

W.B. NATIONAL UNIVERSITY OF JURIDICAL SCIENCES
Salt Lake, Kolkata

Eighth Meeting of the Finance Committee
10th September at 1.00 P.M.

AGENDA NOTES

Item No. 1. **Confirmation of the Minutes of the 7th Meeting of the Finance Committee**

Minutes of the 7th Meeting of the Finance Committee held on 14th June, 2002 is enclosed as **Annexure - I**

Item No. 2. **Inauguration of Permanent Campus – Expenditure regarding.**

The Executive Council had resolved to organize the inauguration of the new campus on 27th October, 2002. The General Council had approved it. The construction work of the Academic Block is progressing satisfactorily and the bare structure will be ready for inauguration ceremony by middle of October.

As this is an event of historic importance to the University, the Executive council and General Council had approved a tentative programme which included a series of academic and professional conferences involving the legal and judicial professions to precede the event. The Vice-Chancellor was authorized to explore the possibility of seeking a specific grant from the Ford Foundation and the Bar Council of India for meeting the expenses of the Conference part of the event. The Ford Foundation has since agreed (letter received is enclosed as **Annexure - II**) to give an amount not exceeding U. S. \$ 30, 000 (Rs. 14 Lacs) though it will be released only after October. The Bar Council of India Trust is still considering the request and we are hopeful of a modest contribution.

A copy of the tentative programme is enclosed as **Annexure III**. About 60 Judges of Supreme Court and Chief Justices/Judges from High Courts are expected to attend. An equal number of Bar Councillors from Centre and States may also attend. They are to be accommodated at Hotel Hyatt Regency for two days where the events are proposed to be organized. A special Dinner is to be hosted for dignitaries and special Guests from Kolkata on the eve of the Inaugural Function. Detailed estimates have been worked out with the Hotel management and the total Hotel charges would come to approximately Rs. 9 lacs. The understanding reached with the Hotel is in **Annexure IV**.

NUJS/FC/M-8/02

7 September 2002

To
All Members of
Finance Committee

Respected Sir,

Please refer to our letter No. NUJS/FC/M-8/02 dated 6th September, 2002 with regard to the 8th Meeting of the Finance Committee scheduled to be held on **Tuesday, 10th September, 2002 at 1.00 P.M.** Please find enclosed Agenda Notes for this meeting.

Kindly make it convenient to attend the meeting.

With kind regards,

Yours faithfully,

Gangotri Chakraborty
(Gangotri Chakraborty)
REGISTRAR

Enclosures :

Some Judges of the High Court in charge of Judicial Training and Judges of the Supreme Court may have to be given air fare for which an amount of Rs. 5 lacs may be needed.

The expenses for local transport and for the Seminars a sum of Rs. 2 lacs are to be allocated. Thus the Seminar/Colloquium expenses would come to Rs. 16 lacs. The Ford and BCI grants are expected to cover this expenditure.

This leaves the University to spend money only for the inaugural day's function at the campus on 27th forenoon which is estimated as follows :

1.	Pandal, decoration, furniture etc. ...	Rs. 1,00,000.00	
2.	High Tea at the end of function for 1000 persons	Rs. 60,000.00	(507)
3.	Tree Planting in Campus ...	Rs. 30,000.00	— (0)
4.	Marble Plaque and installation ...	Rs. 20,000.00	— (10)
5.	Printing invitations, distribution etc. ...	Rs. 10,000.00	
	Total:	<u>Rs. 2,20,000.00</u>	

The Finance Committee may discuss the above estimates and decide on appropriate recommendations.

Item No. 3.

Construction of Campus – Expenditure so far and Transfer of Loan

While the main structure of both the blocks will be readied by October, the interior work, the gate and boundary wall, the bank building etc. will require few more months to be completed. The expectation is for work to resume immediately after Inaugural Function and to get the building ready for occupation by April 2003. If this does not materialize, next year's admission cannot take place. Hence the urgency.

The money that is paid so far to contractors is Rs. 12.82 crores and to the Architects/Consultants is Rs. 62.70 lakhs. The total money that is taken as loan from HUDCO till date out of sanctioned Rs. 20 crores is Rs. 11.35 crores and the next instalment is already due. However, in view of transfer of loan for lesser interest to Corporation Bank, the process is delayed. University is awaiting Government's fresh Guarantee in favour of Corporation Bank.

The same contractors have agreed to undertake the construction of the Bank building at an approved estimated sum of Rs. 27.55 lakhs on same terms as agreed to for the University buildings. In the circumstances, the Finance Committee

may consider authorizing the University to go ahead giving Bridge and Roof the work contract without fresh tenders.

Finally, the Furniture and Equipments for the new campus have to be acquired and fixed. The need is being assessed and the cost is being estimated. The Executive Council will meet on 26th October in which this has to be approved. The Finance Committee may give directions in this regard.

Item No. 4. **CAG Audit of University Accounts – Observations and Responses**

The University has its own auditors whose two Audit Reports for 1999-2000 and 2000-'01 have already been submitted and accepted by the University Bodies. Besides this, the Accountant General has sent a team of five officers for three weeks during April-May, 2002 to have their own audit of University accounts. The University submitted all records they wanted and explained their queries while they were at the University.

Since then, according to the procedure, certain observations of the team have to be explained in writing by the University. The communication received from Accountant General's office and the responses given by the University are at **Annexure V**. Before sending the University's explanation to the Government in this regard, the Finance Committee may like to consider the matter and give necessary directions.

A note prepared by the Accounts Officer in this regard is in **Annexure VI**.

Item No. 5. **Dr. Swapan Bhattacharya, University doctor – To consider enhancement of his remuneration**

Dr. Swapan Bhattacharya has been the University doctor from the year 2000 with a consolidated pay package of Rs. 4,500/- only and a visiting call charge of Rs. 200/- if he were to visit a student/faculty on call. Recently his tenure has been extended for one semester and is due to expire in early October 2002. It may be noted that Dr. Bhattacharya has stopped taking fees of Rs. 200/- per extra visit he does for and to the University mainly for the students at the hostel even at odd hours for his close association with the University so far.

In view of the above, the Vice-Chancellor has extended the tenure of Dr. S. Bhattacharya till 31st May, 2003.

The Finance Committee may like to consider whether the remuneration of Dr. Bhattacharya can be enhanced in view of the services he provides to the University.

Item No. 6. Any other item.

W.B. NATIONAL UNIVERSITY OF JURIDICAL SCIENCES

"ARANYA BHAVAN"

SALT LAKE, KOLKATA

**Minutes of the Seventh Meeting
of the Finance Committee
held on 14th June, 2002**

The Seventh Meeting of the Finance Committee was held at the premises of the University on 14th June, 2002.

The following members were present :-

1. Hon'ble Mr. Justice Chittatosh Mookerjee
Former Chief Justice of Calcutta High Court
2. Professor N. R. Madhava Menon
Vice-Chancellor, NUJS
3. Mr. U. Ganguly
Special Secretary
Deputed by the Judicial Department
Govt. of West Bengal
4. Professor Gangotri Chakraborty
Registrar, NUJS

Mr. K. K. Venugopal, Senior Advocate of Supreme Court, requested leave of absence. Mr. Samar Ghosh, Secretary, Finance Department, Govt. of West Bengal also could not attend the meeting.

**Minutes of the Seventh Meeting of the Finance Committee
held on 14th June, 2002**

Sr. No.	Agenda Items	Resolution/Decision	Actions taken/Remarks
1.	Confirmation of the Minutes of the 6 th Meeting of the Finance Committee held on 12 th April, 2002	<p>The minutes of the sixth meeting was discussed and confirmed.</p> <p>In the matter arising it was advised by the Treasurer that every item in the matter should carry a compliance report.</p>	
2.	Financial involvement on the Construction of bank building at NUJS campus	<p>In continuation of Executive Council direction for setting up a branch of Corporation Bank at NUJS Campus, the Vice Chancellor had a talk with the Chairman of the Bank. Consequently, action has been initiated by the bank for setting up the Branch, for which necessary permission of the RBI has already been obtained. The Bank has also agreed to start operating immediately. One room has been temporarily earmarked on the ground floor of the Gents' Hostel for the Bank till such time as the separate Bank building comes up.</p> <p>M/S. Ghosh Bose and Associates Pvt. Ltd. had furnished a detailed estimate for the Bank building in the region of Rs. 24.77 lakhs, which was placed before the eighth Meeting of the Executive Council. The Council deliberated upon the matter and authorised the Vice-Chancellor to negotiate with the Chairman of the Corporation Bank and settle upon terms and conditions in such a way that the University will be able to pay back the loan amount for construction with interest out of the rent payable by the Bank.</p> <p>The estimate submitted by M/S. Ghosh Bose and Associates Pvt. Ltd. includes value of security items, electrical fittings, furnishing, etc. which the Bank normally arranged on their own. The items of work quantified by the architects have been independently evaluated by the Bank and M/S. Bridge and Roof (India) Ltd. The cost is expected to be substantially reduced, because of deletion of items that will be taken care of by the Bank. M/S. Ghosh Bose and Associates Pvt. Ltd. may identify them and produce a revised estimate.</p> <p>M/S. Bridge and Roof (India) Ltd., the building contractor of the academic and residential blocks have also offered an overall rebate of 5% on the estimated cost; considering that the work will be undertaken concurrently with the main building work.</p> <p>Resolution :</p> <p>The Committee resolved that M/s. Ghosh, Bose and Associates be asked to submit a revised estimate after deleting the items that will be provided by the Bank and recommended that the same be forwarded to the Executive Council for taking decision regarding award of contract for construction of the bank building.</p>	<p>M/s. Ghosh, Bose and Associates submitted a revised estimate which was put up before the 9th Executive Council along with their explanation. The Council felt that architects should be prepared to waive the architect's fee claiming only management consultant fee. The Council also authorized the Vice-Chancellor to explore whether the rebate offered by M/s. Bridge & Roof can be enhanced to 10% on actual cost of the Bank building.</p>

3.	Supply of Uniform to Kitchen Staff	<p>A modern kitchen system, having all state of the art gadgets has been commissioned in the boy's hostel, which will presently serve the requirement of all students. One kitchen supervisor and three helpers who are employed for running the kitchen are being adequately trained for the purpose.</p> <p>In order to secure hygienic environment in the kitchen, it is proposed to supply uniforms to the kitchen staff. Two pairs of bush shirts (half sleeve) and trousers will be adequate. In addition, each of them may be given one apron. The uniforms will be issued once in two years. Wearing of Uniform will be made compulsory. Tentative cost of supplying the Uniform will be Rs. 12,000.00 approximately.</p> <p>Resolution :</p> <p>The Committee approved the purchase of uniforms and aprons for the hostel mess staff. However, the Committee decided to drop the proposal to supply them once every two years.</p>	<p>The uniforms have been supplied to the mess staff at a total cost of Rs. 7595.00 – two sets of uniforms only. Aprons are yet to be supplied.</p>
4.	Installation of Washing Machines at the Hostel	<p>When the students shift in the new hostel they may face problems with cleaning of their linen and garments as there is no proper laundry service in the vicinity. To solve this, one medium capacity washing machine may be installed on each living floor. The initial cost of about Rs. 90,000.00 (Rs. 15,000.00 x 6) may be borne by the University; the maintenance and upkeep etc. to be looked after by the Students Committee. Charges on account of electric consumption will be borne by students themselves.</p> <p>Resolution :</p> <p>It was decided that for the time being, only one washing machine at the middle level (2nd floor) of each hostel may be provided putting the responsibility for proper monitoring upon the Hostel Welfare Committee. It was recommended that the matter be referred to the Executive Council.</p>	<p>The matter was presented to the 9th Executive Council Meeting. The Council approved the proposal and the cost involved in its execution.</p>
5.	Payment of additional money to WBSEB for electrical connection	<p>WBSEB was paid Rs. 11,26,557.00 as connection charges in October 2001 and Rs. 5,66,500.00 as security deposit in February 2002 for supply of 11 KV power in the NUJS Campus. There was a commitment that the supply would be available from 15 May 2002. After prolonged persuasion, WBSEB informed on 30 May 2002 that one Ring Men Unit was in short supply and therefore installation of permanent supply unit had become uncertain. As an alternative they suggested that temporary arrangement could be made if the NUJS was prepared to pay an additional non-refundable sum of Rs. 1,67,511.00 for the purpose. The amount claimed was paid on 01.06.2002. Meanwhile the Ring Men Unit arrived and regular connection was given on 16th June, after delay of 2 weeks.</p>	

	<p>6. Refund of Fees to candidates who seek withdrawal after due date.</p>	<p><u>Resolution :</u></p> <p>The committee resolved that every endeavour should be made to obtain early refund of Rs. 1,67,51100 from WBSEB.</p> <p>As per the schedule of Admission for 2002-03 session, the candidates who have been selected for admission but desire to withdraw subsequently shall be reimbursed the entire amount of fees paid after deduction of Rs. 10,000.00 provided, the intention is communicated on or before 20 May 2002. Thereafter only refundable deposits can be refunded in case of withdrawal.</p> <p>It was noticed that a few students expressed their decision to withdraw on dates subsequent to 20 May 2002 for various reasons. These withdrawals would normally entail forfeiture of entire fees. However, keeping in view the fact that the University can still fill these vacancies from the waitlist, which is still operational, it is proposed to refund the fees to such students, who seek withdrawal between 21 May and 14 June 2002 after deducting Rs. 26,000.00 which constitutes:</p> <table border="0"> <tr> <td>Admission Fees :</td> <td>Rs. 1,000.00</td> </tr> <tr> <td>Academic Support Service :</td> <td>Rs. 5,000.00</td> </tr> <tr> <td>Campus Development Fee :</td> <td>Rs. 5,000.00</td> </tr> <tr> <td>Cancellation Fee :</td> <td>Rs. 5,000.00</td> </tr> <tr> <td>Tuition Fee :</td> <td>Rs. 10,000.00</td> </tr> <tr> <td>Total :</td> <td><u>Rs. 26,000.00</u></td> </tr> </table> <p><u>Resolution :</u></p> <p>The Committee recommended that tuition fee may also be refunded to the students. Hence the University may retain Rs. 16,000.00 only from candidates who withdraw after the cut off date. Henceforth the deduction shall be as follows if the withdrawal is made before the commencement of the term :</p> <table border="0"> <tr> <td>Admission Fees :</td> <td>Rs. 1,000.00</td> </tr> <tr> <td>Academic Support Service :</td> <td>Rs. 5,000.00</td> </tr> <tr> <td>Campus Development Fee :</td> <td>Rs. 5,000.00</td> </tr> <tr> <td>Cancellation Fee :</td> <td>Rs. 5,000.00</td> </tr> <tr> <td>Total :</td> <td><u>Rs. 16,000.00</u></td> </tr> </table>	Admission Fees :	Rs. 1,000.00	Academic Support Service :	Rs. 5,000.00	Campus Development Fee :	Rs. 5,000.00	Cancellation Fee :	Rs. 5,000.00	Tuition Fee :	Rs. 10,000.00	Total :	<u>Rs. 26,000.00</u>	Admission Fees :	Rs. 1,000.00	Academic Support Service :	Rs. 5,000.00	Campus Development Fee :	Rs. 5,000.00	Cancellation Fee :	Rs. 5,000.00	Total :	<u>Rs. 16,000.00</u>	<p>The matter has been taken up with WBSEB who have agreed to refund the money. The matter is under process.</p> <p>Refunds have been made as per the decided norm</p>
Admission Fees :	Rs. 1,000.00																								
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7.	Collection of charges for consumption of electricity by students at the Halls of Residence	<p>The University has taken possession of ground plus three floors of the hostel buildings at the new campus where the students will start living from 17 June 2002 itself. Hostels are ready, with electricity, water supply, sewerage lines and a modern kitchen.</p> <p>In addition to the room rent payable, it is proposed that students may also share the charges for electricity consumption. Separate sub-meters have been provided in each hostel and charges of electricity actually consumed will be shared by the students on pro-rata basis. Students will be required to pay the amount along with their monthly mess bills.</p> <p>Resolution :</p> <p>The Committee approved the proposal and recommended it to Executive Council.</p>	The matter was put up before 9 th Executive Council. The Council noted the matter and directed that the electricity charges should be paid by the students.
8.	Insurance of NUJS Assets	<p>The NUJS possess movable assets worth more than a Crore in the shape of furniture, equipments, books and periodicals. With the new building partly under possession, and the remaining to be taken under possession in the course of the year, the value of tangible assets of the University will run into terms of Crores of Rupees. None of these assets has been covered by insurance of any kind.</p> <p>Since the building property is under loan mortgage, it has to be mandatorily insured against natural calamities and fire. Insurance of other assets is also similarly desirable. Any of the four wings of GIC, viz., National Insurance, New India Assurance, Oriental Insurance and United India Assurance, who deal in non-life insurance can be contacted in this regard.</p> <p>Resolution :</p> <p>The Committee approved the insurance of NUJS assets in principle and recommended that the matter be reported to the Executive Council. Meanwhile the terms and charges be ascertained.</p>	The matter was put up before the 9 th Executive Council Meeting. The council authorized the University to insure with National Insurance Company at Kolkata and approved a sum of Rs. 20 crores as assured amount and explore whether rebate or bonus would be available for no claim.
ADDITIONAL AGENDA ITEMS			
1.	Installation of another transformer of 500 KVA along with one additional 11 KV switch gear etc.	<p>In the initial stages of planning of the University building, it was decided that Airconditioning work will be kept at minimum. Accordingly the WBSEB indicated a power requirement of 400 KVA.</p> <p>Subsequently when the present Chancellor Hon'ble Mr. Justice B. N. Kirpal visited the site it was decided that airconditioning of library, computer libraries will also have to be done. More over the University is now planning to instal a state-of-the-art information</p>	The matter was put up before the 9 th Executive Council Meeting and the Council approved the proposal and sanctioned a sum of Rs. 13.30 lakhs for the same.

		<p>system. On appraisal of these developments, the WBSEB have now suggested installation of another 500 KVA transformer along with suitable switch gear etc.</p> <p>Resolution :</p> <p>Keeping in view the developmental programmes of the University, the Finance Committee forwarded the matter for consideration by the Executive Council.</p>	
2.	Project Accounts	<p>The University has several sponsored projects running. The SCJA project is funded by Ford Foundation, SELG project is funded by DEA-UNDP and STLSD project is funded by MOFF. In order to meet the individual accounting requirement of each project and the same time for maintaining an uniformity /parity, a methodology has been evolved.</p> <p>Resolution :</p> <p>The Finance Committee recommended that as the projects were approved by the Executive Council the norms may be put up for approval before the Executive Council as well.</p>	The matter was placed before the 9 th Executive Council Meeting and the Council approved the norms.
3.	Budget of NUJS	<p>The revised budget estimate of the University and the present financial position of the university was presented before the Committee.</p> <p>Resolution :</p> <p>After discussion, the Committee recommended budget for consideration before the Executive Council.</p>	The matter was placed before the 9 th Executive Council Meeting and the Council approved the same.
4.	MOU with IIITM, Kerala for the information system and online net working to be provided at NUJS.	<p>The Vice-Chancellor presented a copy of the MOU entered into with IIITM-K, Trivandrum, Kerala, before the Committee.</p> <p>Resolution :</p> <p>The Committee noted the matter and recommended that the matter should be reported to the Executive Council.</p>	The matter was placed before the 9 th Executive Council Meeting and the Council approved the proposal of the Vice-Chancellor and the MOU executed by him.



THE FORD FOUNDATION

26 August 2002

Dr. N.R. Madhava Menon
Vice Chancellor
The West Bengal National University
of Juridical Sciences
Aranya Bhawan
10A I.A. Block, Salt Lake City
Calcutta - 700 098

Dear Dr. Menon:

Thank you for sharing your outline for a three-day international academic program focusing on the delivery of justice and contemporary challenges facing the legal system in India. I also offer my congratulations on the upcoming inauguration of the new campus of the West Bengal National University of Juridical Sciences.

The Ford Foundation would like to be helpful in supporting these academic events and I have budgeted for a grant of \$30,000 for this purpose from my 2003 fiscal year budget, which becomes available beginning October 2002. May I suggest that we discuss the details and contents of a formal proposal within the next few weeks?

The planned topics and participants for these workshops and the colloquium will undoubtedly make them memorable and useful events for jurists from within India and abroad. I look forward to learning more about the specific details in the weeks to come.

Sincerely,

Aubrey McCutcheon
Program Officer
Human Rights and Social Justice

A.O.
Keep in file
Inauguration Ceremony
1/27/02

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Detailed Programme Arranged in Connection with
the Inaugural Function of the Permanent Campus of
West Bengal National University of Juridical Sciences, Kolkata
23rd to 27th October, 2002

Wednesday, 23 rd } Thursday, 24 th } October	»»»	All India Moot Court Competition for Law Students sponsored by The Bar Council of India Trust, New Delhi and organized by the Moot Court Society, NUJS
<u>Friday, 25th October</u>	»»»	Workshop jointly sponsored by NUJS and BCIT, New Delhi
10.00 AM -- 4.00 PM	»»»	"Practical Training in the LL. B. Curriculum : Teaching Methods and Supervision/Evaluation Techniques"
4.00 PM.-5.00 PM	»»»	Prize Distribution for Winners of BCI Moot Court Competition
5.00 PM -- 5.30 PM	»»»	High Tea
5.30 PM -- 6.30 PM	»»»	Academic Council Meeting of NUJS
7.00 PM. -- 8.00 PM.	»»»	Cultural Programme, Students Juridical Association, NUJS
<u>Saturday, 26th October</u>		
10.00 AM- 4.00 PM.	»»»	Judicial Colloquium jointly sponsored by NUJS and NJA, Bhopal "Training for Judges : Agenda and Action Plan"
10.00 AM -- 4.00 PM.	»»»	All India Bar Councillors' Workshop on "Transnational Legal Practice under GATS " Challenges and Opportunities"
4.00 PM -- 5.30 PM	»»»	Executive Council Meeting of NUJS
5.30 PM -- 7.00 PM	»»»	Cultural Programme, Students Juridical Association, NUJS
7.00 PM -- 8.00 PM	»»»	Annual General Council Meeting of NUJS
8.00 PM.	»»»	Dinner hosted by NUJS at Hyatt Regency
<u>Sunday, 27th October</u>		
9.30 AM	»»»	Planting of Trees by Hon'ble Judges and Members of the Governing Council in NUJS Campus
10.00 AM -- 11.30 AM	»»»	Inauguration of the Campus Building by the Chief Justice of India
11.30 AM -- 12.00 Noon	»»»	High Tea



Dr. Gangotri Chakraborty
Professor & Registrar

NUJS/HotL.HR/2002/01

September 7, 2002

Mr. Praveen Chawla
Managing Director,
Hyatt Regency Kolkata,
JA-1, Sector-III,
Salt Lake City,
Kolkata – 700 098.

Sir,

This is in continuation of the discussion the University officers has had with the Managers of the Hotel at the Vice Chancellor's chamber on 2nd September 2002 at 05:00 P.M. The University would like to convey the following points in respect of which both parties agreed for the efficient organization of conferences/seminars arranged between 25-27 October 2002 in connection with the inauguration of the permanent campus of NUJS.

1. The University will need for two nights i.e. 25 and 26 October 2002, accommodation for nearly 100 persons (the number may vary between 75-110) who are all Chief Justices of High Courts, Judges of Supreme Court, Senior Advocates and Bar Councilors. The detailed names and addresses of the dignitaries will be conveyed by the end of September. The Hotel will provide suitable accommodation at the rate of Rs. 2250 plus 20% taxes which will include breakfast as well for 26th and 27th. The dignitaries will arrive on 25th evening and will leave on 27th afternoon. Some persons may arrive on 24th evening for whom room rent at the same rate for another night will be paid. The University may need a couple of Regency Club Rooms for VVIPs for which the rate will be Rs. 3250 plus 20% tax.
2. The activities (Meetings and Seminars) on 26th will mainly be in the Hotel itself. Two Seminars with at least 60 to 80 persons each will take place between 09:30 A.M. and 04:30 P.M. on 26th on which day the hotel will arrange lunch and refreshments at the rate of Rs. 400 plus 17% tax per person for about 150 persons.
3. The Hotel will arrange a Special Dinner (menu to be decided later) for about 200-250 guests on 26th October 2002 at 08:00 P.M. at the rate of Rs.500 plus tax per head.
4. The Hotel will provide the following meeting facilities free of charge for 26th October at their premises.
 - (a) Two Seminar Halls with microphone facilities between 09:00 A.M. and 05:00 P.M. for 60-80 persons in each seminar.

- (b) A small room for 15 persons for NUJS Council Meeting between 04:00 P.M. and 05:30 P.M. (coffee and snacks needed; to be paid separately)
 - (c) A Hall with stage facilities to arrange a cultural programme of songs and dance between 05:30 P.M. to 07:00 P.M., which will be attended by guests, invited for special dinner.
 - (d) A small room for 25 persons for NUJS Governing Board Meeting (coffee and snacks needed; to be paid separately).
5. The University will directly make payment to the Hotel according to the normal terms of the Hotel. Excepting accommodation and food, the guests will be required to settle accounts with Hotel for which University will not be accountable. Guests will be informed accordingly.
6. Finally, if the Hotel, if interested in long-term arrangement with the University for accommodating its guests and hosting its programmes, will propose an MOU for consideration of the Executive Council of the University.

If you consider the points agreeable, please let us know the terms of payment so that we can confirm the arrangements.

Thanking you,

Yours faithfully,

Prof. Gangotri Chakraborty

INSPECTION REPORT ON THE ACCOUNTS OF THE WEST BENGAL
NATIONAL UNIVERSITY OF JURIDICAL SCIENCES, 10A LA BLOCK,
SALT LAKE SECTOR-III, KOLKATA 700098 FOR THE YEARS
1999-2000 INCEPTION AND 2000-2001

I-N-D-E-X

PART-I

1. Introductory
2. Incumbency.
3. Outstanding paragraphs

----- NIL -----

PART-II A

----- NIL -----

PART-II B

4. Grants-in-aid received and utilisation there against.
5. Construction of Admisistrative Building and Residential Block- Extra liability of Rs.48.00 lakh due to non-acceptance of lowest offer.
6. Excess payment of Rs.1.07 lakh for purchase of land.
7. University granted subsidy of Rs.9.93 lakh for accommodation of students in the hostel out of Govt grant and other irregularities.

PART-II B II

8. Maintenance of cash Book.
9. Irregularities in the accounts.

INSPECTION REPORT ON THE ACCOUNTS OF THE WEST BENGAL,
NATIONAL UNIVERSITY OF JURIDICAL SCIENCES, 10A LA BLOCK,
SALT LAKE CITY, KOLKATA 700098 FOR THE YEARS 1999-2000
INCEPTION AND 2000-2001.

1. Introductory:-

A ~~tax~~ test audit on the accounts of the West Bengal, National University of Juridical Sciences, Kolkata 700098, for the years 1999-2000 and 2000-2001 was conducted under section 14 (1) of comptroller and Auditor General of India's Duties power and control Act 1971 by an audit team consisting of members (1) Sri S.K. Chakraborty Asstt Audit officer (2) Sri J. Chakraborty Sr. Auditor, (3) Sri S. Biswas Sr. Auditor and (4) Sri A.C. Chakraborty Sr. SR. Auditor under the supervision of Sri S. Roy Sr. Audit officer of the office of the Accountant General (Audit) West Bengal between 17-4-2002 and 7-5-2002.

2. Incumbency:-

Prof. N.R. Madhava Menon held the charge of the Vice-Chancellor of the university during the entire period covered by present audit.

Sri D. Kanunja Accounts officer acted as disbursing officer during the above period.

PART-II A

----- NIL -----

PART-II B I

4. Grants-in-aid received and utilisation there against.

The West Bengal National University of Juridical Science (NUJS) Salt Lake Kolkata 700098 was established under "The West Bengal National University of Juridical Science Act 1999 (Act IX of 1999)" adopted by the West Bengal Legislature in July 1999 and published in the Kolkata Gazette of August 3. 1999.

Contd...

The Act aimed at to establish a national level institution of excellence in higher learning in law in the state of West Bengal. The university came in to force w.e.f. 16-8-1999 with the appointment of prof. N.R. Madhava Menon as the first vice Chancellor of the University.

Among the object of the University, as stipulated under the Act, are the following which details the activities and programme of NUJS

- (a) Advance and disseminate learning and knowledge of law and legal processes,
- (b) study the role of law and legal processes in National development,
- (c) develop a sense of responsibility in the student to serve society,
- (d) endeavour to make law and legal processes efficient instruments of Social development,
- (e) promote interdisciplinary study of law in relation to management technology, international Co-operation etc. and,
- (f) held examination and confer degrees including joint degrees in law combined with other disciplines.

The university offered a variety of under graduate and post graduate courses in law and law related subject. The session starts in June each year. Thus during the period under audit there was only one academic session (2000-2001) and evaluation on semester basis in both LLB and L.L.M. courses.

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The intake capacity for five years under graduate course i.e B,Sc/BA LLB (Hons) for the first session (2000-2001) was hundred, of which 20 seats were reserved for S.C/ S.T. students and 10 for Non Resident Indian students on the basis of competitive merit in admission test. In the session 2000-2001 100 students were admitted in LLB course and after completion of 4th semester the strength came down to 93. In the LLM course, a number of seats available was fixed. During the 1st season 6 students were admitted of which 8 students sat for final examination held in April 2002. In the M. Phil, LL.D, and Ph D courses, number of students got admission were 7, 1 and 1 respectively.

The university started functioning with grants-in-aid from Govt of West Bengal frp, the year 1999-2000. In the order sanctioning grants-in-aid it was stated that the accounts officer West Bengal Secretariate would be the drawing officer of the fund and after drawal fund would be Randed over to the university.

The position of Grants-in-aid received from Govt. of West Bengal and expenditure incurred there atainst during the years were as under.

<u>Year</u>	<u>Opening balance</u>	<u>Grant received</u>	<u>Total (Rupees)</u>
(1)	(2)	(3)	(4)
1999-2000	---	75,00,000=00	75,00,000=00
2000-2001	3993873.42	2,74,65,167=00	3,14,61,040.42

<u>Expenditure</u>	<u>Balance</u>	<u>Remarks</u>
(A 5)	(6)	(7)
35,04,126.58	39,95,873.42	Rs.6.40 lakh shown as revenue grant and Rs.68.80 as capital grant.
3,50,03,854.96	(-)35,42,814.52	Rs.34.70 lakh shown a revenue grant and Rs.239.95 lakh as capital grants.

From the above position and examination of sanction order the following observations are made:-

(a) During 1999-2000 grants were released with out mentioning any specific purpose of expenditure except in one case where Rs.6.50 lakh was released for meeting salary grants of the university staff, against which Rs.6.40 lakh was spent as revenue expenditure and Rs.0.10 lakh was treated as capital grant.

(b) During 2000-2001, Rs.29.95 lakh was released for purchase of university land Rs.150.00 lakh for construction of university buildings Rs.40.00 lakh for different specific purposes and Rs.54.70,167.00 with out mentioning any purpose. Against the grant received Rs.40=00 for meeting certain specific purpose, expenditure incurred were as under:-

Purpose mentioned in the G.O.	Amount	Expenditure rupees	Difference (Excess)
1. Salary	14,00,000=00	21,75,424.10	7,75,424=10
2. Equipment Furniture	7,00,000=00	38,84,654.13	32,84,654.13
3. Library Books	9,00,000=00	20,87,421=27	11,87,421=27
4. Printing and stationery	1,00,000=00	2,68,126.73	1,68,126.73
5. Meeting, T.A, DA, Accomodation	2,00,000=00	2,02,303.80	2,303.80
6. Contingency	5,00,000=00	10,79,871.81	5,79,871=81
7. Telephone, Postage transport, & office maintenace	2,00,000=00	10,72,024=78	8,72,024.78
	<u>40,00,000=00</u>	<u>1,08,69,828=64</u>	<u>68,69,828=64</u>

(c) Against Capital grants of Rs.150=00 lakh. Rs.159=20 lakh was incurred during the year 2000-2001.

In a reply, local office stated that during 2000-2001 Rs.94.70 lakh were received as maintenance grant and the expenditure was Rs.1,45,99,288=38. The excess amount of Rs.51,29,288=38 could be mobilised from other ~~Revenue~~ Revenue collection.

This is brought to notice of the Govt.

5. Construction of Administrative Building and Residential Block- Extra liability of Rs.48.00 lakh due to non-acceptance of lowest offer.

Against the tender invited for construction of Administrative Building and Residential Block of the university, 10 number of firms submitted their offer details of which are given below:-

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<u>Name of the Firm</u>	<u>Rate offered Rs.</u>	<u>Rebate allowed</u>	<u>Tender rate after rebate.</u>
1. M/S Mackintosh Burn Ltd.	14,20,09,187=90	No rebate	14,20,09,187=90
2. M/S B. S. Agarwal	14,35,79,474,40	6.8% with condti- tion	13,39,09,269.76
3. M/S Hindusthan Steel	14,41,70,651=35	1.5%	14,20,08,091=23
4. M/S Bridge & Roof Co. India Ltd	14,44,41,487=00	1.5%	14,22,74,864,69
5. M/S Unit construction co. Ltd.	15,78,63,155.14	4%	15,15,48,628.90
6. M/S Engineering Projects (I) Ltd.	15,81,37,176=00	3%	15,33,93,050.80
7. M/S Sheparji Fallonji & co. Ltd.	15,93,33,904.00	No rebate	15,93,33,904=00
8. M/S Larsen & Terbro Ltd,	16,35,89,974.00	5%	15,54,10,475.30
9. M/S Uttar Pradesh Rajakiya Nirman Nigam Ltd.	16,67,05,059.70	No rebate	16,67,05,059.70
10. M/S Simplex concrete Piles () Ltd	17,62,23,439=00	No rebate	17,62,23,439=00

Contd...

M/S Bridge & Roof co India Ltd in their subsequent letter stated that they liked to undertake the work at the lowest valid bid price what even it be.

M/S B.S. Agarwal further changed their offer from conditional rebate of 6.8 of to unconditional & rebate of 4.56 percent which brought their offered value to Rs.13.71 crore. M/S Hindusthan Steel works construction Ltd changed their rebate from 1.5 percent to 0.75 percent and their offer value stood at Rs.14.31 crore. M/S Bridge & Roof co- India Ltd allowed a special rebate of 1.75 percent over and above of their earlier rebate of 1.5 percent and as a result offer value came down at Rs.14.19 crore. M/S Larsen & Tubro Ltd offered percent rebate over and above their rebate of 5 percent earlier offered, and their offered value came down to Rs.14.64 crore.

After considering the revised offer, Excentine Council of the university confined their consideration of the three firm namely (1) M/S Mackintosh Burn Ltd (2) M/S Bridge & Foof co. India Ltd, (3) M/S Larsen & Tubro Ltd. of the above three firms, rate of M/S Bridge & Roof India Ltd was the lowest and accepted by the Executing council. The E.C. did not consider the offer made by M/S B.S. Agarwal on the ground that the firm did not reassure to entrust with a big project like the one under consideration. It appered from the E.C.S note the firm was handling 4 project on the date and they had no overrun of any project for their fault. It is thus seen that the offer of the firm being the lowest was not considered simplay on the ground that they did not reason to entrust with a big project under consideration and subsequent offer of Rs.13.71 core was below the estimated price which raised apprehension of possible compromise on quality and the firm was a private concern having their head quarter out of Kokkata though the firm was handling four number of project and had no overrun of any project for their fault.

Contd.

M/S B.S. Agarwal was issued tender form after being satisfied about their credentials and value of work done earlier and accordingly firm submitted the tender form. Further the University had engaged a consultant for supervision of their project work. As such the possibility of compromise on quality as apprehended by the university could be checked/guarded by them. Thus the ground of rejection of offer of M/S B.S. Agarwal can hardly be accepted in audit. Due to non-acceptance of lowest tender, the university had to be an extra liability of Rs. 0.48 crore (Rs. 14-19 crore - Rs. 13.71 Crore)

This is brought to notice of the Govt.

6. Excess payment of Rs. 1.07 lakh for purchase of land.

Govt, of West Bengal Judicial Department in G.O. No 3821 J dt. 18-5-2000 sanctioned a sum of Rs. 29,95,167=00 to the West Bengal National University of Judicial Sciences Kolkata as grant-in-aid for payment of Salami of a plot of land measuring 5 acres at Block LB of Salt Lake Sector-III for construction of a building complex of the University. The Accounts officer West Bengal Secretariate being the D.D.O. on behalf of the University had drawn the amount from paym and Accounts office Kolkata and handed over the cheque to WBNUJS and in turn it was handed over to the Execution Engineer, Design, Salt Lake Reclamation and Development circle, ~~S.P./A~~ Bhawan Kolkata, a unit of urban Development Deptt Govt of West Bengal as salami of the on 23-7-2000.

It was further seen from the letter no 640/ Design/AL dt. 13-9-2000 of the Ex. Eng. Design, Salt Lake Reclamation and Development circle that on actual measurement, the total land handed over to the university was 28-8-79 cottahs, value of which was Rs. 28,87,900=00. Thus an amount of Rs. 1,07,267=00 was returnable/refundable to the university.

In a reply a local office stated that initial payment was ordered on the basis of lumpsum estimation of land and not on actual measurement it was came down and the question of recovery of excess amount was a matter pending between the Judicial Department and ~~Urban~~ ^{Urban} Development Department.

This is brought to notice of the Govt.

7. University granted subsidy of Rs. 9.93 lakh for accommodation of student in the Hostel out of Govt Grant and other irregularities.

In course of scrutiny of records it was seen that an amount of Rs. 5,22,005=00 was collected from 100 numbers of student (LLB and LLM) as room rent. But an amount of Rs. 13,26,460=00 for room rent and Rs. 1,88,625=75 for maintenances of hostel were spent for the accommodation of the student in the Hostel by the University. Thus, university had to incur expenditure of Rs. 9,93,080,75 (Rs. 13,26,460.00 + Rs. 1,88,625=75 - Rs. 5,22,005=00) out of Grants received from Govt.

It was further available from the reply that following faults members and staff were accommodated in the Hostel complex at free of rent/without realising any licence fee.

Names of Faculty-Member/-staff.

<u>Name of Faculty Member/Staff.</u>	<u>Date of Accommodation</u>
1. Prob. Gongotri Chakraborty	1-6-2000
2. Dr. B.P. Panda.	---do---
3. Mr. K. Ramajoga Rao	---do---
4. Mr. Rituparna Das	----do---
5. Ms Kum Kum Singham Sinha	-----do--
6. Mr. Abhijit Nandi	14-6-2000
7. Mr. Premananda Mukherjee	15-7-2000
8. Mr. Prem Kumar Agarwal	10-8-2000
9. Ms Meena S Parnikar	16-1-2001

In the Acts and Regulation of the University there was no provision for accommodation of the faculty member and staff of the university at free of rent/licence fee. Action not be taken to realise the licene fee from ~~the~~ the above members early.

This is brought to notice of the Govt.

PART-II B-II

8. Maintenance of more than one Cash Books.

Review of cash Books maintained by the local officer revealed that the university maintained several cash Books particularly one cash book for each bank account or one cash book for two bank account. Position of such cash Books and Bank accounts maintained, closing balance as per cash Book and bank accounts at the end of the financial year, is detailed below.

Year	No of cash Book	Bank a/c No with opening deposit	Bank balance as on 31-3-2000 as per cash Book	as per bank statement/ Pass Book	Difference	Cash Book Balance as on 31-3-2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1999-2000	Cash Book No 1	A/C No 9701 with UCO Bank, 17-11-99 Rs. 500/- (2031167)	Rs. 30738.11	Rs. 38,132.51	Rs. 7394.40	Rs. 1357.91
	Cash Book No 2	A/C No 9702 with UCO Bank 17-11-99 Rs. 500/- (2031175)	Rs. 6,46,566.61	Rs. 8,93,766.61	Rs. 2,74,200=00	
		ICICI-2419, 17-11-99 Rs. 5,00 Lakh	Rs. 35,54,070=79	Rs. 57,59,070.79	Rs. 2,05,000=00	Rs. 16,292=00
		UCO 2031531, 7-2-2000 Rs. 500/-	Rs. 5,37,050=00	NA		

(2)

(3)

(4)

(5)

(6)

(7)

Cash Book No.	Particulars	Rs.	Rs.	Rs.	Rs.	Rs.
2000-2001	Cash Book No. 1					
	UCO 2031167					
	17-11-99 Rs. 500/-		As on 31-3-2001			
			Rs. 1462.74	NA		
	UCO 2031175					Rs. 52.62
	17-11-99 Rs. 500/-		Rs. 4389.65	NA		
	Cash Book No 2					
	ICICI-2419					
	17-11-99		Rs. 30,06,586			
	Rs. 5.00 lakh		=00			Rs. 30,00,916=39
	Cash Book No 3					
	ICICI-3326,					
	27-5-2000		Rs. 32,51,912=00	Rs. 1,84,396.52		
	NIL-balance					
	Students fee					
	collection cash					
	(Book)					
	Cash Book No. 4					
	ICICI-4471,					
	22-9-2000					
	Rs. 59,427=09		Rs. 4427.09	NA		
	Cash Book No. 5					
	ICICI-6657					
	5-20-2001					
	Rs. 50,00 lakh					
	(15 instalment					
	of campus con)					
			Rs. 6,11,255=00	Rs. 1,06,128=00		Rs. 5,05,127=00
						nil.
						nil.

In absence of bank statements, bank balance in respect of 4 nos accounts, difference between cash book balance and bank balance could not be ascertained/verified.

It would be seen from the above table that the University maintained two cash Books in respect of 4 nos of bank accounts during 1999-2000 and 5 cash Books for 6 Nos of bank accounts during 2000-2001. Bank account No 2031531 with UCO Bank opened on 7-2-2000 was ~~closed~~ closed on 15-12-2000.

There was discrepancy between cash book balance and Bank pass book/account statement. But no reconciliation statement showing the justification of difference was found to have been prepared and made available to audit though called for.

As regard maintenance of several cash Books local office stated that maintenance of different cash Books had ensured transparency, instant locations and operational efficiencies.

But in the university's regulation there was no provision for maintenance of several cash Books.

This is brought to notice.

9. Irregularities in the accounts.

In course of scrutiny of Accounts with ref to different detailed sheduled for the year 2000-2001 it was seen that depreciation in respect of terms 1) Equipment 2) Furniture and (3) Computer either charged less/or excess. As a result total amount of deprociation charged was shown in excess of Rs.1,48,847/- Due to such excess Calculation income over expenditures was under stated by Rs.1,48,847=00. As a result, capital Fund and Depreciation Reserve fund account were under stated and overstated respectigely by that amount in the balance sheet as at 31-03-2001. Item wise calculation of depreciation statement for the year 2000-2001 was not made availbale to audit.

II In the asset side of the Balance sheet as at 31-3-2000 an amount of Rs.15,88,935.89 was shown under the head "Advance". The Detailed break up of such amount, though called for, was not made available to audit.

III R Franking Machine balance of Rs.2756=00 shown in the closing balance of Receipt and payment accounts for the year ended, 31-3-2001 could not be checked in audit as the ledger positing of the concerned account remained incomplete.

IV As per practice/Norms, all cash receipt to and payments, should appear in the receipts and payment accounts of the year ended. But it was seen that though Income Tax and ~~professional~~ professional Taxes were recovered from the employees of the university and credited/payment made to the respective authorities. But amount of such deduction and payment made there against did not appear in the receipt and payment accounts for the year ended 31-3-2000 and 31-3-2001.

This is brought to notice.

MBawg
22/7/02
Sr. Audit Officer (I/C)

A
21/7/02

Parawise comments and clarifications

Part I (Introductory) Para I – 3 No comments

Part II A Nil

Part II B I

Para 4. Grants in aid received and utilisation thereof.

a) During 1999-2000 two instalments of grants, one of Rs. 25 Lakhs and the other of Rs. 50 Lakhs were sanctioned on 14.10.1999 and 23.2.2000 respectively. Being on the first year of existence, expenditure on salaries was minimum. Further, the Vice-Chancellor, who was to be paid salaries equal to judge of the Supreme Court of India, has been serving on honorary basis.

b). During 2000-2001, the University received expenditure grant of Rs. 94.70 lakhs in three instalments of Rs 29.70 Lakhs (on 21.8.2000), Rs. 25 Lakhs (on 19.9.2000) and Rs. 40 lakhs (on 12.2.2001). While the earlier instalments of grants did not specify relevant heads of expenditure, the grants of Rs. 40 Lakhs specified them. Expenditure figure shown were for the whole financial year. The breakup of Rs. 40 lakhs shown in G.O. dated 12.2.2001 was for only the last instalment which was not to be correlated with expenditure under respective heads during the whole year.

c) Grants-in-aid is one of the sources of University Fund. The University is intensely working from the beginning to become self- supportive within the shortest possible time, so that the Govt. support is reduced in a gradually diminishing order. The revenue expenditure, which could be contained at the barest minimum level during the years under audit, was an indication in that direction.

In view of this, Audit may kindly consider settlement of the para.

Para – 5. Construction of administrative building and residential block – extra liability of Rs. 48.00 lakhs due to non acceptance of lowest offer.

At the time of finalisation of the tenders, the Executive Council had invited representatives of each tenderers separately to seek clarifications on various aspects of the tender. In course of their submission, M/s. B. S. Agarwal, one of the ten firms who participated, made two *verbal* offers of rebate, one of 4.56% and another of 2.25% which would bring down their quote to Rs. 13.71 lakhs and Rs. 14.04 lakhs respectively. Neither offer was supported in writing. The Executive Council considered the viability of offers made by each firm and, after prolonged discussion, short listed three firms and finally decided in favour of one of them, whose offer, in black in white,

was the lowest. It would be seen therefrom that the contract was awarded to the lowest tenderer, which is also a public sector undertaking. The buildings are now nearing completion.

The project has come up in record time ahead of the schedule without any cost escalation.

Audit may kindly treat the para as settled.

Para – 6. Excess payment of Rs. 1.07 lakhs for purchase of land.

Facts of the para are confirmed. The concerned departments of the Govt. are in the process of settling the matter.

Para – 7. University granted subsidy of Rs. 9.93 Lakhs for accommodation of students in the Hostel out of Govt and other irregularities.

The University, as per its statute, is a residential one. Till such time, as its own buildings come up, buildings of TTTI, a Central Govt. Organization, were hired to accommodate the students. The licence fee payable to the TTTI exceeded the amount of room rent realised from the students. Charges payable by the students are fixed by the University authorities taking into consideration various factors. It is not always practicable to correlate fees to the variable nature of expenditure. Existence of an element of subsidy, therefore, is inevitable. To contain this additional burden, the University took partial possession of the newly built hostel complex upto 3rd floor level and shifted the hostels from the TTTI Complex in June 2002.

As regards accommodation of faculties and staff, the flats were occupied by Wardens, teaching fellows and staff working for management of the hostels without any extra remuneration. Their presence in the hostel premises was mandatory and in public interest. They were not paid HRA during the period of their stay in the hostel premises.

In view of the above, the para may kindly be settled.

Part II B II

Para 8 Maintenance of more than one Cash Book

The University Funds are being maintained in separate banks accounts as detailed below :

<u>A/c No.</u>	<u>Name</u>	<u>Purpose</u>
004201002419	The W. B. NUJS	Main University Fund Containing Grants-in-Aid
004201003326	WB NUJS-Students Fee	Fees paid by students are accounted for.

004201004471 W.B.NUJS-Depreciation Fund To account for the depreciation charged to I & E A/C

004201006657 W.B.NUJS-Building Construction Separate Campus A/c to monitor construction related transactions

Separate Cash Books are being maintained to monitor day to day balances of each Fund. The system is convenient at the same time entirely transparent. There is no apparent reason to change this. Audit has also not suggested on the contrary. As such the objection may not be pursued.

Para – 9 Irregularities in the accounts

Clarifications obtained from Statutory Auditor of the University was handed over to the Senior Audit Officer on 9.5.2002. Clarifications are given below::

- a) Equipments:
In case of equipments purchased after September 2000, i.e. second part of the year, the depreciation rate was charged at half of the prescribed rate of 15%
- b) Furniture
Depreciation has been charged at the full rate of 15% and after September 2000, at half of the prescribed rate. In certain cases of furniture of which value is below Rs. 5000/- and also items having Utility valve of not more than one year, full depreciation has been charged.

Depreciation charged against (1) Motor Vehicle (ii) Computer (iii) Sports Materials & (iv) Hostel equipment are as per prescribed rate shown in the schedule attached to the Accounts.

Detailed breakdown of Rs. 15,88,935.89 P was attached to the Annual Accounts for 1999-2000.

III The adjustment journal as of March 31, 2001 was shown and checked by the Audit.

IV Detailed breakup has been shown to Audit.

The para may kindly be treated as settled.

Audit of accounts of NUJS by the A.G. (Audit), West Bengal

The West Bengal National University of Juridical Sciences came up with the assumption of office by Vice-Chancellor in September 1999. During the initial months, the Vice-Chancellor was not permanently residing in Kolkata. After some hectic search, a temporary house for the new University was found in Aranya Bhawan in Salt Lake where it started functioning from November 1999. During the same time, the first instalment of grant of Rs. 25.00 Lakhs was received from the Govt, which set the financial activity of the University rolling. Mr. Sushanta Ghosh, the then Registrar of the University joined about the same time and started a skeleton office with the help of a few retired persons experienced in accounts and office administration. Of them, one was an Accountant, who previously served in similar capacity in important educational institutions of Calcutta like IIMC, CSSC etc.. With the Vice-Chancellor deciding to live permanently in Kolkata in early 2000, things started looking up. A regular office, recruitment of faculties, admission of the first batch of students, all started from February 2000 in quick succession and the University started functioning in full swing from June 2000.

Even though there was not much of financial activity during 1999-2000, the accounts were nevertheless maintained by the skeleton staff of one Accountant as elaborately as necessary and were audited by the statutory auditors, whose report has been approved by Executive Council and General Council.

During 2000-01, the financial activities of the University geared up with the new batch of students joining, augmentation of staff and teacher's strength and above all initial work for construction of campus. Side by side, serious attention was given to development of temporary infrastructure for a University claiming to achieve Excellence in academic performance. The Accounts Officer of the University joined in November 2000.

The University received total grant of Rs 244.70 Lakhs from the Govt, of which Rs. 150 Lakhs was for construction of campus in 2000-01. By then, the financial regulations of the University were in place. Till that time expenditure was made under emergency powers of Vice-Chancellor with later approval of Executive Council. Comprehensive guidelines were issued to enforce strict financial discipline and regulating expenditure to the barest minimum. Valuable guidance in this regard came from the Finance Committee and other regulatory bodies of the University.

Soon after the closure of financial year 2000-01, the annual accounts of the University were compiled and were audited by the statutory auditors in June 2001. The auditor's report was unqualified. In terms of Para 26 of the schedule to the NUJS Act, the audited accounts for the years 1999-2000 and 2000-2001 were submitted to Government of West Bengal in Nov 2001, after their approval by the Finance Committee, the Executive Council and the General Council of the University. These accounts, along with the first Annual Report of the University were laid on the table of State Legislature in the last Monsoon Session on 11th June 2002.

On 4th April 2002, an intimation for audit of accounts and transactions of the NUJS was communicated by the Accountant General (Audit) I, West Bengal. Even though the Statutes of the University did not prescribe the requirement of audit by a wing of the C & AG, the University welcomed this. Accordingly, a team of five persons headed by a Senior Audit Officer conducted audit of transactions for the period since inception to 31.3.2002. During the course of audit, eleven Audit Queries were made which were replied to in promptitude. The auditors discussed findings of the audit and the general condition of maintenance of account records with the Registrar on 9.5.2002 at the conclusion of audit.

The inspection Report of the NUJS was issued by the o/o the A.G (Audit) I West Bengal on 24.07.2002. It contained three paragraphs as introduction, four paragraphs under Part II B I and two under Part II B II. There was no comment under Part II A. These paragraphs were examined in details and parawise reply furnished to the Accountant General, with copy to the Government, on 12 August 2002. Further reply of the Accountant General regarding pursuance or otherwise of these queries is awaited.

A copy of the inspection report was forwarded by the Accountant General to the Judicial Department, Government of West Bengal. As per the norm, NUJS has to furnish its comments on each paragraph of the Report to the Government. The inspection Report and parawise replies thereto are placed before the Finance Committee for perusal and further direction.