

INDIAN STATISTICAL INSTITUTE

before us nor any opinion from the Institute's lawyers whether these Possession/Grant Certificates can give the Institute "Markotable Title" to the properties concerned. Our written request for the same (vide Letter No. CO/48/73 dated 24th January 1973) addressed to the Chief Accounts Officer remains yet to be answered.

- i) 203 Barrackpore Trunk Road
- ii) 153 Gopal Lal Tagore Road
- iii) 158, 160, 165 and 166/1 Gopal Lal Tagore Road
- iv) 205 Barrackpore Trunk Road
- v) 206 Barrackpore Trunk Road
- vi) Delhi (Leasehold)
- vii) Bangalore.

e) *Sheds and Structures*: (i) The written down values of Sheds and Structures (Rs. 78,933.58) on 203 Barrackpore Trunk Road and 153, Gopal Lal Tagore Road do not give a true and fair view as at 31st March 1972, as the values of the Sheds and Structures demolished are not, according to the Management, ascertainable. Steps, if any, taken by the Management to ascertain the value of the demolished structures was not, however, explained to us.

ii) The tenancy agreement of the Land at 5 Rabindranath Tagore Road, on which Sheds and Structures (written down value Rs. 2,35,840.68 as at 31st March 1972) have been constructed for UNTAA Workshop could not be produced before us for verification of the terms and conditions.

f) It is understood that in connection with the construction of the Electronic Computer certain items of Furniture and Equipment were loaned to ISLJU in earlier years. No certified list of such furniture and equipment as at 31st March 1972, from ISLJU was produced before us for the purpose of verification.

g) Soviet Printing Machinery (Item 'L' of Schedule I of the Institute) received by the Institute as gift from Soviet Academy of Sciences and was taken into the Books of Accounts at a value of Rs. 18,06,696.58 by corresponding credit to the General Fund in 1970-71. The Machine is being used by the Statistical Publishing Society under an agreement dated 9th December, 1970, between the Institute and the Statistical Publishing Society. Under Clause 8 of the said agreement the Printing Machine shall be insured against Fire, Theft etc. at the cost of the Statistical Publishing Society. No evidence, however, was produced before us at the time of audit that the Machine is fully covered by insurance as stipulated. We also could not see any certificate from the Statistical Publishing Society that the Machine is in existence (free of any charge) and in good workable condition as at 31st March 1972, though the same was wanted for the purpose of our verification of the the assets of the Institute.

Although the Special Committee at its meeting held on 10th July 1971, recommended to the general body that a thorough enquiry into the relationship between the Indian Statistical Institute and the Statistical Publishing Society including the arrangement regarding the utilisation of the USSR Printing machinery should be made, we have seen no report of the enquiry, if any, made by the General Body upto the time of this audit report. No satisfactory explanation was available for this state of affairs.

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h) *Magnetic Tapes* : (Item 3 of Schedule of Fixed Assets of Honeywell H-400 (Computer Unit) : Claims received from Insurance company for loss of Magnetic Tapes have been credit to the *Written Down Value* of Magnetic Tapes and has thereby distorted the picture to that extent.

2. *Investments* :

Investments of different funds under the Institute stand in the name of the Indian Statistical Institute without being earmarked for the respective funds concerned.

3. *Advance on account of ISIJU—Rs. 7,62,329.27* : (Item 3 on assets side of the Institute's Balance Sheet)

The amount is same as shown in the Balance Sheet as at 31st March 1971. No confirmation of the advance from ISIJU was available at the time of audit. The Management also could not apprise us on the following points :

- i) The status of ISIJU
- ii) Any progress report on the construction of the Electronic Computer.
- iii) Whether there is likely to be any fall in value of the work-in-progress because of the stalemate.
- iv) How the advance is going to be ultimately recovered.
- v) Likely date of completion.
- vi) What will be the total cost for the completion of the Project and the budget provision thereof.

In the absence of the above information we are unable to express our opinion on the said advance as at 31st March 1972.

4. *Recoverable Capital Outlay* : (Item No. 4 on assets side of the Institute's Balance Sheet)

The Institute incurred certain expenditure for additions and alterations in Goputu Niwas—a rented premises occupied by Mr. Ganguly (since deceased) and Mr. B. C. Das who were employees of the Institute, with the expectation of recovering the expenditure through rent at an enhanced rate to be realised from the said employees. There was, however, neither any agreement with the said employees nor any consent from them to this mode of recovery by the Institute.

The Institute spent a substantial amount for this purpose.

In the Accounting year 1969-70 the Institute decided to recover Rs. 9,938.15 out of the gratuity payable to the heirs of late Mr. Ganguly who was one of the occupants at Goputu Niwas and credited the sum to this Recoverable Capital Outlay Account. The decision of the Institute was, however, challenged by the heirs of late Mr. Ganguly and on legal advice the Institute had to reverse their decision. As a result, the sum of Rs. 9,938.15 which was earlier credited to Recoverable Capital Outlay Account in 1969-70 had to be debited to this account again in the year under audit.

Secondly, Mr. B. C. Das owed to the Institute the sum of Rs. 14,615.29 (Not) on account of rent for the period 20th October 1955 to 30th June 1960, which for some unexplainable reasons was not recorded in the Books of Accounts of the Institute. Against the said outstanding sum of Rs. 14,615.29 Mr. B. C. Das has paid Rs. 6,000/- during the

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year 1971-72 which instead of being credited by Rent Account (for earlier years) and shown in the Income and Expenditure Account of the Institute as such has been credited to Recoverable Capital Outlay Account thereby reducing the outstanding balance to that extent. This accounting treatment appears to be incorrect and the entry should be reversed. Therefore, in order that the Accounts of the Institute as at 31st March 1972, may give a true and fair view the unrecorded rent due from Mr. B. C. Das should be brought into the Books of Accounts of the Institute and the expenditure on Recoverable Capital Outlay Account upto 31st March 1972, should be disclosed in full in the Balance Sheet under audit (The necessary accounting entries that have to be passed have already been explained to the Chief Accounts Officer of the Institute).

The Recoverable Capital Outlays amount, however, appears to us to be doubtful of recovery from Mr. B. C. Das and remaining of the two employees who occupied Gopput Niwas when the expenditure was incurred. Because Mr. Das has already objected to bear the expense and there is no earlier written consent from him to the Institute's mode of recovery.

5. Amount claimed/to be claimed from Government of India

In the absence of sanctions or acceptance of the claims from the Government we are unable to form any opinion as to what extent claims stated in Items 5.1 to 5.4 and Item 6 of the Institute's Balance Sheet, will be recoverable eventually.

6. Amount Recoverable from the Government of Mysore : (Item 7 on the assets side of the Institute's Balance Sheet)

As mentioned in our last audit report amount recoverable as per Books of Accounts is Rs. 20,325.80 but as per letter no. LAQ.214/68-69, Bangalore, dated 20th November 1970, from the office of the Deputy Commissioner, Bangalore District, the amount standing to the credit of the Institute is stated to be Rs. 29,387.80. The difference of Rs. 62/- could not be explained this year also. No satisfactory explanation as to why the same is outstanding for such a long period was available at the time of audit.

7. Stores (At Cost) : Item 7 on the assets side of the Institute's Balance Sheet and Item 4.1 on the assets side of the Balance Sheet of Development Fund II :

Stores have been classified by the Institute broadly into two categories for the purpose of physical verification :

- i) Iron & Steel materials, Cement and Bricks.
- ii) Other Building Materials.

The physical verification of the first category was made in September 1971, and not at 31st March 1972, which is required by the auditors for verification of the assets of the Institute as at 31st March 1972. Under the circumstances, it will be appreciated that the position as at 31st March 1972, of these materials cannot be certified by us.

As regards the second category, the physical verification was made as at 31st March 1972. The result of physical verification has revealed a net loss of Rs. 20,561.83 which has not been written off in the Income and Expenditure Account but has been displayed in the Institute's Balance Sheet under the heading "Effect of physical verification of Building Materials" (Item 12 on the assets side of the Institute's Balance Sheet).

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Moreover, it appears that no notice has been taken of any loss of value due to deterioration in the condition of stores and obsolescence, if any.

Separate Registers are also not maintained for Stores as shown in the Institute's Balance Sheet and in the Balance Sheet of Development Fund II which is desirable from audit point of view. Segregation of stores between these two Funds has been made by the Institute's officials the basis of which could not, however, be explained to us.

8. Loans and Advances :

- (a) *Festival Advance—Rs. 5,476.71* : (Item 10.2 on the assets side of the Institute's Balance Sheet)

In the absence of supporting list together with confirmation from the parties we could neither verify the above mentioned figure nor could we check up whether terms of repayment have been observed or not.

- (b) *Advance to Suppliers and Contractors—Rs. 1,35,832.94 and Suspense and other Advances—Rs. 4,78,086.99* : (Items 10.3 and 10.4 on the assets side of the Institute's Balance Sheet)

The above balances have been arrived at after adjustments including transfers to various expenditure heads both for the year under review as also for earlier years.

The above advances include certain on account advances made to the suppliers/employees/others which are long outstanding and have not been accounted for by them timely and in certain cases even after a considerable lapse of time (on which attention of the Chief Accounts Officer of the Institute has already been drawn by us). As a result, necessary adjustments in respect of expenses against such advances have not been incorporated in the accounts under audit and/or in the accounts of the appropriate years. We have received no confirmation for advances made to suppliers and contractors outstanding as at 31st March 1972. A part of the said amount standing under Advance and Suspense on the Institute's Balance Sheet might not be recovered eventually. Further, in the absence of adequate particulars of these advances required on the lines stated in our letter no. CO/34/73 dated 12th January 1973, addressed to the Chief Accounts Officer of the Institute, we are unable to express our opinion as to what extent they are recoverable.

- (c) *Educational, Relief and other Loans—Rs. 5,80,005.84* : (Item 10.5 on the assets side of the Institute's Balance Sheet) :

In the absence of supporting lists with details of break-up etc. together with confirmation from the employees, we could not verify the above amount nor could we form any opinion as to whether the terms, conditions etc. for repayment have been complied with and also to what extent the loans might prove to be doubtful.

- (d) *Security Deposits* : (Item 10.6 on the assets side of the Institute's Balance Sheet) :

In the case of Security Deposits made in earlier years, confirmation from parties were not available for the purpose of our verification.

- (e) *Sundry Debtors* : (i) *Rs. 89,513.30* : (Item 10.7 on the assets side of the Institute's Balance Sheet) :

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These include items outstanding from as early as 1963-64. A major part (Rs. 50,001.50) is due from the Gun & Shell Factory for a number of years. No action appears to have been taken during the year under review for recovery of the dues from the Gun & Shell Factory.

- (ii) Rs. 20,745.50 : (Item 3.1 on the assets side of the Balance Sheet of Electronic Data Processing and Computation Unit) :

Balances are outstanding from as early as 30th September, 1968. No satisfactory explanation was available for this.

9. *Advance for Land (Schedule XIII)—Rs. 4,03,508.91* : (Item 10.8 on the assets side of the Institute's Balance Sheet) :

- (a) *Re* : 106 *Barrackpore Trunk Road—Rs. 29,799.38*

This was an advance for the abovementioned land made by the Institute in earlier years. The Land Acquisition Commissioner of Presidency Division by his letter dated 28th August 1969, had informed the Institute that the notification in respect of the above Land Acquisition Case had become inoperative under provisions of Land Acquisition (Amendment and Validation) Act, 1967. Accordingly, the Institute requested the Collector of 24 Parganas on 21st April 1972, for a refund of the amount. Refund is, however, still outstanding. It is not understood why the Institute took such a long time (i.e., from 28th August, 1969 to 21st April 1972) to write for the refund to the Government of West Bengal. The outstanding amount, therefore, should be classified in the Balance Sheet under "Refund (for Advance of Land) Receivable" and not in the category where it has been shown.

- (b) *Bustee Land adjacent to 123 Gopal Lal Tagore Road—Rs. 12,137/-* :

The amount was advanced as early as 13th March 1968. In the absence of up-to-date information we are unable to verify the terms and conditions of the advance and also whether because of the long outstanding it has become time-barred and therefore irrecoverable or not. The Institute should look into the matter immediately and take necessary action.

- (c) *Land adjacent to Guptis Niwas—Rs. 5,852.00* :

The advance was made in August, 1960 for Land and Contingency Expenses to the Collector of Land Acquisition Department, (N) Alipore. In the absence of up-to-date information we could not verify the present position.

- (d) 168, *Gopal Lal Tagore Road—Rs. 3,744.03* :

The advance was made in May 1961. Our observations on the said advance are same as stated in 'c' above.

- (e) 102 *Barrackpore Trunk Road—Rs. 3,30,564.00* :

Two deposits Rs. 3,07,020/- and Rs. 22,644/- for Land and Legal and Contingency Charges respectively were made by the Institute for the abovementioned property with the Government of West Bengal. The Council in its meeting held on 31st November 1971, decided to withdraw the deposit made for land only and to invest the same in a way considered suitable by the administration for earning proper interest. No decision seems to have been taken by the Council about the deposit made for legal and contingency charges.

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In the absence of further particulars we are unable to verify whether the deposit for legal and contingency charges is refundable or has to be written off. The deposit for land that is to be withdrawn should no longer be classified under Advance for Land Schedule in Balance Sheet but under "Refund (for Advance of Land) Recoverable from the Government of West Bengal".

(f) *Land at Madras—Rs. 21,612.50:*

It appears from the letter dated 22nd April 1971, of Mr. C. R. Prasad, Executive Officer, that a further deposit of Rs. 28,437.50 is to be made for the purpose of development expenses although the Director of Technical Education in his letter dated 29th August 1969, had stated that the Institute need not pay any amount over and above what had already been paid. Mr. Prasad had written a letter to the Government of Madras for clarification, the reply to which is, however, awaited. In the absence of further particulars terms and conditions of the above advance for land could not be verified. There is also a discrepancy about the figure of Rs. 21,612.50; because the deposit made by the Institute as per letter of Mr. C. R. Prasad is Rs. 21,582.50 and not Rs. 21,612.50 as disclosed in Schedule XIII. The reason for this discrepancy could not be explained to us.

10. *Marginal Deposit for Letter of Credit—Rs. 9,123.00 :* (Item 10.10 on the assets side of the Institute's Balance Sheet) :

Confirmation Certificate from Bank of the balance as on 31st March 1972, was not available for our verification. Contingent Liability on unexpired Letter of Credit, if any, was also not made available to us.

11. *Effects of Physical Verification of Building Materials—Rs. 20,561.83 :* (Item 12 on the assets side of the Institute's Balance Sheet) :

This amount does not reflect any assets of the Institute though displayed on the assets side of the Balance Sheet and has already been reported upon in our observations on Stores.

12. *Cash and Bank Balances :* (Item 13 on the assets side of the Balance Sheet of the Institute and in Balance Sheets of different funds under it) :

(a) *Cash in hand :*

Confirmation Certificate from the officer concerned for the cash in hand as at 31st March 1972 at Durgapur was not available for the purpose of our verification.

(b) *Balance with Bank :*

Certificates from Banks (Schedule VII) confirming balances as on 31st March 1972, were not available in respect of the following accounts :

i) Nath Bank Ltd. (in Liquidation)	Rs. 4,031.22
ii) State Bank of India, Delhi 'A'	Rs. 1,672.98
iii) State Bank of India, Delhi 'B'	Rs. 698.85
iv) Reserve Bank of India, P.T. Account	Rs. 8,480.00

It also appears from Cash and Bank Balance Schedules (Schedules VI and VII) that the amount shown as cash balances (both in hand and at Banks) represent the balancing figures, that is to say, individual Bank Account cannot be linked up with the individual Fund Account.

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13. *General Fund* : (Item 1 on the Liabilities side of the Institute's Balance Sheet) :

Out of the amount of Rs. 2,25,689.57 charged in the Income and Expenditure Account as expenditure on Books and Journals (Item 12.1 of the Expenditure side of the Income and Expenditure Account of the Institute) Rs. 2,14,704.53 has been capitalised (vide Item 'H' of Schedule I of the Institute) by crediting the General Fund.

14. *Deposits and other Liabilities* :

(a) *Hospitality and Housing Committee—Rs. 1,24,414.68* : (Item 6.1 on the Liabilities side of the Institute's Balance Sheet) :

It was observed in the course of audit that Hospitality and Housing Committee Account is one of the accounts of the Subsidiary Suspense Ledger. Payments of debit vouchers raised by Officer-in-Charge of the Guest House from time to time are debited to this account. Bills raised by the House Committee on account of guests are debited to respective heads of accounts of the Units/Sections and credited to this Suspense Account. Because of this method of accounting the credit balance of Rs. 1,24,414.68 as at 31st March 1972, represents the balance of accumulated amount of charges made over the years in respect of ISI guests and neither reflects any liability of the Institute to the Housing Committee nor can be regarded as profit upto 31st March 1972. The credit balance, thereby, should have been wiped out by suitable adjustments against general account of ISI in 1971-72. Moreover, the time-to-time payments made to the Hospitality Committee are neither grants nor subsidy from the Institute. We, therefore, do not understand why detailed statements of Receipts and Expenditure with all supporting vouchers are not submitted to the Institute for incorporation in the books of account and for the purpose of audit by the Statutory Auditors. This point was also raised by the members of the Special Committee in its meeting held on 20th June 1971, by asking the Chairman how the Hospitality and House Committee could have separate accounts outside the Institute's account. We have come across no answer to this question raised by the members. We have also received no reply on this point given in our Memo dated 18th December 1972, to the Chief Accounts Officer of the Institute. We would also refer Clause 7 of the Standing Order of the Hospitality and Housing Committee duly approved by the Council in its meeting held on 8th March 1960, which stipulates as follows :

"The Committee should maintain necessary account of the money received and spent by it and shall submit the same to the Central Accounts Office along with vouchers for purpose of incorporation in the main accounts."

(b) *Staff Income-tax and Annuity Deposits—Rs. 35,306.61* : (Item 6.2 on the Liabilities side of the Institute's Balance Sheet)

It appeared in the course of audit that Income-tax Liability on account of deductions from staff salary was not deposited with the appropriate authority in time.

(c) *Library and other Deposits—Rs. 77,359.95* : (Item 6.3 on the Liabilities side of the Institute's Balance Sheet)

Centralised Deposit Register is not maintained by the Institute at Bangalore and the Deposit Registers at different Units are not properly maintained.

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- (d) *Staff Insurance, Cooperative Society, Statistical Workers Housing Scheme etc.—*
Rs. 40,352.08 : (Item 6.4 on the Liabilities side of the Institute's Balance Sheet)

In the absence of detailed information we could not verify to what extent the liabilities on the various heads of accounts that should have been paid by the Institute during the year, remained outstanding as at 31st March 1970 and the consequences of such defaults, if any.

- (e) *Other Liabilities—Rs. 37,37,795.27* : (Item 6.6 on the Liabilities side of the Institute's Balance Sheet)

Other Liabilities include outstanding liabilities as at 31st March 1972, for goods and services, provision for gratuity and a credit balance of Rs. 2,08,895.73 on Suspense Account.

Liabilities for goods and services have been provided for on the string of payments made upto 30th June 1972, in respect of bills for earlier years.

Credit balances of Suspense Account include many old items. These should be scrutinised and adjusted at an early date.

Grant-in-Aid for Flood Advance to Staff Refundable to Government of India—Rs. 6,00,000/- :
(Item 12 on the Liabilities side of the Institute's Balance Sheet)

In the absence of particulars we could not verify repayment terms and conditions and their observance.

INCOME AND EXPENDITURE ACCOUNT

- (i) *House Rent Allowance* :

In the absence of full information required on the lines of the Proforma submitted to the Chief Accounts Officer of the Institute along with our letter no. CO/6862/72 dated 4th December 1972, we could not verify the total number of persons to whom House Rent Allowance was paid though enjoying Rent-free quarters and sanctions for the same.

- (ii) *Travelling Expenses* :

A considerable amount of, on account payment, made to the employees for travelling is debited to Travelling Advance Account which remains unadjusted for a long time. Unless such advances are cleared within the year the travelling expenses for the year under audit cannot be fully verified.

Moreover, Travelling Expenses recoverable, if any, from outside concerns are not ascertained at the time of passing the travelling expense bills. Such recoveries, if made in later years, are credited to Travelling Expenses Account of the year of recovery. Accordingly, travelling expenses are shown 'Net' in the Income and Expenditure Account. The practice appears to be defective and should be reviewed for remedial action.

It is suggested that if at the time of taking travelling advance, the employees are also requested to submit an estimate of expenditure to be incurred, the Institute may make an advance to the extent of, say, 80% and the balance to be recouped by the employees on submission of the final bills. This practice, if adopted, will eliminate the problem of late submission of the travelling bills.

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(iii) *Re-imbusement of Medical Expenses :*

It is observed that actual bills against medical advances made to employees are not submitted promptly for necessary adjustments. As such, medical advances remain unadjusted for a long period. Steps should be taken to eliminate all unnecessary delays.

It is also observed that the date of payments of the medical bills are not recorded by the Medical Expenses Reimbursement Unit in the Register kept by it, though the Register contains a column for this very purpose. As a result, we could not verify whether all bills submitted with MERU upto 31st March 1972 and not paid by that date have been fully provided for.

(iv) *Contribution to Gratuity Fund :*

Contribution to Gratuity Fund have not been computed according to the payment of Gratuity Act. Now that the payment of Gratuity Act 1972 have been passed, it is suggested that the Institute should ascertain its liabilities for gratuity as at 31st March every year by means of actuarial valuation and the same should be disclosed at least by way of a note on the Balance Sheet if the provision cannot be made in full.

(v) *Postal and M.O. Charges, Air and Railway Freight, Electricity and Telephone Charges :*

In the absence of necessary particulars (as required in our letter referred to in connection with our observations on House Rent Allowance) we could not verify whether electricity consumed in staff quarters within the campus are to be borne by the Institute which is being done at present.

(vi) *Bank Charges and Interest :*

Bank Charges and Interest Account also includes the following :

- | | |
|---|---------------|
| i) Interest to Gratuity Fund (which is a 'token' interest to be paid by the Institute on account of Loan taken from the Fund but not appear to be supported by any resolution of the Council for paying the interest on this basis. | Ra. 5,000.00 |
| ii) Interest to Provident Fund | Ra. 45,000.00 |

Interest to Provident Fund Account is payable by the Institute to compensate for the loss of interest suffered by the Fund on account of Institute's inability on technical ground to collect the Funds accrued interest on G.P. Notes and reinvest the same. The liability on the part of the Institute to pay interest is because of default on technical points. The reason for such lapse should be enquired into and responsibility pin-pointed.

(vii) *Rent, Rates and Taxes and Repairs :*

Payments and receipts of rent have been recorded in the same account. As such the figure is shown as 'Net' in the Income and Expenditure Account.

In the course of our audit the Chief Accounts Officer of the Institute was requested to furnish us with the names of the Landlords and the Tenancy Agreements for the purpose of our verification. Unfortunately the same was not available in spite of our repeated reminders to the Chief Accounts Officer. Under the circumstances, we could not verify

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whether rents paid by the Institute during the year under audit are as per terms of Agreement and in case of repairs of rented premises undertaken by the Institute whether the same is to be borne by the Landlords or by the Institute. The matter should be looked into immediately as it involves a very substantial amount of expenditure.

(viii) *Rental Charges for machines, tools and other equipments used by Garden Reach Workshops Ltd. :*

In the year 1970-71 the Institute received an amount of Rs. 8,650/- from Garden Reach Workshop Ltd. as rental charges for certain machines, tools and other equipments of the Institute used by them. This year, however, no such rental charges appear to have been received by the Institute and we could not verify (in the absence of particulars) whether those machines, tools, etc. mentioned above are being used by the Garden Research Workshops Ltd. or not. The matter should be looked into immediately.

(ix) *Receipts from Experimental Research Farm :*

The Institute incurred certain expenditure on experimental research farming carried out in Giridih and Baranagore. As regards our observations on Giridih Research Farming reference is invited to our separate report on Giridih Branch as per Annexure I enclosed. As regards experimental research carried out under Baranagore Office we have come across no statement of products available as a result of the farming and their ultimate disposal.

In consistence with past practice stocks of Stationeries and consumable stores, Laboratory stores, tools and minor accessories, cost of cards, cabinets etc., are neither taken at the close of the year nor accounted for, though their values are quite substantial. The Institute should look into the matter and, if necessary, review whether this old practice should be continued or not.

(x) *The Indian Statistical Institute vis-a-vis Statistical Publishing Society :*

In the course of our audit the Chief Accounts Officer of the Institute was requested to furnish us with a detailed list of expenditure on various heads incurred by the Institute on behalf of the Statistical Publishing Society for the year 1971-72 (and the authority for the same) and to what extent, if any, such expenditure has been recovered from the Statistical Publishing Society for the purpose of our verification and comments thereon. The same was, however, not available upto the time of this audit report.

(xi) For the purpose of Income and Expenditure Account the allocations between Plan and Non-Plan as made by the officials of the Institute have been accepted by us.

Further, for the purpose of this report, we have accepted the allocation of expenses to different Sectors, as shown in Schedule (XI) to the Institute's Account. Our separate report on Sectorwise Income and Expenditure Accounts have not been issued by us.

(xii) We have been given to understand that the activities of the local branches at Bombay, Mysore State and Kerala are independent of those of the Institute and accordingly, the transactions relating to these branches do not form part of the Institute's Accounts.

In the absence of information we are not in a position to report on transactions, if any, in respect of 'ISI' Small Scale Experimental Unit that have not been included in the Institute's Accounts.

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Reference is also invited to our separate reports on Giridih and Delhi Branches of the Institute as per Annexures I and II respectively enclosed.

GENERAL :

(a) The system of internal check and control does not seem to have improved much since our last report on the same. There is also no arrangement for Internal Audit though the activities of the Institute are multifarious and widespread. Immediate steps should be taken to instal a comprehensive system of internal control. Coordination between the Accounts Department and the different Branches and Sectors of the Institute is far from satisfactory. As a result of which the audit of the Accounts of the Institute has been considerably delayed.

(b) The system of budgetary control leaves ample scope for improvement. Because of this deficiency there is no means of ensuring that actual expenditures are within budgeted limits. We have not been provided with a list of officials empowered by the Council of the Institute to sanction expenditure and their limits. It is observed that the budget proposals are considered as authorisation for incurring the expenditure without awaiting for the sanction of the Government. This has resulted in huge expenditure made by the Institute and subsequently claimed from the Government over the years but still awaiting sanction as reflected in the Balance Sheet of the Institute (vide items 5.1 to 5.4 and item 6 on the assets side of the Institute's Balance Sheet). It is also observed that grants for specific activities/items are diverted and/or utilised to meet the excess of expenditure over income.

(c) The pages of the Minute Book for recording the proceedings of the meetings of the Council and/or Committees are not consecutively numbered and the proceedings are not written on the Minute Book but are typed on separate sheets and pasted on the Minute Book.

P7 Mission Row Extn.
Calcutta-1
21 February 1973

Sd : P. K. MITRA & Co.
Chartered Accountants

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Annexure 1

Re : *Audit of the Trial Balance as at 31st March, 1972, of Giridih Branch*

We have audited the Trial Balance as at 31st March, 1972, of your Giridih Branch and our observations on the important points of the same are given below for your information. We have also discussed in details other points connected with the preparation of Final Accounts of the Institute with your Chief Accounts Officer, Shri S. P. Mukherjee at Baranagore.

1. *Fixed Assets*

a) *Land and Building*

As regards land and building we were given to understand by the officer attending us during our audit that the Title Deeds are at Baranagore. Over here, we could examine the Title Deeds of only 'Biraja Kutir' and 'Health Home'. About others we were told that some are lying in Courts at Hazaribagh and Patna in connection with pending suits and some are in Giridih. No satisfactory explanation was available as to why Title Deeds that are said to be in Giridih were not produced before us at the time of our audit there. As regards Title Deeds that are lying in Courts we require Institute Lawyer's certificate confirming the present position.

b) *Furniture and Fixtures*

There was no physical verification of Fixed Assets particularly of Furniture and Fixtures (which are easily removable articles) as at 31st March, 1972 and therefore no inventory of Fixed Assets was made available to us for the purpose of verification. As a result we could not verify Fixed Assets that will appear in the Final Accounts of the Institute as at 31st March, 1972, so far as Giridih Branch is concerned. (In this connection we would like to draw your attention to our observations contained in our Report No. AU/0248/72 dated 6th November, 1972, on this point of your Delhi Branch). A sort of Asset Register was produced to us which was neither up-to-date nor appears to have been checked by any official of the Institute and as such little or no reliance could be placed on such type of records for the purpose of forming any opinion whatsoever.

2. *Stock and Stores in hand*

On going through the lists of various inventories made on 31st March, 1972, it was noticed that there were many cases of surplus building materials lying in storage for a considerable period. For example :—

1) Iron and Steel Materials	Rs. 14,594.83 (A/c. No. 730)
2) Bricks and Blocks	Rs. 1,535.48 (A/c. No. 732)
3) Powder, Paints and Varnish	Rs. 989.40 (A/c. No. 737)
4) Stone Chip	Rs. 6,880.02 (A/c. No. 746)
5) Cement and Raniganj Tiles	Rs. 8,006.54 (A/c. No. 746)

Most of these items were sent to Giridih round about 1964, 1965 and 1966. It is presumed that there must have been some construction projects in view at that time which for some reason or other have not materialised. These surplus building materials, because of long storage are not only deteriorating but also suffering loss in value due to breakage etc.

INDIAN STATISTICAL INSTITUTE

As the amount involved is not insignificant it is suggested that an early decision should be taken about the use/disposal of these materials to prevent further loss to the Institute.

We also came across eight sheets of stationery articles in stock as at 31st March, 1972 but for some reason or other they were not evaluated and taken into Closing Accounts as at 31st March, 1972.

3. Rented Premises

While checking payments for Rents for 1971-72 for the various premises taken for office use and residential purposes we had required the officers attending us to furnish us with a statement showing the names of the land-lords and the terms and conditions of the tenancies together with supporting documents for the purpose of our verification. This was particularly necessary as it was noticed that in many rented premises repairs were made by the Institute. We were given to understand that such statement and documents will be available only at the Central Office, Baranagore. We had, therefore, asked for the same from the Chief Accounts Officer in Baranagore quite a few days back before the writing of this report. But unfortunately the same has not been made available to us. We are, therefore, not in a position to verify the terms and conditions of the Tenancy, particularly the question whether *expenditure for repairs is to be borne by the land-lord or by the Institute.*

Many of the rented premises are now used as NSS offices or for residential purpose of NSS employees (now taken over by the Government) and the recovery of the rents paid by the I.S.I. is a cumbersome procedure. It is, therefore, desirable that the tenancy agreement should be transferred to NSS offices at an early date and the whole question of Assets and Liabilities between I.S.I. and NSS should be dealt with at a higher level.

4. Guest House

There are three buildings 'Mohua', 'Salboni' and 'Uttara' at Giridih which are used for Guest House purpose. The first building exclusively as Guest House and the other two are Guest House cum Offices. But even then it was noticed (from the number of visitors during 1971-72) that the room accommodation available for the purpose of guests was far in excess of what was required by the Institute during 1971-72. As all the houses have been taken on rental basis, whether they all should be retained or not should be considered by the authorities in view of the difficult financial position of the Institute.

It was noticed at 'Mohua' that Institute furniture and furniture belonging to private party are all kept mixed up in room after room. There were also two air-conditioners in two rooms but they were not recorded in the Asset Register that was produced to us at Giridih and there was no paper to show as to whether they were Institute's properties or not.

It was also noticed that some rooms in the ground floor of 'Mohua' were occupied by Shri A. K. Moitra. We were given to understand that, that part of the building was not let to the Institute. In the absence of tenancy agreement of 'Mohua' we could not verify the position. Electricity Meter was, however, common for the whole building and no recovery for electricity consumed by Shri A. K. Moitra appears to have been made at any time during the year. The position of the garden at 'Mohua' where two Institute's gardeners were working for the production of vegetable, wheat etc. and also for the upkeep of the garden could not also be ascertained. We have seen no receipt for the sale of these garden products, if any, credited to Institute Accounts in 1971-72.

FORTIETH ANNUAL REPORT : 1971-72

5. *Medical Expenses*

a) *Doctors' Remuneration*

There are three part-time Doctors—Dr. Das, Dr. Das Gupta and Dr. (Mrs.) Nandi, who attend the out-door dispensary at 'Uttara' for an hour every day on an honorarium of Rs. 300/- per month each. They also attend to employees and their relations at their home on a fee of Rs. 4/- for each day call and Rs. 5/- for each night visit. A monthly statement of fees payable to each Doctor is prepared by the Compounders from the diary of each Doctor and on the strength of such statements payments are made by the Institute for services rendered to employees and their eligible relations which was approximately Rs. 800/- per month for each Doctor. There is no system of any counter check of the statements prepared by the Compounders and in the case of any slip both as regards eligible relations and the total number of visits made, the same will remain undetected which does not appear to be satisfactory from audit point of view. It was also noted that two of the three Doctors do not even submit their Income-tax Returns and pay tax on the Income received from the Institute though the same is much above the exempted Income-tax limit.

The Compounders of the Institute who are whole-time employees also charge a fee of Re. 1/- for giving injection to the employees and their eligible relations at their home. Such fees are also borne by the Institute which almost equalled the monthly pay of the Compounders.

b) *Medicines*

Medicines are purchased by the Institute as per requisition put up before the Doctors for their approval and ultimately sanctioned by the Officer-in-Charge. Medicines on receipt are taken into main stock and thereafter issued to Dispensing Section on requisition for servicing Employees' prescriptions. In the Dispensing Section, however, no record of the consumption of medicines is kept at present. At the end of the year a physical inventory of medicines is taken and the difference between Opening Stock plus purchase and Closing Stock is treated as consumed during the year which, however, cannot be verified from Records and Registers. Previously a Consumption Record used to be kept at the Dispensing Section but that practice has been given up in 1971-72 for which no official order could be produced before us.

We found the number of patients that attend the Out-Door Section specially after the separation of NSS does not appear to justify the keeping of three Doctors even now. We would, therefore, suggest that the whole question of medical expenses should be reviewed at the highest level at an early date and if possible, an alternative system of a fixed amount per employee per year should be introduced. It will do away with many of the vexed problems that exist under the present system.

6. *Farm Accounts*

There are certain experimental Research Works carried on by the Institute at Giridih on the cultivation of rice, wheat, etc. The expenses and sale proceeds are booked in the Giridih Books of Accounts. For the purpose of our audit we had requested both the attending Officers at Giridih and later on the Chief Accounts Officer at Baranagore to furnish us with a Production Statement and a quantitative Reconciliation Statement of the Farm's

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Products for the year 1971-72. But unfortunately we did not receive the same upto the time of our writing this report.

7. *Suspense Account*

On going through the list of Suspense items it was noticed that there were many cases of advances lying unadjusted for more than six months—for example : Shri D. N. Singh (1899) Rs. 200/- (date of payment—1st June, 1971); Shri J. P. Pandey (1880) Rs. 600/- (date of payment—18th September, 1971)—no satisfactory explanation for such long outstanding was available.

8. *Library and Reading Room*

(a) No list of Books as at 31st March, 1972, was prepared for the purpose of verification.

(b) *Reading Room* : A number of English and vernacular newspapers are subscribed for the Reading Room which is in the 'Salboni' building. The Reading Room is, however, kept open only during the office hours. As a result, it was noticed that few readers were using the Reading Room. Under the circumstances, either the Reading Room should be kept open for an hour or two in the evening or the question whether so many Newspapers should be continued or not ought to be considered by the Authority.

9. There was no confirmation of Head Office balance appearing in the Giridih Trial. We checked the cash-in-hand on the morning of 6th December, 1972, and found the same to be in order.

Sd : P. K. MITRA & Co.

FORTIETH ANNUAL REPORT : 1971-72

Annexure II

Re : *Audit of the Trial Balance as at 31st March 1972, of Delhi Branch*

We have audited the Trial Balance as at 31st March 1972, of your Delhi Branch, a copy of which we were given to understand, will be sent to your Central Office in Calcutta for the purpose of incorporation.

In this connection, we regret to have to inform you that your Central Office insisted on our going to Delhi on the 6th October 1972 for taking up the audit which, however, was not possible as tickets for going to Delhi for our Partner and assistant were not available because of the heavy Puja rush. We went there on the 21st i.e., after two weeks and were surprised to be told that Trial Balance was still not ready. As a matter of fact our Partner Shri H. P. Mitter was requested not to take up the audit for another two days as otherwise the work would be further delayed. We trust you will look into the matter to find out how such bungling of outstation Branch Audit Programme was possible as this involves not only loss of time but also money of the Institute.

Our observations on the more important points of the Trial Balance are given below for your information and a detailed discussion particularly on the system of accounting, keeping of Books and Records etc. will be made with the Chief Accounts Officer of the Institute in due course :

1) *Fixed Assets*

As you are no doubt aware, one of the principal duties of the auditor is to express his opinion as to whether the value of the Assets of the concern under audit give a true and fair view on the date of the Balance Sheet (in the present case 31st March 1972).

The Auditor forms his opinion from a verification of the Assets. Under the circumstances our Partner Shri H. P. Mitter had officially asked from the Officer-in-Special Duty Shri A. C. Ray of Delhi Branch the physical verification list of all Fixed Assets as at 31st March 1972, under Delhi Branch together with a certificate that all Fixed Assets purchased upto 31st March 1972, exist and are in good condition. We were, however, informed that no physical verification of Fixed Assets of Delhi Branch was made on 31st March 1972, and as the Asset Register for Delhi was being maintained in the Central Office in Calcutta, it was not possible to furnish the Certificate asked for (vide O.S.D.'s letter No. D/4/Stores/1101/72 dated 26th October 1972). An Asset Register even if properly maintained in Calcutta can, at best, reflect what assets have been purchased for Delhi Branch. But whether they all exist and are in good condition can only be ascertained from a physical verification of the same made in Delhi and not from Register in Calcutta. It is, therefore, needless to point out that the letter of O.S.D., Delhi as mentioned above is neither to the point nor can serve any purpose. The Fixed Assets of the Delhi Branch, therefore, remain unverified by us and our Final Report will, to that extent, have to be qualified which may please be noted.

2) *Stock-in-hand*

- a) No physical verification of various stores items was made on 31st March 1972.
- b) There are two Stores Registers—one showing the Receipts and the other Issues only. What is the balance after any particular Receipt or Issue cannot be found from either of these two Ledgers.

INDIAN STATISTICAL INSTITUTE

- c) The Ledgers did not appear to have been checked by any responsible official at any time during the whole year.
- d) Some of the items as shown in the closing list as at 31st March 1971, submitted to the auditors last year do not tally with the opening balance of the Stores Ledger.

Under the circumstances, we could neither verify the closing stores amounting to Rs. 10,627.95 as at 31st March 1972, nor could place any reliance on the certified list extracted from the Books and submitted to us only a few hours before our departure in spite of our repeated requests for the same from the very beginning of the audit for the purpose of our checking.

We strongly suggest that a stock-taking should immediately be made and proper Stores Ledger showing balances after every Receipt or Issue should be immediately introduced. The Ledger should also be checked from time to time by a responsible official showing the date of his checking. Because a check by a person other than the one maintaining the Books is a must for the safeguard of the assets.

3) Guest House

On checking the Guest House Book it was noticed that though bills made out for Board and Lodging are entered in the Guest House Book, a running total of the total amount of the Bills for the year and how much settled for cash in Delhi and how much settled in Central Office, Calcutta, could not be ascertained. On our asking for such a statement—one was prepared and finally agreed with the amount settled in cash and shown as Guest House Receipts in Delhi General Ledger. But like the Stores list this statement also was prepared and submitted too late for our checking.

The statement showed that total amount billed for the year amounts to Rs. 22,085.27 of which Rs. 12,148.32 has been settled in cash at Delhi. Of the balance Rs. 9,936.95, where and how it has been settled remains to be verified from Central Office records in Calcutta which will be, as you will realise, no easy affair as it involves linking of small amount received/adjusted over the whole year. It was noticed that the Guest House Book has also not been checked by any responsible official during the whole year to find out whether Bills have been correctly made out or not.

We would, therefore, suggest that the Guest House Book should have a running total of Bills made and should also indicate how much paid in cash in Delhi and how much settled/adjusted in Calcutta. Delhi should also have necessary information from Central Office, Calcutta, regarding dates of adjustment of outstanding Bills and the same should be recorded in Delhi Guest House Book against corresponding Bill or ready reference at the time of audit.

4) There were no confirmation of balances appearing in Delhi Trial either from the Branches or from Central Office.

Sd : P. K. MITRA & Co.

INDIAN STATISTICAL INSTITUTE

BALANCE SHEET

1970-71 Rs. P.	Fund and Liabilities	Rs. P.	Rs. P.
	1. GENERAL FUND :		
1,94,89,668.21	As per Schedule VIII enclosed		1,91,01,859.53
	2. OTHER FUNDS (EXCLUDING DIRECTOR'S CONTRIBUTION FUND AND INDIAN STATISTICAL INSTITUTE GENERAL PROVIDENT FUND FOR WHICH SEPARATE ACCOUNTS ARE PREPARED)		
	As per separate Balance Sheet enclosed as per contra :		
	.1 Visiting Professors and Fellows Fund	113.13	
	.2 Gratuity Fund	45,42,149.48	
	.3 Development Fund I	1,19,551.94	
	.4 Development Fund II	11,03,934.89	
	.5 Supervision Fee Fund	2,18,304.87	
	.6 Statistical Quality Control Development Fund	3,81,701.11	
		61,63,725.39	
53,98,318.13	.7 Less : Leave Salary Fund	65,213.76	60,98,511.84
	3. LOANS FROM OTHER FUNDS :		
43,10,000.00	As per Schedule IX enclosed		37,85,000.00
6,00,000.00	4. LOAN FROM UNITED BANK OF INDIA, DUNLOP BRIDGE BRANCH		—
	5. ROCKFELLER FOUNDATION GRANT :		
	As per contra :		
1,322.29	As per last account		1,322.29
	6. DEPOSITS AND OTHER LIABILITIES :		
	.1 Hospitality and Housing Committee	1,34,41.69	
	.2 Staff Income tax & Annuity Deposits	35,308.01	
	.3 Library and other deposits	77,369.95	
	.4 Staff Insurance, Co-operative Society, Statistical Workers Housing Scheme etc.	40,352.08	
	.5 Director of Health Services for purchasing census reports through UNESCO	9,126.00	
30,21,662.16	.6 Other liabilities	37,37,705.27	40,23,354.60
	7. EXCESS OF INCOME OVER EXPENDITURE IN RESPECT OF MISCELLANEOUS PROJECTS AND ACTIVITIES		
2,34,238.88	As per Schedule C enclosed		2,82,386.18
	8. EXCESS OF INCOME OVER EXPENDITURE IN RESPECT OF PLAN REVENUE EXPENDITURE GRANT RECEIVED FROM GOVERNMENT OF INDIA :		
1,61,209.87	As per Schedule XIV enclosed		1,24,976.3
3,82,16,440.54	Carried Over		3,34,17,180.5

FORTIETH ANNUAL REPORT : 1971-72

AS AT 31ST MARCH 1973

1970-71 Rs. P.	Property and Assets	Rs. P.	Rs. P.
	1. FIXED ASSETS :		
1,77,80,840.37	As per Schedule I enclosed		1,73,06,320.87
	2. RENTAL OF TELEPHONE UNDER OYT BOHEME (INCLUDING INSTALLATION CHARGES) :		
	Capital Grant Account : As per last account	70,379.88	
70,379.88	Less : written off during the year 5%	3,618.98	66,860.70
	3. ADVANCE ON ACCOUNT OF ISJU EXPENDITURE ON JOINT PROJECT FOR THE CONSTRUCTION OF ELECTRONIC COMPUTERS IN PROGRESS (EXCLUDING VALUE OF FURNITURE, EQUIPMENT ETC. LOANED TO ISJU WHICH ARE INCLUDED IN SCHEDULE I) :		
7,02,329.27	As per last account		7,62,329.27
	4. RECOVERABLE CAPITAL OUTLAY :		
	As per last account	5,109.43	
5,190.43	Add : during the year	3,036.15	9,135.88
	5. AMOUNT CLAIMED/TO BE CLAIMED FROM GOVERNMENT OF INDIA :		
	1. Amount already claimed but pending acceptance as per Schedule II enclosed	33,61,121.88	
	2. Amount to be claimed as per Schedule III enclosed	23,71,645.82	
	3. Amount claimed and rejected (but under correspondence) as per Schedule IV enclosed	12,37,137.64	
57,07,221.65	4. Excess of expenditure over receipts on account of NBS work during 1959-60 to 1963-64 already claimed	11,18,892.37	80,78,607.31
	6. EXCESS OF EXPENDITURE OVER RECEIPTS IN RESPECT OF MISCELLANEOUS PROJECTS AND ACTIVITIES ON BEHALF OF THE GOVERNMENT OF INDIA AND OTHER BODIES PENDING ADJUSTMENTS ON SETTLEMENT OF CLAIMS MADE TO BE MADE :		
4,12,276.97	As per Schedule V enclosed		4,51,499.89
	7. AMOUNT RECOVERABLE FROM GOVERNMENT OF MYSORE IN RESPECT OF BANGALORE LAND REQUISITIONED BACK BY GOVERNMENT OF MYSORE :		
29,325.80	As per last account		29,325.80
	8. GRANTS RECEIVABLE FROM GOVERNMENT OF INDIA ON ACCOUNT OF :		
	1. Non-plan Current Expenditure Account	—	
	2. Plan Current Expenditure Account	—	
22,30,000.00	3. Plan Capital Expenditure Account	—	
3,39,217.65	9. STORES (BUILDING MATERIALS ETC.) : At Cost		2,94,662.01
<hr/> 1,74,87,790.72	Carried Over :		<hr/> 2,70,88,830.98

INDIAN STATISTICAL INSTITUTE

BALANCE SHEET

1970-71 Rs. P.	Fund and Liabilities	Rs. P.	Rs. P.
3,32,16,449.84	Brought forward :		3,34,17,180.65
	9. EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF CAPITAL EXPENDITURE GRANT RECEIVED FROM GOVERNMENT OF INDIA :		
1,35,472.89	As per Schedule XII enclosed		4,08,047.77
	10. AMOUNT DUE TO ELECTRONIC DATA PROCESSING AND COMPUTATION UNIT ON LOAN ACCOUNT :		
10,00,000.00	As per Balance Sheet of the Unit enclosed		10,00,000.00
	11. EARMARKED DONATION BY STATISTICAL PUBLISHING SOCIETY IN RESPECT OF LAND AT NBANGALORE ..		
	As per last account Donation received	42,000.00	
19,600.00	Less : Amount paid for Bangalore land	22,500.00	19,600.00
—	12. GRANT-IN-AID FOR FLOOD ADVANCE TO STAFF REFUNDABLE TO GOVERNMENT OF INDIA		4,00,000.00
	13. EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF SURVEY		
—	RESEARCH CENTRE		2,82,841.48
3,43,71,422.53			3,67,28,168.81

- NOTE : (a) In accordance with the terms and conditions of the Grants for Capital Expenditure received from the Government of India, the Institute shall not sell or otherwise dispose of or mortgage acquired by it with such grants without prior approval of the Government. Most of the assets have been acquired out of the Government grants, total written down values of which however, are not ascertainable.
- (b) Cash balance in hand include balance with International House of Japan, Translation Unit in Tokyo amounting to Rs. 7,706.16 being Japanese Yens 5,85,104 converted at pre-devaluation rate of exchange (Rs. 100 = Yen 7500 approximately).
- (c) Transactions in respect of Electronic Data Processing and Computation Unit of the Institute have not been incorporated in these accounts. These are set out in the separate Balance Sheet as at 31st March 1972 and the Income and Expenditure Account for the Unit annexed herewith.
- (d) These accounts do not include grant received from Government of India on account of Honeywell H-400 Computer and the utilisation thereof, the details of which have been set out in a separate Balance Sheet as at 31st March 1972.
- (e) The Institute has guaranteed that in the event of the recognition of the Indian Statistical Institute General Provident Fund by the Commissioner of Income Tax, West Bengal, is not given, the Institute will be responsible for any additional income tax which may be payable in this regard.
- (f) These accounts do not include the grant of \$ 86,000.00 made by the Ford Foundation to the Institute and disbursements thereout (except c.f. value of certain equipment amounting to Rs. 81,301.50 included in the item J of Fixed Assets Schedule), particulars of which are not available.
- (g) The Institute may be liable to pay additional rent with interest in respect to Gopbhu Nivas accommodation, the amount of which is not readily ascertainable. A case is pending with the Calcutta High Court in this respect.
- (h) Comparative figures, have, wherever necessary been rearranged.

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

FORTIETH ANNUAL REPORT: 1971-72

AS AT 31ST MARCH 1972—Contd.

1970-71	Re. P.	Property and Assets	Re. P.	Re. P.
1,74,37,790.72		Brought forward:		2,70,88,880.83
		10. LOANS AND ADVANCES:		
		1. Departmental imprest	2,802.47	
		2. Festival advance to workers	5,476.71	
		3. Advance to suppliers and contractors	1,85,833.94	
		4. Suspense and other advances	4,76,086.99	
		5. Educational, relief and other loans	5,80,085.84	
		6. Security deposit	25,927.07	
		7. Sundry debtors (partly irrecoverable)	89,513.80	
			<hr/>	
		8. Advance for land (Schedule XIII)	13,15,785.32	
		9. Charges prepaid	4,03,508.91	
		10. Marginal deposit for letter of credit	2,440.25	
11,52,375.33			<hr/>	17,50,866.48
		11. NET ASSETS OF OTHER FUNDS: (EXCLUDING DIRECTOR'S CONTRIBUTION FUND AND INDIAN STATISTICAL INSTITUTE GENERAL PROVIDENT FUND FOR WHICH SEPARATE ACCOUNTS ARE PREPARED):		
		As per separate Balance Sheet enclosed—As per contra:		
		1. Visiting Professors and Fellow Fund	113.13	
		2. Gratuity Fund	43,42,149.48	
		3. Development Fund I	1,19,521.04	
		4. Development Fund II	11,03,934.88	
		5. Supervision Fee Fund	2,16,304.87	
		6. Statistical Quality Control Development Fund	3,19,701.11	
			<hr/>	
		7. Less: Leave Salary Fund	61,63,725.39	
33,98,318.13			<hr/>	65,213.76
		12. EFFECT OF PHYSICAL VERIFICATION OF BUILDING MATERIALS		20,681.83
		13. CASH BALANCES:		
		1. In hand: As per Schedule VI enclosed	8,388.46	
		2. At Banks: On Current Accounts:		
		i) With American Express International banking Corporation, Calcutta, for Rockefeller Foundation Grant		
		As per contra	1,332.29	
1,82,938.35		ii) With other Banks as per Schedule VII enclosed	7,70,688.18	
			<hr/>	7,81,010.47
3,43,71,422.63				<hr/>
				7,80,398.93
				<hr/>
				3,67,28,169.81

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

Sd/- P. K. MITRA & Co.
Chartered Accountants

21 February 1972.

INDIAN STATISTICAL INSTITUTE

INCOME AND EXPENDITURE ACCOUNT

1970-71 Plan Rs. P.		1970-71 Non-plan Rs. P.		Expenditure	Plan Rs. P.	Non-plan Rs. P.
2,63,467.97		77,07,927.37		1. Salary and remuneration to teachers [see note (f) below]	2,07,596.98	78,08,404.49
16,461.28		21,78,186.37		.1. Dearness pay	20,107.00	22,47,801.46
5,271.35		9,34,374.54		.2. Dearness allowance	8,947.86	8,03,106.06
10,434.86		11,35,223.61		.3. House rent allowance	14,065.70	11,58,980.10
5,867.12		6,27,268.69		.4. City compensatory allowance	7,013.90	6,44,949.93
5,812.84		7,87,836.50		.5. Interim pay	6,925.00	8,70,385.87
—		7,89,019.29		.6. Employer's contribution to workers provident fund	—	8,30,688.28
—		5,48,381.03		.7. Reimbursement of medical expenses	—	11,11,594.89
—		42,786.82		.8. Children's education allowance	—	48,520.41
—		25,607.96		.9. Leave travel concession	—	22,012.36
49,974.18		5,67,258.04		2. Travelling expenses	88,483.58	5,23,947.30
—		4,90,635.62		3. Overtime allowance	—	5,24,580.83
—		63,258.50		4. Payment for leave vacancies	—	60,370.00
29,510.67		2,49,362.13		5. Visiting professors, foreign scientists, fellows and experts	47,429.20	26,968.09
66,441.00		3,95,652.38		.6. Scholarship, stipends and other assistance to trainees	59,998.86	4,68,001.93
—		—		7. Prizes to workers for initiative	—	—
—		4,70,953.93		8. Contribution to Gratuity Fund	—	4,98,352.95
				9. Machine Tabulation Expenses:		
				.1. Hire and maintenance of tabulating equip- ment, purchase and verifying machine etc. including service charges and freight, customs and other charges for new machineries	1,66,697.86	13,68,658.88
1,70,000.00		13,86,868.92		.2. Cost of cards and cabinets, stores and station- eries etc.	23,402.14	87,929.80
—		3,04,084.46		10. Printing and publication	3,293.63	1,05,106.79
10,227.08		97,097.21		11.1. Society type activities (entertainment and conference expenses etc.)	4,715.07	14,216.22
25,807.32		36,997.92		.2. Examination expenses	131.60	60,671.96
788.10		90,885.09		12.1. Books and journals (including cost of binding etc.)	315.20	2,25,689.57
800.66		3,52,808.84		.2. Microfilm, photo and audiography expenses	107.25	14,705.79
934.27		22,204.12				
6,49,945.80		102,84,037.24		Carried over	6,56,160.62	196,22,714.96

FORTIETH ANNUAL REPORT : 1971-72

FOR THE YEAR ENDED 31st MARCH 1973

1970-71 Plan Rs. P.		1970-71 Non-plan Rs. P.		Income	Plan Rs. P.	Non-plan Rs. P.
1. Grants-in-aid from Government of India for non-project sectors :						
5,00,000.00	—	60,70,000.00	1,55,000.00	.1 Research and Training School	5,20,000.00	53,25,000.00
—	—	—	—	.2 International Statistical Education Centre ..	30,000.00	1,73,000.00
2,00,000.00	—	84,10,000.00	18,000.00	2.1 Grants-in-aid from Government of India for NSS project sector	1,20,000.00	85,50,000.00
—	—	—	—	.2 Grants-in-aid from Government of India for quick tabulation schedules of NSS ..	—	—
—	—	44,20,000.00	—	.3 Grants-in-aid from Government of India for Common Service Sector	—	44,01,000.00
1,00,000.00	—	—	—	3. Grants-in-aid from Government of India for Survey Research Centre (vide separate account for the year)	—	—
4. Receipts from non-Governmental Sources :						
.1 In respect of SQC :						
—	—	8,89,000.00	—	Membership fees, training fees, service charges etc.	0,42,593.68	—
—	—	—	—	Less : transferred to Statistical Quality Control Development Fund ..	2,42,593.68	7,00,000.00
—	—	8,571.61	—	.2 In respect of RTS :	—	8,974.80
—	—	81,588.96	—	a) Membership subscription	—	45,440.87
—	—	12,605.00	—	b) Fees for training course and sale proceeds of syllabus etc.	—	11,072.00
—	—	7,434.36	—	c) Examination fees and other receipts ..	—	7,177.47
—	—	34,530.76	—	d) Receipts from produce at Giridih experimental farm etc.	—	1,02,208.10
—	—	—	—	e) Service charges for work done by Psychology Unit etc.	—	—
5. Grants-in-aid for Miscellaneous Projects :						
—	—	37,901.01	—	.1 From Ministry of Health and Family Planning, Government of India for Family Planning Survey	—	48,008.00
—	—	16,650.00	—	.2 From Ministry of Health & Family Planning, Government of India, for Demographic Research Centre	—	33,000.00
9,00,000.00	199,61,276.80			Carried over	7,70,000.00	194,05,881.84

INDIAN STATISTICAL INSTITUTE

INCOME AND EXPENDITURE ACCOUNT

1970-71 Plan Rs. P.	1970-71 Non-plan Rs. P.	Expenditure	Plan Rs. P.	Non-plan Rs. P.
6,49,946.80	192,84,037.24	Brought forward:	6,66,160.62	196,22,714.96
—	98.67	13. Expenses on Translation Unit in Japan ..	—	213.34
—	—	14. Repairs, replacement and maintenance of office equipment, furniture and accessories ..	3,401.94	1,21,246.70
721.38	1,23,693.51	15.1 Stationeries and consumable stores ..	20,174.55	2,06,603.65
37,407.56	3,46,227.28	.2 Other miscellaneous expenses viz. advertisement, insurance premia, law charges, coolies, cartage, conveyance and other petty expenses like hot weather contingencies etc. ..	7,099.05	1,81,073.47
10,607.52	1,82,262.50	16. Other non-salary contingencies:		
		.1 Postal and M.O. charges, air and railway freight, electricity and telephone charges ..	1,160.09	6,10,825.14
6,940.09	4,66,540.16	.2 Audit fees and expenses	—	25,846.11
—	23,830.12	.3 Bank charges and interest (including Rs. 5,000.00 in respect of Gratuity Fund) ..	—	60,731.90
—	26,873.24	17.1 Rent, rates and taxes (including those of field, camps and outstation offices) ..	363.80	4,91,138.28
200.00	4,26,311.10	.2 Repairs and/or maintenance of buildings, land etc. and petty construction ..	—	3,84,161.60
—	3,37,361.64	18. Transport	16,334.88	1,61,300.71
21,650.39	1,25,229.68	19. Workers welfare and amenities (excluding reimbursement of medical expenses) ..	21.38	44,696.22
23.05	68,110.46	20. Director's discretionary expenses (contribution to Mysore Branch)	—	—
—	5,000.00	21.1 Laboratory stores, tools and minor accessories etc.	6,639.07	63,040.75
11,293.46	98,667.47	.2 Material and other charges for experimental farming and rice research scheme ..	—	30,276.72
—	27,476.23			
798,790.13	315,35,709.36	Carried over	7,11,784.98	218,62,669.46

FORTIETH ANNUAL REPORT: 1971-72

FOR THE YEAR ENDED 31st MARCH 1972—Contd.

1970-71		1970-71		Income	Plan		Non-plan		
Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	
9,00,000.00		196,61,279.60		Brought forward	..	7,70,000.00		194,05,881.84	
				6. Miscellaneous receipts :					
—		631.30		.1 Library .. .. .	..	—		643.75	
—		6,650.00		.2 Rental charges for machines, tools and other equipment used by Gardian Rosch Workshop Ltd. .. .. .	..	—		—
				7. Projects (Miscellaneous) :					
—		1,600.00		.1 Fees received from the participants in respect of International Course on management of quality control conducted in collaboration with Dr. J. M. Juran. . . . .	..	—		—
—		60,000.00		.2 Grant received from Fertiliser Association of India in respect of project mentioned in item 22.4 of expenditure side (As per Appendix C) .. .. .	..	—		1,40,000.00	
—		—		.3 Grant-in-aid received from Indian Council of Social Science Research in respect of Project mentioned in item 22.5 of expenditure side (As per Appendix D) .. .. .	..	—		30,000.00	
—		—		.4 Grant-in-aid received from the National Bureau of Economic Research in respect of project on Exchange Control and Liberalisation .. .. .	..	—		32,606.70	
—		16,11,765.66		Excess of expenditure over income allocated to Sectors as per Schedule XI enclosed ..	..	—		25,17,595.76	
<hr/>		<hr/>				<hr/>		<hr/>	
9,00,000.00		216,43,116.46		Carried over	..	7,70,000.00		2,21,26,437.06	

INDIAN STATISTICAL INSTITUTE

INCOME AND EXPENDITURES ACCOUNT

1970-71 Plan		1970-71 Non-plan		Expenditure	Plan		Non-plan	
Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.
7,38,790.13		215,35,709.36		Brought forward :	..	..	711,724.98	218,63,669.46
22. Projects (Miscellaneous) :								
				.1 Estimates of Probabilities of Hospitalisation according to age, sex and diagnosis and their use in planning Hospital Services (As per Appendix A)			—	41,165.99
—		87,287.38						
				.2 Teachers' training course on the Education and Speech Rehabilitation of deaf and hard-of-hearing children			—	—
—		300.00						
				.3 An investigation of age and related changes in the electrophoretic and immunoelectrophoretic components of serum proteins (As per Appendix V)			—	5,400.00
—		18,383.63						
				.4 Fertilizer Optimal demand study projecting fertilizer demand in India (As per Appendix C)			—	77,873.41
—		456.09						
				.5 Summer Course on Research Methods in Social Sciences, 1971 (As per Appendix C)			—	38,298.20
—		—						
1,81,209.87		—		Excess of income over expenditure allocated to Sectors as per Schedule XI enclosed			58,275.02	—
<hr/>								
9,00,000.00		2,16,42,118.45					7,70,000.00	2,21,26,427.05
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- NOTES: (a) As stated in the Balance Sheet, this account excludes transactions in respect of Electronic Data Processing and Computation Unit and certain transactions in respect of Honeywell H-400 Computer Unit of the Institute, separate sets of accounts in respect of which are annexed (See notes (c) and (d) on Balance Sheet.)
- (b) This account does not include the transactions in respect of International Statistical Education Centre, Colombo Plan Fellowship, net effect of which has been given in the Balance Sheet (vide Schedule V enclosed).
- (c) An amount of Rs. 10,30,626.96 being depreciation on fixed assets and OYT telephones has been adjusted in General Fund.
- (d) In accordance with the consistent practice, the costs of cards, cabinets, stationeries and stores etc., have been written off in this account and any stock in hand as on 31st March 1972 have not been treated as assets in the Balance Sheet.
- (e) In accordance with the previous practice, certain transactions have been included in this account in cash basis.
- (f) Salary and remuneration to teachers etc. under the head "Plan" expenditure includes additional payments to certain employees for extra work done.
- (g) This account excludes Rs. 60,000.00 and Rs. 60,000.00 being grants sanctioned by the Government within 31st March 1972 on account of Family Planning and Demographic Research respectively, which have been received by the Institute after that date.

Calcutta,
21 February 1973

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

FORTIETH ANNUAL REPORT: 1971-72

FOR THE YEAR ENDED 31ST MARCH 1972—Contd.

1970-71		1970-71		Income	Plan		Non-plan	
Plan	Non-plan	Plan	Non-plan		Rs.	P.	Rs.	P.
Rs.	P.	Rs.	P.					
9,00,000.00	2,16,42,116.45			Brought forward	7,70,000.00		221,26,427.05	
<u>9,00,000.00</u>	<u>2,16,42,116.45</u>				<u>7,70,000.00</u>		<u>2,21,26,427.05</u>	

Sd. P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

APPENDIX A

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1972 IN CONNECTION WITH ESTIMATES OF PROBABILITIES OF HOSPITALISATION ACCORDING TO AGE, SEX AND DIAGNOSIS AND THEIR USE IN PLANNING HOSPITAL SERVICES

Expenditure	Rs. P.	Income	Rs. P.
1. Salary and other remuneration	.. 20,066.00	Excess of expenditure over income as per Schedule XI to the Institute's Balance Sheet	
2. Travelling expenses	.. .. 3,303.11		.. .. 41,185.00
3. Visiting Professors and Experts	.. 6,852.03		
4. Computer service charges	.. .. 1,835.37		
5. Miscellaneous contingencies	.. 6,329.49		
	41,185.99		41,185.99
Calcutta,	Sd. S. P. Mukherjee Chief Accounts Officer	Sd. D. C. Ghosh Joint Secretary	Sd. P. K. MITRA & Co. Chartered Accountants

APPENDIX B

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 13TH MARCH 1972 IN CONNECTION WITH AN INVESTIGATION OF AGE AND RELATED CHANGES IN THE ELECTROPHORETIC AND IMMUNO-ELECTROPHORETIC COMPONENTS OF SERUM PROTEINS

Expenditure	Rs. P.	Income	Rs. P.
1. Salary and other remuneration	.. 5,400.00	Excess of expenditure over income	.. 5,400.00
	5,400.00		5,400.00
Calcutta,	Sd. S. P. Mukherjee Chief Accounts Officer	Sd. N. C. Ghosh Joint Secretary	Sd. P. K. MITRA & Co. Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

APPENDIX C

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1972 IN CONNECTION WITH
FERTILISER OPTIMAL DEMAND STUDY—PROJECTING FERTILISER DEMAND IN INDIA

Expenditure	Rs.	P.	Income	Rs.	P.
1. Salary and other remuneration ..	7,392.63		1. Grant received from the Fertiliser Association of India as per Income Expenditure Account:		
2. Travelling expenses	3,024.61		.1 Direct to the Institute ..	90,000.00	
3. Machine Tabulation expenses ..	10,680.85		.2 Through Indian Agricultural Research Institute ..	20,000.00	
4. Other miscellaneous expenses ..	175.33		.3 Through Institute of Agricultural Research Statistics ..	30,000.00	1,40,000.00
5. Payment direct to:					
.1 Indian Agricultural Research Institute ..	20,000.00				
.2 Institute of Agricultural Research Statistics	30,000.00				
Excess of income over expenditure ..	62,126.56				
				<u>1,40,000.00</u>	<u>1,40,000.00</u>
Calcutta,	Sd. S. P. Mukherjee Chief Accounts Officer	Sd. N. C. Ghosh Joint Secretary	Sd. P. K. MITRA & Co. Chartered Accountants		

APPENDIX D

STATEMENT OF INCOME AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH 1972 IN CONNECTION WITH THE
PROJECT SUMMER COURSE ON RESEARCH METHODS IN SOCIAL SCIENCES, 1971 CONDUCTED BY THE INSTITUTE
ON BEHALF OF THE INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH

Expenditure	Rs.	P.	Income	Rs.	P.
1. Expenses on Faculty Members : Travel, board and lodging, honorarium for lectures etc.	9,408.48		1. Grant-in-aid received from Indian Council of Social Science Research	30,000.00	
2. Expenses on participants: Travel, board & lodging etc. ..	26,036.02		Excess of expenditure over income ..	8,298.20	
3. Office personnel etc.	2,810.00				
4. Miscellaneous expenses	16.70				
	<u>38,298.20</u>			<u>38,298.20</u>	
	Sd. S. P. Mukherjee Chief Accounts Officer	Sd. N. C. Ghosh Joint Secretary	Sd. P. K. MITRA & Co. Chartered Accountants		

INDIAN STATISTICAL INSTITUTE

SCHEDULE I

BOOKS OF FIXED ASSETS

particulars	written down value as on 31st March 1971		deletions/ adjustments made during the year		value after deletions/ adjustments (col. 3-5)	
	Rs.	P.	Rs.	P.	Rs.	P.
(1)	(2)		(3)		(4)	
A. Land and land development :						
1. Calcutta :						
.1 At 153 Gopal Lal Tagore Road (adjoining 203 B.T. Road) ..	66,545.80	—	—	—	66,545.80	—
.2 Development of above land	40,534.78	—	—	—	40,534.78	—
.3 At 205 Barrackpore Trunk Road (including cost of development)	4,37,465.13	—	—	—	4,37,465.13	—
.4 At 154, 160, 165, 166/9 Gopal Lal Tagore Road	96,663.71	—	—	—	96,663.71	—
.5 Development of above land	6,818.51	—	—	—	6,818.51	—
.6 At 203 B.T. Road (including cost of development [Note (a) below].	13,33,404.34	—	—	—	13,33,404.34	—
.7 At 202 Barrackpore Trunk Road	5,78,104.75	—	—	—	5,78,104.75	—
2. Giridih :						
.1 Farm land [Note (b) below]	9,514.81	—	—	—	9,514.81	—
.2 Development and Fencing etc.	29,889.55	—	—	—	29,889.55	—
.3 Farming development	10,683.00	—	—	—	10,683.00	—
.4 Irrigation and water supply	25,610.00	—	—	—	25,610.00	—
.5 In village "Makatpur" Giridih [Note (c) below]	1,30,087.90	—	—	—	1,30,087.90	—
.6 Purchased from Sm. Prakriti Devi Gangopadhyaya	14,000.00	—	—	—	14,000.00	—
3.1 Delhi (leased hold)						
.2 Development of above land	24,100.06	—	—	—	24,100.06	—
4. Baroda						
.1	27,811.22	—	—	—	27,811.22	—
5. Bangalore [Note (d) below]						
.1	23,500.00	—	—	—	23,500.00	—
6. Hyderabad						
.1	1,14,385.00	—	—	—	1,14,385.00	—
Sub-total : (A1-8)	80,43,175.55	—	—	—	80,43,175.55	—
B. Buildings :						
1. Calcutta :						
.1 Partly at 203 B.T. Road and partly at 153 Gopal Lal Tagore Road (Main Building) [Note (e) below].	8,26,210.70	—	—	—	8,26,210.70	—
.2 At 153 Gopal Lal Tagore Road	10,78,365.13	—	—	—	10,78,365.13	—
.3 At 205 Barrackpore Trunk Road	17,97,446.81	—	—	—	17,97,446.81	—
.4 At 206 Barrackpore Trunk Road	1,36,826.82	—	—	—	1,36,826.82	—
.5 At 202 Barrackpore Trunk Road	48,219.71	—	—	—	48,219.71	—
2. Delhi :						
.1 Preliminary expenses for construction	—	—	—	—	—	—
Sub-total : (B1-2) :	38,81,869.17	—	—	—	38,81,869.17	—

FORTIETH ANNUAL REPORT: 1971-72

AS ON 31st MARCH 1972

depreciation for the year		not value (col. 4-5.1)		additions during the year			written down value as on 31st March 1972		
rate %	amount			out of capital expenditure grants	out of current expenditure grants	total (col. 7.0-7.1)			
	Ra. P.	Ra.	P.	Ra.	P.	Ra. P.	Ra. P.		
(5.0)	(5.1)	(6)		(7.0)		(7.1)		(7.2)	(8)
—	—	85,545.00	—	—	—	—	85,545.00		
—	—	40,524.76	—	—	—	—	40,524.76		
—	—	4,37,495.13	1,420.57	—	—	1,420.75	4,38,915.70		
—	—	96,853.71	—	—	—	—	96,853.71		
—	—	8,618.51	—	—	—	—	8,618.51		
—	—	13,33,404.34	2,690.22	—	—	2,690.22	13,36,094.56		
—	—	5,76,104.75	—	—	—	—	5,79,104.75		
—	—	9,514.51	—	—	—	—	9,514.51		
—	—	29,889.55	—	—	—	—	29,889.55		
—	—	10,882.00	—	—	—	—	10,882.00		
—	—	25,510.00	—	—	—	—	25,510.00		
—	—	1,30,087.90	—	—	—	—	1,30,087.90		
—	—	14,000.00	—	—	—	—	14,000.00		
—	—	30,74,638.12	—	—	—	—	30,74,638.12		
—	—	24,100.05	5,849.58	—	—	5,849.58	29,949.63		
—	—	27,511.32	—	—	—	—	27,511.32		
—	—	22,500.00	—	—	—	—	22,500.00		
—	—	1,14,385.00	—	—	—	—	1,14,385.00		
—	—	60,42,175.55	9,980.37	—	—	9,980.37	50,52,135.02		
2.5%	20,655.27	8,05,555.43	9,896.81	—	—	9,896.81	8,15,452.24		
2.5%	28,058.13	10,51,406.00	—	—	—	—	10,51,406.00		
2.5%	44,936.17	17,52,510.84	84,284.37	—	—	84,284.37	18,36,795.01		
2.5%	3,415.87	1,33,911.16	13,292.82	—	—	13,292.82	1,48,503.07		
2.5%	1,090.49	42,189.22	12,728.87	—	—	12,728.87	54,888.09		
—	—	—	12,000.00	—	—	12,000.00	12,000.00		
—	87,046.73	37,84,822.44	1,32,203.87	—	—	1,32,202.87	38,17,025.31		

INDIAN STATISTICAL INSTITUTE

SCHEDULE I—Contd.

SCHEDULE OF FIXED ASSETS

particulars	written down value as on 31st March 1971		deletions/adjustments made during the year		value after deletions/adjustments (col. 2-3)	
	Rs.	P.	Rs.	P.	Rs.	P.
(1)	(2)		(3)		(4)	
O. Sheds and Structures :						
1. Calcutta :						
.1 203 Barrackpore Trunk Road and 163 Gopal Lal Tagore Road [Note (e) & (g) below]	85,333.	60	—	—	85,333.	60
.2 At 205 Barrackpore Trunk Road	80,337.	00	—	—	80,337.	00
.3 At 156, 160, 165 and 166/1 Gopal Lal Tagore Road	43,460.	54	—	—	43,460.	54
.4 At 206 Barrackpore Trunk Road	8,163.	49	—	—	8,163.	49
.5 At 202 Barrackpore Trunk Road	3,22,558.	21	—	—	3,22,558.	21
.6 At 5 Rabindranath Tagore Road (for UNTAA Workshop situated on rental premises)	2,54,962.	90	—	—	2,54,962.	90
2. Delhi :						
.1 Partitions, structures etc. at Delhi	2,819.	05	—	—	2,819.	05
.2 Erection of a Hissenhut	1,090.	05	—	—	1,090.	05
.3 Hut for Chowkidar	1,425.	00	—	—	1,425.	00
Sub-total : (C1-2)	7,09,955.	84	—	—	7,09,955.	84
D. Machinery and Equipment :						
1. Calculating, punching and other tabulating equipment	6,95,980.	16	—	—	6,95,980.	16
2. Office machinery & equipment	2,57,880.	21	—	—	2,57,880.	21
3. Workshop machinery and equipment	35,337.	84	—	—	35,337.	84
4. Photo & optical equipment	35,865.	00	—	—	35,865.	00
5. Laboratory equipment	6,40,013.	74	3,120.	00*	6,43,483.	74
6. Printing Press, Monotype accessories etc.	3,564.	18	—	—	3,564.	18
7. Construction equipment	14,438.	30	—	—	14,438.	30
8. UNTAA Workshop machinery and equipment	36,915.	11	—	—	36,915.	11
9. Electronic computer (HEC 2M) and other tabulating equip- ment	45,247.	34	—	—	45,247.	34
Sub-total : (D1-9) :	17,71,931.	88	3,120.	00	17,68,811.	88
E. Passenger Lift	68,008.	01	—	—	68,008.	01

Refund of excess amount paid by us on account of Digital Voltmeter.

FORTIETH ANNUAL REPORT : 1971-72

as on 31st March 1972

depreciation for the year		net value (col. 4-5.1)	additions during the year			written down value as on 31st March 1972
rate %	amount		out of capital expenditure grants	out of current expenditure grants	total (col. 7.0-7.1)	
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
(6.0)	(5.1)	(6)	(7.0)	(7.1)	(7.2)	(8)
7.5%	6,400.02	78,933.88	—	—	—	78,933.88
7.5%	6,025.28	74,311.72	—	—	—	74,311.72
7.5%	2,259.54	40,201.00	—	—	—	40,201.00
7.5%	612.26	7,551.23	—	—	—	7,551.23
7.5%	24,161.87	2,98,366.34	—	—	—	2,98,366.34
7.5%	19,122.22	2,35,840.66	—	—	—	2,35,840.66
7.5%	196.43	2,422.62	—	—	—	2,422.62
7.5%	82.20	1,013.85	—	—	—	1,013.85
7.5%	106.87	1,318.13	—	—	—	1,318.13
—	69,996.69	7,39,959.15	—	—	—	7,39,959.15
15%	1,04,397.02	6,91,583.14	6,155.60	—	6,155.60	6,97,738.74
15%	38,682.02	2,19,108.18	47,351.79	—	47,351.79	2,66,459.97
15%	5,300.68	30,037.16	—	—	—	30,037.16
15%	5,383.25	30,661.75	3,078.00	—	3,078.00	34,537.75
15%	94,534.06	5,44,969.68	31,678.36	—	31,678.36	5,76,648.04
15%	534.63	3,029.65	—	—	—	3,029.65
15%	2,166.75	12,272.65	2,008.40	—	2,008.40	14,276.95
15%	5,537.26	31,377.65	—	—	—	31,377.65
15%	6,787.10	38,460.24	—	—	—	38,460.24
—	2,85,321.78	16,03,490.10	91,065.15	—	91,065.15	16,94,555.25
10%	6,800.80	61,207.21	—	—	—	61,207.21

INDIAN STATISTICAL INSTITUTE

SCHEDULE I—Contd.
SCHEDULE OF FIXED ASSETS

particulars	written down value as on 31st March 1971		deductions/ adjustments made during the year		value after deductions/ adjustments (col. 2-3)
	Rs.	P.	Rs.	P.	Rs. P.
(1)	(2)		(3)		(4)
F. Electrical equipment and installation :					
1. High tension electricity	76,455.	09	—	—	76,455.09
2. Electrical equipment and fittings	5,17,836.	41	—	—	5,17,836.41
3. High tension electricity for UNTAA Workshop	47,096.	05	—	—	47,096.05
Sub-total : (F1-3) :	6,41,388.	55	—	—	6,41,388.55
G. Furniture and fittings	7,66,470.	55	—	—	7,66,470.55
H. Books and Journals	26,77,311.	45	—	—	26,77,311.45
I. Motor Cars and Vehicles	81,822.	16	—	—	81,822.16
J. Library equipment (including equipment procured through Ford Foundation Grant and Rockefeller Foundation Grant)	1,76,747.	28	—	—	1,76,747.28
K. Construction of Overbridge	7,465.	35	—	—	7,465.35
L. Soviet Printing Machine [Note (f) below]	18,66,696.	68	—	—	18,66,696.68
M. S R C Equipment	—	—	—	—	—
Grand Total :	1,77,80,840.	37	3,150.	00	1,77,77,790.37

NOTES : (a) Excluding Students Hostel etc. situated on a part of premises 206 Barrackpore Trunk Road, the cost of which has been shown in the accounts of Development Fund II [Item 2.1 and note (b) in Development Fund II Fixed Assets Schedule].
 (b) Excluding Rs. 14,661.18 paid out of Supervision Fee Fund and included in the accounts of that Fund [Note (b) in Supervision Fee Fund Balance Sheet].
 (c) Including Rs. 88,894.19 being additional amount paid under protest. An appeal lodged with the Patna High Court by the Institute in this respect is pending.
 (d) Purchased out of our-marked donation received from Statistical Publishing Society. Excluding Rs. 19,425.00 being value of trees grown on the land, payable to Government of Mysore not provided for in these accounts.
 (e) Situated partly on land at 203 Barrackpore Trunk Road, the value of which amounting to Rs. 97,556.95 has been included in Supervision Fee Fund [Note (a) in Supervision Fee Fund Balance Sheet].
 (f) Represents value of Soviet Printing Machines received as gifts from the Academy of Sciences, USSR which have been made over to the Statistical Publishing Society for utilisation per agreement.
 (g) Includes value of certain sheds and structures demolished, the extent of which is not ascertainable.
 (h) Out of capital expenditure grant Rs. 3,84,946.22 and out of SRC expenditure grant Rs. 46,068.53.
 (i) No depreciation is computed on additions during the year.

Sd. B. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

FORTIETH ANNUAL REPORT: 1971-72

AS OF 31st MARCH 1972

depreciation for the year		not value (Col. 4-4.1)		additions during the year			written down value as on 31st March 1972
rate %	amount	Rs.	P.	out of capital expenditure grants	out of current expenditure grants	total (col. 7.0+7.1)	
(5.0)	(6.1)	Rs.	P.	Rs.	P.	Rs.	P.
(5.0)	(6.1)	(6)	(7.0)	(7.1)	(7.1)	(7.1)	(8)
10%	7,648.81	88,809.88	—	—	—	—	88,809.88
10%	51,783.84	4,86,062.77	46,067.77	—	—	46,067.77	5,12,120.54
10%	4,709.80	43,385.55	—	—	—	—	43,385.55
—	84,128.85	5,77,247.90	46,067.77	—	—	46,067.77	8,23,315.67
10%	76,647.08	6,88,823.49	55,638.45	—	—	55,638.45	7,44,461.94
5%	1,33,865.87	26,43,445.88	43,010.81	2,14,704.83	—	2,68,718.14	28,00,181.02
20%	16,364.22	85,467.94	—	—	—	—	85,467.94
15%	25,362.09	1,49,388.19	8,000.00	—	—	8,000.00	1,57,388.19
7.5%	859.90	6,905.45	—	—	—	—	6,906.45
15%	2,80,004.49	15,86,893.00	—	—	—	—	15,86,893.00
—	—	—	46,068.53	—	—	46,068.53	46,068.53
—	10,37,107.98 [Note (i) below]	1,67,50,612.30	4,31,003.75 [Note (h) below]	2,14,704.53	—	6,65,708.28	1,78,96,320.87

Sd. P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE II

AMOUNT ALREADY CLAIMED FROM GOVERNMENT OF INDIA BUT PENDING ACCEPTANCE AS ON 31st MARCH 1978

particulars	Rs.	P.	Rs.	P.	Rs.	P.
1. On account of Capital Expenditure :						
Excess of expenditure over receipt of grant :						
1. In respect of 202 Barrackpore Trunk Road, for repair, renovation, etc.						
As per last account						3,17,708.01
2. On account of Non-Project Sectors :						
Excess of expenditure over income :						
.1 Upto 1959-60						
As per last account						2,26,727.00
3. On account of NSS Project Sector :						
Excess of expenditure over income :						
.1 Upto 1958-59						
As per last account						5,44,011.00
4. On account of Revenue (Current) Expenditure (excluding Miscellaneous Projects) :						
.1 Excess of expenditure over income in UNTAA Sector less savings in Non-Project Sectors and NSS Project Sector in 1966-67 :						
As per last account			1,62,147.82			
Less : reimbursement received during the year			69.88		1,62,078.06	
.2 Excess of expenditure over income for 1969-70 :						
As per last account					8,10,545.10	
.3 Excess of expenditure over income for 1970-71					12,91,798.05	22,73,421.21
5. On account of Plan Revenue Expenditure :						
.1 Excess of expenditure over income in 1966-67 :						
As per last account					630.18	
.2 Excess of expenditure over income in 1967-68 :						
As per last account					117.87	
.3 Excess of expenditure over income in 1968-69 :						
As per last account					174.21	
.4 Excess of expenditure over income in 196-70 :						
As per last account					84,887.85	85,800.60
6. On account of 25th Anniversary of the Institute :						
Excess of expenditure over receipt :						
As per last account						4,650.00
						<u>33,51,121.88</u>

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. O. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT: 1971-72

SCHEDULE III

AMOUNT TO BE CLAIMED FROM GOVERNMENT OF INDIA AS ON 31st MARCH 1972

particulars		Rs.	P.
1. On account of Revenue (Current) Expenditure (excluding Miscellaneous Projects):			
Excess of expenditure over income for 1971-72 (Schedule XI attached)			
		23,71,546.52	
Sd. S. P. Mukherjee Chief Accounts Officer	Sd. N. C. Ghosh Joint Secretary		
			Sd. P. K. MITRA & Co. Chartered Accountants

SCHEDULE IV

AMOUNT CLAIMED FROM GOVERNMENT OF INDIA AND REFLECTED (BUT UNDER CORRESPONDENCE) AS ON 31st MARCH 1972

particulars				Rs.	P.	Rs.	P.	Rs.	P.
1. On account of Capital Expenditure:									
Excess of expenditure over receipt of grant:									
.1	1966-67							2,06,861.82	
	As per last account	..	..	..	..
2. On account of Non-Project Sectors:									
Excess of expenditure over income:									
.1	1960-61					1,84,617.00			
	As per last account	..	..	..	..
.2	1962-63 (including UNTAA sector)					3,46,075.00			
	As per last account	..	..	..	..
.3	1963-64					85,273.76			
	As per last account	..	..	..	..
.4	1964-65					2,67,273.77	8,83,139.53		
	As per last account	..	..	..	..
3. On account of Revenue (Current) Expenditure (including Miscellaneous Projects):									
Excess of expenditure over income:									
.1	1967-68					60,663.46			
	As per last account	..	..	..	..
.2	1968-69					54,089.33	1,04,762.79		
	As per last account	..	..	..	..
4. On account of loss on sale of stock of building materials:									
.1	1968-69							42,863.40	12,87,137.84
	As per last account	..	..	..	..

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE V

EXCESS OF EXPENDITURE OVER RECEIPTS IN RESPECT OF MISCELLANEOUS PROJECTS AND ACTIVITIES OF BUREAU OF THE GOVERNMENT OF INDIA AND OTHER BODIES AS ON 31st MARCH 1972

projects and activities	net excess of expenditure (+) / receipts (-)							
			upto 31st March 1971		for the year		upto 31st March 1972	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1. 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	88,774.45							
Less : amount received during the year ..	82,474.45				+ 6,300.00			
Expenditure during the year						+ 60,474.53		
Sub-total : (1.2)					+ 6,300.00	+ 60,474.53		75,774.53
						[Note (a)]		
3 Ministry of Health and Family Planning, Government of India for Family Planning Survey :								
As per last account	1,03,110.46							
Less : amount received during the year ..	84,700.00				+ 18,410.46			
Expenditure during the year	1,23,864.76							
Less : amount received during the year ..	49,000.00					+ 75,864.76		
Sub-total : (1.3)					+ 18,410.40	+ 75,864.76		94,265.22
						[Note (b)]		
4 Ministry of Health and Family Planning, Government of India for Demographic Studies :								
As per last account (including Rs. 94,068.60 for Calcutta Fertility Survey work)	1,97,299.98							
Less : amount received during the year ..	58,275.00				+ 1,39,024.98			
Expenditure during the year	1,43,044.58							
Less : amount received during the year ..	33,000.00					+ 1,10,044.58		
Sub-total : (1.4)					+ 1,39,024.98	+ 1,10,044.58		2,49,069.56
						[Note (b)]		
Sub-total : (1.1-1.4)					+ 1,87,490.58	+ 2,55,373.87		4,42,864.45
						[Note (a)]		
2. On behalf of other Bodies :								
.1 International Social Science Council for International Conference on Comparative Research in Social Change and Regional Disparities :								
As per last account					+ 336.94	—		336.94
.2 Indian Council of Social Science Research for Summer Course on Research Methods in Social Sciences, 1971								
						+ 8,298.20		8,298.20
						[Note (b)]		
Sub-total : (2.1-2.2)					+ 336.94	+ 8,298.20		8,635.14
Total : (1-2)					+ 1,87,827.52	+ 2,63,672.07		4,51,499.59

NOTES : (a) To be claimed from Government of India.

(b) The items are vide Schedule XI attached.

Calcutta, Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. Mirra & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

SCHEDULE VI

DETAILS OF CASH IN HAND AS ON 31st MARCH 1972

At the Central Office and other offices of the Institute :

	Rs.	P.	Rs.	P.
At Calcutta :				
Central Office	45,600.	97		
City Office	1,000.	00		
Field Branch	3,614.	27	50,224.	24
At Durgapur : SQC				
			6,691.	01
At Delhi				
			9,560.	91
At Giridih				
			4,180.	78
At Bangalore :				
SQC	497.	54		
DRTC	39.	39		
RTS	22.	38	559.	31
At Ernakulam (Kerala)				
			3,641.	64
At Madras				
			1,338.	32
At Bombay :				
SQC	7,375.	94		
NSS	2,375.	63	9,761.	47
At Baroda				
			203.	98
At Coimbatore				
			80.	09
At Tokyo, Japan				
			7,798.	16
			<u>94,026.</u>	<u>51</u>

The above amount of Rs. 94,026.51 has been shown in the following Balance Sheets of the Institute and its various funds :

The Institute			8,388.	46
Other funds :				
Gratuity Fund	3,217.	84		
Director's Contribution Fund	4,856.	48		
Supervision Fee Fund	5,898.	08		
Development Fund I	521.	94		
Leave Salary Fund	1,786.	26		
Visiting Professors & Fellows Fund	113.	13		
Electronic Data Processing and Computation Unit	37,162.	36		
Development Fund II	5,198.	01		
ISI General Provident Fund	27,084.	28	86,638.	05
			<u>94,026.</u>	<u>51</u>

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE VII

DETAILS OF BANK BALANCES (EXCEPT AMERICAN EXPRESS INTERNATIONAL
BANKING CORPORATION, CALCUTTA) AS ON 31st MARCH 1973

	Rs. P.
State Bank of India, Shambazar 'B'	3,34,436.17
State Bank of India, Delhi 'A'	1,672.98
State Bank of India, Delhi 'B'	698.85
United Bank of India, Dunlop Bridge	3,99,120.45
National and Grindlays Bank Ltd., Shambazar	2,192.07
Canara Bank, Delhi	1,33,293.66
United Bank of India, Girdih	52,614.98
United Commercial Bank, Girdih	503.93
State Bank of India, Bangalore	27,902.57
State Bank of Travancore, Ernakulam	35,018.02
State Bank of India, Madras	55,086.19
Bank of Baroda, Bangalore	19,886.93
Nath Bank Ltd. in liquidation—doubtful	4,031.23
Indian Bank Ltd., Coimbatore	11,904.01
State Bank of India, Bombay	85,027.67
Bank of Baroda, Baroda	18,601.49
Reserve Bank of India (P/L A/o)	8,480.00
Bank of Baroda, Bhillai	5,860.22
	11,76,331.41

The above amount of Rs. 11,76,331.41 has been shown in the following
Balance Sheet of the Institute and its various funds as follows :

The Institute	7,79,588.18
Honeywell H-400 Computer Unit	14,942.12
Statistical Quality Control Development Fund	3,81,701.11
	11,76,331.41

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. Mirra & Co
Chartered Accountants

FORTIETH ANNUAL REPORT: 1971-72

SCHEDULE VIII

GENERAL FUND AS ON 31st MARCH 1972

particulars	Rs.	P.	Rs.	P.	Rs.	P.
1. Opening Balance					1,84,89,668.	21
2. Add: Assets added during the year:						
.1 Capital Expenditure Grant Account:						
As per Schedule I (Column 7.0) annexed to the Balance Sheet			3,84,945.	23		
.2 Survey Research Centre Grant Account:						
As per Schedule I (Column 7.0) annexed to the Balance Sheet			46,058.	63		
.3 Current Expenditure Grant Account:						
As per Schedule I (Column 7.1) annexed to the Balance Sheet			2,14,704.	63	6,45,708.	28
3. Less:						
.1 Refund received in respect of Solartan Digital Voltmeter						
			8,120.	00		
.3 Depreciation written off during the year:						
(a) On Fixed Assets as per Schedule I ..	10,27,107.	98				
(b) On OYT telephone as per Balance Sheet ..	3,518.	98	10,30,826.	98	10,33,746.	98
					-388,038.	68
					<u>1,91,01,829.</u>	<u>53</u>

Sd. R. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE IX

LOANS FROM OTHER FUNDS AS ON 31st MARCH 1972

Fund	Rs.	P.
As per Balance Sheet of :		
1. Orsatuity Fund	23,20,000.	00
2. Development Fund I	1,19,000.	00
3. Development Fund II	3,50,000.	00
4. Supervision Fee Fund	1,13,000.	00
5. ISI General Provident Fund	9,50,000.	00
	<u>38,52,000.</u>	00
Less : Loan to Leave Salary Fund	67,000.	00
Total :	37,85,000.	00

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

SCHEDULE X

**EXCESS OF INCOME OVER EXPENDITURE IN RESPECT OF MISCELLANEOUS PROJECTS AND ACTIVITIES
AS ON 31st MARCH 1972**

projects and activities	net excess of receipts (+) expenditure (-)					
	upto 31st March 1971		for the year (vide Schedule XI attached)		upto 31st March 1972	
	Rs.	P.	Rs.	P.	Rs.	P.
1. Estimates of Probabilities of Hospitalization according to age, sex and diagnosis etc.	+ 53,652.	05	- 41,186.	99	12,466.	06
2. International Course on Management of Quality Control in collaboration with Dr. J. M. Juran	+ 17,826.	55	—	—	17,826.	55
3. An investigation of age and related changes in the electrophoretic and immunoelectrophoretic components of serum protein	+ 1,03,218.	57	- 5,400.	00	97,818.	57
4. Fertiliser Optimal Demand Study—Projecting Fertiliser Demand in India	+ 69,643.	91	+ 62,126.	59	1,31,770.	50
5. Project on Exchange Control & Liberalisation	—	—	+ 32,608.	70	32,608.	70
Total :	+ 2,34,238.	88	+ 48,147.	50	2,82,386.	18

Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

Calcutta,

FORTIETH ANNUAL REPORT : 1971-72

SCHEDULE XI

SECTOR-WISE BREAKUP OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 1972

sectors	grant from Government of India and other bodies		miscellaneous income		total income		total expenditure		excess of income over expenditure (+) or excess of expenditure over income (-)	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
(1)	(2)		(3)		(4)		(5)		(6)	
NON-PLAN										
1. Non-project Sectors :										
1. Research and Training School	53,28,000.00		8,75,224.59		62,01,224.59		65,58,089.27		-3,56,864.68	
2. International Statistical Education Centre	1,73,000.00		—		1,73,000.00		2,00,579.98		-27,579.98	
Sub-total : (item 1)	54,09,000.00		8,75,224.59		63,74,224.59		67,58,669.25		-3,84,443.66	
2. Project Sector :										
1. National Sample Survey	85,50,000.00		—		85,50,000.00		93,01,728.34		-7,51,728.34	
3. Common Services (excluding amounts relating to miscellaneous items i.e., 4 below)	44,01,000.00		—		44,01,000.00		56,36,393.52		-12,35,393.52	
Total : Project and Non-project Sectors and Common Services	1,84,50,000.00		8,75,224.59		1,93,25,224.59		2,16,96,770.11		-23,71,545.52	[Note (a)]
4. Miscellaneous projects :										
1. Family Planning Survey	48,000.00		—		48,000.00		1,23,854.76		-75,854.76	[Note (b)]
2. Demographic Research	33,000.00		—		33,000.00		1,43,044.58		-1,10,044.58	[Note (d)]
3. Estimates of probabilities of hospitalisation according to age, sex and diagnosis	—		—		—		41,185.99		-41,185.99	[Note (e)]
4. An investigation of age and related changes in the electrophoretic and immunoelectrophoretic components of serum proteins	—		—		—		5,400.00		-5,400.00	[Note (c)]
5. Fertiliser optimal demand study—Projecting fertiliser demand in India	1,40,000.00		—		1,40,000.00		77,873.41		+62,126.59	[Note (e)]
6. Summer Course on Research Methods in Social Sciences, 1971	30,000.00		—		30,000.00		38,298.20		-8,298.20	[Note (b)]
7. Project on Exchange Control and Liberalisation	32,806.70		—		32,806.70		—		+32,806.70	[Note (e)]
Sub-total : (item 4)	2,83,806.70		—		2,83,806.70		4,29,656.94		-1,46,050.24	
Total : (item 1-4)	1,87,33,806.70		8,75,224.59		1,96,08,831.29		2,21,26,427.05		-25,17,595.76	
PLAN										
1. Non-Project Sectors :										
1. Research and Training School	6,20,000.00		—		6,20,000.00		6,32,651.65		-12,651.65	
2. International Statistical Education Centre	30,000.00		—		30,000.00		30,000.00		—	
Sub-total : (item 1)	6,50,000.00		—		6,50,000.00		6,62,651.65		-12,651.65	
2. Project Sector :										
National Sample Survey	1,20,000.00		—		1,20,000.00		49,073.33		+70,926.67	
Total : (item 1-2)	7,70,000.00		—		7,70,000.00		7,11,724.98		+58,275.02	[Note (e)]
Grand Total :	1,95,03,806.70		8,75,224.59		2,03,78,831.29		2,28,39,162.03		-24,60,329.74	

NOTES : (a) The item is vide Schedule III attached. (b) The items are vide Schedule V attached. (c) The items are vide Schedule X attached. (d) Includes Rs. 3,488.00 for Calcutta Fertility Survey work. (e) The item is vide Schedule XIV attached.

Calcutta, Sd. S. P. Mukherjee
Chief Accounts Officer

Sd. N. C. Ghosh
Joint Secretary

Sd. P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

SCHEDULE XII

EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF CAPITAL EXPENDITURE GRANT RECEIVED FROM THE GOVERNMENT OF INDIA AS ON 31st MARCH 1972

particulars	Rd.	P.	Rs.	P.
1. Excess of receipts over expenditure :				
.1 1967-68	1,068.	40		
.2 1969-70	1,173.	00		
.3 1970-71	1,33,241.	59		
.4 1971-72	2,73,174.	78		
			4,08,647.	77

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Sd/- P. K. MITRA & Co.
Chartered Accountants

SCHEDULE XIII

ADVANCE FOR LAND AS ON 31st MARCH 1972

sr. no.	details of land and premises	amount
		Rs. P.
1.	106 Barrackpore Trunk Road	20,799.38
2.	Bustee adjacent to 123 Gopal Lal Tagore Road	12,137.00
3.	Land adjacent to Gophta Niwas	5,852.00
4.	168 Gopal Lal Tagore Road	3,744.03
	Sub-total : (1 to 4)	51,332.41
5.	Land at 102 Barrackpore Trunk Road	3,30,564.00
6.	Land at Madras	21,612.50
	Sub-total : (5 to 6)	3,52,176.50 [Note (a)]
	Total :	4,03,608.91

Note : (a) Met from Capital Expenditure Grant received from Government of India.

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Sd/- P. K. MITRA & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT: 1971-72

SCHEDULE XIV

EXCESS OF RECEIPTS OVER EXPENDITURE IN RESPECT OF PLAN REVENUE EXPENDITURE GRANT
RECEIVED FROM GOVERNMENT OF INDIA

particulars	Rs.	P.	Rs.	P.	Rs.	P.
1. Excess of receipts over expenditure :						
.1 1970-71	1,41,309.	87				
Less : SEC shown separately ..	94,608.	88	66,701.	59		
.2 1971-72			58,275.	02	1,34,978.	31

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Sd/- P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

STATEMENT OF ACCOUNTS OF GRANT RECEIVED FROM THE GOVERNMENT OF INDIA IN RESPECT OF CAPITAL PROJECTS AND EXPENDITURE ETC. FOR THE YEAR ENDED 31ST MARCH 1972

1970-71 Ra. P.	Expenditure	Ra. P.	1970-71 Ra. P.	Income	Ra. P.
	Additions to Assets during the year :			1. Unspent Balance of Capital Grant for 1968-69 brought down	—
	1. As per Schedule I (column 7.0) to the Balance Sheet of Indian Statistical Institute ..	2,84,945.23	1,81,564.79	2. Grant received from the Government of India for current year's Capital Expenditure ..	6,55,000.00
12,83,959.20			16,80,861.00	3. Sale proceeds of equipment ..	—
	2. OYT telephons payments during the year		825.00	4. Refund received in respect of Solarlan Digital Voltmeter ..	3,120.00
5,550.00			—		
	3. Grant-in-aid received for Hoosywell H-600 Computer Unit transferred to Hoosywell H-600 Computer Unit Balance Sheet ..	—			
4,50,000.00					
	4. Excess of receipt over expenditure ..	2,78,174.78			
1,33,241.59					
		6,58,120.00			6,58,120.00
		18,42,750.79			18,42,750.79

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

We have examined the above statement with the books and records maintained by the Institute and produced to us and the information and explanations given and have found them to be in accordance therewith.

Calcutta,

Sd/- P. K. Manna & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

STATEMENT OF ACCOUNT OF GRANT RECEIVED FROM THE GOVERNMENT OF INDIA IN RESPECT OF
SURVEY RESEARCH CENTRE AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 1972

Expenditure	Rs.	P.	Rs.	P.	Income	Rs.	P.
1. Expenditure during the year :					1. Unspent balance of grant for 1970-71		
							84,508.58
.1 Revenue expenditure :					2. Grant received from the Government of India for current year's expenditure	2,60,000.00	
(a) Salary and Allowances ..	31,101.00						
(b) Travelling expenses ..	2,199.74						
(c) Other non-salary expenses ..	1,207.82		25,608.56				
.2 Capital expenditure :							
(a) Equipment ..			46,058.53				
Total expenditure during the year :				71,667.09			
2. Excess of receipt over expenditure				2,82,941.49			
				3,54,508.58			3,54,508.58

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

We have examined the above statement with the books and records maintained by the Institute and produced to us and the information and explanations given and have found them to be in accordance therewith.

Calcutta,

Sd/- P. K. Mitra & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE
VISITING PROFESSORS AND FELLOWS FUND
BALANCE SHEET AS AT 31st MARCH 1972

1970-71 Ra. P.	Fund and Liabilities	Ra. P.	1970-71 Ra. P.	Property and Assets	Ra. P.
	Fund:			Cash in hand:	
118.13	As per last account	118.13	118.13	As the Schedule VI to the Institute's Balance Sheet ..	118.13
118.13		118.13	118.13		118.13

Note: Transactions during the year in respect of Visiting Professors and Fellows have not been incorporated in these accounts but have been included in the Income and Expenditure Account of the Institute.

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

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

Calcutta,

Sd/- P. K. Mirra & Co.
Chartered Accountants

LEAVE SALARY FUND
BALANCE SHEET AS AT 31st MARCH 1972

1970-71 Ra. P.	Fund and Liabilities	Ra. P.	1970-71 Ra. P.	Property and Assets	Ra. P.
67,000.00	Amount due to the Institute on Loan Account as per Schedule IV to the Institute's Balance Sheet	67,000.00	65,213.75	1. Deficit: As per last account ..	65,213.75
				2. Current Assets: Cash in hand: As per Schedule VI to the Institute's Balance Sheet ..	1,786.25
67,000.00		67,000.00	65,213.75		67,000.00

Note: A sum of Rs. 1,54,000/- (excluding interest accrued for four years ended 31st March 1971, which has not been accrued) being liability in respect of leave salary as at 31st March 1972 estimated by the Institute, has not been provided for in these accounts.

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

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

Calcutta.

Sd/- P. K. Mirra & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

GRATUITY FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 1972

1970-71 Rs. P.	Expenditure	Rs. P.	1970-71 Rs. P.	Income	Rs. P.
	Excess of Income over ex- penditure transferred to Fund Account ..	33,429.50	27,580.82	Interest :	
32,560.82				(i) On U. P. Notes ..	28,429.50
			5,000.00	(ii) From Institute for utilising money of the Fund ..	5,000.00
<hr/>		<hr/>	<hr/>		<hr/>
32,560.82		33,429.50	32,580.82		33,429.50

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Sd/- P. K. MITRA & Co.
Chartered Accountants

Calcutta,

DEVELOPMENT FUND I

BALANCE SHEET AS AT 31st MARCH 1972

1970-71 Rs. P.	Fund and Liabilities	Rs. P.	1970-71 Rs. P.	Property and Assets	Rs. P.
	Fund :			Current Assets :	
1,19,521.94	As per last account ..	1,19,521.94		Amount due from the Institute on Loan Account as per Schedule IX to the Institute's Balance Sheet ..	1,19,000.00
			1,19,000.00		
				Cash in hand :	
			521.94	As per Schedule VI to the Institute's Balance Sheet	521.94
<hr/>		<hr/>	<hr/>		<hr/>
1,19,521.94		1,19,521.94	1,19,521.94		1,19,521.94

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

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

Sd/- P. K. MITRA & Co.
Chartered Accountants

Calcutta

INDIAN STATISTICAL INSTITUTE

DEVELOPMENT FUND II

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 1972

1970-71 Ra. P.	Expenditure	Ra. P.	1970-71 Ra. P.	Income	Ra. P.
	Depreciation :		14,589.51	Rent .. ..	.. 16,608.00
15,900.04	On Fixed Assets	16,068.43	5,837.25	Interest on investment less interest paid on purchase ..	2,413.90
	Amount written off :				
328.50	OYT telephone advance ..	309.89			
	Loss on sale of old and condemned stock of iron & steel ..	985.78			
4,200.52	Excess of income over expenditure transferred to Fund Account	1,707.91			
<u>20,426.76</u>		<u>19,021.99</u>	<u>20,426.76</u>		<u>19,021.99</u>

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Sd/- P. K. MITRA & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT: 1971-72

DEVELOPMENT FUND II

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 1972

particulars	written down value as on 31st March 1971		depreciation for the year		net value (col. 2-3.1)		addition during the year		written down value as on 31st March 1972 (col. 4+5)		
			rate %	amount							
	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
(1)	(2)		(3.0)	(3.1)		(4)		(5)		(6)	
1. LAND											
.1 Bidyastan Sarani, Baranagar ..	50,000.00		—	—	50,000.00		—	—	50,000.00		
.2 169 Gopal Lal Tagore Road, Baranagar	1,03,856.00		—	—	1,03,856.00		—	—	1,03,856.00		
.3 Rose Villa, Giridih	1,07,602.72		—	—	1,07,602.72		—	—	1,07,602.72		
.4 Biraja Kotir, Giridih	7,445.19		—	—	7,445.19		—	—	7,445.19		
.5 Takdah Planter's Club, Darjeeling ..	25,998.50		—	—	25,998.50		—	—	25,998.50		
Sub-total: (1)	2,94,799.41		—	—	2,94,799.41		—	—	2,94,799.41		
2. BUILDINGS :											
.1 169 Gopal Lal Tagore Road, Baranagar	21,232.95		2.5%	530.62	20,702.13		—	—	20,702.13		
.2 Bidyastan Sarani, Baranagar ..	10,818.06		2.5%	265.46	9,862.59		—	—	9,862.59		
.3 Rose Villa, Giridih	90,931.72		2.5%	2,273.29	88,658.43		—	—	88,658.43		
.4 Health Home, Giridih (a)	11,821.39		2.5%	296.53	11,525.86		—	—	11,525.86		
Sub-total: (2)	1,34,204.11		—	3,365.10	1,30,849.01		—	—	1,30,849.01		
3. SHEDS AND STRUCTURES :											
.1 Students' Hostel etc. at 206 Barrack- pore Trunk Road, Baranagar (b) ..	1,08,290.57		7.5%	8,106.79	1,01,093.78		20,300.87		1,21,394.65		
.2 169 Gopal Lal Tagore Road, Baranagar	40,775.33		7.5%	3,058.15	37,717.18		—	—	37,717.18		
.3 Post Office at 204 Barrackpore Trunk Road, Baranagar	428.78		7.5%	32.16	396.62		—	—	396.62		
.4 Bidyastan Sarani, Baranagar ..	1,114.79		7.5%	83.61	1,031.18		—	—	1,031.18		
.5 Petty construction at Giridih ..	5,167.26		7.5%	387.54	4,779.71		—	—	4,779.71		
Sub-total: (3)	1,56,776.73		—	11,768.25	1,45,018.47		20,300.87		1,65,319.34		
4. INTERNAL TELEPHONE SYSTEM											
.1	3,114.00		10%	311.40	2,802.60		—	—	2,802.60		
.2	2,918.38		20%	583.68	2,334.70		—	—	2,334.70		
Total: (1-5)	5,91,812.62		—	16,008.43	5,75,804.19		20,300.87		5,96,105.06		

Notes: (a) Situated on land, acquired as gift, the value of which has been ignored for the purpose of these accounts.
(b) Situated on land, acquired by the Institute out of its General Fund [Note (a) of the Fixed Assets Schedule attached to the Institute's Balance Sheet].

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Calcutta

Sd/- P. K. MITRA & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

STATISTICAL QUALITY CONTROL DEVELOPMENT FUND

BALANCE SHEET AS AT 31st MARCH 1972

1970-71	Fund and Liabilities	Rs.	P.	Rs.	P.	1970-71	Property and Assets	Rs.	P.
Rs.	P.					Rs.	P.		
	Fund :						Balance with Banks forming part of the Institute's Bank Account as shown in Schedule VII to the Institute's Balance Sheet	..	3,81,701.11
	As per last account	..	1,39,107.48			1,39,107.48			
	Add: Excess of S.Q.C. receipts over Rs. 7.00 lakhs transferred from current expenditure account	..	2,42,583.68	3,81,701.11					
1,39,107.48									

1,39,107.48

3,81,701.11

1,39,107.48

3,81,701.11

Sd/- B. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

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

Sd/- P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE
ELECTRONIC DATA PROCESSING AND COMPUTATION UNIT
BALANCE SHEET AS AT 31st MARCH 1972

1970-71	Fund & Liabilities				1970-71	Property & Assets				
Ra. P.	Ra.	P.	Ra.	P.	Ra. P.	Ra.	P.	Ra.	P.	
	1. Fund :				1. Fixed Assets :					
	As per last account ..		14,50,322.36		16,877.98	As per schedule annexed ..			16,010.13	
	Add : Excess of income over expenditure for the year as per Income and Expenditure Account ..		14,50,322.36	19,121.83	4,00,000.00	2. Fixed deposit with United Bank of India, Dunlop Bridge			4,00,000.00	
						3. Current Assets:				
					21,720.50	.1 Sundry debtors		20,745.50		
						.2 Amount due from Institute on Loan Account ..		10,00,000.00		
					11,391.80	.3 Interest accrued on investment ..		5,525.20		
						.4 Cash in hand :				
					6,522.13	As per Schedule VI to the Institute's Balance Sheet ..		37,153.36	10,53,434.06	
	<hr/>									
	14,50,322.36		14,78,444.10	14,50,322.36				14,78,444.10		

Sd/- S. P. Mukherjee
 Chief Accounts Officer

Sd/- N. C. Ghosh
 Joint Secretary

We have examined the above Balance Sheet of the Indian Statistical Institute Electronic Data Processing and Computation Unit as at 31st March 1972 and the annexed Income and Expenditure Account for the year ended that date with the books and records maintained by the Institute and produced to us and the information and explanation given and have found them to be in accordance therewith.

Calcutta,
 21st February 1973

Sd/- P. K. MITRA & Co.
 Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

ELECTRONIC DATA PROCESSING AND COMPUTATION UNIT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 1972

1970-71		Expenditure		1970-71		Income	
Ra.	P.	Ra.	P.	Ra.	P.	Ra.	P.
13,179.84			1,210.87	2,89,480.80		1. Service charges ..	—
						1,700.00 2. Training fees ..	—
				11,391.80		3. Interest on investment ..	22,000.00
2,37,695.58		1. Hire and maintenance ..	—			4. Excess of expenditure over income transferred to Fund Account ..	—
		2. Cards, rent, electricity, stores, stationery and other charges ..	—	38,039.38			
28,869.87		3. Depreciation on Fixed Assets:					
		As per schedule annexed	1,667.80				
1,676.39		4. Excess of income over expenditure transferred to Fund Account ..	19,121.83				
—							
<u>3,91,221.68</u>			<u>22,000.00</u>	<u>2,91,221.68</u>			<u>22,000.00</u>

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Calcutta,
21st February 1973

Sd/- P. K. MITRA & Co.
Chartered Accountants

ELECTRONIC DATA PROCESSING AND COMPUTATION UNIT

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 1972

particulars	value as on 31st March 1971		depreciation for the year		acquired during the year	net value as on 31st March 1972	
			rate %	amount			
	(1)	(2)	(3.1)	(3.2)		(4)	(5)
	Ra.	P.		Ra.	P.	Ra.	P.
1. Furniture and fittings	9,875.07		10%	987.51	—	8,887.56	
2. Electrical equipment	3,329.60		10%	332.95	—	2,996.65	
3. Office machinery and equipment	1,568.16		10%	156.82	—	1,402.34	
4. Punching equipment	1,915.20		10%	191.52	—	1,723.68	
Total:	16,678.03			1,667.80	—	15,010.23	

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Calcutta,
21st February 1973

Sd/- P. K. MITRA & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

HONEYWELL H-400 COMPUTER UNIT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 1972

1970-71 Rs. P.	Expenditure	Rs. P.	1970-71 Rs. P.	Income	Rs. P.
	Depreciation on Fixed Assets		3,85,389.05	Excess of expenditure over income	3,10,224.58
3,85,389.05	As per schedule annexed ..	3,10,224.58			
<u>3,85,389.05</u>		<u>3,10,224.58</u>	<u>3,85,389.05</u>		<u>3,10,224.58</u>

Sd/- S. P. Mukharjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Calcutta,
21st February 1972

Sd/- P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

HONEYWELL H-400

SCHEDULE OF FIXED ASSETS

particulars	Value of assets as on 31st March 1971 (prior to depreciation)		depreciation upto 31st March 1971	written down value as on 31st March 1971
	(1)	(2)	(3)	(4)
		Rs. P.	Rs. P.	Rs. P.
1. Cost of Honeywell H-400 Computer		10,28,844.50		
1.1 Custom duty and importation charges		6,84,788.04		
1.2 Insurance charges		47,067.22		
Sub-total : (1)		17,61,719.76	3,52,343.86	14,09,375.81
2. Cost of motor alternator		27,527.84		
2.1 Custom duty and importation charges		10,656.47		
2.2 Insurance charges		573.88		
Sub-total : (2)		38,328.04	3,832.80	34,495.24
3. Cost of magnetic tape		41,325.00	8,265.00	33,060.00
4. Cost of air-conditioning		1,19,709.75	30,701.23	89,008.52
5. Cost of electrical installation		54,786.04	10,093.20	44,692.84
6. Cost of construction of floor etc.		38,535.19	1,831.48	36,703.71
Total : (1-6)		20,51,393.78	4,07,067.67	16,44,326.11

Sd/- S. P. Mukherjee
Chief Accounts Officer

Sd/- N. C. Ghosh
Joint Secretary

Calcutta,
21st February 1973

FORTIETH ANNUAL REPORT : 1971-72

COMPUTER UNIT

as on 31st March 1972

depreciation for the year		written down value		deletions/ adjustment during the year		acquired during the year		net value as on 31st March 1972		
rate %	amount									
(6.0)	(6.1)	(6)	(7)	(8)	(9)					
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
20%	2,81,875.16		11,27,600.65		—		955.28		11,28,555.93	
10%	3,449.53		31,045.73		—		—		31,045.73	
20%	6,613.00		26,448.00		17,201.26		—		9,166.74	
15%	12,901.22		73,107.24		—		—		73,107.24	
10%	4,408.28		40,222.65		—		—		40,222.65	
2.5%	917.24		25,776.26		—		—		25,776.26	
—	2,10,224.56		12,24,101.53		17,201.26		955.28		12,17,745.63	

Sd/- P. K. MITRA & Co.
Chartered Accountants

FORTIETH ANNUAL REPORT : 1971-72

P. K. MITRA & Co.
Chartered Accountants

P7, Mission Row Extension, Calcutta-1

Please quote : AU/35/73

21 February, 1973

INDIAN STATISTICAL INSTITUTE GENERAL PROVIDENT FUND

AUDITORS' REPORT

We report that we have audited the Balance Sheet as at 31st March 1972, of the Indian Statistical Institute General Provident Fund, signed by us under reference to this report and the relative Income and Expenditure Account for the year ended on that date with books and records of the Fund maintained by the Institute and produced to us and information and explanations given, and subject to the remarks mentioned below, have found them to be in accordance therewith.

The remarks referred to above are :—

1. A Board of Trustees as envisaged in Rule 14 read with Rule 2(L) of the Rules of the Fund was formed and the Trust Deed was registered on 28th September 1970. However, the investments of the Fund continued to be held in the name of the Institute and the Bank Accounts of the Fund except the one maintained with United Bank of India, Dunlop Bridge Branch, were also in the Institute's name as at 31st March 1972. These investments and Bank Accounts in Institute's name should be transferred to the name of Trustees as early as possible.

2. No Income-tax has been deducted from the amounts paid in settlement of the Members' Account pending recognition of the Fund by the Commissioner of Income-tax under the Income-tax Act, 1961, with the Institute's undertaking to meet future liability, if any, on this point. The Fund of the Institute has, however, been recognised after the year under audit by the Commissioner of Income-tax, W.B. II vide Memo No. Assessment ⁸⁰⁹⁶ PF/20/56-67 C.T. dated 10th July, 1972.

3. As appears from Schedule VI annexed to the Institute's Accounts, the amount shown as Cash Balance in the Balance Sheet dealt with by this report represent the balancing figure.

4. Membership subscriptions were neither deposited to the Fund's Bank Account except the sum of Rs. 500/- in U.B.I., Dunlop Bridge Branch, nor invested in the manner required by the Rule 12 of the Rules of the Fund. A sum of Rs. 45,000/- was allowed by the Institute by way of interest to the Fund on account of Loan which was Rs. 9,50,000/- as at 31st March, 1972. The investment by way of loan of Rs. 9,50,000/- to the Institute appears to be in violation of the Rule 12 in the Rules of the Fund.

5. In respect of accounting year ended 31st March 1972, no interest has been declared payable to the members as required by Rule 13 of the Fund. According to the Minute dated 22nd August 1969, of the Council of the Indian Statistical Institute, the allocation to the Members' Accounts will be made when the appropriate rate of interest is ascertained from the audited accounts for the year 1971-72.

6. Under the provision of Rule 11 of the Fund, Interest/Income should be included in the accounts as and when received. These accounts, however, include interest accrued

INDIAN STATISTICAL INSTITUTE

and due in case of Government Promissory Notes and in all other cases interest accrued whether due or not.

7. In respect of Interest paid for the accounting year ended 31st March, 1972, to the ex-employee, an amount of Rs. 51.27 instead of Rs. 41.02 was wrongly debited to the Employer's Contribution Account in the General Ledger. The error should be rectified at an early date.

8. Provident Fund Loan

(i) It was noted in course of audit that Sri Amarendra Lal Biswas (Roll 5040) was granted a loan of Rs. 1,000/- on 10th August, 1971, on grounds not covered by any of the conditions stipulated under Rule 21(a) of the Rules of the Fund.

No satisfactory explanation was available for the sanction of the Loan.

(ii) It was also noticed that Sri Raghunath Dutta (Roll 2341) was granted a Loan of Rs. 1,085/- on 2nd July, 1971, though no grounds for the Loan was stated in the application. The matter should be looked into.

(iii) In the case of Sri Balaram Manna (Roll 7195) who had applied for a Loan of Rs. 708/- on account of his sister's marriage, Loan was sanctioned for an amount of Rs. 230/- only as per Rules of the Fund. Payment was, however, made for an amount of Rs. 705/- for which no explanation was available.

9. These discrepancies as at 31st March, 1972, between the balances extracted from the General Ledger and those from Members' Ledger were found at the time of audit :—

Sl. No.	Nature of Account	Balance as per Members Ledger		Balance as per General Ledger		Discrepancies	
		Ra.	P.	Ra.	P.	Rs.	P.
1.	Own and Employer's Contribution :						
	(i) Opening Balance	57,89,863.32		57,90,961.53		1,108.21	Members' Ledger short.
	(ii) Contribution during the year	8,23,990.41		8,30,588.28		6,597.87	..
2.	Voluntary Contribution :						
	(i) Contribution during the year	59,587.83		59,644.53		56.70	..
3.	Interest Payable						
	(a) Own Subscription :						
	(i) For the year 1971-72	4,72,378.35		4,70,803.39		1,774.96	Members' Ledger excess.
	(b) Employer's Contribution :						
	(i) For the year 1971-72	4,42,546.56		4,40,724.76		1,821.80	..
	(c) Voluntary Contribution :						
	(i) For the year 1971-72	17,191.93		17,115.66		76.27	..
4.	Loan to Members :						
	Arrear from Members	17,18,089.01		17,18,369.01		280.00	Members' Ledger Short.
	Interest Realised	1,23,067.91		1,23,600.16		533.25	..

FORTIETH ANNUAL REPORT : 1971-72

No satisfactory explanation for these discrepancies were available. These balances should be reconciled as early as possible.

10. Liabilities amounting to Rs. 33,017.02 which is outstanding from 31st March, 1971, should be discharged at an early date for which necessary steps should be taken.

11. The houses/sites for houses purchased by the members out of withdrawals from the Fund, were not assigned to the Trustees as stipulated in Rule 21(f)(i) of the Rules of the Fund.

12. The extent of the amounts of Employer's Contributions and interest thereon forfeited from time to time under Rule 25 and available for disposal of the Trustees as provided for in Rule 27 has not been ascertained. These amounts as and when arose were, however, credited to the Income and Expenditure Account of the Fund for the respective years. Furthermore, the extent, if any, to which such forfeited amounts have been distributed to the members as interest has not been ascertained and disclosed in these accounts.

Sd : P. K. MITRA & Co.
Chartered Accountants

INDIAN STATISTICAL INSTITUTE

INDIAN STATISTICAL INSTITUTE

BALANCE SHEET

1970-71	Fund and Liabilities		Rs. P.	Rs. P.	Rs. P.
Ra. P.					
		Members' own subscription :			
		As per last account	58,92,921.53		
		Add : during the year	8,30,588.28		
			87,23,509.81		
57,90,941.83		Less : refunded during the year	1,28,418.51	65,93,091.30	
		Less : withdrawal to date		2,04,838.00	63,90,255.30
		Employer's contribution :			
		As per last account	58,92,921.53		
		Add : during the year	8,30,588.28		
			67,23,509.81		
58,92,021.33		Less : (i) refunded during the year	1,21,237.08		
		(ii) amount forfeited	7,181.45	1,28,418.51	65,63,091.30
		Member's voluntary subscription :			
		As per last account		2,30,489.70	
		Add : during the year		58,644.33	
				2,90,134.09	
2,36,489.70		Less : refunded during the year		29,900.88	2,76,333.23
		Interest payable :			
		a) On members' own subscription :			
		As per last account	17,10,252.83		
		Add : for the year 1970-71	4,70,003.30	21,80,856.24	
		Less : paid during the year		41,024.35	
18,84,052.83		Less : withdrawal to date		21,48,831.89	20,77,277.89
				71,554.00	
		b) On employer's contribution :			
		As per last account		16,71,940.57	
		Add : for the year 1970-71		4,40,754.76	
				20,12,695.33	
15,71,940.57		Less : (i) paid during the year	37,017.88		
		(ii) amount forfeited	440.81	37,458.51	19,75,200.82
		c) On members' voluntary subscription :			
		As per last account		48,287.81	
		Add : for the year 1970-71		17,116.66	
				65,403.47	
48,287.81		Less : paid during the year		2,474.50	62,928.97
		Undistributed income including amounts forfeited			
9,14,116.54		as per Income and Expenditure Account			8,76,360.73
		Interim relief due to workers			28,986.28
33,017.02		Liabilities			33,017.02
1,61,71,787.61					1,83,15,457.54

Notes : (a) Member's own subscription and employer's contribution include balances due to employees who ceased their employment with the Institute within 31 March 1973, but their accounts remained unsettled at that date.

(b) In terms of the Rules of the Fund, the Council of the Indian Statistical Institute was functioning as Trustees, which was constituted by a deed of Trust only on 28 September 1970. However, it has not yet been possible to transfer the fund in the name of the Board of Trustees because the recognition of the Fund by the Income Tax Commissioner has not been obtained within the year. Therefore, the authentication of the accounts of the Indian Statistical Institute General Provident Fund for the year ended 31st March 1972 by the members of the Board of Trustees is not possible. As in previous years, the accounts have, however, been authenticated by the Joint Secretary and the Chief Accounts Officer of the Institute.

Calcutta,
21st February 1973

Sd/- S. P. Mukherjee
Chief Accounts Officer

* Loan has been repaid on 2.5.72 and invested.
Sd/- N. C. Ghosh, Joint Secretary

FORTIETH ANNUAL REPORT : 1971-72

GENERAL PROVIDENT FUND

AS AT 31st MARCH 1972

1970-71	Property and Assets		Ra.	P.	Ra.	P.	Ra.	P.
Ra.	P.							
		Investments at cost :						
		a) Government Promissory Notes :						
		Ra. 18,05,000/- 3% conversion loan 1946-64	13,00,769	60				
		Ra. 12,00,000/- 4 1/2% loan 1965	13,00,000	00				
		Ra. 53,50,000/- 6 1/2% loan 1969	63,58,460	00				
		Ra. 20,25,000/- 6 1/2% loan 1962	20,47,276	00				
		Ra. 23,00,000/- 6 1/2% loan 2000	23,03,450	00				
		Ra. 18,00,000/- 5 1/2% West Bengal loan 1963	18,00,000	00	1,41,10,844	00		
		Ra. 1,40,40,000/- (market value Ra. 1,28,80,050/-)						
1,23,89,944	80	b) Ra. 50,000/- 12 year National Plan Savings Certificates			50,000	00	1,41,60,844	80
14,38,411	00	Loans to members					17,18,269	01
1,77,328	00	Relief loan to members					72,529	00
		Current Assets :						
		Interest accrued :						
6,24,561	14	a) On Government Promissory Notes (excluding interest accrued but not due)	12,03,717	35				
28,000	00	b) On 12 year National Plan Savings Certificates	32,500	00				
—	—	c) On Postal Savings Bank Account	20,064	66	12,56,883	90		
1,068	64	Amount due from the workers in respect of members' own subscription			—	—		
14,00,000	00	Amount due from the Institute on loan account			9,50,000	00		
		Cash balance :						
10,428	57	In custody of the Institute (as shown in Schedule VI to the Institute's Balance Sheet)			27,064	28		
		With Banks on Current Accounts :						
		(i) With State Bank of India, Strand Road			20,146	75		
		(ii) With United Bank of India, Dunlop Bridge Branch			500	00		
1,18,027	80	(iii) With Postal Savings Bank Account			1,00,000	00	23,54,814	83
<u>1,61,71,787</u>	<u>81</u>				<u>1,83,15,467</u>	<u>54</u>		

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

Sd/- P. K. MITRA & Co.
Chartered Accountants

Government nominees on the Council (Rule 6.1(b)(1)) : (1) Cabinet Secretary, (Shri T. Swaminathan, I.O.S.), or his representative. (2) Joint Secretary, Ministry of Finance, Department of Expenditure, Government of India, (Shri A. P. V. Krishnan). (3) Director, Central Statistical Organisation and ex-officio Joint Secretary, Department of Statistics (Dr. N. T. Mathew).

Co-opted members (Rule 6.1c) : Nil.

***Ex-officio Members (Rule 6.1b) Secretary of each local branch :** (1) **Bombay Branch :** Professor P. N. Phutane (1969-70) Secretary, Bombay Branch, Indian Statistical Institute. (2) **Kerala Branch :** Dr. (Miss) A. George (1969-70) Secretary, Kerala Branch, Indian Statistical Institute. (3) **Mysore State Branch :** Professor Srinagabhushana (1971-72) Secretary, Mysore State Branch, Indian Statistical Institute.

MEMBERS OF GOVERNING BODY OF THE RESEARCH AND TRAINING SCHOOL :

1971-72

1. Shri S. C. Roy, Chairman (*ex-officio*). 2. Professor P. C. Mahalanobis, Honorary Secretary (*ex-officio*). 3. Dr. C. R. Rao, Director, RTS (*ex-officio*). 4. Shri A. K. Ganguli, Editor, Capital (P) Ltd., Calcutta (*Associated Chambers of Commerce of India*). 5. Dr. S. Miara, (*Indian Economic Association*). 6. Shri G. K. Bhagat, Messrs. Bengal Potteries Ltd. (*Federation of Indian Chambers of Commerce and Industry*). 7. Dr. N. T. Mathew, Director, Central Statistical Organisation (*Government of India*). 8. Shri A. P. V. Krishnan, Joint Secretary, Ministry of Finance, (*Financial Adviser to the Department of Statistics, Government of India*). 9. Professor S. S. Srikhando, F.N.I., Head of the Department of Mathematics, University of Bombay, (*National Institute of Sciences of India*). 10. Shri V. V. Divatia, Adviser, Department of Statistics, Reserve Bank of India, (*Reserve Bank of India*). 11. Professor S. K. Bose, Director, Indian Institute of Technology, Kharagpur, (*Inter-University Board of India & Ceylon*). 12. Dr. Bhabatosh Dutta, M.A., Ph.D. 13. Dr. B. R. Seshachar, D.Sc., F.N.I. 14. Dr. A. B. Chowdhury, M.B.B.S, D.Phil., F.A.M.S., F.N.I., Deputy Director, School of Tropical Medicine, Calcutta. 15. Dr. B. P. Adhikari, M.Sc. (Cal.), Dr.ca.Sc. (Paris). 16. Shri Partha Ray, I.A.S. 17. Dr. D. K. Bose and 18. Dr. J. C. Ray, M.D., F.N.A. (*Council of the Indian Statistical Institute*).

MEMBERS OF DIFFERENT COMMITTEES : 1971-72

Finance Committee of the Governing Body

1. Chairman of the Institute (*ex-officio*) or a Vice-Chairman, authorised by him; 2. Secretary of the Institute (*ex-officio*) or in his absence, a Joint Secretary; 3. Director of the Research and Training School (*ex-officio*) or a Joint Director, if any in charge of RTS; 4 & 5. Two representatives of the Government of India (Dr. N. T. Mathew and Shri A. P. V. Krishnan); 6. Representative of the Reserve Bank of India on the Governing Body (Shri V. V. Divatia); 7 & 8. Two representatives to be elected by Governing Body from amongst themselves (Dr. B. R. Seshachar and Dr. B. P. Adhikari).

Finance Committee of the Council

1. Chairman of the Institute (*ex-officio*) or his nominee; 2. Secretary of the Institute (*ex-officio*) or his nominee; 3. Director of the Research and Training School (*ex-officio*) or his nominee; 4. Dr. B. P. Adhikari; 5. Dr. B. P. Banerjee; 6. Dr. Bhabatosh Dutta; 7. Dr. P. K. Bose; 8. Professor H. C. Ghosh; 9. Dr. Atma Ram; 10. Shri S. R. Mukherjee (*Non-member Secretary*) or in his absence, a person nominated by the Secretary or the Chairman; 11 & 12. Two representatives nominated by the Government of India, Cabinet

* Branch Chairmen's names shown under Additional Vice-Chairman.

Secretary (Shri T. Swaminathan) or his representative and Joint Secretary, Ministry of Finance (Shri A. P. V. Krishnan).

**Journal Committee of the Institute*

1. Dr. S. N. Bose, F.R.S., National Professor and President of the Institute; 2. Shri D. B. Lahiri; 3. Dr. B. S. Minhas; 4. Dr. Sujit K. Mitra; 5. Dr. Jogabratra Roy; 6. Dr. Amartya Sen; 7. Dr. D. Basu; 8 & 9. Editors of *Sankhyā* (ex-officio Professor P. C. Mahalanobis and Dr. C. R. Rao); 10. One representative of the Governing Body of the Research and Training School—Dr. S. S. Shrikhande; 11. One member to be nominated by the Secretary of the Institute in consultation with the Director of the Research and Training School; 12. Dr. J. K. Ghosh, *Editorial-Secretary*, and 13. Shri A. Mahalanobis, *Secretary*.

†Examinations Committee of the Institute

1. Dr. B. P. Adhikari, RTS, ISI; 2. **Shri Debabrata Basu, F.I.A., Assistant Manager (E.D.P.), L.I.C., Calcutta Division; 3. Dr. P. K. Bose, Pro Vice-Chancellor, Calcutta University; 4. Dr. A. C. Das, State Statistical Bureau, West Bengal, Calcutta; 5. Dr. (Miss) A. George, Head and Professor, Department of Statistics, Kerala University, Trivandrum; 6. Dr. V. S. Huzurbazar, Professor of Mathematics and Statistics, Poona University; 7. Professor V. B. Kamath; 8. Professor D. B. Lahiri, NSS, ISI; 9. Dr. T. N. Srinivasan, Planning Unit, ISI, New Delhi; 10. Dr. S. K. Mitra, RTS, ISI; 11. Professor M. Mukherjee, National Income Research Unit, ISI; 12. Dr. D. D. Joshi, Professor of Statistics, Institute of Social Sciences, University of Agra; 13. Dr. B. Ramachandran, RTS, ISI; 14 & 15. Two representatives of the Governing Body of the Research and Training School (Dr. N. T. Mathew, Director, CSO, New Delhi, and Shri S. Raja Rao, ISI); 16. Dr. Jogabratra Roy, RTS, ISI; 17. Shri J. M. Songupta, ISI; 18. Dr. G. R. Seth, IARS, ICAR; and 19. Shri S. Songupta, ISI, (*Member-Secretary*).

MYSORE STATE BRANCH : 1971-72

Chairman : Shri R. Sampath Kumaran.

Vice-Chairmen : 1. Shri C. S. Seshadri; 2. Professor R. R. Umargi.

Secretary : Professor Srinagabhushana.

Joint Secretary : Shri C. A. Sotty.

Treasurer : Shri P. S. Narayana.

Executive Committee Members : 1. Shri K. G. Katwoy; 2. Shri H. C. Ramanna; 3. Shri Ravi L. Kirloskar; 4. Dr. K. P. Srinath; 5. Shri S. K. Iyengar.

BOMBAY BRANCH : 1971-72

Hon. President : Shri S. K. Wankhedo.

Hon. Vice-Presidents : 1. Professor C. N. Vakil; 2. Dr. C. Nanjundayya.

Hon. Secretary : Professor P. N. Phutane.

Hon. Treasurer : Dr. M. N. Vartak.

Members of the Council : 1. Dr. R. L. N. Iyengar; 2. Dr. P. M. Vissaria; 3. Professor V. B. Kamath; 4. Professor B. G. Iyer; 6. Shri N. Gayathrivallabhan; and 6. Shri P. Pillay.

The Journal Committee and the Examinations Committee are to continue till reconstituted. Expressed inability to accept membership. Reported to Council on 29 March 1971.