

**NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART,
CONSERVATION AND MUSEOLOGY
(Deemed to be University)
NEW DELHI**

ANNUAL REPORT

1999-2000

Origin and Development

The urgent need to initiate advanced teaching in the areas of History of Art, Conservation and Museology at M.A. and Ph.D. levels was discussed for years and the first step was taken in 1983 when with the approval of the Govt. of India, Diploma and Post-Graduate Diploma Courses in History of Western, International and Modern Art and their Sources and Restoration of Oil Paintings were initiated in the National Gallery of Modern Art, New Delhi. The Programme was shifted to the National Museum, New Delhi in 1985 and its scope was expended to include teaching in History of Art, covering both Ancient and Modern, Eastern and Western. The Programme of Restoration of Oil Paintings was widened and it now also includes restoration of other works of art of organic and inorganic material.

Whereas the academic requirements for these programme are more intensive than those prescribed in other Universities, our students remained at a disadvantage in seeking services through UPSC etc., because the prescribed requirements for academic and curatorial posts in Universities and Museums are M.A. and Ph.D. degrees. Our students did not even get interview calls. Ways were explored as to how to meet this anomaly. One of the proposals was to affiliate this teaching programme with any existing University. However, in view of the special problems we encountered in these areas it was considered more appropriate to set up an Institute that can award its own M.A. and Ph.D. degrees.

Therefore, a request was made by the Deptt. of Culture, Ministry of Human Resource Development to the UGC, which, in turn, appointed a high level committee to examine the proposal and give its recommendation. In response to favourable report of the committee and recommendations of the UGC, the Ministry of Human Resource Development accorded the status of 'Deemed to be University' on 28-4-1989 to the National Museum Institute of History of Art, Conservation & Museology to be administered by an Autonomous Society.

The Society of the National Museum Institute of History of Art, Conservation & Museology, New Delhi was duly registered with the Registrar of Society, Delhi Administration, Delhi on 27th

January, 1989 under the Societies Registration Act, XXI of 1860 vide Registration Certificate No. S/A 1966 of 1989. It has been exempted from tax in respect of its donors vide letter No. CIT-VI/TE(96)89/503 dated 20-06-1989 issued by the Commissioner of Income-Tax, Delhi. The formal announcement regarding this University was made on the 1st September, 1989 and regular teaching programme began from May 1990.

Objectives

The primary objective of this Institute is to combine theory with practical. In India, there are about six Universities which impart teaching in Museology but most of them have no museums of their own nor they are equipped properly with workshops, laboratory, etc. As a result, the teaching remained one-sided having main thrust on theory only. It was, therefore, decided to combine the theoretical study of Museum Science (Museology) with practical application of theory (Museography) in the most harmonious manner. In this way, students shall study in the class rooms in the first half of the day and in the second half, they will work in the galleries, workshop, studios, etc.

There has been no serious attempt to study Non-Indian Art in our country. This is the reason that we do not have scholars in the areas of Chinese Art, Japanese Art, African Art, South East Asian Art, etc. The second objective of this Institute is, therefore, to produce scholars in the global art and some of them eventually emerge as distinguished authorities in the areas on Non-Indian Art.

Conservation of Museum antiquities is a recent phenomenon and the third main objective of the Institute is to prepare 'Museum Conservation' who can scientifically restore, conserve and preserve the artifacts.

All these objectives can be achieved only when this Institute is a part of the National Museum and the entire infrastructure of the National Museum i.e., its art collection, library, laboratory, workshops etc., are liberally utilized by the teachers and the students of the institute.

Main Features of the Museum University

1. This is the first Museum University in India (hereinafter called the Institute)
2. The Institute, being an integral part of the National Museum, utilises the entire infrastructure of the National Museum such as Library, workshops, auditorium, modelling section, photo section, Conservation Laboratory and of course, its art collections, both on show and in reserve.
3. The teaching/professional personnel of the National Museum are closely affiliated with the Institute in all its functioning teaching, research, practical and demonstrations.

4. The service conditions, pay scales, etc., of the employees of the Institute (except faculty members) are at par with those of the Central Govt. The faculty members (Professors, Associate Professors, Assistant Professors) and the Registrar are in the U.G.C. scales.
5. The Institute mainly runs three M.A. and three Ph.D. Courses-one each in the disciplines of History of Art, Conservation and Restoration of Works of Art and Museology. Other courses are subsidiary called as certificate courses.
6. The three-courses are integrated i.e., student of M.A. (Conservation) shall study one course of Museology and one of History of Art in addition to his/her own course. Similarly, the student of History of Art shall study Conservation & Museology and the student of Museology shall study History of Art and Conservation along with the subjects of his/her own discipline.
7. Fundamentals of Art and Research Methodology (considered as one full course) are compulsory for all students of M.A. and Ph.D.
8. The theory classes are held from 10.30 a.m. to 12.30 p.m. every day. Each class of two hours duration and is invariably illustrated with slides or is accompanied with audio-visual aids.
9. One European language (other than English) or Persian/Arabic or Classical/Regional Indian Language (other than Hindi) is compulsory for M.A. and two such languages are compulsory for a Ph.D. student. Foreign language classes in French and German are conducted for these students. Sanskrit is taught as a classical language.
10. After the theory class is over, the students are taken around the galleries/reserved collection/workshops for demonstration/practical.
11. The students are expected to spend their entire free time, whenever, available, in the library, laboratory, workshop, galleries or reserve collection. They are also advised to participate in all the cultural and educational activities including film shows, organised in or by the National Museum, almost daily. They can similarly visit any of the workshops (Darning, Modelling, Carpentry, Tailoring, Mount-cutting, Photography) and watch its functioning. Whenever some exhibition is installed or is wound up, the students are associated with its every aspect-packing, unpacking, labelling, lighting display, transportation, conservation and so on.
12. As a part of practical training, visit-cum-demonstration-lecture one or more museum/academies/universities is arranged once in a month. The head (or a very senior official)

of that organisation gives a lecture after which practical demonstration or visit to the places is arranged. Visits to outside places are also organised.

13. Symposium, Seminars, Conferences are regularly held. Students' Committees are formed to look into their own affairs.
14. Medium of instruction is English. However, the students are allowed to submit their answer sheets, seminars, research papers, etc., either in English or in Hindi.
15. A special feature of the Institute is its Academic Requirement. As soon as all the academic requirements are fulfilled, a degree is awarded. These academic requirements are as follows :

	M.A.	Ph.D.
Courses	12	Students of Ph.D. (Cons.) will have to attend Classes of M.A. (Cons.)
Seminar	4	6
Foreign Language	1	2
Dissertation/Thesis	1	1

16. Another noteworthy feature is the Seminar System. A student of Ph.D. course is required to present six seminars while that of M.A. only four-one in each semester. The seminars of Ph.D. scholars shall be based on their research topics and those of the M.A. on the course that they have studied. A seminar has three aspects (A) written, properly illustrated with map, sketches, drawings, reproductions (in black and white or colour or xeroxed), (B) delivering a 20 to 60 minutes talk preferably with slides or other audio-visual aids on his/her seminar paper in the presence of his/her Guide Professor and students & (C) cross examination or discussion. Outside experts are also invited.

Academic Session

The Academic Session starts from July every year.

Location

The Institute is located within the premises of the National Museum at Janpath, New Delhi. At present, part of the first floor of the new phase has been allotted to the Institute and as soon as the third phase of the National Museum is completed, one full floor with several rooms shall be made

available to the Institute. The Institute has planned to construct its hostel, guest house and staff quarters, etc., at NOIDA (U.P.) for which 3 acres of land is being acquired.

Working Hours

The Institute remains open both for teaching and administrative work on all working days (Monday through Saturday) from 9.45 a.m. to 5.15 p.m. and remains closed on second Saturday, Sundays and gazetted holidays as observed in the Central Government Offices.

Faculty Members when not engaged in actual teaching, are expected to work in collaboration with the senior officers of the National Museum and prepare catalogues, etc. Similarly, the students, after their classes are over, are to work with Curators of various Departments of the National Museum.

Semester System

The teaching in the Institute is through the semester system. Each semester is of six months duration in one calendar year - January to June and July to December. During a semester, regular classes, except Sundays & Holidays, are held. In the end of the semester, examinations are conducted.

Departments

There are three Departments in the Institute, namely: (i) Department of History of Art, (ii) Department of Conservation & Restoration of Works of Art; & (iii) Department of Museology. Each Department is placed under the charge of a Professor who is appointed as Head of the Department in accordance with the rules of the Institute.

Courses of Study Offered by the Institute

	Course	Duration
(i)	Ph.D. (History of Art)	2-7 years
(ii)	Ph.D. (Conservation & Restoration of Works of Arts)	2-7 years
(iii)	Ph.D. (Museology)	2-7 years
(iv)	M.A. (History of Art)	2-5 years
(v)	M.A. (Conservation & Restoration of Works of Art)	2-5 years
(vi)	M.A. (Museology)	2-5 years

Short Term Certificate Course

- (i) India : Art & Culture
- (ii) Art Appreciation

Progress of work during 1999-2000

- * The National Museum Institute, on attaining the status of a Deemed to be University, has made tremendous progress during the last one decade.
- * Slide Library has been converted to a Resource Centre in the name of Dr. L.P. Sihare, the founder of the National Museum Institute. It has 45,193 slides & 1,546 books for the reference purposes.
- * Eight scholarships each @ Rs. 1000/- per month to meritorious M.A. students have been set up in the Institute through private donations. These are awarded on merit-cum-means basis to the deserving students.

Enrolment during the year

The number of students admitted during the period in the three disciplines are as follows:

Sl. No.	Name of Course	Old Students	Admitted in 1999
1.	Ph.D. (History of Art)	30	2
2.	Ph.D. (Conservation)	17	1
3.	Ph.D. (Museology)	14	1
4.	M.A. (History of Art)	73	18
5.	M.A. (Conservation)	40	7
6.	M.A. (Museology)	47	11

Convocation

Sixth Convocation was held on 4-1-2000, chaired by Sh. Anath Kumar, Hon'ble Minister for Tourism and Culture. The Convocation address was delivered by Dr. S.R. Rao. Twenty five students were awarded M.A. and Ph.D. degree as per details given below:

1.	Ph.D. (History of Art)	-
2.	Ph.D. (Conservation)	-
3.	Ph.D. (Museology)	02
4.	M.A. (History of Art)	08
5.	M.A. (Conservation)	07
6.	M.A. (Museology)	08

Meetings

The affairs of the Institute are managed by various committees viz the Board of Management, Finance Committee, Academic Council etc. During the year under report meetings of the Board of Management, Academic Council & the Finance Committee were held.

Scholars/Visiting Professors in the Institute

During the period under report, several scholars were invited as the visiting Professors to deliver lectures in the three faculties. Some of the scholars are as follows:

History of Art

1.	Dr. R.C. Sharma	Ex. D.G. National Museum & Director Bharat Kala Bhawan, Varanasi
2.	Dr. O.P. Sharma	Ex. Principal, Delhi College of Art
3.	Prof. M.N. Deshpande	Ex. D.G. Archaeological Survey of India
4.	Dr. W.H. Siddiqui	Director, Rampur Raza Library, Rampur
5.	Shri M.C. Joshi	Ex. D.G., Archaeological Survey of India
6.	Dr. R.D. Trivedi	Director, Archaeological Survey of India
7.	Sh. B.M. Pande	Director, Archaeological Survey of India
8.	Smt. Usha Prasad	Eminent Scholar
9.	Dr. Shashi Bala	Eminent Japanese Art Scholar
10.	Dr. Krishna Dev	Ex Asstt. Director, Archaeological Survey of India

- | | | |
|-----|---------------------|---------------------------------------|
| 11. | Smt. Kiran Sehgal | Noted Dancer |
| 12. | Sh. M. Durga Mohan | German Language Teacher |
| 13. | Smt. Roobina Karode | European Art Expert |
| 14. | Dr. Radha Banerjee | Indira Gandhi National Centre of Arts |

Conservation & Restoration of Works of Art

- | | | |
|----|-----------------------|---|
| 1. | Sh. Ranbir Kishore | Ex Officer, National Archives |
| 2. | Miss Pratibha Jhalani | Eminent Conservator |
| 3. | Smt. Rupika Chawla | Eminent Conservator |
| 4. | Sh. J.C. Nagpal | Ex Chief Archaeological Chemist |
| 5. | Sh. A.S. Bisht | Ex Chief Restorer, National Museum |
| 6. | Dr. B.N. Tandon | Ex Joint D.G., Archaeological Survey of India |
| 7. | Dr. O.P. Agrawal | DG., INTACH |

Museology

- | | | |
|----|------------------|--|
| 1. | Dr. S.P. Gupta | Ex Director, Allahabad Museum |
| 2. | Sh. I.D. Mathur | Ex Assistant Director, National Museum |
| 3. | Smt. Smita Baxi | Ex Director, Craft Museum |
| 4. | Dr. M.L. Nigam | Ex Director, Salarjung Museum, Hyderabad |
| 5. | Sh. S.A.R. Rizvi | National Museum of Natural History |

National Museum (Adjunct Faculty)

- | | | |
|----|----------------------|------------------------------|
| 1. | Dr. R.R.S. Chauhan | Asstt. Director (Exhibition) |
| 2. | Sh. J.E. Dawson | Keeper |
| 3. | Dr. Nasim Akhtar | Keeper |
| 4. | Dr. Rita Devi Sharma | Keeper |

5.	Dr. Daljeet	Keeper
6.	Sh. S.P. Singh	Chemist
7.	Dr. Satyavrat Tripathi	Dy. Keeper (Manuscripts)
8.	Sh. P.K. Nagta	Asstt. Chemist
9.	Sh. Shyam Lal	Chief Modeller
10.	Sh. R.L. Nayak	Officer in Conservation lab
11.	Sh. C.B. Gupta	Sr. Technical Restorer
12.	Sh. K.K. Gupta	Restorer
13.	Dr. Vijay Mathur	Sr. Museum Lecturer

A number of other professionals of the National Museum also delivered Lectures/conducted Seminars & Courses.

Special Lectures

<i>Sl.No.</i>	<i>Date</i>	<i>Name & Subject</i>
1.	17-4-1999	Sh. Ajit Singh , Ex-Curator, Himachal State Museum, Shimla on "Time and Space in Art"
2.	21-4-1999	Prof. Osvaldo Savanascini , Director, National Museum of Oriental Art, Buenos Aires on "Temples of India"
3.	06-5-1999	Dr. Katherine Hacher , Canada on "Swings, Shrines & Sirahas : The Rituals Life of Bastar Brass Image"
4.	13-5-1999	Dr. Judith Belinfante , MP. Prins Hendriklaan, 10, 1070BB, Amesterdam on "Duchse Museum"

5. 25-5-1999 **Prof. B.N. Mukherjee**, Carmichael Professor of Ancient Indian History & Culture, University of Calcutta on
“Technical Constraints in Numismatic Art”
6. 26-5-1999 **Dr. Sampa Biswas** on
“Art & Life of Court Nobles - Early Medieval Scroll Paintings of Japan”
7. 28-5-1999 **Dr. M.L. Nigam**, Ex-Director, Salarjung Museum, Hyderabad on
“Jewellery of India”
8. 02-6-1999 **Dr. Madhu Khanna**, IGNCA, New Delhi on
‘Tantra in Indian Art’
9. 04-6-1999 **Dr. (Mrs.) M. Rao**, Professor and Head, Centre of Advance Studies in Indology & Museology, 21, Malviya Nagar, Bhopal-462003 on
“Art & Architecture of Sanchi Stupa”
10. 05-6-1999 **Prof. J.L. Bhan**, NMI on
“Art of Kashmir”
11. 15-6-1999 **Dr. B.L. Malla**, IGNCA on
“Monumental Art under Utpalas & Karkotas of Kashmir”
12. 17-6-1999 **Dr. R.C. Aggrawal**, Director, ASI on
“Monuments of Kashmir”
13. 22-06-1999 **Workshop** - Museology Department
14. 25-6-1999 **Workshop** - History of Art Department
15. 24-6-1999 **Sh. Bholanath Mishra**
64-J, Extn. Near Kali Mandir
Murtiwali Gali, Delhi-92
Tel.: 2454469 on ‘Vocal’

16. 25-8-1999 **H.E. Lt.Gen. (Rtd.) S.K. Sinha,**
Governor of Assam on
“Bharat Ratna Gopinath Bardoloi and his
contribution towards the Nation”
17. 10-9-1999 **Sh. I.D. Mathur**
‘Dr. Grace Morley Memorial Lecture’

Educational Tours

During the year 1999-2000, students of all the courses visited the following places as a part of their study :

- (i) Museums & Historical sites of North East Regions (Guwahati, Tejpur, Shillong, etc.)
- (ii) Excavation site at Rakhi-Garhi (Jind, Haryana)
- (iii) Bhopal, Ajanta/Ellora, Khujraho etc.

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

BALANCE SHEET AS AT 31ST MARCH 2000

Particulars	Sch No.	(In Rs.)	
		As on 31.03.2000	As on 31.03.1999
SOURCES OF FUNDS			
(A) Capital Assets Fund:			
Opening Balance		2,67,68,605.00	2,65,92,421.00
Add: Payment for acquisition of fixed assets		6,79,867.00	1,76,185.00
Partial payment of land		6,00,000.00	—
TOTAL 'A'		2,80,48,472.00	2,67,68,606.00
(B) Reserve & Surplus : (Unspent bal. of grant recd. from Govt. of India)			
Opening Balance		27,59,698.00	17,23,718.00
Add: Excess During the year (Plan)		(2,01,926.00)	10,08,626.00
Add: Excess (Non-Plan)		89,518.00	27,354.00
TOTAL 'B'		26,47,290.00	27,59,698.00
(C) Grant-in-Aid (Other than Government of India)	1	7,37,065.00	4,69,038.00
(D) Endowment & Donations	2	76,92,452.00	86,49,395.00
GRAND TOTAL A+B+C+D		3,91,25,279.00	3,86,46,737.00
APPLICATION OF FUNDS:			
(A) Gross Fixed Assets	3	90,88,473.00	84,08,606.00
Add: Payment for Land		1,89,60,000	1,83,60,000.00
		2,80,48,473.00	2,67,68,606.00
Less: Depreciation		(4,82,230.00)	—
TOTAL 'A'		2,75,66,243.00	2,67,68,606.00
(B) Investments	4	77,50,000.00	77,10,000.00
(C) Current Assets, Loans & Advances	(a) 5	39,30,862.00	42,33,479.00
Less : Current Liabilities	(b) 6	(1,21,826.00)	(65,348.00)
(C) Net: Current Assets	(a-b)	38,09,036.00	41,68,131.00
GRAND TOTAL (A+B+C)		3,91,25,279.00	3,86,46,737.00

As per books of accounts produced before us
For Umesh Chand & Co
Chartered Accountants

(Umesh Chand Goyal)
Partner

Date : 18-11-2000
Place : New Delhi

(RAVINDRA GOEL)
Finance Officer

(DR. A.K. DAS)
Registrar

**NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2000**

(NON-PLAN)

(In Rs.)

Particulars	Sch No.	As on 31.03.2000	As on 31.03.1999
INCOME			
Grant-in-aid from Govt. of India		4,00,000.00	3,33,000.00
	TOTAL	4,00,000.00	3,33,000.00
EXPENDITURE			
Employees Remuneration & other benefits	7	3,02,020.00	2,83,359.00
Administrative & Other Expenses	8	8,462.00	22,287.00
Excess of Income over Expenditure Transferred to Capital A/c		89,518.00	27,354.00
	TOTAL	4,00,000.00	3,33,000.00

As per books of accounts produced before us
For Umesh Chand & Co
Chartered Accountants

(Umesh Chand Goyal)
Partner

Date : 18-11-2000
Place : New Delhi

(RAVINDRA GOEL)
Finance Officer

(DR. A.K. DAS)
Registrar

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2000

(PLAN)

(In Rs.)

Particulars	Sch No.	As on 31.03.2000	As on 31.03.1999
INCOME			
Grant-in-Aid from Govt. of India	9	49,40,133.00	48,43,815.00
Other Receipts	10	3,72,014.00	4,83,535.00
Stock of Priced Publication		2,52,497.00	—
Excess of Expenditure over income Transferred to Capital A/c		2,01,926.00	—
TOTAL		57,66,570.00	53,27,350.00
EXPENDITURE			
Employee Remuneration & other benefits	11	32,41,009.00	13,03,836.00
Administrative & Other Expenses	12	11,60,241.00	8,94,386.00
Teaching Expenses	13	8,83,090.00	21,20,503.00
Depreciation		4,82,230.00	—
Excess of Income over Expenditure Transferred to Capital A/c		—	10,08,625.00
TOTAL		57,66,570.00	53,27,350.00

As per books of accounts produced before us
 For Umesh Chand & Co
 Chartered Accountants

(Umesh Chand Goyal)
 Partner

Date : 18-11-2000
 Place : New Delhi

(RAVINDRA GOEL)
 Finance Officer

(DR. A.K. DAS)
 Registrar

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2000

(NON-PLAN)

RECEIPTS	Amount (Rs.) 31.03.2000	Amount (Rs.) 31.03.2000	PAYMENTS	Amount (Rs.) 31.03.2000	Amount (Rs.) 31.03.2000
Opening Balance:					
Bank of Baroda	27,354.00		Employee Remuneration & Other Benefits:		
			Staff Salary	2,48,472.00	
			Medical Benefits	6,668.00	
			EPF Employer's Contribution	14,941.00	
			EPS Employer's Contribution	7,515.00	
Grant-in-Aid from D.O.C.	4,00,000.00		Bonus	14,748.00	
			L.T.C. Expenses	9,676.00	
				<u>3,02,020.00</u>	
			Administrative & Other Expenses:		
			Travelling/Conveyance Allow.	6,144.00	
			Printing & Stationary	2,318.00	
				<u>8,462.00</u>	
			Bank Balance:		
			Bank of Baroda (4964)	1,16,872	
			TOTAL	<u><u>4,27,354.00</u></u>	<u><u>4,27,354.00</u></u>

As per books of accounts produced before us
 For Umesh Chand & Co
 Chartered Accountants

(Umesh Chand Goyal)
 Partner

Date : 18-11-2000
 Place : New Delhi

(RAVINDRA GOEL)
 Finance Officer

(DR. A.K. DAS)
 Registrar

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2000

(PLAN)

RECEIPTS	Amount (Rs.) 31.03.2000	Amount (Rs.) 31.03.2000	PAYMENTS	Amount (Rs.) 31.03.2000	Amount (Rs.) 31.03.2000
Opening Cash Saving:			Utilisation of Grants:		
Cash in Hand	6,606.00		Grant-in-Aid UGC (JRF)	3,30,416.00	
Saving A/c No. (4964)	26,38,632.00		Grant-in-Aid ICCR	54,000.00	
Saving A/c No. (13412)	14,02,720.00	4,047,958.00	Grant-in-Aid UGC (Re. & Sci.)	4,10,637.00	
Grant-in-Aid Received:			Grant-in-Aid UGC (Visit. Fac.)	47,000.00	
Grant-in-Aid DOC	62,20,000.00		Grant-in-Aid ICHR	39,400.00	
Grant-in-Aid ICCR	81,200.00		Grant-in-Aid Govt. of Iran	23,500.00	9,04,953.00
Grant-in-Aid Research & Scie.	4,04,380.00				
Grant-in-Aid UGC	6,00,000.00		Assets Acquired during year:		
Grant-in-AID UGC (Hon. to visiting faculty)	48,000.00		Partial Payment for land	6,00,000.00	
Grant-in-Aid ICHR	39,400.00	73,92,980.00	Office Equipment	1,51,410.00	
			Furniture & Fixture	18,374.00	
			Teaching aid equipments	3,10,058.00	
			P.A. System	33,720.00	
			Library Slides	80,610.00	
			Library Books	85,695.00	12,79,867.00
Encashment of Investment					
F.D.R. (SAIL)	12,10,000.00		Investment Made during year:		
F.D.R. (Canara Bank)	5,00,000.00		FDR with BOB	10,00,000.00	
Spl. Term deposit with SBI	5,00,000.00	22,10,000.00	FDR (KDR) with Canara Bank	12,50,000.00	22,50,000.00
Other Receipts:					
Fee From Students	2,67,360.00		Advance paid/Adjusted during year:		
Income of Endowment	3,06,644.00		L.T.C.	25,888.00	
Misc. Receipts	95,415.00		T.A.	1,88,389.00	
Sale of Brochures	9,129.00	6,78,548.00	Vehicle Advance	27,400.00	
			Advance to staff for Exp.	3,13,879.00	
			Festival Advance	6,000.00	
			Contingency Advance	5,000.00	5,66,556.00
Advance Recover/Adust:					
Advance to Staff for Exp.	3,05,815.00		Expenditure during year :		
			Employee Remuneration & other	32,41,009.00	

L.T.C. Advance	28,188.00	Administrative Expenses	11,60,241.00
Festival Advance	5,550.00	Teaching Expenses	8,83,090.00
M/s Right Choice	91,880.00	Suspense Account	22,300.00
Vehicle Advance	8,211.00	Utilisation of Endowment:	
T.A. Advance	2,03,389.00	Salary & Allowances to Profs.	12,63,587.00
Earnest Money Deposit	5,000.00		
Personal Computer Advance	5,766.00	Others:	
Suspense Account	22,300.00	Caution Money Refunded	200.00
Contingency Advance	9,500.00	Security Deposits Refunded	500.00
		TDS Deposits from Salary	4,93,322.00
	6,85,599.00	TDS Deposited from Contractor	2,117.00
Others:		M/s Right Choice	92,144.00
Caution Money Received	8,400.00	Dr. Choodamani Nand	138.00
House Building Adv. Recd.	6,488.00	Mrs. M. Rao	39.00
TDS from Salary	4,93,322.00	Mrs. Usha Prasad	500.00
TDS from Contractor	2,117.00	Mrs. Smita Baxi	500.00
National Museum	2,40,000.00	National Museum	2,50,000.00
Difference in trial balance	110.00	Computer Advance	25,000.00
EPF payable	48,379.00	EPF Payable	7,961.00
EPF payable (Endowment)	5,098.00	EPF Payable (Endowment)	2,187.00
Salary payable	449.00	M/s DAVP	50,000.00
		House Building Advance	6,77,000.00
	8,04,363.00	Cash & Bank Balance:	
		Cash in Hand	1,338.00
		Cash at Bank (13412)	6,81,215.00
		Cash at Bank (4964)	19,63,684.00
		TOTAL	1,58,19,448.00
TOTAL	1,58,19,448.00		

As per books of accounts produced before us
For Umesh Chand & Co
Chartered Accountants

(Umesh Chand Goyal)
Partner

Date : 18-11-2000
Place : New Delhi

(RAVINDRA GOEL)
Finance Officer

(DR. A.K. DAS)
Registrar

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

SCHEDULE-I

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2000

(NON-PLAN)

(In Rs.)

PARTICULARS	Sch No.	As on 31.03.2000	As on 31.03.1999
GRANT-IN-AID			
Grant in Aid from UGC (Fellowship)			
Opening Balance		1,90,993.00	2,67,493.00
Add: Received during the year		6,00,000.00	—
Less: Fellowship paid during the year		(3,30,416.00)	(76,500.00)
	TOTAL-A	4,60,577.00	1,90,993.00
Grant in Aid from UGC (Research Scientist "B")			
Opening Balance		6,257.00	85,288.00
Add: Received during the year		4,04,380.00	1,33,579.00
Less: Scholarship paid during the year		(4,10,637.00)	(2,12,610.00)
	TOTAL-B	—	6,257.00
Grant in Aid from UGC (Hon. To Visiting Faculty)			
Opening Balance		3,000.00	—
Add: Received during the year		48,000.00	36,000.00
Less: Paid during the year		(47,000.00)	(33,000.00)
	TOTAL-C	40,000.00	3,000.00
Grant in Aid from UGC (Art History Panel Meeting)			
Opening Balance		20,348.00	20,348.00
Add: Received during the year		—	—
Less: Expenses during the year		—	—
	TOTAL-D	20,348.00	20,348.00
Grant in Aid from ICCR (Fellowship)			
Opening Balance		1,96,440.00	2,07,290.00
Add: Received during the year		81,200.00	1,61,450.00
Less: Scholarship paid during the year		(54,000.00)	(1,72,300.00)
	TOTAL-E	2,23,640.00	1,96,440.00

Grant in Aid from GOVT. OF IRAN

Opening Balance	30,000.00	30,000.00
Add: Received during the year	—	—
Less: Utilised during the year	(23,500.00)	—

TOTAL-F	6,500.00	30,000.00
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Grant in Aid from ICHR

Opening Balance	22,000.00	46,500.00
Add: Received during the year	39,400.00	22,000.00
Less: Paid during the year	(39,400.00)	(46,500.00)

TOTAL-G	22,000.00	22,000.00
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Grant in Aid from UGC (Panel on Art History & Fine Art)

Opening Balance	—	—
Add: Received during the year	—	10,000.00
Less: Utilised during the year	—	(10,000.00)

TOTAL-H	—	—
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Total - A+B+C+D+E+F+G+H	7,37,065.00	4,69,038.00
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SCHEDULE NO. 2: ENDOWMENT & DONATIONS

Opening Balance		86,49,395.00	81,21,518.00
Add: Received During the year As per list	2.1	3,06,644.00	9,45,188.00
Less: Scholarship/Fellowship paid during the year		—	(84,000.00)
Less: Salary & Allowances including EPF, EPS, EDLI	2.2	(12,63,587.00)	(3,33,311.00)
TOTAL		76,92,452.00	86,49,395.00

SCHEDULE NO. 4: INVESTMENTS

Fixed Deposits with SAIL		—	12,10,000.00
FDR (KDR) with Canara Bank		32,50,000.00	25,00,000.00
Special Term Deposits with SBI		35,00,000.00	40,00,000.00
FDR with Bank of Baroda		10,00,000.00	—
TOTAL		77,50,000.00	77,10,000.00

SCHEDULE NO. 5: CURRENT ASSETS, LOANS ADVANCES

Current Assets:			
Balance with Canara Bank (13412)		6,81,215.00	14,02,720.00
Balance with Bank of Baroda (4964) Planned		19,63,684.00	26,38,632.00
Balance with Bank of Baroda (4964) Non-Planned		1,16,872.00	27,354.00

Cash in hand	1,338.00	6,607.00
Stock of Priced Publication	2,52,497.00	—
"A"	30,15,606.00	40,75,313.00
Loan & Advances		
(1) Advance to Employees:		
On Account of Expenditure	18,757.00	10,693.00
On Account of LTC	—	2,300.00
On Account of Vehicle	47,229.00	28,040.00
On Account of Transfer T.A.	12,953.00	12,953.00
On Account of House Building	6,70,512.00	—
On Account of Festival	2,850.00	2,400.00
On Account of Personal Computer	57,960.00	38,726.00
On Account of T.A. Advance	20,000.00	35,000.00
	8,30,261.00	1,30,112.00
(2) Advance to Others:		
Contingency Advance (UGC & ICCR)	12,500.00	17,000.00
Dr. Chooda Mani Nandgopal	138.00	—
Smt. Usha	500.00	—
Smt. Smita Baxi	500.00	—
M/s DAVP	50,000.00	—
Mrs. Rao	39.00	—
M/s Right Choice Securities	264.00	—
National Museum	21,054.00	11,054.00
	84,995.00	28,054.00
"B"	9,15,256.00	1,58,166.00
Total "A" + "B"	39,30,862.00	42,33,479.00

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

SCHEDULE NO. 3: FIXED ASSETS

PARTICULARS	OPENING 31.03.1999	ADDITION	CLOSING 31.03.2000	DEP. FOR THE YEAR	NET BLOCK 31.3.2000
Office Equipment	14,54,271.00	1,51,410.00	16,05,681.00	71,750.00	15,33,931.00
Vehicles	1,73,615.00	—	1,73,615.00	16,493.00	1,57,122.00
Furniture & Fixtures	12,96,129.00	18,374.00	13,14,503.00	1,23,250.00	11,91,253.00
Library Equipment	4,62,842.00	—	4,62,842.00	21,985.00	4,40,857.00
Cycle	1,765.00	—	1,765.00	125.00	1,640.00
Library Slides	9,12,135.00	80,610.00	9,92,745.00	45,303.00	9,47,442.00
Library Books	12,62,533.00	85,695.00	13,48,228.00	61,268.00	12,86,960.00
Teaching-Aid-Equipment	25,28,784.00	3,10,058.00	28,38,842.00	1,26,487.00	27,12,355.00
Electrical Item	2,12,067.00	—	2,12,067.00	10,073.00	2,01,994.00
P.A. System	98,415.00	33,720.00	1,32,135.00	5,209.00	1,26,926.00
Slide Album	6,050.00	—	6,050.00	287.00	5,763.00
	84,08,606.00	6,79,867.00	90,88,473.00	4,82,230.00	86,06,243.00

Schedule No. 6 : Current Liabilities:

Security Deposits	8,000.00	8,500.00
Earnest money deposit	5,000.00	—
Student Caution Money	54,900.00	46,700.00
E.P.F. Payable	48,379.00	7,961.00
E.P.F. Payable (Endowment)	5,098.00	2,187.00
Salary Payable	449.00	—
	1,21,826.00	65,348.00

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C (NON-PLAN) AS AT 31.03.2000

PARTICULARS	Sch No.	As on 31.03.2000 Rs.	As on 31.03.1999 Rs.
SCHEDULE NO. 7: EMPLOYEES REMUNERATION AND OTHER OTHER BENEFITS:			
	List No.		
Staff Salary	7.1	2,48,472.00	2,48,859.00
Overtime Allowance		6,668.00	3,752.00
Medical Benefits		14,941.00	4,611.00
EPF Employer's Contribution		7,515.00	4,684.00
EPS Employer's Contribution		14,748.00	13,567.00
Bonus		9,676.00	4,838.00
L.T.C. Expenses		-	3,048.00
TOTAL		3,02,020.00	2,83,359.00
SCHEDULE NO. 8: ADMINISTRATIVE & OTHER EXP.			
Travelling/Conveyance Allowance	8.1	6,144.00	2,503.00
Printing & Stationary		2,318.00	19,784.00
TOTAL		8,462.00	22,287.00

NATIONAL MUSEUM INSTITUTE OF HISTORY OF ART, CONSERVATION & MUSEOLOGY
NATIONAL MUSEUM CAMPUS, JANPATH, NEW DELHI - 110011

SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C (PLAN) AS AT 31.03.2000

PARTICULARS		As on 31.03.2000 Rs.	As on 31.03.1999 Rs.
SCHEDULE NO. 9 : GRANT-IN-AID FROM DEPT. OF CULTURE:			
Grant-in-aid		62,20,000.00	50,20,000.00
Less: Grant Utilised for Acquisition of Fixed Assets		(6,79,867.00)	(1,76,185.00)
Less: Partial payment for land		6,00,000.00	—
Grant Available for Revenue item as shown in Income & Expenditure Account			
	TOTAL	49,40,133.00	48,43,815.00
SCHEDULE NO. 10: OTHER RECEIPTS			
Fee From Students	10.1	2,67,360.00	4,00,590.00
Sale of Brochures/Publications		9,129.00	17,652.00
Difference in trial balance		110.00	
Misc. Receipts	10.2	95,415.00	65,293.00
	TOTAL	3,72,014.00	4,83,535.00
SCHEDULE NO. 11: EMPLOYEES REMUNERATION AND OTHER BENEFITS			
Staff Salary	11.1	23,31,400.00	10,16,194.00
Overtime Allowance		23,050.00	32,136.00
Staff Welfare		1,820.00	2,715.00
Wages to Casual Workers		4,44,819.00	1,05,313.00
EPF Employer's Contribution		40,387.00	45,659.00
EPS Employer's Contribution		80,852.00	33,157.00
EDLI Charges		6,648.00	4,851.00
Admn. Charges on EPF & EDLI		12,808.00	6,405.00
EPF, EDLI & Admn. chgs. Payable a/c-Sh. G.D. Gaur (Round Off)			1
Medical Benefits		21,076.00	7,352.00
L.T.C. Expenses		22,547.00	16,568.00
Death Gratuity		1,59,945.00	—
Leave encashment		73,811.00	—
Fellowship to Research Fellow		14,269.00	14,129.00

Newspaper & Periodicals		5,158.00	12,099.00
Bonus		2,419.00	7,257.00
	TOTAL	32,41,009.00	12,03,836.00

SCHEDULE NO. 12: ADMINISTRATIVE & OTHER EXP.

Meeting Expenses		34,515.00	46,986.00
Travelling/Conveyance	12.1	2,42,011.00	1,13,677.00
Postage & Telegram		10,257.00	8,443.00
Printing & Stationary		43,006.00	39,419.00
Bank Charges		1,580.00	1,444.00
Binding Charges		—	120.00
Vehicle Expenses	12.2	1,85,502.00	1,37,839.00
Telephone Expenses		1,02,003.00	99,914.00
Misc. Expenses		1,823.00	6,620.00
Repair & Maintenance		50,329.00	96,541.00
Audit Fee		60,360.00	57,500.00
Membership Fee		58,000.00	32,030.00
Advertisement / Publicity Expenses		1,74,437.00	2,625.00
Legal & Professional Charges		59,500.00	15,500.00
Photocopy Consumables		71,555.00	71,115.00
Electrical Consumables		8,548.00	25,029.00
Office Consumables		5,644.00	40,147.00
Typewriter Consumables		17,711.00	39,523.00
Reference Books		793.00	886.00
Sitting Fee		1,600.00	1,000.00
Computer Consumables		8,470.00	—
Office Maintenance & Upkeep		4,447.00	44,528.00
Publication Expenses		18,150.00	13,500.00
	TOTAL	11,60,241.00	8,94,386.00

SCHEDULE NO. 13: TEACHING EXPENSES

Honorarium to outside guest faculty		3,36,789.00	3,44,693.00
Student Study visit expenses		72,952.00	37,069.00
Teaching-aid-material		9,365.00	34,838.00
Student Welfare		10,164.00	17,318.00
Special Lecture Expenses		11,447.00	—

Seminar, Exhibition, & Convocation Expenses	2,04,694.00	13,82,896.00
T.A. to Experts	2,27,338.00	2,95,662.00
Certificate Distribution Expenses	10,341.00	8,027.00
TOTAL	8,83,090.00	21,20,503.00

LIST FORMING PART OF SCHEDULES

LIST NO. 2.1: INCOME RECEIVED DURING THE YEAR

Interest on KDR (Canara Bank)	1,76,046.00	5,58,528.00
Interest on FDR (SAIL)	91,386.00	3,57,446.00
Interest on Saving Bank (13412) Canara Bank	39,212.00	29,214.00
TOTAL	3,06,644.00	9,45,188.00

LIST NO. 2.2: SALARY AND ALLOWANCES TO PROFESSOR (ENDOWMENT)

Salary and allowances including EPF & EPS contribution	12,13,916.00	3,30,542.00
EDLI Charges	—	1,196.00
Administration charges on EPF	—	1,551.00
Administration charges on EDLI	—	22.00
LTC Expenses	44,030.00	
Meeting Expenses	1,900.00	
Newspaper & Periodicals	3,741.00	
TOTAL	12,63,587.00	3,33,311.00

LIST NO. 7.1 : SALARY & ALLOWANCES (NON PLAN)

Salary & Allowances	2,48,472.00	—
Basic Pay	—	1,48,779.00
D.A.	—	36,379.00
C.C.A.	—	5,300.00
H.R.A.	—	51,484.00
W.A.	—	180.00
Special Pay	—	2,200.00
Transport allowance	—	4,177.00
Children education allowance / Tution Fee	—	360.00
TOTAL	2,48,472.00	2,48,859.00

LIST NO. 8.1 : T.A. / CONVEYANCE (NON PLAN)

Travelling Expenses	4,796.00	1,065.00
Conveyance Expenses	1,348.00	1,438.00
TOTAL	6,144.00	2,503.00

LIST NO. 10.1: FEE FROM STUDENTS

Admission Fee	2,520.00	2,160.00
Registration Fee	1,680.00	1,440.00
Tuition Fee	1,09,810.00	1,40,680.00
Examination Fee	10,600.00	17,000.00
Marksheet Fee	2,970.00	5,100.00
Library Fee	19,700.00	25,900.00
Student Tour Fee	19,700.00	25,900.00
Practical / Laboratory Fee	9,850.00	12,950.00
Supervision Fee	4,000.00	4,800.00
Student Fee (Short term course)	86,500.00	1,64,500.00
Migration Fee	30.00	60.00
Re-evaluation Fee	—	100.00
TOTAL	2,67,360.00	4,00,590.00

LIST NO. 10.2: MISCELLANOUS RECEIPTS

Sale of Brochures	—	—
Sale of Publications	—	—
Photocopy Charges (Receipts)	38.00	80.00
Interest on vehicles advance	151.00	4,487.00
Interest on saving account no. 4964 (D.O.C.)	62,926.00	60,428.00
Interest on LTC advance	—	297.00
Application Fee	3,900.00	—
Misc. receipts	28,000.00	—
Sale of Tender Notice	400.00	—
TOTAL	95,415.00	65,292.00

LIST NO. 11.1: STAFF SALARY (PLAN)

Salary & Allowances	23,31,400.00	—
Basic pay officers	—	3,74,958.00
D.A. officers	—	2,97,849.00

C.C.A. officers	—	10,323.00
H.R.A. officers	—	97,060.00
Interim relief officers	—	39,092.00
Children education allowance/ tuition fee	—	1,560.00
Transport allowance officers	—	16,800.00
Basic Pay staff	—	91,932.00
D.A. staff	—	48,234.00
C.C.A. staff	—	3,120.00
H.R.A. staff	—	27,346.00
Interim relief staff	—	4,440.00
Washing allowance staff	—	360.00
Special pay staff	—	720.00
Transport allownace staff	—	2,400.00
TOTAL	23,31,400.00	10,16,194.00

LIST NO. 12.1: T.A. / CONVEYANCE

Travelling Expenses	2,16,698.00	1,08,895.00
Conveyance expenses	15,031.00	4,782.00
Transfer Travelling Exp.	10,282.00	—
TOTAL	2,42,011.00	1,13,677.00

LIST NO.: 12.2 : VEHICLE EXPENSES

Petrol oil & lubricants	1,41,620.00	84,803.00
Repairs & Maintenance (Vehicle)	37,494.00	53,036.00
Insurance	6,388.00	—
TOTAL	1,85,502.00	1,37,839.00

LIST NO. 13.1: SEMINAR, EXHIBITION & CONVOCATION EXP.

Seminar Exp.	1,06,838.00	22,377.00
Exhibition Exp.	37,006.00	13,60,519.00
Convocation Exp.	60,850.00	—
TOTAL	2,04,694.00	13,82,896.00

SCHEDULE NO. 14**Accounting Policies and Notes to the accounts forming an integral part of the accounts for the year ended 31st March, 2000.****(A) Accounting Policies**

1. Books of accounts have been maintained generally on cash basis of Accounting.
2. Stocks of Priced publication have been taken at sale price.
3. Fixed assets have been accounted for on historical cost of acquisition including expenses incurred on installation.
4. Depreciation has been charged to fixed assets from the current year on straight-line method. The rates and method has been adopted as those for companies under "The Companies Act, 1956."

(B) Notes to the Accounts

1. Statements of accounts have been prepared in nearest rupees.
2. No provision for Income Tax has been made since the Institute is a Deemed University, which enjoys total exemption from taxation.
3. Depreciation has been provided from this year to comply with the objection raised by Comptroller and Auditor General of India in its last report and to provide for normal tear and wear of the assets.
4. Stocks of Priced publication have been included in the Balance Sheet to comply with the objection of Comptroller & Auditor General of India.
5. Retirement benefits of employees like gratuity, leave encasement etc. will be accounted at the time of payments.
6. Fixed assets register is not maintained properly therefore fixed assets could not be checked with register. Physical verification of the assets has also not been conducted during the year. The Institute is initiating necessary corrective actions.
7. Grants-in-aid utilised for the acquisition of capital assets has been added to the capital accounts.
8. The total amount of Rs. 189.60 Lacs towards land has been paid to NOIDA and allotment is under process.
9. The institute has received claims for advertisements of Rs. 2.51 Lacs pertaining from 1992 to 1998 from DAVP, New Delhi. The Institute is examining the claims.
10. Against the demand of Rs. 1.02 Lacs from Income Tax Department as appeal has been filed.
11. Figures for the current year been rearranged and regrouped in order to make them comparable with figures of the previous year.

As per books of accounts produced before us.
For **Umesh Chand & Co.**
Chartered Accountants

(Umesh Chand Goyal)
F.C.A.

(Ravinder Goel)
Finance Officer

(Dr. A.K. Das)
Register

Partner
Date : 18-11-2000
Place: New Delhi.

**AUDIT REPORT ON THE ACCOUNTS OF THE NATIONAL MUSEUM
INSTITUTE OF HISTORY OF ART, CONSERVATION AND MUSEOLOGY,
NEW DELHI FOR THE YEAR 1999-2000**

INTRODUCTORY

The National Museum Institute of History of Art, Conservation and Museology (Institute) was established and registered in January, 1989 under the Societies Registration Act, 1860 to provide various courses of study, training and research in different branches of History of art, Museology, archaeology, primitive art, archival studies and conservation of cultural property, to establish norms for the advancement and dissemination of knowledge on the aesthetic and scientific aspects of research on the cultural heritage of human kind and to visualise, plan and prepare educational kits and software for audio-visual education in art and for all levels of teaching. The Institute was declared "Demand to be University" in April, 1989.

The audit of the Institute has been entrusted under Section 20(1) of the Comptroller and Auditor General's (Duties powers and conditions of Service) Act, 1971 for a period of five years from 1996-97 to 2000-2001.

The Institute is financed mainly by grants from Government of India, Ministry of Human Resources Development (Department of Culture). During the year 1999-2000 the Institute received grant of Rs. 66.20 lakh and Non-plan Rs. 4.00 lakh).

COMMENTS ON ACCOUNTS

2. *Non-approval of format of accounts*

The format of annual accounts which was required to be approved by the Ministry of Human Resources Development (Department of Culture) in consultation with the Comptroller and Auditor General of India as required had not been approved even after ten years of its existence.

The institute stated (December, 2000) that the matter had been taken up with the Department of Culture.

3. *Outstanding Liabilities*

Current liabilities of Rs. 1,21,826 shown in the Balance Sheet for the year ending 31st March 2000, included following deposits:-

Security Deposits	Rs. 8,000.00
Earnest Money Deposit	Rs. 5,000.00
Student's Caution Money	Rs. 54,900.00

The details of Security Deposits furnished to audit indicated the year wise receipts and refunds but the split up of the amount of Rs. 8000 was not readily available with the Institute. Similarly the details of student's caution money furnished to audit indicated the year wise receipts and refund and balances but did not disclose the year wise split up of Rs. 54,900. As such it could not be ascertained as to how much money out of Rs. 8000 and Rs. 54900 has been lapsed and could be treated as revenue of the Institute (Rule 635 of CTR Vol I).

4. Non-recovery of advances

Rs. 21,054 has been reflected under sub-head "Advance to others-National Museum" under the head "Current assets, loans and advances" on Assets side (Application of funds) of the Balance Sheet end 31st March 2000. Out of this Rs. 11,054 pertains to the old period as per details given below:-

<i>Sl. No.</i>	<i>Date of Payment</i>	<i>Amount</i>
1.	21.4.1991	8554
2.	21.11.1994	2500

The advances being old needed to be pursued vigorously for recovery. The audit has pointed out this in its previous Reports also but the matter is stand still.

5. Improper maintenance of Asset Register

- (i) Rs. 86.06 lakh had been shown as fixed assets in the Balance Sheet of the Institute as on 31-3-2000. Assets Register which is required to be maintained under Rule 151 (4) of General financial rules had not been maintained properly. The progressive totals were not struck due to which, the correctness of the value of the assets shown in the Balance Sheet could not be verified.
- (ii) The institute had library books worth Rs. 12.87 lakh out of assets of Rs. 86.06 lakh. In the Accession Register the progressive totals were not struck due to which audit could not verify the correctness of the figures shown in the Balance Sheet against library books. Audit has been repeatedly pointing out the lapse in the previous audit reports but nothing has been done so far.

6. Physical Verification of Assets

Under rule 116 of General Financial Rules physical verification of stores and stocks should be conducted annually so as to ensure that the balances of articles available in the store agree with the balance shown in the stock register. Excess/shortage, if any, found during the physical verification should be dealt with separately according to the rules. It was noticed that physical verification of assets worth Rs. 86.06 lakh has not been conducted since inception. This has repeatedly been pointed out in previous Audit Reports but nothing has so far been done. Audit could not, therefore, ensure the physical availability of these articles.

Place : New Delhi
Dated : 29-3-2001

Director General of Audit
Central Revenues

AUDIT CERTIFICATE

I have examined the Receipts and Payments Accounts/Income and Expenditure Account for the year ended 31st March, 2000 and the Balance Sheet as on 31st March, 2000 of the National Museum Institute of History of Art, Conservation and Museology, New Delhi. I have obtained all the information and explanations that I have required and subject to the observations in the appended Audit Report, I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the National Museum Institute of History of Art, Conservation and Museology, New Delhi, according to the best of information and explanations given to me and as shown by the books of the organisation.

Place : New Delhi

Dated : 29-3-2001

**Director General of Audit
Central Revenues**