	58,459.10	
Total Income upto 31.3.88 .. ..	..	4,00,000.00	
Total Expenditure upto 31.3.88 .. ..	..	3,82,485.57	

S. SENGUPTA
Accounts Officer

S. S. PANJA
Accounts Officer

T. K. BRATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028.
24 December, 1988

SUTARWALA & CO.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

APPENDIX 8

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT COLLABORATIVE RESEARCH BETWEEN ISI & ONGC ON BEHALF OF ONGC (FORMING PART OF SCHEDULE V, SERIAL NO. 63) A/c. 243.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium	69,211.33	By Grant-in-Aid received during the year ..	1,14,000.00
.. Travelling Expenditure	21,542.37		
.. Contingent Expenses	300.00		
.. Stores and Stationary	2,068.50		
.. Other Expenses	3,612.82		
.. Excess of Income over Expenditure ..	18,334.98		
	1,14,000.00		1,14,000.00
Income during the year 1987-88		1,14,000.00	
Expenditure during the year 1987-88		97,665.02	
Total Income upto 31.3.88		2,08,000.00	
Total Expenditure upto 31.3.88		1,88,160.64	

APPENDIX T

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT ON STUDY ON THE EVALUATION OF FISH YIELD RATE OF FIFTH FARMER'S DEVELOPMENT AGENCY ON BEHALF OF GOVERNMENT OF WEST BENGAL DIRECTORATE OF FISHERIES (FORMING PART OF SCHEDULE V, SL. NO. 64) A/c. 248

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary & Honorarium etc.	72.40	By Grant-in-Aid received during the year ..	1,00,000.00
.. Excess of Income over Expenditure ..	99,927.60		
	1,00,000.00		1,00,000.00
Income during the year 1987-88		1,00,000.00	
Expenditure during the year 1987-88		72.40	
Total Income upto 31.3.88		2,40,000.00	
Total Expenditure upto 31.3.88		72.40	

(S. SENGUPTA)
Accounts Officer

S. S. PANJA
Accounts Officer

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southers Avenue
Calcutta-700 026,
24 December, 1988

SUTARWALA & Co.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT: 1987-88

APPENDIX U

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT NATIONAL NODAL CENTRE FOR 8TH GENERATION COMPUTER SYSTEM DEVELOPMENT ON BEHALF OF GOVERNMENT OF INDIA COMPUTER DEVELOPMENT DIVISION, DEPARTMENT OF ELECTRONIC. (FORMING PART OF SCHEDULE V, SERIAL NO. 60) A/C. 290.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium etc. ..	11,025.41	By Grant-in-Aid received during the year ..	10,00,000.00
.. Travelling Expenditure	21,120.76		
.. Contingent Expenses	1,279.60		
.. Capital Equipment	1,67,341.12		
.. Transport Charges	963.00		
.. Other Expenses	77,648.79		
.. Stores and Stationary	920.80		
.. Excess of Income over Expenditure ..	7,19,510.63		
	<u>10,00,000.00</u>		<u>10,00,000.00</u>
Income during the year 1987-88 .. ..	.. ..	10,00,000.00	
Expenditure during the year 1987-88 .. ..	.. ..	2,80,489.27	
Total Income upto 31.3.88 .. ..	.. ..	19,00,000.00	
Total Expenditure upto 31.3.88 .. ..	.. ..	3,30,372.03	

APPENDIX V

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1988 IN CONNECTION WITH THE PROJECT STUDY ON DETERMINATION OF SURVIVAL GROWTH OF SEEDS ON BEHALF OF THE DIRECTOR OF FISHERIES OF WEST BENGAL. (FORMING PART OF SCHEDULE V, SERIAL NO. 60) A/C. 261.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium etc. ..	4,325.20	By Excess of Expenditure over Income ..	20,660.25
.. Travelling Expenditure	6,928.64		
.. Contingent Expenses	711.95		
.. Transport Charges	435.43		
.. Other Expenses	2,771.30		
.. Stores and Stationary	5,487.73		
	<u>20,660.25</u>		<u>20,660.25</u>
Income during the year 1987-88 .. ..	.. ..	NIL	
Expenditure during the year 1987-88 .. ..	.. ..	20,660.25	
Total Income upto 31.3.1988 .. ..	.. ..	00,000.00	
Total Expenditure upto 31.3.88 .. ..	.. ..	20,660.25	

S. SENGUPTA
Accounts Officer

S. R. PANJA
Accounts Officer

T. K. BHATTACHARYA
Chief Administrative Officer

J. K. GHOSH
Director
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028.
24 December, 1988

SUTARWALA & CO.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

APPENDIX W

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT EQUIPMENT FOR THE INSTITUTE FOR SPEECH REHABILITATION ON BEHALF OF OFFICE OF THE PRINCIPAL INSTITUTE FOR SPEECH REHABILITATION, GOVERNMENT OF TAMILNADU. (FORMING PART OF SCHEDULE V, SL. NO. 67) A/c. 266.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Contingent Expenses	683.49	By Grant-in-Aid received during the year ..	25,000.00
.. Capital Equipment	20,904.34		
.. Stores and Stationary	2,925.95		
.. Excess of Income over Expenditure ..	505.22		
	25,000.00		25,000.00
Income during the year 1987-88	25,000.00		
Expenditure during the year 1987-88	24,494.78		
Total Income upto 31.3.88	25,000.00		
Total Expenditure upto 31.3.88	24,494.78		

APPENDIX X

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31st MARCH 1988 IN CONNECTION WITH THE PROJECT ICSSR FELLOWSHIP (MRS. NEELA MUNDREFFER) ON BEHALF OF ICSSR. (FORMING PART OF SCHEDULE V, SERIAL NO. 68) A/c. 263.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Salary and Honorarium etc.	39,441.60	By Grant-in-Aid received during the year ..	45,435.00
.. Excess of Income over Expenditure ..	5,993.40		
	45,435.00		45,435.00
Income during the year 1987-88	45,435.00		
Expenditure during the year 1987-88	39,441.60		
Total Income upto 31.3.88	45,435.00		
Total Expenditure upto 31.3.88	39,441.60		
S. SINGHPTA <i>Accounts Officer</i>	S. S. PANJA <i>Accounts Officer</i>	T. K. BHATTACHARYA <i>Chief Administrative Officer</i>	J. K. GHOSH <i>Director</i> <i>Indian Statistical Institute</i>

14 Southern Avenue
Calcutta-700 028.
24 December, 1988

SUTARWALA & Co.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT : 1987-88

**INDIAN STATISTICAL INSTITUTE CONTRIBUTORY PROVIDENT FUND
AND GENERAL PROVIDENT FUND**

AUDITORS' REPORT

We report that we have audited the attached Balance Sheets as at 31st March 1988 of the Indian Statistical Institute Contributory Provident Fund and General Provident Fund, signed by us under reference to this Report, and the relative Income and Expenditure Accounts for the year ended on that date with the books and records of the respective Funds maintained by the Institute and produced before us for our verification and on the basis of information and explanations given and, subject to our remarks mentioned below, have found them to be in accordance therewith.

1. Keeping in past practice and in accordance with the Indian Statistical Institute C.P.F. G.P.F. Rules, while interest credited to the Income and Expenditure Account pertains to the year 1987-88, interest allowed to Members of C.P.F. and G.P.F. balances pertains to the previous Financial year 1986-87. On account of matching principles of charging Expenditure against revenue of the same year, in our opinion, the present practice should be changed so that the distribution of interest for a particular year is made in the same year's accounts.

2. Our scrutiny revealed following differences of serious magnitude between the balances in General Ledger and Members Ledger both in case of C.P.F. and G.P.F. accounts. According to information and explanations given to us, a large number of employees exercised their option during the year under review to switch over from C.P.F. to G.P.F. Whereas the transfers were duly recorded in the individual Members Ledger the corresponding transfers could not be simultaneously recorded in the General Ledger. It was explained that the differences are under scrutiny. However, in our opinion immediate and concerted efforts should be made to reconcile the same.

	Balance as per Members' Ledger	Balance as per General Ledger	Differene
(1) Members own subscription	1,07,61,376.49	1,03,59,049.85	4,02,326.64
(2) Interest on Members own subscription	55,63,618.70	53,99,946.28	1,63,672.42
(3) Loan to Members	42,82,731.51	39,23,266.01	3,39,465.50
(4) Other Deposit	2,79,038.62	2,68,538.91	10,499.71

C.P.F.

(1) Members own subscription	75,14,500.40	79,90,881.04	4,76,380.68
(2) Interest on Members Own Subscription	50,15,867.56	52,38,321.68	2,22,454.12
(3) Employer's Contribution	77,64,962.40	84,63,571.02	6,98,608.62
(4) Interest on Employer's Contribution	61,37,360.37	65,86,276.92	4,48,918.55
(5) Voluntary Provident Fund	26,73,453.28	26,04,608.58	21,155.30
(6) Interest on Voluntary Provident Fund	4,03,571.59	4,14,575.61	11,004.02
(7) Loan to Members	18,10,839.89	22,36,269.54	4,25,629.65
(8) Other Deposit	91,782.85	1,89,468.67	77,705.82

INDIAN STATISTICAL INSTITUTE

3. Interest accrued on investment in Postal Time Deposit and Fixed Deposit with Allahabad Bank has been accounted for on average basis as per past practice instead of accounting it on a pro-rata basis.

4. *Relief Loan to ISI and NSSO Workers* Rs. 36,617.00:

Balance as extracted from the Register is Rs. 32,028.81. Difference of Rs. 4,588.19 should be reconciled/adjusted.

5. *Income Tax Recoverable* Rs. 18,870.00 :

The above amount is being carried forward in the ISI-CPF Balance-Sheet for last several years and, in our opinion, the amount is doubtful of recovery. No provision has however been made in the accounts despite the observations of Auditors' in earlier years.

6. Separate sets of books of account should be maintained for the Funds instead of keeping the same within the Institute books of account.

14 Southern Avenue,
Calcutta-700 026.
Dated : 27 December, 1988.

Sutarwala & Company
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT : 1987-88

*Replies of the Administration on Auditors' Report on the Annual Accounts of the
ISI CPF and the ISI GPF for the year 1987-88*

1. Present practice cannot be changed without changing the rules. Changes in the rules are under consideration of the Board.
2. As a result of revision of pay of employees consequent upon the recommendations of the 4th Pay Commission and opening of option for General Provident Fund for CPF members, a large number of options were exercised for the latter scheme by employees of the Institute. Effect of the 4th Pay Commission was given to different classes of employees at different times and as a result the options were exercised at different times almost throughout the year. Compilation of such records was not complete and final at the time of audit and so the differences could not be reconciled. Balances will be recast after the conclusion of such compilation and differences, if any, will be reconciled.
3. The factual position has been stated. No comments.
4. The difference is under scrutiny.
5. The matter of recovery is still being pursued with the concerned authorities and in the event of non-realisation necessary provision will be made in the next year's accounts.
6. The recommendation is under consideration.

INDIAN STATISTICAL INSTITUTE

CONTRIBUTORY

BALANCE SHEET

As at 31st March 1967 Rs. P.	Fund and Liabilities	Rs. P.	As at 31st March 1968 Rs. P.
	Members' Own Subscription :		
	As per last account	83,04,786.83	
	Loss : Transferred from GPF to GPF for GPF Options	11,73,336.92	70,33,450.90
	Add : during the year	13,07,817.01	
		<u>83,60,357.91</u>	
	Loss : refunded during the year	87,186.87	
		<u>81,43,881.04</u>	
83,04,786.83	Loss : Withdrawal for the year	1,63,200.00	78,90,881.04
	Employers' contribution :		
	As per last account	85,57,093.13	
	Loss : Transferred from GPF to GPF for GPF Options	12,22,454.71	73,34,638.42
	Add : during the year from Institute	13,07,817.01	
		<u>86,42,476.48</u>	
85,57,093.13	Loss : refunded during the year	78,904.41	84,63,571.02
	Members' Voluntary Subscription :		
	As per last account	34,47,374.94	
	Loss : Transferred from GPF to GPF for GPF Options	4,45,349.83	30,02,025.11
	Add : during the year	15,65,808.00	
		<u>35,67,533.23</u>	
34,47,374.94	Loss : refunded during the year	8,73,224.74	26,94,308.58
1,45,868.48	Other Deposits (Arrear Pay Commission Opening Balance)	1,45,868.48	
	Add : during the year	55,143.78	
	Loss : Paid	1,523.50	1,69,468.87
	Interest Payable :		
	(a) On Members' Own Subscription		
	As per last account	58,87,164.08	
	Loss : Transferred from GPF to GPF for GPF Options	8,79,043.91	43,68,111.11
	Add : during the year	10,38,431.50	
		<u>53,96,532.67</u>	
	Loss : Paid during the year	1,06,310.68	
		<u>53,91,521.99</u>	
58,87,164.08	Loss : Withdrawal for the year	53,000.00	53,93,821.68

FIFTYSIXTH ANNUAL REPORT: 1987-88

PROVIDENT FUND
AS AT 31st MARCH 1988

As at 31st March 1987 Rs. P.	Property & Assets	As at 31st March 1988 Rs. P.
3,85,68,000.00	(a) 5 Yrs. Postal Time Deposit	3,76,51,000.00
35,85,000.00	(b) 5 Yrs. Fixed Deposit on Allahabad Bank	35,85,000.00
80,000.00	on United Bank of India	80,000.00
		4,12,00,000.00
19,97,728.54	Loan to Members :	22,38,209.54
37,731.00	Relief Loan to ISI & NSSO Workers :	36,817.00
	Current Assets :	
	Interest Accrued :	
	(a) On 5 Yrs. Postal Time Deposit	21,54,876.76
	(b) On Post Office Savings Bank A/c.	87.88
	(c) On United Bank of India Fixed Deposit	8,900.00
25,81,302.66	(d) On Allahabad Bank Fixed Deposit	9,46,400.00
		31,07,064.64
	Income Tax Recoverable	
18,570.00	As per last account	18,570.00

INDIAN STATISTICAL INSTITUTE

CONTRIBUTORY

BALANCE SHEET

As at 31st March 1967 Rs. P.	Fund and Liabilities	As at 31st March 1968 Rs. P.
	Brought Forward	
	<i>Interest Payable :</i>	
	(b) On Employers' Contribution	
	As per last account 67,04,497.30	
	Less : Transferred from CPF to GPF for GPF Offices 13,30,195.92	53,08,301.38
	Add : for the year	13,25,028.70
		66,93,330.08
67,04,497.30	Less : Paid during the year	1,07,053.16
		65,86,376.92
	(c) On members' voluntary subscription	
	As per last account 3,50,209.07	
	Less Transferred from CPF to GPF for GPF Offices 52,579.97	3,05,829.10
	Add : for the year	1,87,823.68
		4,91,452.78
3,50,209.07	Less : Paid during the year	76,877.17
		4,14,575.61
1,998.01	<i>Account under adjustment (Net) :</i>	
	As per last account	1,998.01
	Suspense (P.F.) A/c.	82,155.00
	<i>Employers' Contribution & Interest thereon of members from CPF to GPF</i>	
	As per last account 40,39,559.52	
	Add : for Offices from CPF to GPF 25,58,880.63	65,98,440.15
40,39,559.52	Less : Paid to G.O.I.	42,49,000.00
		23,49,440.15
90,20,008.25	Undistributed Income as per Income and Expenditure Account	1,11,12,878.78
11,01,016.07	Amount due to GPF	30,57,884.83
<u>4,58,15,562.61</u>		<u>4,81,61,608.29</u>

Note : Opening balances have been reconst and regrouped as and where necessary.

P. K. CHATTERJEE
Manager/Secretary

MINDY KUMAR CHAKRABORTY
Member, Board of Trustees

SANJAY KUMAR JOARDAR
Member, Board of Trustees

FIFTYSIXTH ANNUAL REPORT : 1987-88

PROVIDENT FUND

AS AT 31st MARCH 1988

As at 31st March 1987 Rs. P.	Property & Assets	As at 31st March 1988 Rs. P.
<i>Cash and Bank Balance :</i>		
<i>with Scheduled Banks</i>		
	(i) with United Bank of India Dunlop Bridge Branch (in the name of Indian Statistical Institute General Provident Fund) Current A/c.	2,216.11
2,216.11		2,216.11
	(ii) Postal Savings Bank A/c.	5,83,383.80
448.70		5,83,383.80
	(iii) with Allahabad Bank Savings A/c.	5,01,409.83
5,01,409.83		5,01,409.83
	Amount due from the Institute	4,65,348.87
4,65,348.87		5,80,026.95

4,98,15,592.61

4,81,61,609.20

This is the Balance Sheet referred our report of even date.

14 Southern Avenue
Calcutta-700 028.
27 December, 1988

SUTANWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

CONTRIBUTORY

INCOME AND EXPENDITURE ACCOUNT FOR

As at 31st March 1987 Rs. P.	Expenditure	Ra. P.	As at 31st March 1988 Ra. P.
46,82,556-87	To Excess of Income over expenditure carried down		47,76,243.33
46,82,556-87			47,76,243.33
	To Interest on :		
9,59,564-34	(i) OIF Members own subscription .. ..	.. 10,88,421.50	
12,78,057-46	(ii) OIF Employers' Contribution .. ..	.. 19,25,028.70	
1,70,833-41	(iii) OIF Voluntary Subscription .. ..	.. 1,87,823.58	25,81,278.88
90,80,008-25	To Balance carried over to Balance Sheet .. ..	..	1,11,12,879.78

1,14,23,869-36

1,36,04,163.06

P. K. CHATTERJEE
Manager/Secretary

MUTHU KUMAR CHAKRABORTI
Member, Board of Trustees

SAMAT KUMAR JORDAN
Member, Board of Trustees

FIFTYSIXTH ANNUAL REPORT: 1987-88

PROVIDENT FUND

THE YEAR ENDED 31st MARCH 1988.

As at 31st March 1987 Rs. P.	Income	As at 31st March 1988 Rs. P.
3,30,333.91	By Interest on: (a) G. P. Notes	
39,91,438.11	(b) 5 Yrs. Postal Time Deposit	43,99,989.30
510.75	(c) Allahabad Savings Bank A/c.	2,466.15
2,70,000.00	(d) Allahabad Bank Fixed Deposit A/c.	4,73,700.00
198.80	(e) Post Office Savings Bank	87.38
<u>45,22,556.57</u>		<u>47,76,243.23</u>
58,41,296.79	By Amount brought forward from last account	90,20,008.25
	Add: Interest received on G.P. Notes	11,972.81
		<u>90,31,981.06</u>
	Less: Paid to NSBO	71,156.73
	Paid to R.B.I.	73,876.00
		<u>1,44,070.73</u>
45,22,556.57	By Excess of Income over expenditure brought down ..	47,76,243.23

1,14,29,858.26

14 Southern Avenue,
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27 December, 1988

1,36,04,162.06

SUTARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

GENERAL
BALANCE SHEET

As at 31st March 1987 Rs. P.	Fund and Liabilities	Rs. P.	As at 31st March 1988 Rs. P.
	Members own subscription	73,32,314.38	
	As per last account	11,72,336.92	
	Add : Transferred from CPF to OPF for GPF Optees	86,04,650.28	
	Add : Transferred from CPF subscription for OPF	4,45,249.62	
	Add : during the year	88,45,899.90	
		24,15,404.58	
		1,13,65,304.16	
	Less : refunded during the year	9,73,954.31	
		1,04,91,349.85	
73,32,314.38	Less : withdrawal for the year	1,32,300.00	1,03,59,049.85
	Other Deposit (Arrear of Pay Comn.) As per last account	2,53,254.41	
2,53,254.41	Add : during the year	27,517.40	
	Less : Paid	2,80,771.81	2,68,538.91
	Interest Payable : (a) On members' own subscription As per last account	38,09,898.90	
	Add : Transferred from CPF to OPF for OPF Optees	8,79,042.91	
	Add : Transferred from Inv. on CPF for OPF Optees	48,88,741.81	
		52,579.97	
		47,41,331.78	
	Add : during the year	11,50,584.81	
	Less : refunded during the year	58,91,908.39	
		4,72,960.11	
		54,18,948.28	
38,09,898.90	Less : withdrawal for the year	19,000.00	53,99,948.28
3,40,877.72	Undistributed Income as per Income and Expenditure account		44,030.86
1,17,86,648.89			1,60,71,666.70

Note : Opening balances have been recast and regrouped as and where necessary.

P. K. CHATTERJEE
Manager/Secretary

MUJIB KUMAR CHAKRABORTY
Member, Board of Management

AJOY KUMAR ADHIKARI
Member, Board of Management

FIFTYSIXTH ANNUAL REPORT, 1987-88

PROVIDENT FUND

AS AT 31st MARCH 1988

As at 31st March 1987		Property and Assets				as at 31st March 1988			
Ra.	P.				Ra.	P.	Ra.	P.	
<i>Investment at costs :</i>									
68,80,000.00	(a)	5 yrs. Fixed Deposit on Allahabad Bank on United Bank of India	..	..	68,80,000.00		68,80,000.00	
			..	..	6,40,000.00		68,80,000.00	65,30,000.00
85,80,781.01		Loan to Members :	..	..				39,23,386.01
<i>Interest Accrued :</i>									
	(a)	On Allahabad Bank	..	..	84,72,200.00		84,72,200.00	
17,05,300.00		Fixed Deposit on U.B.I.	..	..	86,100.00		86,100.00	25,58,300.00
<i>Cash and Bank Balances :</i>									
8,499.81	(i)	With Allahabad Bank Savings A/c.	..	..				13,914.88
11,01,015.07		Amount due from OPF	..	..				30,07,684.83
<hr/>						<hr/>		<hr/>	
1,17,35,545.99								1,60,71,688.70	

This is the Balance Sheet referred to in our report of even date.

14 Southern Avenue
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27 December, 1988

SUDARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

		INCOME AND EXPENDITURE ACCOUNT FOR		GENERAL	
As at 31st March 1987	Expenditure	Rs.	P.	As at 31st March 1988	Rs. P.
8,53,706.60	To Excess of Income over expenditure carried down	..		5,54,337.55	
8,53,706.60				5,54,337.55	
7,41,061.00	To Interest on: (i) GPF Members own subscription...	..	..	11,60,686.61	
8,40,377.72	To Balance carried over to Balance Sheet	..	..	44,090.66	
10,81,338.72				11,94,815.57	

Note : Opening balances have been recast and regrouped as and where necessary

P. K. CHATTERJEE
Manager/Secretary

MIHIR KUMAR CHAKRABORTY
Member, Board of Management

AJAY KUMAR ADRIKARI
Member, Board of Management

FIFTYSIXTH ANNUAL REPORT: 1987-88

PROVIDENT FUND

TEN YEAR ENDING 31st MARCH 1988

As at 31st March 1987		Income			As at 31st March 1988	
Rs.	P.		Rs.	P.	Rs.	P.
		By Interest on :				
608.80		(a)	Allahabad Bank Savings A/c.		1,387.55	
653,700.00		(b)	Allahabad Bank Fixed Deposit A/c.		8,53,000.00	8,54,387.55
<hr/>						<hr/>
6,63,708.80						8,54,327.55
<hr/>						<hr/>
4,27,682.12		By Amount brought forward from last account				8,40,277.72
6,63,708.80		By Excess of Income over expenditure brought down				8,54,327.55
<hr/>						<hr/>
10,81,398.72						11,94,615.27
<hr/>						<hr/>

This is the Balance Sheet referred to in our report of even date.

14 Southern Avenue,
Calcutta-700 028.
27 December, 1988

SUTARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

CANTEEN

BALANCE SHEET AS AT 31st MARCH 1988

1986-87	Liabilities	Amount	Amount	Assets	Amount
Ra. P.		Ra. P.	1986-87 Ra. P.		Ra. P.
	<i>Capital Fund :</i>			<i>Current Assets :</i>	
\$,362.44	As per last account	\$,362.44	647.81	Sundry Debtors	661.12
\$,473.53	<i>Liabilities :</i> Sundry Creditors	8,118.11	9,125.81	Closing Stock (as taken value and certified by the In-charge, Canteen)	8,758.09
122.50	Surplus A/c.	122.50	5,013.06	Cash in hand (as per a/c. and as taken and certified by the In-charge, Canteen)	789.49
	<i>Balance transferred from Income and Expenditure a/c.</i>		455.00	Deposit with the Bhabananda Dawn for supply for Cold Drinks	455.00
8,520.73	As per last account	—	228.00	Deposit with Milk Commissioner and other	228.00
				Balance transferred from Income and Expenditure Account :	
				Excess of Expenditure over Income for the year	9,222.19
				<i>Less : Balance as per last account</i>	8,520.73
16,469.20					701.29
<u>16,469.20</u>		<u>11,693.06</u>	<u>16,469.20</u>		<u>11,693.06</u>

A. MONDAL
Senior Assistant, Canteen
Indian Statistical Institute

K. BRATYACHARYA
Executive Officer
Indian Statistical Institute

Auditors Report

We have audited the attached Balance Sheet of Indian Statistical Institute Canteen as at 31st March, 1988 and the Income and Expenditure Account for the year ended on that date, annexed hereto, with the books and records maintained and produced for our verification and have found them to be in agreement therewith. In our opinion and according to information and explanation given to us, the said accounts give, subject to our observations herein below, respectively a true and fair view, in case of the Balance sheet of the state of affairs of canteen as at 31st March, 1988 and in case of the Income & Expenditure Account of the deficit for the year ended on that date.

Our observations :

- Expenses on salary, contribution to Provident Fund, Electricity charges and facilities like accommodation, use of furniture and equipments etc. have been provided by the Institute free of cost and have not been considered in these accounts.
- Physical Verification of closing stock was not carried out by the Canteen Management at the end of the year and as such discrepancies, if any, between the physical and the bank balance could not be ascertained.
- Despite Auditors' observations in earlier years, Surplus Account balance of Rs. 122.50 (or.) representing Trial Balance difference pertaining to the year 1983-84 has not yet been reconciled/adjusted.
- Parallel records for Utensils, Furniture & fixtures and Store Materials supplied by the Institute have neither been maintained nor were these physically verified during the year under review.
- Sundry Debtors Rs. 661.12 represent inter departmental debts raised since 1980-81. In our opinion, immediate efforts must be made to recover the same.
- In our opinion, maintenance of stock books need further improvement.

14 Southers Avenue
Calcutta-700 028.
24 December, 1988

SUBBARWALA & CO.
Chartered Accountants

FIFTYSIXTH ANNUAL REPORT : 1987-88

CANTEEN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 1988

1986-87	Expenditure	1987-88	1986-87	Income	1987-88
Ra. P.		Ra. P.	Ra. P.		Ra. P.
7,478.18	To Opening Stock	9,126.31	2,44,121.03	By Sales (Tea and Snacks)	2,40,864.46
	" Sundry purchase (including fire used,				
31,877.13	Kerosene Oil)	30,977.17	1,98,880.00	" Subsidy received from ISI	1,97,847.00
56,800.62	" Tea and Milk	53,438.86	9,125.31	" Closing Stock	8,758.09
64,156.00	" Churns and Khir	67,942.75		" Excess of Expenditure over Income transferred to Balance Sheet	6,222.12
63,981.18	" Bread and Butter	66,482.00			
786.40	" Cold Drinks	528.25			
—	" Utensils	70.90			
1,11,681.95	" Raw materials purchased (bazar goods including sugar)	2,25,464.78			
2,481.25	" Cleaning materials expenses	2,607.75			
3,318.65	" Carriage and Cartage	3,950.05			
767.10	" Miscellaneous expenses	603.39			
103.50	" Printing and Stationery	299.15			
20.00	" Licence fees	30.00			
4,685.70	" Staff Tiffin	4,238.80			
14.00	" Repairing Charges	11.50			
865.00	" Loading and Unloading	1,025.00			
8,138.68	" Excess of Income over Expenditure for the year transferred to Balance Sheet	—			
<u>4,62,128.34</u>		<u>4,66,791.67</u>	<u>4,62,120.34</u>		<u>4,56,791.67</u>

NOTE: Expenses on salary, contribution to Provident Fund, Electrical charges etc., are borne by the Indian Statistical Institute. Facilities like accommodation, use of furniture and equipment are also provided by the Institute free of charge.

A. MONDAL
Senior Assistant, Canteen
Indian Statistical Institute

K. BRATTACHARYA
Executive Officer
Indian Statistical Institute

14 Southern Avenue
Calcutta-700 028.
24 December, 1988

SUTARWALA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

ANNEXURE

AUDITORS' OBSERVATIONS

(ATTACHED TO AND FORMING PART OF OUR REPORT OF THE EVEN DATE ON THE ACCOUNTS OF INDIAN STATISTICAL INSTITUTE FOR THE YEAR ENDED ON 31st MARCH 1989).

1. *System of Accounting :*

The system of accounting followed by the Institute is neither on cash basis nor on mercantile basis i.e. the accounts are maintained on hybrid basis. In our opinion the Institute should switch over to Mercantile System of accounting and emphasis should be made to adopt standard accounting policies uniformly and consistently to ensure that financial statements portray a true and fair view of the Institute's affairs.

2. *Change in the basis of accounting regarding Depreciation :*

In line with the opinion expressed by Government Auditors in the Inspection Report of the Central Audit on the accounts of the Institute for the period from 1.4.1981 to 31.3.1984 which was accepted by the Council of the Institute in their meeting dated 12.12.1986, the system of charging depreciation has been discontinued with effect from the year 1987-88. No Depreciation has, therefore, been charged in the accounts of the Institute during the year under review. The consequent effect of not charging depreciation on the year's accounts is a) reflection of General Fund and b) reflection of Fixed Assets in the Balance Sheet at a higher figure by Rs. 40,20,488.73.

However, one of the objects for charging depreciation even in case of non-profit making organisations, Institutions etc. is to show realistic value of various fixed assets in their Balance Sheets. Unless the asset values are reduced in a phased manner through the medium of depreciation, the Balance Sheet will continue to exhibit the value of various assets at its original cost without any adjustment for depletion in their values. In our opinion, therefore, Depreciation should be charged and unless this is done, the accounts would not exhibit a true picture.

3. *Allocation of Expenses between 'Plan' and 'Non-Plan' :*

Allocation of Expenses between Plan and Non-Plan as made by the Institute according to its own conventions have been accepted by us. However, in our view such an allocation should be made by booking the Expenditures under Separate Plan and Non-Plan heads in accordance with revised budget estimates.

4. *SQC Receipts Rs. 7,00,000/- (Net) (Received from Non-Govt. sources—Non-Plan) :*

Retention of Rs. 7,00,000/- (Cr.) as SQC Receipts in the Income & Expenditure account of the Institute is not matched by the actual Expenditure incurred on SQC activities and debited under various Expenditure heads of the Institute. Even if adoption of such a practice is in line with Government guidelines, in our opinion, unless such a retention is matched by the actual Expenditure incurred, retention made on a hypothetical basis would affect the resultant surplus/deficit portrayed in the Income & Expenditure Account.

5. *Income from SQC Service Charges—Outstanding Bills recovery position :*

A sum of Rs. 8,10,205.92 (Pr. yr. Rs. 8,44,573.13) being SQC charges recoverable from various SQC clients is not reflected in these accounts in line with the Institute's past practice of not accounting for such bills till its actual receipt. Even in cash system of accounting, bills once raised are accounted for and, therefore, in our opinion, unless such bills are adjusted in accounts in the same year in which those are raised, both the Income as well as the corresponding asset would remain understated and to that extent the accounts would not show a true picture.

6. *Net Assets of Other Funds Rs. 1,38,45,204.44 (Dr.) (Balance sheet Assets side Item No. 6, Schedule IV)*

Net Assets of Other Funds represent investments and cash balance against Statistical Quality Control Development Fund, Development Fund I and International Symposium Prize in Statistics Fund (represented by other Funds—contra Item No. 2 Liabilities side of the Balance Sheet). Since no transaction appears to have been made in these accounts for past several years barring a sum of Rs. 1.89 lakhs in SQC Development Fund during

FIFTYFIFTH ANNUAL REPORT : 1987-88

the year 1987-88, the investments remain idle without any disposition/use. The Institute's explanation that the fund is earmarked for a specific purpose and meaningful development activity in the field of SQC involving a heavy outlay is not tenable since this is not substantiated by any use/disposition of Funds. In our opinion, therefore, balance of these funds should be immediately merged with General Fund and corresponding assets of these funds should be reflected under respective headings of investments and cash balances of the Institute.

7. Budget

It has been observed in general that though considerable exercise and effort is made for formulation of budget proposals, yet there seems to be no means of controlling the actual expenditure within budgeted limits. The budget proposals initially made by the Institute and subsequently revised by Section 8(1) Committee are considered as authorisation for incurring expenditures and, in our opinion, no attempt is being made to control the expenditure within the overall budget limits, the system of budgetary control being virtually non-existent.

The highlights of the budget variations during the year under review are mentioned below.

Budget Variations

(Figs. in Lakhs)

Sl. No.	Budget head	R.E. as approved by Section 8(1) Committee	Actual expenditure	Variance (+) Unspent (-) Excess
1.	Plan Revenue	56.00	43.03	+12.87
2.	Non-Plan Revenue	780.78	782.70	- 1.92
3.	Plan Capital	148.00	97.44	+50.56

In our opinion—

- (a) Budget Exercise should be decentralised instead of imposing the budget by a central authority.
- (b) Flexible Budgeting techniques should be adopted in case of subsequent cuts in Financial Grants by Government.
- (c) The Budgetary control system affords an ample scope for improvement.

8. Grants received from Govt. of India & Its Utilisation :

(a)

Sl. no.	Description	Actual Grant released by Govt of India	Adjustments made by the Institute Re : unspent balances	Total Funds available with Institute	Funds utilized during the year	Variance (+) unspent (-) excess
1.	Plan Revenue	44.50	—	44.50	42.08	+ 2.47
2.	Non-Plan Revenue	582.00	(a) 138.00 (b) 19.00	739.50	782.70	+ 6.80
3.	Plan Capital	166.50	(c) 72.41 (d) (-) 58.00	172.91	97.44	+75.47

Notes : (a) Unspent balance of Plan period 1986-87 adjusted by Government of India.

(b) Internal accruals available with Institute.

(c) Unspent balance in Plan Capital Account on 1.4.87 available with the Institute.

(d) Transfer from Plan Capital to Non-Plan Revenue.

(b) The Government adjusted a sum of Rs. 128.00 lakhs during the Plan period 1987-88 against unspent balance of Rs. 70.00 lakhs received in the year 1986-87 for specific purpose of acquisition of Gupta Niwas and a sum of Rs. 58.00 lakhs being savings available from Plan Capital Funds during the year 1986-87.

INDIAN STATISTICAL INSTITUTE

9. Projects & Misc. activities :

(a) Surplus/Deficit balances in respect of completed Projects have not been transferred to General Fund/ Research Fund despite the administration's assurance last year that action has already been initiated.

(b) In some cases it has been observed that contrary to specific stipulations in terms and conditions of grants, neither the unspent grant at the end of the year are refunded to sponsoring authorities nor their permission is sought for carrying forward of unspent balance from one year to another.

(c) In case of completed Project having capital equipment, the Institute should either immediately arrange to return the same to the sponsoring authority or after obtaining due permission from the sponsoring authority should arrange for its quick disposal.

(d) In case of one Project on Relative Price of Food and Rural Poorn of India, a sum of Rs. 28,079.41 provided by the sponsoring authority was diverted to purchase an Electronics typewriter not connected with the Project.

(e) In many cases it was observed that funds of the Institute are being blocked on account of inordinate delay in executing the projects and/or non-receipt of grants in time.

For Example :

Sl. no.	Name of the Project	Sponsoring authority	Grant received till 31.3.88	Expenditure upto 31.3.88	Blockage of Funds as on 31.3.88
1.	Regional Model for Agriculture	Planning Commission, Govt. of India	2,40,986.00	3,63,577.47	1,22,591.47
2.	Quantitative Analysis on some aspects of Indian Agriculture	ICSSR			1,01,112.00
3.	Price Distribution Control in Indian Economy	ICSSR	3,09,850.00	3,66,833.41	56,983.41
4.	Credit Planning in Indian Economy	Ministry of Finance, Govt. of India	Nil	20,118.45	20,118.45
5.	Distribution Cost of LPG		10,000.00	21,721.94	11,721.94
6.	Other Projects	Govt. of India			28,66,434.64
TOTAL					31,78,961.91

In our opinion, Project accounting needs improvement.

10. Loans & Advances : Rs. 72,25,193.85 (Schedule III) :

Our observations in relation to huge amount of advances remaining outstanding for recovery are as under :

(a) These advances comprise many old advances which are being carried forward from several years without effecting any recovery/adjustment some of which may be doubtful of recovery.

(b) Despite our repeated requests, ageing of these advances was not given to us which was required by us to determine whether there is any doubtful advance and if so, the extent of provision necessary. In our opinion, unless all doubtful advances are identified and suitable provision is made, the accounts will not give a true picture.

(c) Instances have been noticed that fresh advances have been given to persons without first clearing the earlier advances.

(d) It was observed that in some cases recoveries of loans and advance was not being made regularly as stipulated.

(e) Attention of the administration is drawn for ensuring clearance the huge backlog at the earliest and to monitor the same in future.

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(f) Sundry Debtors Balance of Rs. 81,360.80 is being classified as doubtful since 1970-71 in the Institute's accounts but despite repeated comments of the Auditors in earlier years no positive action has been taken even this year for its write off though in 1985-86 the administration had remarked that "action is being taken to streamline it."

(g) While scrutinising advances of various outstation branches, it was observed that the branches maintain record of advances made and amounts realised during the year only and do not reflect opening or closing balances which are in the books of the Head Offices. Owing to incomplete maintenance of records, the Branches are unable to exercise full control on the advances and its recoveries.

(h) *Travelling Advances Rs. 4,36,485.20 :*

(i) The list of travelling advance consists of many old balances, both debit and credit, which are being carried forward for a number of years without any adjustment/scrutiny. It was explained that this was due to non-submission of account by the employee in time. Therefore, unless such advances are adjusted within the year itself the travelling expenses as shown in the Income and Expenditure Account would be understated to that extent and the corresponding asset would be overstated to that extent thus revealing a position which may not be true. In our opinion, the administration should make positive and rigorous efforts to ensure that the backlog is cleared immediately without further loss of time.

(ii) In many cases it was observed that fresh advances were given without first realising the earlier advances. For example.

Name of the employee	Balance on 1.4.1987	Further Advance	Recovery	Balance on 31.3.1988	Remarks
Dr. D. Dutta Masumder	34,944.50	16,418.00	30,321.00	20,041.50	Rs. 11,671.50 relating to 1986-87
S. K. Biswas	2,111.61	15,000.00	5,000.00	12,111.61	Rs. 2,111.61 relating to 1985-86
Dr. A. K. Dutta	54,858.10	16,973.00	66,380.70	15,450.90	Rs. 6,313.40 relating to 1985-86
Sursaj Bandyopadhyay	5,400.00	1,133.00	653.00	5,880.00	Rs. 5,400.00 relating to 1983-84
Anirban Banu	5,300.21	1,200.00	—	6,500.21	Since 1984-85
Subodh Roy	4,927.00	2,457.00	—	7,384.00	Since 1985-86
B. P. Adhikary	(Cr.) 6,088.00	—	—	6,088.00	Retired in 1985-86 Balance from 1982-83
Biman Bose	(Cr.) 1,501.00	20,246.00	14,241.00	4,503.00	Retired on 30.11.87

(i) *Suspense and Advance Rs. 90,05,850.90 (Net Dr.)*

(i) *Suspense staff Rs. 2,14,280.74 (Not Dr.)*

(a) The above balance has been shown net after deduction from total debit balance of Rs. 9,34,008.35 total credit balance of Rs. 7,20,028.21.

(b) Difference of Rs. 284.21 between General Ledger and Personal Ledger Balance has not been reconciled.

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(e) Our scrutiny revealed that some of these balances, both debit and credit are at least 5 to 7 years old and continue to appear in the Balance Sheet year after year without any scrutiny/adjustment. Immediate effort should be made to adjust this.

(ii) *Suspense to Outside Parties Re. 27,91,070.16 (Not Dr.)*

(a) The above balance has been shown Net after deducting from total debit balance of Re. 28,75,914.88 total credit balance of Re. 84,844.72.

(b) Our scrutiny revealed that long outstanding balances, both debit and credit as early as 1981-82 and before continue to appear year after year in the Institute's Balance Sheet without any scrutiny/adjustment. In our opinion immediate attention should be given to clear these balances.

(j) *House Building Advance Re. 46,10,775.00*

The Institute is appropriating every year out of Non-Plan Reserve Grant a sum of Re. 5.00 lakhs as grant for House Building advance to staff, while accumulated appropriation for this purpose as on 31.3.1988 is Re. 44,12,361.82, advances given for house building has exceeded the grant by Re. 2,07,418.18. It was also observed that the Institute is realizing interest from employee on outstanding loans but such interest is charged cumulatively only in those cases where the principal amount of loan has been fully recovered. In other cases interest is not taken in account from year to year. In our opinion, unless the interest receivable is also accounted for every year, the income as well as the corresponding asset would be understated to that extent.

11. *Fixed Assets Re. 8,04,97,303.16 (Schedule I) Re. 6,42,17,868.85 (Schedule IA)*

(a) Physical verification of various Fixed Assets at Head Office as well as at various Branches was not carried out during the year under review and as such discrepancies, if any, between the physical and the book balances could not be ascertained.

(b) During the scrutiny of Fixed Assets Register, it was observed that the addition made during 1987-88 was not incorporated therein.

(c) One aspect of problem regarding the vast magnitude of assets is determination of old, worn out, dilapidated and obsolete assets from time to time say at a regular interval of 3 years and adjusting the value by suitable write offs. In case of large fleet of vehicles maintained by the Institute, it was observed that some of them were unserviceable since last many years. In case of other similar assets also the Institute after taking due permission from the Government immediately arrange to dispose off the same to prevent any further deterioration in saleable value.

(d) In case of Medical Welfare Unit Building at Calcutta (Tender estimate Re. 9.27 lakhs) it was observed that though the Building was completed in March, 1988, it was reflected in the Balance Sheet as work-in-progress.

(e) *Civil construction :*

(i) The estimated cost of construction has been exceeded in the following cases of civil constructions completed during the year under review at Bangalore.

(Figs. in lakhs)

Sl. no.	Nature of construction/ Name of the contractor	Tender estimate	Actual	Excess
		Rs.	Rs.	Rs.
1.	Staff Quarters— Byrave Civil Works	85.12	87.61	2.49
2.	Students' Hostel— Byrave Civil Works	19.10	25.88	6.58
3.	Roads & Culverts—	7.04	11.12	4.08
4.	Overhead Tank—	8.36	8.90	0.54
	Total	60.82	88.81	13.79

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In view of the scarce resources, we feel that strict vigilance and economy should be exercised in the future construction projects.

(ii) During our scrutiny of the contractors bills with the measurement books it was observed that in almost all cases, extra work (Non-tender items) were executed without obtaining prior permission of the relevant authority and without prior consideration of the further expenditure involved. Extra work done at each R/A stage was measured and entered in measurement books but was not being billed by the contractors till in the final bill. In our opinion, unless the Architect appointed by the Institute determines the liability on account of extra work at each R/A stage, the Institute will have no way in ascertaining the extra outlay involved till the completion of the construction which may put it in serious ways and means difficulties.

13. Building Materials (Cement) :

(a) *At Delhi Centre* : Despite the Administration assurance in 1985-86 that the "matter will be looked into", no satisfactory explanation was given about shortage of 393 bags of cement detected by us which was reported to have been damaged due to rains and subsequently of having been destroyed without proper authorization.

(b) *At Calcutta* : During casual verification of cement stock records of Calcutta, we detected last year an obsolete stock of cement of about 238 Metric Tonnes valuing about Rs. 2.38 lakhs reported to have been damaged due to rains long back and being carried forward in the inventory since 1975 without any effort to make suitable adjustments for its write off after obtaining due Government permission. However, no satisfactory explanation was furnished to us by the Administration even this year.

13. Deposits & Liabilities : Rs. 1,11,98,183.12 (Balance Sheet Liabilities side : Schedule VIII) :

Our scrutiny revealed that many old balances are being carried forward in the Institute's Balance Sheet year after year without any scrutiny/adjustment. In our opinion, these liabilities should be settled as early as possible.

14. Cash and Bank Balances : Rs. 1,26,65,888.51 :

(a) The following Bank Balances continue to appear in the Balance Sheet of the Institute for a long time. In absence of Bank Confirmation Certificate these could not be verified.

Nath Bank Ltd. (in liquidation)	Rs. 3,768.99
S.B.I. (Delhi 'A')	„ 1,832.73
S.B.I. (Delhi 'B')	„ 898.60

(b) From the perusal of Schedule VI : Cash and Bank Balances, it appears that Cash and Bank balances shown in the Institute's Balance Sheet i.e. Rs. 76,330.83 and Rs. 1,26,90,657.68 respectively are balancing figures and individual Bank account has not been linked up with individual Fund accounts.

15. (a) Stock of Medicines with MERU :

Keeping in past practice followed by the Institute, the entire Stock of medicines purchased by MERU is charged to consumption despite there being a closing stock of appreciable amount of medicines at the year end. The list of closing stock of medicines contained various drugs which had already expired for which no suitable provision was made in the accounts. Stock register maintained by Disposing Unit requires improvement.

(b) Stock of Agriculture and Farm Products at Giridih

It was observed that Giridih Centre accounts show purchases of seeds, fertilisers etc. and sale of farm products but does not show opening and closing stock of farm products. In our opinion, unless this is shown, accounts would not reflect a true picture of its income and assets.

16. In absence of details, supporting or other documentary evidence, the following expenditure could not be verified by us.

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	<i>Account Head</i>	<i>Amount</i>	<i>Remarks</i>
Delhi	House Rent, Rates and Taxes	67,300.00	Rent receipts in respect of Hans Ekhas premises not produced for our verification.
	Project No. 253 ; Price & Distribution Controls in Ind. Economy	2,620.00	Bill No. B310 dt. 27.10.86 of Textile Committee not produced.
	Repairs and Maintenance	795.00	V. No. 832 dt. 15.7.87 paid for misc. repairs. Details and Recipient's signature not on record.
Giridih	Advertisements	400.00	Bill of Awa], Dhanbad not produced.

17. Extent and Efficacy of Internal Audit System prevailing in the Institute :

Despite our observations in earlier years that internal audit system prevailing in the Institute was grossly inadequate and needed strengthening, no material improvement was noticed during the year under review in the extent and efficacy of the internal audit system. No specific terms of reference and extent of coverage has been determined and hence the extent of coverage was found to be partial. Through the perusal of some of their detailed notes and scrutiny of the follow up measures, it was observed that there was a very high rate of non-compliance. We are surprised as to why the administration has not taken so far any effective steps to vitalise this department which in addition to safeguarding the Institute's interests can be of substantial assistance to statutory and Government auditors in performance of their duty and in evolving a system of overall controls including budgetary control.

18. General :

(a) More than 75% of the Government Grant is being spent on salaries and other amenities to staff. In our opinion, there is an acute need of conducting a pay-rationalisation study with a view to ascertain parity in pay structure vis-a-vis other Government bodies, comparison of the present staff strength with optimum no. of staff strength and evaluation of amenities vis-a-vis other Government bodies.

(b) Leave Travel Concession Rules followed by the Institute are different than the Central Government Rules. In our opinion, there is no reason why the rules followed by the funding authority i.e. Government should also not be followed by the Institute.

(c) Extra remuneration, overtime allowance and expenditure on repairs of vehicles needs to be controlled.

(d) Concerted efforts should be made to clear huge backlog of old outstanding balances of loans and advances, suspense accounts, liabilities etc. without further loss of time.

14 Southern Avenue,
Calcutta 700028.
24 December, 1988

BUTARWALA & Co.,
Chartered Accountants

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REFILES OF THE ADMINISTRATION ON THE OBSERVATIONS OF AUDITORS ON THE ACCOUNTS OF THE INSTITUTE FOR THE YEAR ENDED 31st MARCH 1988.

1. System of Accounting:

The Institute has been following the same procedure for many years. Neither Comptroller and Auditor General nor previous statutory auditors prior to the engagement of present auditors have questioned the Institute's method of accounting. Nor have they suggested any alternative procedure.

2. Change in the basis of accounting regarding Depreciation:

The practice of charging depreciation has been discontinued with effect from 1987-88 in terms of the comments of CAG in the inspection report on the accounts of the Institute for the period from 1.4.81 to 31.3.84. The views of the CAG were accepted by the Council of the Institute in its meeting held on 12.12.86. In the circumstances, the Institute has no further comments to offer on the subject.

3. Allocation of Expenses between 'Plan' and 'Non-Plan'

Noted.

4. SQC Receipts Rs. 7,00,000/- (Net) (Received from Non-Govt. sources — Non-Plan):

The Statistical Quality Control and Operations Research Division and its activities, both plan and non-plan, form a part of the main activity of the Institute. According to the guidelines communicated by the Govt., earnings of SQC upto a limit of Rs. 7 lakhs are taken as internal receipt and balances transferred to SQC Development Fund.

5. Income from SQC Service Charges — Outstanding Bills recovery position:

Of the sum of Rs. 8,10,205.82 recoverable at the end of 1987-88 more than 90% of the dues have already been recovered. SQC receipts are taken on cash basis.

6. Net Assets of Other Funds Rs. 1,38,45,204.44 (Dr.) (Balance sheet Assets side Item No. 6, Schedule IV):

The Arrear Claims Committee set up by the Government of India in 1974 had specifically recommended that the SQC Development Fund should be kept separately and it should not be merged with the general fund as the fund is ear-marked for a specific purpose. The recommendation of the Arrear Claims Committee has been accepted by Govt. of India in toto.

The ISI Review Committee appointed by the Govt. of India in the year 1982 had also gone into this aspect and favoured continuation of separate existence of the SQC Development Fund. Further, meaningful development activity in the field of SQC involves heavy outlay. The fund therefore has been allowed to accumulate. However, in a meeting of the Council of the Institute held on 12 December 1986 it was decided that an expenditure of Rs. 30 lakhs be incurred out of SQC Development Fund for construction on Institute's land in Madras. A sum of Rs. 58,483.00 has been spent during the year in this connection. Besides, an expenditure of Rs. 1,30,873.00 was incurred from the SQC Development Fund for extending Computer facility in the Madras Unit.

7. Budget

All efforts are made for keeping the actual expenditure within the limit indicated in the budget. Only for reasons over which the Institute does not have full control, in a very few cases, the limits are exceeded. This happens not only in the ISI but in other organisations as well. Appreciating this, the Sec. 8(1) committee also allowed the Institute to make minor adjustments by re-appropriation of funds in certain cases.

Budget proposals of the Institute are thoroughly examined by the Sec. 8(1) Committee and altered, wherever necessary. If the recommendations of the Sec. 8(1) Committee, on the basis of which funds are usually released by the Government, are taken as authorisation for incurring expenditure, no irregularity seems to take place.

The figures, as indicated as variations, do not seem to be correct. In the R.E. for 1987-88, Sec. 8(1) Committee revised the Plan-revenue allocation from Rs. 65.00 lakhs to Rs. 44.50 lakhs. Hence the variation is not Rs. 12.97 lakhs as mentioned by the audit.

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The unspent balance in terms of R.E. on Plan Capital is Rs. 75.46 lakhs. This is largely due to non-acquisition of the Computer during the year. The Government was aware of this. A portion of the unspent balance is due to non-availability of some import items during the year for which letters of credit were opened and margin money was also paid to the bank.

8. Grants received from Govt. of India & its Utilization :

The shortfall in receipt to the tune of Rs. 128.00 lakhs was met by transferring funds from the unspent balance for acquisition of "Gupta Nivas" and from the unspent balance for acquisition of computer. This had the approval of the Government.

9. Projects & Misc. activities :

(a) The matter is still under examination.

(d) The Institute's project leaders duly and properly monitor the project fund keeping in view the stipulations imposed by project giving authorities.

(e) Most of the projects under which capital equipments were acquired are yet to be completed. However, the observations are noted for future guidance.

(d) Necessary permission was obtained from the Sponsoring Authority.

(e) In the case of (1), (3), (4) and (5) necessary sanction/fund has been received. The matter is being pursued with the Government departments. The Institute has tightened up its procedure. In respect of serial (2) the matter is being pursued with Indian Council of Social Sciences Research. In respect of serial (8) some of the projects are reimbursable like expenditure on SSEC/Colombo/SCAPP Plan Fellowship. In respect of other projects covered under serial (6) the matter is being pursued.

10. Loans & Advances : Rs. 72,25,193.85 (Schedule III)

The matters as mentioned in sub-para (a) — (f) had already attracted attention of the Administration of the Institute and suitable steps have already been taken to reduce unadjusted suspense. Observations of Audit are noted.

(g) Noted.

(b) (i) Steps have been initiated to clear the backlog.

(b) (ii) The latest position with regard to adjustment is that the advance shown against Dr. D. Dutta Mazumder has been adjusted in full. Amounts of Rs. 10,000/-, Rs. 3,806/29, Rs. 3411/00 have been adjusted against advances shown in the names of Sri S. K. Biswas, Sri Suraj Bandyopadhyay, Shri Biman Bose.

(i) Suspense and Advance Rs. 30,05,350.00 (Net Dr.)

(i) (a) and (b) It has been shown in Schedule X para 7.1.

(e) It is true that there are some advances which are more than five years old. Suitable necessary actions are taken whenever possible for recovery/adjustment. Some such old advances have been adjusted/recovered during the year under audit.

(ii) (a) and (b) It has been shown in Schedule X para 7.1. Noted.

(j) House Building Advance Rs. 46,19,775.00

Interest accruing out of house-building advance has never been shown in Income and Expenditure account. As per rule, the interest amount is received, after loan amount is repaid and the same gets funded in the House Building Advance Fund.

11. Fixed Assets Rs. 6,04,07,303.16 (Schedule I) Rs. 6,42,17,888.86.86 (Schedule IA)

(a) Noted.

(b) Addition will be incorporated immediately after the Audit Report is finalised where additions of assets during the year are certified by the auditors.

(c) Noted.

(d) Noted.

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(a) *O'cell construction :*

Bangalore

- (i) It may be stated that Works Advisory Committee, considered the excess in detail and scrutinized them after obtaining certificate of the Architects. Excess requirement was indicated by the Administration on 28 October 1987 to the Soc. 8(1) Committee. The Committee allowed the Institute to keep suitable provision to meet additional requirement of fund.
- (ii) Recommendations of Works Advisory Committee are obtained as a routine measure, wherever an extra item of work is to be executed. Difficulties are sometimes experienced in assessing the quantity correctly beforehand and as such, in many cases, it stands in the way of obtaining prior approval from the appropriate authorities. Measurement of such extra work are invariably recorded in measurement book with proper certification of the Consultant Architects. Payment is however made only when approval is obtained from the appropriate authority.

12. *Building Materials (Cement)*

This matter is under investigation. A detailed report in respect of these two cases will be placed before the Finance Committee/Council of the Institute during the current financial year, and further developments in the matter would be shown to the next Audit.

13. *Deposits & Liabilities : Rs. 1,11,98,183.12 (Balance Sheet Liabilities side : Schedule VIII)*

All old items in the list of liabilities as specified by Auditors have since been adjusted in the accounts as per the decision of the Finance Committee (8 December 1986) and Council dated (12 December 1986) excepting Rs. 6,92,000.81 on account of ground rent payable to Delhi Development Authority and the matter has been taken up with the DDA for early settlement.

14. *Cash & Bank Balances : Rs. 1,26,65,888.51*

(a) The liquidator of Nath Bank Ltd. has since informed the Institute that in case any decision is arrived at to pay any dividend or to close the liquidation proceedings then the Institute will be duly informed. In respect of the State Bank of India, Delhi, "A" and "B" accounts communications had been sent out requesting the banks to close down the accounts and transfer the proceeds to State Bank of India, Shyambazar Branch, Calcutta.

(b) This is the general practice followed in the Institute. Cash and Bank balances with different Banks are allocated against the related funds. This will be evident from Schedule IV of the Statement of Accounts.

15.(a) *Stock of Medicines with MERU :*

Consumable Stores are charged to Income and Expenditure Account as per practice. Medicine is one such item. Arrangements exist to verify the closing stock at the end of the financial year. Suppliers of medicine are committed to take back the time barred medicines. Purchase of medicines by the Medical Welfare Unit for the year have been considered as expenditure as per practice followed by the Institute. So, opening and closing stock of medicines are also not exhibited in the Accounts.

(b) Purchase of seeds, fertilisers, etc. for the year have been considered as expenditure as per practice followed by the Institute. So, opening and closing of stock of seeds etc. at Giridih are also not exhibited in the Accounts.

16. *The matter will be looked into.*

17. *Extent and Efficacy of Internal Audit System prevailing in the Institute :*

The Auditors' concern for strengthening the Internal Audit System is shared by the Institute. The matter is under consideration of the Administration. As soon as the embargo on new appointments is withdrawn and revised pay scales are introduced, this aspect will be looked into.

It is not true that there is a very high rate of non-compliance with the Internal Audit's views and suggestions. In all cases, these are carefully examined and attempts made to comply with their suggestions.

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The Institute always attaches supreme importance to timely and orderly performance of things and, at the same time, tries to guard against financial impropriety and wastful expenditure.

18. General

- (a) No comments.
- (b) Council and Government are fully aware of this. The matter was deliberated by the Council even on 23 November 1987.
- (c) System of control exists.
- (d) Administration's replies have been furnished in para (10) above.