

**PUBLIC ACCOUNTS COMMITTEE
(1966-67)**

SIXTY-FIRST REPORT

(THIRD LOK SABHA)

**[Para 147 (ii) of Audit Report (Civil), 1966 Relating
to the Ministry of Education *re.* Misuse of Grants
Given to the Rajasthan Mahila Vidyalyaya, Udaipur
for the Construction of a Women's Hostel Etc.]**



**LOK SABHA SECRETARIAT
NEW DELHI**

November, 1966 Kartika, 1888 (S)

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CORRENDUM TO SIXTY-FIRST REPORT OF PAC (1966-67)
(PRESENTED TO LOK SABHA ON 18.11.1966.)

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>for</u>	<u>Read</u>
(1)		11	ENDICES	APPENDICES
14	1.45	12	construction	construction
22	1.73	3	U.G.'s	U.G.C.'s
27	1.87	4	other	either
28	1.88	6	construction	renovation
28	1.88	12	matching/ contribution	matching contribution
32		25	both	bath
41		15	construction	renovation
43	col.3 against sl.No.23		- do-	Education/Food & Agri. culture
43	col.3 against sl.No.24		- do-	Education

CONTENTS

	PAGE
COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE, 1966-67	(iii)
Introduction	(v)
Ministry of Education—Misuse of grant released for construction of Women's Hostel	
PART II*	
Minutes of the sittings of the Sub-Committee of PAC held on 2nd and 19th August, 1966 and 1st Nov., 1966	
Minutes of the sitting of the PAC held on the 2nd November, 1966	
APPENDICES	
I Copy of the University Grants Commission Circular letter No. F. 87-105/58 (CUP) dated 1st April, 1959.	31
II Summary of the main conclusions/ recommendations	33

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**PUBLIC ACCOUNTS COMMITTEE
(1966-67)**

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SECRETARIAT

Shri H. N. Trivedi—Deputy Secretary.
Shri R. M. Bhargava—Under Secretary.

INTRODUCTION

I, the Chairman of the Public Accounts Committee, as authorised by the Committee do present on their behalf the Sixty-first Report on Para 147 (ii) of Audit Report (Civil), 1966 relating to the Ministry of Education regarding Misuse of Grants given to the Rajasthan Mahila Vidyalaya, Udaipur for the construction of a Women's Hostel etc.

2. The Audit Report (Civil), 1966 was laid on the Table of the House on the 15th March, 1966. The Public Accounts Committee at their sitting held on the 13th July, 1966 decided to appoint a Sub-Committee consisting of the following members to consider in detail Para 147 (ii) of Audit Report (Civil), 1966.

1. Shri R. R. Morarka—*Chairman*

2. Sardar Buta Singh

3. Shri B. L. Chandak

4. Shri Shivajirao S. Deshmukh

5. Shri Prakash Vir Shastri

6. Shrimati Devaki Gopidas

7. Shri Om Mehta

8. Shri B. K. P. Sinha

Members

3. The Sub-Committee examined this para in details at their sittings held on the 2nd and 19th August, 1966. They finalised the Report at their sitting held on the 1st November, 1966.

4. The Committee considered and approved this Report at their sitting held on the 2nd November, 1966.

5. A statement showing the summary of the main conclusions/recommendations of the Committee is appended to the Report (Appendix II). For facility of reference these have been printed in thick type in the body of the Report.

6. Minutes of the sittings of the Sub-Committee and the main Committee have been maintained and form part of this Report (Part II*).

*Not printed. One cyclostyled copy laid on the Table of the House and five copies placed in Parliament Library.

7. The Committee place on record their appreciation of the assistance rendered to them in their examination by the Comptroller and Auditor General of India.

They would also like to express their thanks to the officers of the Ministry of Education etc. for the co-operation extended by them in giving information to the Committee during the course of evidence.

NEW DELHI;

November 3, 1966.

Kartika 12, 1888 (Saka).

R. R. MORARKA,

Chairman,

Public Accounts Committee.

AUDIT REPORT (CIVIL), 1966

Ministry of Education

Misuse of grant released for construction of Women's Hostel—Para 147 (ii), page 179.

1.1. A scheme for the construction of a women's hostel for the Rajasthan Mahila Vidyalaya, Udaipur, estimated to cost Rs. 2.06 lakhs, was approved by the University Grants Commission in October, 1959. The Commission had agreed to bear 75 per cent of the actual cost of building or Rs. 1.54 lakhs, whichever was less. A grant of Rs. 1.54 lakhs was accordingly released by the Commission on the basis of a valuation certificate received in November, 1963 from the State P.W.D. along with a statement of expenditure of Rs. 2.14 lakhs audited by a Chartered Accountant.

1.2. Subsequently, in November, 1964, it was noticed that the grant had actually been utilised for renovation of an old building rented to the institution by the State Government and that no construction had taken place. The Commission informed Audit in December, 1965 that the case of misuse of the grant received by the institution had been referred to the Vice-Chancellor, Udaipur University and the Director, Collegiate Education, Rajasthan and that further action would be taken on receipt of their reports.

Purpose of grant

1.3. The Committee enquired as to the precise purpose for which the grant was given by University Grants Commission and also the purpose for which it had been actually utilised. The Secretary, U.G.C. stated that the grant was given for the purpose of the construction of a new hostel building and the plans for this building were submitted to and approved by the University Grants Commission.

1.4. The Committee note that the grant-in-aid in this case was given by the U. G. C. for the construction of a new hostel building.

Availability of land

1.5. Asked whether before sanctioning the grant or actually disbursing it, the Commission had at any stage satisfied itself that the necessary land had been acquired or purchased for the purpose

of this building, the Secretary (Ed.) stated that this scheme was for building new hostel and the land had to be obtained by the organisation which got the grant for that purpose. The U.G.C. did not give any money for the purchase of land.

1.6. The Secretary, U.G.C. stated that on the receipt of the proposal of the Mahila Vidyalyaya, the then Asstt. Secretary of U.G.C. visited Udaipur in November, 1959 and reported that the work of construction had not been started and that the institution was trying to secure a plot of land next door to it and was also negotiating with the Rajasthan Government.

1.7. Asked whether any information was received by the U.G.C. at any stage that the institution had acquired that piece of land, the witness stated that there was nothing on record except the note of the Assistant Secretary referred to in the preceding para.

1.8. The Secretary (Ed.) agreed that there was no statement from the institution that the land had been acquired. The Committee enquired whether it was the practice of the U.G.C. to release the grant without ascertaining whether the necessary land had been acquired or not. The Secretary, U.G.C. stated that this procedure of ascertaining the availability of land etc., was followed now. In 1959, the Vice-Chancellor of the University of Rajasthan, to which the College was affiliated had recommended the case for hostel construction. The Secretary (Ed.) stated that there were certain extenuating circumstances in this case inasmuch as the UGC at that time was in the early stages of its development and there was a certain hurry and a certain rush to encourage women's colleges and to lose no time in giving them accommodation, buildings, staff etc. Therefore, there was an oversight in conceiving of this scheme in the beginning as shown by the fact that there was no provision in the scheme for the condition that the land must be acquired and specified.

1.9. The Committee find it surprising that though the U.G.C. sanctioned the grant expressly for the purpose of the construction of a new hostel building and approved the plans for the same, at no time did it satisfy itself before releasing the grant that the Institution was in possession of or had acquired the necessary land. While noting the Ministry's contention that the U.G.C. was at that time in the early stages of its development and there was hurry and anxiety on its part to encourage the cause of women's education and to provide them with accommodation, buildings, staff etc., as speedily as possible, the Committee find it difficult to understand

how so elementary and essential a pre-requisite as the possession of land escaped the notice of the U.G.C. The Committee can hardly be convinced by the statement made in extenuation during evidence that there was no provision in the scheme for the condition that the land must be acquired and specified. They believe that it is this lacuna which has partly led to the misuse of the grant. The Committee, however, note that this lacuna has since been removed and the procedure of ascertaining the availability of land etc., before releasing grants for construction is being followed.

1.10. On being pointed out to the witness that there was a letter dated 2nd May, 1959 from the Secretary, Rajasthan Mahila Vidyalaya, Udaipur addressed to Secretary, U.G.C. through the University of Rajasthan, indicating that they wanted this amount for the renovation of an old building, the Secretary, U.G.C. stated that their record did not show the receipt of this letter. A copy of this letter (about the genuineness of which there was doubt), was obtained later on when an officer of U.G.C. went there in March, 1965. The Secretary, U.G.C. further stated that their records started only with the letter dated 26th June, 1959 from the Registrar, Rajasthan University enclosing therewith the application of the Institution dated 20th June, 1959. It further transpired during evidence that the letter dated 2nd May, 1959 from the Institution addressed to the University Grants Commission through the University of Rajasthan was not forwarded to U.G.C. by Rajasthan University. Instead a reply to the said letter was sent by the Registrar of Rajasthan University on 16th May, 1959 wherein the Institution's attention was drawn to the circular of U.G.C. and plans and estimates according to the U.G.C.'s conditions were called for.

1.11. The Committee enquired whether there was any evidence or document to show that the U.G.C. grant was for a new hostel and not for renovation or alteration to an existing building. The witness stated that there was no reason to doubt at that time (1959) that this was not for a new building, as the word used was 'construction' and not 'renovation'. The plans submitted also indicated a new building. Further they issued the last instalment when the Institution sent photograph of the constructed building. The witness added that the photograph of the completed building sent to the U.G.C. indicated that it was a new building. Moreover, a statement was received by them showing detailed estimates for excavation, foundation, tender premium etc., which all indicated that this was to be a new building.

1.12. The Committee enquired what was the explanation given by the Institution when it was discovered that the grant was being used for remodelling an old building. The witness stated that they gave a very evasive reply, only saying that whatever the officer of the U.G.C. had stated in his report was wrong. He added that when a second letter dated 10-6-65 was addressed to them, there was no reply to the specific point raised.

1.13. The Committee pointed out that even the Director of Education, Rajasthan did not seem to take a serious view of the matter. The Secretary, U.G.C. stated that the Director of Education was requested to intimate the decision of the State Government in this matter and he informed the U.G.C. that the payment of grant-in-aid to the Institution had been stopped and the State Government had been requested to consult the Law Department as to what steps were to be taken against the Institution. The decision of the State Government had not yet been received.

1.14. As the valuation certificate given by an Executive Engineer and the utilisation and Audit Certificates given by the Chartered Accountant, appeared, *prima facie* to be false, the Committee asked whether the Ministry would like to give the Chartered Accountant and the P.W.D. Engineer* a chance to appear before them. The Secretary (Ed.) stated that the Ministry was willing, as it would be in their own interest to clear up their reputation.

Grants paid—Institution's contribution

1.15. The Committee enquired whether after the receipt of the revised progress report, the Commission had satisfied itself that the Institution was making its contribution of 25% according to the rule laid down by the U.G.C. The witness stated that in 1959-60, the experience of the Commission was very limited. This was one of the first half a dozen cases. Some of the procedures developed later. He added that now they insisted on the percentage of the contribution to be made by the Institution. The witness stated that the final grant was not paid till the utilisation report etc., were received. As the amount was given in 6 instalments, scrutiny was not done every time.

Certificates regarding completion of the Hostel

1.16. On 19th August, 1966 when evidence was again recorded in this case, the Committee enquired whether it would be correct to

*The P.W.D. Engineer appeared before the Committee on 19-8-66.

say that U.G.C. was told that the Rajasthan Mahila Vidyalaya was going to construct a new hostel for girls, that in fact no new hostel had been constructed and that certificates had been sent to U.G.C. saying that a new hostel had been constructed. The Secretary of the U.G.C. replied in the affirmative. The Committee enquired whether it could be found out from those certificates of completion of work that the work was not according to the original plans or specifications approved by U.G.C. The witness replied in the negative. The Committee asked if it was a fact that a part of the amount had in fact been utilised for the repairs of an old building. The witness stated that some amount had been utilised for repair of the old building, but the purpose for which the grant was given was for constructing a new hostel. He also informed the Committee that this old building belonged to the Government of Rajasthan and even till this date it did not belong to the Mahila Vidyalaya. He added that the Rajasthan Mahila Vidyalaya had no right to the ownership of this property and that they had got the lease of the property for some time and were paying rent. The Committee inquired whether this meant that the amount which was spent by the Institution on the repair of this building was on somebody else's property. The witness replied, "I should think so."

1.17. The Committee regret to note that Rajasthan Mahila Vidyalaya, Udaipur utilised the grant, given for construction of a new hostel by the University Grants Commission, for renovation and making additions and alterations to an old building. The Committee take a very serious view of this misuse of the grant by the Mahila Vidyalaya. It is all the more disquieting to note that this amount on repairs and renovations was spent on the property which belonged to the Government of Rajasthan and which had not been transferred to the Udaipur Mahila Vidyalaya. In the absence of transfer of the property rights, the Rajasthan Mahila Vidyalaya was carrying out repairs, additions and alterations to a building which did not belong to them.

1.18. In reply to a question, the Secretary, University Grants Commission agreed that the certificates given by the Executive Engineer and the Chartered Accountant and the progress reports from the Principal were all false.

Issue of false Certificate by Executive Engineer

1.19. The Executive Engineer, P.W.D. of the Rajasthan Government stated, "I have issued one certificate for a building known as 'Nai Sarai' which is very much existing at Udaipur and the allegation that the certificate issued is false is rather wrong." The Committee

pointed out that the witness had given two certificates both of which were dated 13th November, 1963. The witness stated that the first certificate was issued for the hostel building of Rajasthan Mahila Vidyalaya constructed by them at Udaipur. He also added that the Secretary of the Vidyalaya later on approached him, saying that the U.G.C. insisted that the words "according to the approved plan by the U.G.C." might also be included in the certificate. He, therefore, issued a certificate later with those words inscribed. He informed the Committee that the Secretary had approached him the same day for the second certificate. Unfortunately, before issuing second certificate, he did not get back the first certificate. The Committee pointed out that according to information furnished to them, the second certificate was issued one month afterwards i.e., on 13th December, 1963. It was learnt that though the witness issued the second certificate later on, he ante-dated it. The witness (Executive Eng.) stated that according to his file there was no mention of the date in the second certificate.

1.20. Asked to read out the certificate given by him, the witness stated that the first certificate was: "This is to certify that the valuation of the building (hostel for Rajasthan Mahila Vidyalaya) constructed by Rajasthan Mahila Vidyalaya, Udaipur, according to the approved plans is as detailed below....." The second certificate issued by him was: "This is to certify that the valuation of the building (hostel for Rajasthan Mahila Vidyalaya, Udaipur), constructed by Rajasthan Mahila Vidyalaya, Udaipur, according to the Plans approved by U.G.C., is as detailed below....."

1.21. The Committee enquired whether this building was constructed by the Mahila Vidyalaya as stated by him in the certificate. The witness replied in the negative and stated that the Secretary of the Vidyalaya had asked him to evaluate the building in which the hostel was actually running. He added that a part of the building had been constructed by the Vidyalaya. The Committee pointed out that the certificate did not show that a part of the building had been constructed by them. The witness thereupon admitted that the certificate did not give the correct position.

Certificate given without seeing approved plans of the building

1.22. The Committee enquired whether the statement made in the certificate that the valuation of the building "according to the plans approved by U.G.C." was correct. The witness replied in the negative and agreed that it was added later at the request of the Secretary of the Vidyalaya. He further stated that he had not seen the

plan as approved by the U.G.C. and he had given the certificate without knowing what was the plan as approved by the U.G.C. Asked if it was not expected of him to have looked into the approved plan before issuing the certificate, the witness stated "That mistake, I realise." The Committee pointed out that it meant that the witness gave a false certificate. The witness admitted that it was so.

1.23. The Committee referred to the figures of 15 per cent tender premium and 15 per cent for electric and sanitary fittings and 3 per cent for supervision charges as given in the certificate and enquired how these could be justified in the valuation of an already constructed building. The witness stated that whenever a work was got done through a contractor, the tender premium quoted by the contractor was also added to the estimated cost. The Committee enquired how these percentages could be added to the estimated cost when it was an old building that was being renovated. The witness stated: "This matter was later on referred to the Chief Engineer and he has instructed him to delete this amount." The Committee inquired whether this statement would not imply that the witness was deliberately misleading the University Grants Commission by saying that this was a new building. The witness stated "I do not know." He, however, agreed that it was wrong to include 15 per cent tender premium and 3 per cent supervision charges in the valuation certificate and those should have been deleted. He admitted that the certificate of valuation given by him was false to this extent.

1.24. Asked if furnishing of a false certificate was not a serious matter, the witness stated that "it is a serious matter." In reply to a question, he replied that he realised that in March, 1965, but at the time of issuing the certificate in November, 1963, it did not occur to him that it was so serious. He added that it might be taken as an exceptional case.

1.25. The Committee pointed out that while giving this certificate the witness had worked out certain details of excavation of foundations etc., and enquired whether the work was actually carried out according to these specifications. The witness stated that the work was not carried out before him and he had only given an estimate of a building based on the basic schedule of rates. He added that the figures given in the certificate were based on the calculations which he had made at the time of estimates. The Committee enquired whether the major part of the hostel building for which the witness had given the certificate was an old construction or a new construction. The witness stated that a major part was new construction. Explaining further he stated that the area of the verandah in

the front portion had been doubled. On the side, a complete wing had been constructed. A new dining hall had been constructed. In the back portion of the first floor, a full and long verandah had been constructed.

1.26. The Committee enquired whether the amount mentioned in the certificate had been spent on the new building, if not, how much of the total amount had been spent on that and how much had been spent on the renovation of the old building. The witness stated that a total amount of Rs. 1,54,000 was given by the U.G.C. According to his estimate the amount spent on the renovation of the building was Rs. 98,000. The cost of the old building had been assessed by him as Rs. 85,809. The Committee pointed out that according to the latest certificate of the witness, the total cost of additions, alterations etc. was Rs. 1,27,000 and if out of this amount 18 per cent was taken out on account of tender premium and supervision charges etc., it would not come to Rs. 98,000. What the witness had done was that he had calculated the total value of the old building as if it was a new building and then deducted the cost of the old building. In other words, he had given an inflated amount to the extent to which the old building would have attracted the tender premium etc. The witness stated that the basis of estimate was the same i.e. 1956. Basic Schedule of Rates and the same rules had been applied to the new building as well as to the old building. The Committee pointed out that in effect it came to this that while the amount actually spent was Rs. 98,000, the witness had given a certificate for Rs. 1,27,000. The witness admitted, "It comes to that." Asked how he could include 15 per cent on the cost or value of old building towards tender premium as that part of the expenditure was never incurred, the witness stated that he would re-examine the matter in the light of the discussion in the Committee.

Valuation certificates issued even without seeing the building

1.27. The Committee enquired whether the witness had seen the building before he issued the certificate. The witness stated that he had not seen the building before he issued the certificate. He added that the practice was that when they got such a request for evaluation, they sent their overseers for assessment. When such assessment was received in their office, a certificate was issued.

1.28. The Committee enquired whether the false certificate given by the witness was on his own or some influence was brought to

bear upon him. The witness stated that there was nobody's influence or pressure upon him from any quarter. The Secretary of the Vidyalaya had come to him for the evaluation of the building and he had done it.

1.29. In a subsequent letter to the Committee the Executive Engineer, P.W.D. (B&R) Udaipur, has *inter-alia* observed as under:

"I would like to mention a very relevant fact in this case that prior to my issuing the certificate on the request of the Secretary of the Institution on 13th November, 1963, the U.G.C. had already released bulk of the amount of the grant to the Institution out of which were carried out additions and alterations to old 'Nai Sarai' building. Consequent to my certificate the balance of the grant might have been released Thus by 21st March, 1962, the U.G.C. had already released Rs. 1,40,000. The final instalment of Rs. 14,000 after the issue of the certificate was released on 3rd July, 1964. This seemed to be only a formality to the U.G.C."

1.30. The Committee are perturbed to note that the Executive Engineer, P.W.D. (B&R) issued a false valuation certificate about the construction of the women's hostel by the Rajasthan Mahila Vidyalaya. What is worse still is the fact that he issued the certificate without seeing the plans approved by the University Grants Commission or even seeing the building itself. To say the least the Committee hardly expected such a thing from a responsible officer of the rank of an Executive Engineer.

1.31. The Committee also find that certain items like 15 per cent tender premium etc., were included in the valuation certificate given by the Executive Engineer and they were later disallowed at the instance of the Chief Engineer. The Committee feel that by including such items like 15 per cent tender premium and 3 per cent supervision charges etc., the officer concerned misled the University Grants Commission by giving the impression that the amount had been spent on construction of a new building.

1.32. The Committee, however, note the contention of the officer in a subsequent letter that University Grants Commission had released bulk of the grants before he furnished that certificate dated 13th November, 1963. Even if they agree that furnishing of his valuation certificate was a mere formality, they feel it was an important formality and that did not justify much less entitle the Executive Engineer to issue a false certificate.

1.33. The Committee take a serious view of the issuing of false certificate by the Executive Engineer to the Udaipur Mahila Vidyalaya. They cannot help feeling that that certificate was issued by the Executive Engineer under some pressure. The Committee hope that necessary inquiries would be made in this regard and responsibility fixed. The Committee therefore, suggest that the Ministry of Education should bring this case, involving various lapses on the part of the Executive Engineer, to the notice of the Government of Rajasthan for taking suitable action with a view to avoid recurrence of such cases.

Utilisation Certificate by the Chartered Accountant.

1.34. The Committee find that the Chartered Accountant gave the following utilisation certificate on 9th December, 1963 in respect of grant of Rs. 1,54,000 sanctioned by the University Grants Commission to the Rajasthan Mahila Vidyalaya, Udaipur for the construction of the women's hostel:

“Certified that the grant of Rs. 1,54,000 (Rupees one lac fifty four thousand only) sanctioned to Rajasthan Mahila Vidyalaya, Udaipur by the University Grants Commission *vide* their letter No. F. 37-200/59 (CUP), dated the 13th October, 1959, for the construction of the girls hostel, has been utilised for the purpose for which it was sanctioned.

It is also certified that all the terms and conditions of the grant have been fulfilled by the college.”

1.35. The Chartered Accountants also gave the following auditors' certificate on 25th November, 1963 on the statement of accounts relating to the construction of the hostel building:

“We have examined the above statement from the books and vouchers of Rajasthan Mahila Vidyalaya, Udaipur and certify that the grant of Rs. 1,40,000 (Rupees one lakh forty thousand only) paid to the Rajasthan Mahila Vidyalaya, Udaipur in the above years for the construction of girls hostel *vide* University Grants Commission's letter No. F. 37-200/59 (CUP) dated the 13th October, 1959 has been utilised for the purpose for which it was sanctioned and in accordance with the terms and conditions laid down by the University Grants Commission.

Further certified that the Institution has spent the amount as shown above as its own contribution towards the construction of the said hostel.”

1.36. The accounts on the basis of which this certificate was given showed Institution's contributions, Rs. 53,862 and adjustment of Rajasthan Government Rs. 20,746.76 P. It is apparent to the Committee that both the auditor's certificate and utilisation certificate given by the Chartered Accountant were wrong as the entire amount of Rs. 1,54,000 sanctioned by the University Grants Commission had not been utilised for the construction of the girls hostel. Further the U.G.C. had sanctioned this grant for the construction of a new building and not for carrying out additions and alterations to an old building. The Chartered Accountant's certificate to that extent was also false.

1.37. The Committee take a serious view of the issuing of the wrong certificates by the Chartered Accountant in this case. They desire that the Ministry of Education should immediately bring these facts to the notice of the Institute of Chartered Accountants for suitable action against the party concerned.

Progress Reports by the Principal, Rajasthan Mahila Vidyalaya.

1.38. The Principal of the Rajasthan Mahila Vidyalaya, Udaipur informed the Committee that she had been incharge of this Institution since 1944. She joined the Institution as Head-mistress on a salary of Rs. 125/- per month and her present salary was Rs. 1250/- per month. She was M.A., B.Sc. and held a special degree in Home Science. The Committee enquired whether the progress reports sent by her to the U. G. C. were issued after verifying the facts contained therein personally or whether they were sent at the instance of somebody else. The witness stated that these reports were prepared by her office and accountant. There was nothing to be verified because these were copies from ledgers and cash books. The Committee referred to her first progress report dated 18th January, 1960 wherein it was stated that the expenditure incurred (amount actually paid out) during the quarter under report was Rs. 36,000, the total grant received so far was Rs. 30,000. The Committee pointed out that the actual expenditure incurred upto that time was Rs. 2,067.57 P. as learnt from Audit. The Committee enquired how the unspent balance could be shown as nil in view of the facts stated above. The witness stated that according to their interpretation, the amount of Rs. 36,000 meant the cost of the building so far ready. The Committee pointed out that in that case the amount actually paid out shown as Rs. 36,000 would be a wrong statement. The witness stated that when they got Rs. 30,000 from the U. G. C. they had got the construction work ready worth Rs. 36,000. They had actually spent more and there was no balance.

The Committee pointed out that out of Rs. 30,000, according to the Audit Inspection Report, the Institution had spent only Rs. 2,067.57 P. upto that time and enquired about the balance. The witness stated that the balance was with the Institution. Thereupon the Committee pointed out that in that case the balance could not be shown as 'nil'. The witness stated that when they got Rs. 30,000 from the U. G. C. they had constructed or completed a building for Rs. 36,000. According to that, there was no money left out of the U. G. C. amount and they owed Rs. 6,000 to somebody else. In reply to a question, the witness informed the Committee that progress reports were prepared by the accountant and a senior clerk of the institution and those were signed by her on the basis of authentication by the accountant.

1.39. The Committee enquired whether the understanding of the witness that the cost of the structure before starting construction was to be included in the college contribution, was based on her interpretation of the correspondence that passed between the Vidyalaya and the U. G. C. or it was the understanding of some other person, which was accepted by her unquestioningly. The witness stated that they were already running a hostel in that building and the project of the new hostel was her idea. When she saw the scheme she wrote to the management that as the building was very near to the college and quite safe all round, they should acquire it. They hoped to pay the matching grant from the donations and other assistance which might come to them in the form of cash or kind. The Committee enquired whether it ever occurred to her that the estimates were for new construction and not for additions, alterations or modifications. The witness stated that her understanding from the very beginning was that a building which the Institution was going to buy could be shown against the expenditure for which they got the grant from the U. G. C.

1.40. The Committee enquired whether there was any document in which the Government of Rajasthan had asked for the valuation of the building and on what authority the Institution started the work of valuation for parts of building from time to time. The witness stated that they were not asked to evaluate the building for that purpose, but they were asked to start their construction and as such they were submitting reports as to the amount of work completed. Asked whether the Institution was ready to pay if the Rajasthan Government demanded the cost, the witness stated that they had informed the Rajasthan Government that the amount they wanted from the Institution was too much but if the Government insisted on realising the amount, the Institution would have

to pay. She stated that she could not say what amount the Government of Rajasthan had asked for, but she knew that P.W.D. had assessed the value and the valuation sheets had gone to the Government of Rajasthan.

1.41. Asked whether the letter dated 20th November, 1963 sent by the witness to the U. G. C. enclosing the completion certificate from the Executive Engineer, P.W.D. and the certificates from the Chartered Accountant was correct, the witness stated that it was correct but there might be certain difference in the dimensions of the room.

1.42. The Committee are not convinced with the evidence given by the Principal of the Institution. In the absence of the transfer of the building to the Rajasthan Mahila Vidyalaya, it was improper on the part of the Principal to have evaluated the portion of the old building and shown the same as contribution of the Institution. It is strange to note that the first progress report dated 18th January, 1960 showed the amount actually paid out during the quarter as Rs. 36,000 when the total grant received from the U. G. C. was Rs. 30,000 and the Institution had only incurred an expenditure of Rs. 2,067.57 p. against this. It was, therefore, wrong on the part of the Principal to have shown the balance with the Institution as 'nil' in the progress report. The Committee are unfortunately left with the impression that the Principal of the Institution gave the false progress reports from time to time only to mislead the U. G. C. with a view to getting the release of grant by the University Grants Commission. The Committee deplore such an attitude on the part of the head of the academic institution which is supposed to maintain high standards of ethics from which the students and others should draw inspiration.

Grants to the Institution—Plea taken by the Secretary, Rajasthan Mahila Vidyalaya.

1.43. The Secretary of the Rajasthan Mahila Vidyalaya explaining the position stated that he and the Institution were being harassed for the last two and a half years because the ex-President of the Managing Committee of Rajasthan Mahila Vidyalaya had made a complaint against him and the enquiry against him was started only after he (the ex-President) was removed from the presidentship. The Secretary stated that he had addressed a letter to the Ministry of Education on 26th February, 1959 requesting them for a loan to enable the Institution to make additions and alterations to a building to be taken over from

Rajasthan Government for a women's hostel. The Ministry suggested that they should apply to the University Grants Commission for this purpose. He stated that they wrote to U.G.C. on 2nd May, 1959 through the Registrar, Rajasthan University, Jaipur. In this letter they had written that they proposed to take over a building called the 'Nai Sarai' from the Rajasthan Government to make additions and alterations thereto so that it might be utilised for the purpose of a women's hostel.

1.44. At this stage, the Secretary, U.G.C. stated that this letter was not on their file and it was not forwarded to them. The Assistant Registrar of Rajasthan University stated that a letter dated 2nd May, 1959 referred to by the Secretary, Mahila Vidyalaya was received in the University. It was not forwarded to the U.G.C. instead a reply was sent to the College on 16 May, 1959 drawing their attention to the U.G.C.'s circular and asking them to send plans and estimates according to U.G.C.'s conditions.

1.45. The Committee enquired whether the U.G.C. was given to understand that 'Nai Sarai' was an existing building and that through repairs, renovations etc., it was to be converted into a women's hostel. The Secretary, Rajasthan Mahila Vidyalaya stated that they wrote to the Rajasthan Government that if the building 'Nai Sarai' was handed over to them, they could get money from the U.G.C. for converting it into a women's hostel. The Rajasthan Government instructed its Chief Engineer, P.W.D. to make a valuation of the building for this purpose. After the sanction of the U.G.C. was received, the Rajasthan Government was again moved to expedite the matter. They wrote to the Rajasthan Government that they be permitted to start construction work pending valuation by Chief Engineer which would be acceptable to them. The witness added that after the reply of the Rajasthan University was received, they prepared an estimate and a plan and sent them to the U.G.C. He stated that it could not be interpreted to mean that they concealed facts from the U.G.C. and took money from them under false pretences. They were responsible to account for the money given to them. The witness stated that the Rajasthan Government allowed them to spend money on the building and to start construction on it. This decision was duly conveyed to them. The building was for all practical purposes of the Institution. The question of title deed could be settled later. He added that the question to be decided was whether they had implemented the project for which they had submitted estimates and plans and for which the U.G.C. gave a grant of Rs. 1,54,000. According to the witness this project had been duly completed, but with certain modifications in the original plan submitted to the U.G.C.

1.46. The Committee enquired whether it could be ascertained from the plan sent to the U.G.C. that it was in respect of a new building or an old building. The witness stated that the revised plan mentioned the word 'Nai Sarai' and there could be no difficulty in knowing what it was. The Committee pointed out that from the Plan it did not appear that there was any building already there. Even in the area marked as 'Nai Sarai' there was no indication of the existence of any structure. The Committee further observed that from the forwarding letter addressed to the U.G.C. and also from the estimates, one could not draw any conclusion that it was for renovation or for additions to an old building. The witness stated that they would have to give details of the renovations etc., to the Rajasthan Government. The Committee enquired whether the U.G.C. was informed that this was for renovation or additions to the old building. The witness stated that their first letter (dated 2nd May, 1959) made it clear that they wanted to make additions and alterations. If this letter was not forwarded to the U.G.C., the responsibility was not theirs.

1.47. The Committee enquired whether the witness could produce any letter from the Rajasthan Government to the effect that the letter was prepared to hand over the building to the Institution. The witness stated that they had received a letter dated 26th November 1959 from the Secretary, Education Department, Government of Rajasthan, Jaipur addressed to the Chief Engineer P.W.D. (B. & R), Rajasthan, Jaipur which read as follows:

"I am directed to enclose for your information a copy of letter No. 640 TS 58, dated 13th October 1959 from the Secretary Rajasthan Mahila Vidyalaya, Udaipur on the above subject and to say that in the circumstances mentioned therein, the Rajasthan Mahila Vidyalaya may kindly be allowed to carry out the necessary additions and alterations to the Nai Sarai Building, Udaipur."

1.48. The Committee pointed out that this was a letter written by Rajasthan Government to the Chief Engineer with a copy to the witness and enquired whether the Chief Engineer had confirmed this and permitted him to carry out the work. The witness stated that confirmation was not considered necessary and that he regarded the copy sent to him as sufficient confirmation.

1.49. The Committee feel that since the building in question belongs to the Rajasthan Government, the Rajasthan Mahila Vidyalaya

should have waited at least for the confirmation of the Chief Engineer to carry out necessary additions and alterations, if not for the actual sale and transfer of the property to the Vidyalaya.

1.50. The Committee enquired whether the U.G.C. gave the Institution 75% of the estimated cost of the project irrespective of what they spent or what had been spent. The Secretary, U.G.C. stated that the U.G.C. gave 75 per cent of the actual expenditure subject to a certain limit.

1.51. The Committee pointed out that while the U.G.C. gave this Institution Rs. 1,54,000, it spent on the building Rs. 1,27,000 and enquired whether the balance of Rs. 27,000 was also utilised on the building. The Secretary, Mahila Vidyalaya stated that the balance amount was spent for some other purpose of the Institution. The Committee pointed out that according to the rules it could not be spent for any other purpose except the construction of the building. The witness stated that this balance amount had in a way been spent. He added that they had completed a project with a certain amount, they would either have to pay to the Rajasthan Government or if the building was given to them free, it would be adjusted as donation.

1.52. Explaining his position, the Secretary, Rajasthan Mahila Vidyalaya further stated that unfortunately the Director of Education, Rajasthan, the Registrar of the University and the ex-President of the Institution were all against him and the Institution. They had adopted this method to create difficulties for the Institution. The Committee enquired why all these responsible persons should be against the witness. The witness stated that all this trouble started when he refused to withdraw the notice given to a Hindi lecturer for termination of her services. He stated that because he had stood against their wishes, the Institution was being persecuted for the last 2½ years. Asked to give the date when it happened, the witness stated that the trouble started after 14-7-1964 and before that there was no difficulty. The Committee enquired whether at the time when the false certificates were issued in November, 1963 any trouble was anticipated from anybody. The witness replied in the negative and denied that there was any connivance or influence in this matter. It was all due to misunderstanding and mis-interpretation. In reply to a question, the witness informed the Committee that there were 49 rooms in the hostel for 31 students and that at present the number of students was 32.

1.53. The Committee find from the circular letter dated 1st April, 1959 from the U.G.C. (Appendix I.) that the grants-in-aid were to be given under that circular for the purpose of construction of women's hostel and not for renovation, additions or alterations to old buildings. The Committee also note that the University of Rajasthan had specifically drawn the attention of the Rajasthan Mahila Vidyalaya, Udaipur, on 16th May, 1959 to the U.G.C. circular dated 1st April, 1959 in reply to the Institution's letter dated 2nd May, 1959 and had asked the Institution to send plans and estimates according to the U.G.C.'s conditions. In view of the letter dated 16th May, 1959 from the University of Rajasthan to the Institution, directing them to furnish plans and estimates according to U.G.C.'s conditions, the Committee are of the view that the letter of 2nd May, 1959 from the Institution ceases to have any importance. There could have been no doubt about the details of the scheme regarding construction of women's hostel in the mind of the authorities of the Institution after the receipt of letter dated 16th May, 1959 from University of Rajasthan, wherein their attention had specifically been drawn to the U.G.C.'s circular dated 1st April, 1959. The Institution should have furnished full details of the building which they proposed either to construct or to renovate with the help of the grant from the U.G.C. in accordance with the U.G.C.'s conditions. The Committee find from the plans submitted to the U.G.C. by the Institution that there was no indication to the effect that the grant was required for renovation, additions or alterations of an old building. Non-furnishing of this complete information led the U.G.C. to believe that the grant-in-aid was required for construction of a new building. The Committee feel that the Institution deliberately withheld the information about the details of the building from the U.G.C. so as to get the grant meant for construction of a new building. The Committee are, therefore, not convinced by the arguments put forward by the Secretary of the Institution in defence of getting the grant from the U.G.C.

Views of University of Udaipur on allegations made by Secretary of the Vidyalaya.

1.54 The Committee enquired whether the Registrar of Udaipur University would like to say anything in connection with the allegations made by the Secretary of the Mahila Vidyalaya. The Comptroller of Udaipur University, Udaipur stated that all that he could say was that he was directed by the Vice-Chancellor on behalf of the University to make a preliminary enquiry into the accounts in respect of the grant-in-aid given to the Vidyalaya on account of the construction of the hostel, library books and the fixation of

salary of the Principal. He had submitted his report without any bias whatsoever and his report corroborated what he had seen in the account books with reference to their ledger numbers and their account page numbers. He had no personal prejudice nor had any personal prejudice from any quarter come to his knowledge so that insinuations against the University and its officers could be made in this behalf.

1.55 The Committee enquired whether there was any direction from the University that the two teachers whose services were terminated should be re-instated. The Director of Education stated that there was no directive from either the Department or the University in regard to one of the lecturers. But in regard to the other there was a directive that she be re-instated and the reasons was that she was a permanent employee of the Institution with 13 years' service. Regarding the other the Managing Committee itself had directed the Secretary that she should be re-instated. The witness added that as the Institution failed to carry out the directive, its grant was stopped from April 1 last.

1.56. The Principal, Medical College, Udaipur, stated that he had severed his relations with the Institution. He was Director of Health Services living outside Udaipur. But when he was posted back to Udaipur as Principal of the Medical College, he came to know of the affairs of the Institution and he considered it as his duty as a public servant to bring it to the notice of the authorities.

Continuation of affiliation of the College.

1.57. The University Grants Commission in their meeting held on the 6th April, 1966, while considering a note on the utilisation of grant released by the Commission to the Rajasthan Mahila Vidyalaya, Udaipur, had decided that this case might also be brought to the notice of University of Udaipur to consider if the college should not be disaffiliated. The Committee enquired whether the Udaipur University had taken any action on the suggestion made by the U.G.C. to disaffiliate the Vidyalaya. The Registrar, Udaipur University stated that the University Executive Committee, at its meeting held on 19th May, 1966, passed the following resolution which *inter-alia* stated:

"RESOLVED THAT:

In view of the fact that this is the only Home Science College in the State, the extreme step of disaffiliation be avoided

if other alternatives are possible and the University should agree to take over the college, as previously contemplated, on the following conditions:

- (1) The University shall in no way take over the financial or other liabilities of the Management, whether in respect of Government agencies or other institutions, firms or persons. The Management will give an undertaking that they would be wholly responsible for meeting all liabilities and commitments upto the date of the transfer of the College to the University.
- (2) The staff of the College including the Principal and others will be taken over after screening them for their suitability. The Screening Committee will consist, besides the Vice-Chancellor, of the Secretary to the Government Agricultural Department, Director of Agriculture, Rajasthan, Director of Education, Rajasthan, Dean of the College of Agriculture, Udaipur, Shri S. S. Saxena and an appropriate Expert.

* * * * *

RESOLVED further that:

if for any reason the taking over of this Institution is delayed, the University should go ahead with the opening of First Year Home Science Classes under its own auspices from July, 1966."

1.58. The witness informed the Committee that the management had agreed to all the conditions except the one relating to the screening of the staff. The Committee enquired as to how the amounts due were to be recovered from this Vidyalaya by the U.G.C. and State Government etc. The Registrar, Udaipur University stated that it was a matter to be decided by the U.G.C., the Management and the State Government.

1.59. The Committee enquired whether the U.G.C. had written to the Rajasthan Government informing them that the Institution had spent this amount on this old building after getting the grant from the U.G.C. under a mistaken belief that this was a new construction. The Secretary, U.G.C. stated that according to the Resolution of the U.G.C. they had asked for reports from the A.G., Rajasthan and information from the University regarding disaffiliation of the Institution. Lastly, they had asked the State Government to

look into the matter. Asked as to why the U.G.C. could not inform the State Government about the actual facts and make a request that the U.G.C. must be consulted before the Rajasthan Government dealt with the property any further, the witness stated that he was acting on the last resolution of the Commission. Now, he could place the matter before the Commission again and seek their direction for action.

1.60. The Committee hope that now that the Special Inspection Report has been received from the Accountant General, Rajasthan, the University Grants Commission would take adequate steps to safeguard their interest and they would apprise Rajasthan Government of their dues while dealing with the property of the Institution.

Refund of the grant paid by U.G.C.

1.61. The Committee enquired whether it was not proper that the entire amount of the grant should be recovered from the Institution, since the grant was given for the construction of a new building and no such building had been constructed. The Secretary, U.G.C. stated that this matter would have to be placed before the Commission. The Committee enquired as to the view of the Ministry in this matter. The Secretary, Ministry of Education stated that the Ministry's view in this matter would be that since the amount had not been properly spent, the U.G.C. would be quite right if they took the extreme step of demanding the entire amount back. He added that this was the authority of the Commission and they would have to exercise it and the matter had not formally come to the Ministry for any advice or decision.

1.62. The Committee would like to be informed of the decision taken by the U.G.C. regarding refund of the entire amount of the grant.

Steps required to avoid recurrence of such cases.

1.63. The Committee enquired what steps were proposed to be taken by the U.G.C. to avoid recurrence of such serious irregularities in future. The Secretary, U.G.C. stated that they had gained more experience during the last four years and that they were very much wiser after this case. He added that this case was a rather unusual one and they had not come across any other similar case though they were assisting about 500 colleges.

1.64. Asked what steps were being contemplated for supervising the grants given by the U.G.C. for construction etc., the Secretary, U.G.C. stated that they were making conditions of grants more stringent.

1.65. The Committee hope that learning from the experience of this case, the University Grants Commission will be extra careful in watching the utilisation of the grants given by them; also that the U. G. C. would streamline their procedure with a view to removing any loophole in the same.

Recurring grant to the Vidyalyaya.

1.66. The Committee enquired as to the amount of recurring grant which was given to this Institution by the Rajasthan Government annually. The Director of Education, Rajasthan stated that it was between Rs. 60,000 and Rs. 70,000. Asked to explain on what basis the recurring grant was fixed, the witness stated that according to their grant-in-aid rules, normally all approved expenditure on staff salaries, all office expenditure and equipment was taken as a whole for the previous year and until 1963, they used to pay a certain percentage of the net approved expenditure. But from April, 1963, the formula had been changed and now it was a percentage of the total approved expenditure with the condition that the grant plus the fee income did not exceed 100%. He added that income from fees was about Rs. 9,000 a year.

1.67. The Committee enquired what percentage of actual expenditure of this Institution was being financed by the Rajasthan Government by way of grants. The witness stated that they financed to the extent of 90%. The Committee pointed out that the Rajasthan Government was giving to the Institution more than a lakh of rupees every year while the average out-turn of the college students was only 20 per year. The witness stated that the number had increased this year. In reply to a question the witness stated that the actual *per capita* expenditure for all colleges in the State was about Rs. 450, but in this case it was Rs. 2,000 to Rs. 3,000 *per capita* because Government had recognised this as a special kind of Institution.

1.68. Asked whether the State Government had no control over the internal management of the Institution, particularly when it was giving 90% grants to it, the Director of Education, Rajasthan stated that under their grant-in-aid rules, there was a provision for suspending the management temporarily and taking over the administration, but there was no provision for permanently taking over the

Institution. He added that at the moment the grant had been stopped and the matter would be placed before the State Government for further direction in the light of the A.G.'s report.

1.69. Asked whether stoppage of grant would not mean that the Institution would cease to function, with consequent hardship to both students and teachers, the witness stated that this consideration had been borne in mind but it was considered dangerous to take the responsibility of continued grant-in-aid. He added that alternative arrangements for home-science studies had been started in Udaipur University and even if the Mahila Vidyalaya closed down, there would be another Institution for girls to go to. He had also suggested to Government that the management be taken over.

1.70. The Committee would like to be informed of the action taken in this case in due course.

Total value of grants given to this Institution during 1959-60 to 1965-66.

1.71. From a copy of the Special Audit Inspection Report (sent to the Committee by the Ministry of Education) on the grants given to this Institution by the Government of India, Government of Rajasthan, University Grants Commission and Central Social Welfare Board, the Committee find that a sum of Rs. 12.97 lakhs was paid to the Institution during 1959-60 to 1965-66. A sum of Rs. 5.05 lakhs was to be utilised on the construction of building and swimming pool, purchase of books etc., and the balance Rs. 7.92 lakhs represented maintenance grants.

1.72. A few other irregularities which came to the notice of the Committee on the basis of the information furnished by the U.G.C./ Ministry of Education have also been dealt with as below:

Over-drawal of amount payable to the Lady Principal for revision of Pay Scale.

1.73. Asked to explain the scheme of the U.G.C. regarding the pay scale of the Principal and how it was abused in this case, the Secretary of the U.G.C. stated that according to the U.G.'s scheme of pay scales, they gave in the Second and Third Plans difference of the existing pay and the new pay fixed. Pay of the Principal of this College was fixed at Rs. 680 on 1st April 1957 in the scale of pay of Rs. 600—40—800. On the basis of this information furnished by the College through the University of Rajasthan an amount of Rs. 10,515 was paid for the years 1957-58 to 1962-63 representing

U.G.C.'s share of 75% of the increased expenditure. During the period of the Commission's assistance, the College had forwarded from time to time the statement showing the actual disbursements of arrears of pay of the Lady Principal. Utilisation certificates for Rs. 10,327.50 P., duly attested by the Chartered Accountant, and the Principal, and counter-signed by the Registrar, Rajasthan University, had also been received. On receipt of the complaint from the Principal, Medical College, Udaipur (ex-President of the Institution) it was brought to the notice of the U.G.C. that the entire statement and the utilisation certificate furnished by the college were false. On this complaint, the Comptroller of the University of Udaipur, along with one Section Officer of the University Grants Commission, were deputed to inspect the accounts of the college. It was revealed from the record that the Principal had been receiving the benefit of the Rajasthan Government's scale of pay of Rs. 1000—50—1500, with effect from 1st February, 1961 and also continued to claim the arrears of pay from the Commission which resulted in over-payment of Rs. 7,391 to the college. The matter was referred to the Universities of Rajasthan and Udaipur for investigation. The University of Rajasthan informed U.G.C. in September, 1965 that the college had erred in both fixing the scale of the Principal at a higher stage, as well as in continuing to draw assistance from U.G.C. even after the scale of the Principal had been further revised and made higher than the grade recommended by the U.G.C. Accordingly, the University of Rajasthan recommended the recovery of the amount drawn in excess by the Principal. The University of Udaipur forwarded a copy of the letter from the Principal in which the Principal had shifted the entire responsibility of overdrawal on the management; and had also requested the University to address further communication direct to the Secretary of the Management, and the matter was, therefore, placed before the Commission at their meeting in April, 1966. The Commission desired that the matter might be referred to the Accountant General, Rajasthan, for detailed audit and necessary steps might be taken by the State Government to recover the amount.

1.74. The Committee were informed that payments for revision of scale of pay were made on the basis of a certificate counter-signed by the Registrar, Rajasthan University. They enquired whether the facts mentioned in the letter of the Principal were verified by the Rajasthan University before it was counter-signed and forwarded to the U.G.C. The Assistant Registrar of Rajasthan University stated that the letter was just counter-signed and forwarded without verification and checking. He added that no information was available in the University office about payments etc.

1.75. The Committee asked whether the excess payment made in this case—Rs. 7,391 was on the assumption that the Rajasthan Government had not given anything. The Secretary, U.G.C. stated that if they had known that Rajasthan Government had already paid, they would not have given any amount. The Committee enquired whether there was any system in the U.G.C. whereby before sanctioning the amount, it satisfied itself that no duplicate payment had been made by any other agency—within or outside the State. The Secretary, U.G.C. stated that now they followed this procedure by consulting the University but this particular case occurred much earlier in 1959. Utilisation certificate for this amount was received from the Principal and it was certified by a Chartered Accountant also.

Fixation of pay of the Principal from time to time.

1.76. The Committee enquired as to the actual dates on which the Principal's salary was increased from time to time and by how much it was increased. The Secretary, U.G.C. stated that the pay of the Principal was fixed at Rs. 680 on 1st April, 1957 in the scale of Rs. 600—40—800 on the basis of the information furnished by the college through the University of Rajasthan.

1.77. In reply to a question, the Secretary, U.G.C. stated that the Principal at present was getting Rs. 1,250 in the grade of Rs. 1000—50—1,500. The Committee enquired whether it was in keeping with the rules and regulations of the U.G.C. that the Principal of this college should get this much emolument. The Secretary, U.G.C. stated that this was the scale of pay, the U.G.C. prescribed for the Third Plan. He added that the grade of the Principal depended on the recommendations of the University. The Committee enquired whether this grade was prevailing in Rajasthan for Principals with the same qualifications. The Director of Education Rajasthan replied in the negative and stated that the salary of Degree College Principal until last April was Rs. 580 to 950 and for post-Graduate College Principal it was Rs. 750—1,250. But now it was Rs. 1000—50—1,500. He added that the Rajasthan Mahila Vidyalaya claimed to be a special Institution and the Government on the representation of the management allowed the actual salary that the management was paying to the Principal in 1963, which was Rs. 1,000. He stated that this Vidyalaya was considered a Degree College for other purposes, but special sanction was given for the salary paid to the Principal.

1.78. The Committee enquired whether the Rajasthan Government had taken any action to recover this amount from the Institution as suggested by the U.G.C. The Director of Education, Rajasthan stated that they had asked for the replies of the Institution and these had been received. The matter had been reported to the Rajasthan Government towards the end of March and a decision was yet to be taken. Meanwhile, he had asked the Institution to refund the amounts due in respect of construction of the hostel building (about Rs. 60,000) excess amount drawn by the Principal on account of her salary (about Rs. 9,000) and the library grant (about Rs. 1,000).

1.79. The Committee note that the University of Rajasthan informed the University Grants Commission in September, 1965 that the College (Mahila Vidyalaya) had erred in both fixing the pay scale of the Principal at higher stage as well as in continuing to draw assistance from the University Grants Commission even after the scale of the Principal had been further revised and made higher than the grade recommended by the University Grants Commission and accordingly that University recommended the recovery of the amount drawn in excess by the Principal. The Committee take a serious view of over-drawal of salary on wrong premises by this Institution. They desire that the U.G.C. should take steps to get refund of the over-drawn amount. In the course of his evidence the Secretary, U.G.C. admitted that if they had known that the Rajasthan Government had already paid for the revision of the salary scale of the Principal, the U.G.C. would not have given any amount. The Committee are left with the impression that the Institution has tried to obtain assistance both from the U.G.C. as well as Rajasthan Government for the same purpose. They take a serious view of this case and desire that the Ministry of Education should bring this to the notice of the Government of Rajasthan for suitable action. In any case the University Grants Commission should take immediate action to get the refund of the over-drawal of the salary by the Principal so far as their portion is concerned.

1.80. The Committee would also like to be informed of the measures taken by the University Grants Commission to get refund of the amount in respect of construction of a hostel building (about Rs. 60,000) and library (about Rs. 1,000).

Other complaints against Vidyalaya—Over-drawal of grants for construction of Recreation Hall-cum-Auditorium & Swimming Pool.

1.81. The Committee enquired if there were any other complaints against this Institution. They also referred to the Audit Report

sent to the Ministry of Education by the A.G., Rajasthan in 1964 in which it was reported that false certificates had been submitted by the Institution in respect of the construction of the Recreation Hall-cum-Auditorium and enquired what was the present position. The representative of the Ministry of Education stated that a copy of that Report was received by them in January, 1965. They wrote to the Institution to explain their defence to the objections raised by the A.G., Rajasthan. A copy of that letter was endorsed to the Rajasthan University through whom the Ministry had received the request of the Institution for the grant for the project. It was only in March, 1966 that the Institution informed the Ministry that the project relating to the swimming pool had not been completed and when it was completed, the objections of the A.G. would be met. Thereafter, the Ministry requested the A.G., Rajasthan to conduct a special audit. The result of that special audit which was received recently indicated that in respect of the grant for the recreation hall, the Institution had utilised Rs. 3,197 more than admissible and that this amount had to be refunded by the Institution. So far as the Swimming pool was concerned, the special audit indicated that a sum of Rs. 6,800 and odd was refundable because there had been some wrong calculations. The Ministry now proposed to write to the Institution to refund this amount. The witness also added that the Ministry had also written to the Institution that since the grant for the swimming pool had not been utilised according to the terms, the Institution must refund the whole amount by a certain date, if it was not able to explain the position satisfactorily. Asked as to how the Institution would be made to refund the amount, the witness stated that they would have to take further action according to rules.

Awarding of contract without inviting tenders.

1.82. The Committee enquired whether the usual system of tender was followed while awarding the contract for the different works executed by Rajasthan Mahila Vidyalaya, Udaipur. The Secretary, U.G.C. stated that previously the work could be done departmentally, but now they insisted on tender information when the Institution got the work done through contractors. The Committee enquired whether it had come to the notice of U.G.C. that in the case of this Institution, all works had been given to one contractor alone. The witness stated that he had noted it while studying the documents.

1.83 The Committee enquired whether any final check was made of the work done after the Ministry had sanctioned the grant for the campus projects. The representative of the Ministry of Education replied in the negative and stated that they went by the documents—progress report endorsed by the Engineer and the accounts by the Chartered Accountant. Asked whether any check had been made now after it was known that the money had not been spent properly, the witness stated that an officer of the Ministry had gone there recently to find out for himself what had been done about the project and a report had been received from the officer, which was under consideration.

1.84. The Committee would like to be informed of the steps taken by the Ministry of Education to get refund of excessive grants paid to the Vidyalaya in respect of construction of swimming pool and recreation hall *-cum-* auditorium.

Mis-utilisation of Provident Fund balances.

1.85. In reply to a question as to the bank balance of the Institution, the Secretary, Mahila Vidyalaya informed the Sub-Committee that they had got a debit of about a lakh of rupees and there were Rs. 5 to 7 thousand in the bank.

1.86. Asked if the Provident Fund of the staff had also been utilised by the college, the Secretary, Mahila Vidyalaya replied in the affirmative. 50% Provident Fund constituted from the teachers' contribution and the 90 per cent of the balance 50 per cent was contributed by the State Government. The Committee asked the Director of Education if he had considered this unsatisfactory state of affairs. He stated that he had several times communicated to the management and that he had also removed this amount from the admissible expenditure on the last two occasions.

1.87. The Committee take a serious view of the utilisation of the Provident Fund contribution of the employees by the management of the Institution. As the contribution in the Provident Fund has been made in this case other by the employees or by the Government of Rajasthan substantially, the Committee feel that the utilisation of the contributory Provident Fund amounts by the Institution is a serious lapse which requires immediate remedial measures. They desire that the Ministry of Education should bring this to the notice of the Government of Rajasthan for suitable remedial action.

Conclusions

1.88. The Committee are perturbed to note that in this case an educational Institution utilised the grant for the purpose which was not specified or also claimed excess grant on the basis of false certificates obtained from the Executive Engineer and a Chartered Accountant. The grant was given for new construction, but was actually utilised for construction of an old building not owned by the Institution. After examining the various facts placed before them, the Committee are left with the impression that the Vidyalaya authorities had played a financial trick on the U.G.C. This is strengthened by the fact that even though the U.G.C. have released their total grant of Rs. 1,54,000 for the construction of a women's hostel, the Vidyalaya has not made its matching/contribution of 25% so far. To make things worse, even a part of the grant of Rs. 1,54,000 given by the U.G.C., as admitted by the Secretary of the Vidyalaya, has been utilised for other purposes of the Institution. It is still more surprising that at no stage between the years 1960—65 the Vidyalaya authorities had made a disclosure that they had utilised a part of this grant for purposes other than the one envisaged in the U.G.C.'s scheme as circulated in the circular letter dated 1st April, 1959. They have neither admitted, nor made a clean breast of it in spite of the special audit and various enquiries, though this fact was well within the knowledge of the Executive Committee of the Vidyalaya. In the view of the Committee, this is highly deplorable, especially for an educational institution which is to set up high standard of ethics, honesty and morality. While the Committee is mindful of the fact that this was till recently the only Institution of its kind in Rajasthan catering to the much felt needs of the women's education, they cannot help feeling that the results achieved so far have neither been encouraging nor are they commensurate with the amount spent. While the Committee do not want any harm to be done to the cause of the education, they cannot approve the conduct of such people who were responsible for running the Institution and who have tried to claim excess grants on the basis of false certificates.

1.89. The Committee understand from U.G.C. that the Accountant General, Rajasthan has already conducted a detailed audit of the grants-in-aid given from 1959—65 to this Institution by the Governments of India and Rajasthan, U. G. C. and Central Social Welfare Board. The Committee desire that speedy action should be taken on that Audit Inspection Report. The amount which has been claimed in excess by the Institution from Government of India/U.G.C. should be got refunded forthwith. In the case of the construction of the Women's Hostel building by this Institution the University Grants Commission should immediately ask for the refund of over-drawn

amount of the grant. The U.G.C. should also explore the possibility of getting back the entire amount of grant-in-aid as it has not been utilised for the purpose for which it was sanctioned.

1.90. The Committee feel that the various grants given to this Institution have not been utilised properly and there has been an attempt to get excessive grants on mis-representation of facts, as is revealed in the case of construction of Women's Hostel.

1.91. They desire that U.G.C./Ministries of Education and Food & Agriculture should take immediate steps to safeguard their financial interest and try to get back the over-drawn amount of grant-in-aid, wherever such over-payments have been detected.

1.92. They also desire that the Ministry of Education should bring his case to the notice of the Government of Rajasthan for suitable action.

1.93. During evidence the Committee enquired whether any report had been received from the S.P.E., Jaipur in this case. The Secretary, U.G.C. stated that according to a letter from the Ministry of Home Affairs dated 4th June, 1965, they had stated that the final assessment of the situation would be possible only on receipt of the report of Accountant General, Rajasthan in respect of the grant paid to the Institution and that for the present it was not considered advisable to take further action in the matter.

1.94. Subsequently the Committee were also given to understand by the Ministry of Education that the U.G.C. of late had been feeling that the allegations of mis-appropriation of grants by the Rajasthan Mahila Vidyalaya might be reported to the S.P.E. and that the U.G.C. had approached the Ministry of Education to do the same.

1.95. Now that the report of the Special Audit by the Accountant General, Rajasthan is available to the U.G.C. and the Ministry of Education, the Committee desire that the Government should refer all the irregularities in this case for a thorough probe to S.P.E. who should examine inter-alia, the following points.

- 1. How much expenditure out of the total grant of Rs. 1,54,000 has actually been incurred even on the renovation, additions and alterations to the building in connection with the construction of Women's Hostel.**

2. **How much amount out of this grant of Rs. 1,54,000 has been mis-utilised/mis-appropriated.**
3. **The amount mis-utilised/mis-appropriated in the case of grants given by the Ministries of Food & Agriculture/Education and the Central Social Welfare Board.**
4. **Circumstances in which over-drawal of pay and allowances for the revision of the salary of the principal was made by the Institution.**

The Committee desire that immediate action should be taken in this regard.

NEW DELHI;

November 3, 1966

Kartika 12, 1888 (Saka).

**R. R. MORARKA,
Chairman,
Public Accounts Committee.**

APPENDIX I

(Vide para 1.53 of the Report)

Copy of the University Grants Commission Circular letter No. F. 87-105/58 (CUP), dated 1st April, 1959 addressed to the Registrars of all the Indian Universities except the Universities of Kurekshetra, Roorkee, Visva Bharti, Indian Institute of Science Bangalore I.A.R.I. and Sanskrit University.

In continuation of this office letter No. F. 87-105/58 (CUP) dated 31st March, 1959, I am to say that on the basis of the recommendations in the report to Government of National Committee on Women's Education regarding the provision of hostel facilities for girls at the University stage, the University Grants Commission have decided that grants may be given to Women's College and particularly to Women's College situated in small towns *for the construction of hostels for girls on the basis that 75 per cent of the approved expenditure on this will be met by the University Grants Commission and the remaining expenditure being met by the College.* The maximum grant that may be payable under this scheme will ordinarily be Rs. 1 lakh. I am to request that this may be brought to the notice of the Colleges affiliated to your University which have been brought on to the grant-in-aid list of the Commission for their guidance.

Any proposals that they have to submit for the consideration of the Commission may be forwarded by the University with such recommendations as the University may consider appropriate after an examination of each case and the extent of assistance sought. The application should be accompanied by plans and detailed estimates drawn up by a qualified Engineer Architect. The Commission will examine these applications and thereafter deal directly with the Colleges.

I enclose herewith a statement indicating the standards laid down by the University Grants Commission in connection with the construction of hostels and am to suggest that this may be brought to the notice of the Colleges so that their plans may be drawn up in conformity with them.

Statement indicating the standards laid down by the University Grants Commission for the construction of Hostels

- | | | |
|-----|--|---|
| 1. | Living area per student in double-bedded rooms | 80 sq. ft. |
| 2. | Living area per student single-bedded rooms | 100 sq. ft. |
| 3. | Living area per student in 3 bedded or 4 bedded rooms | 70-75 sq. ft. |
| 4. | Plinth area per student for hostels with double-bedded rooms | 220-260 sq. ft. average
240 sq. ft. per student |
| 5. | Plinth area per student for hostel with single-bedded rooms | 300 sq. ft. |
| 6. | Plinth area per student in 3 bedded or 4 bedded rooms | 220-230 sq. ft. |
| 7. | At least one bath and W.C. to be provided for every 8 students | |
| 8. | One built-in ward robe per student | |
| 9. | Minimum furniture for each student | One bed
One writing table (fitted with light and shelves for books) and one chair. |
| 10. | Visitors' room and common room. | |

The plinth area suggested above will, it is considered, be adequate to provide all the necessary ancillary accommodation in student hostels, such as common rooms, dining rooms, kitchen and store, both, lavatories and circulation. The height of the hostels should ordinarily be 10½ ft.

If residential accommodation is provided for tutors and/or wardens in the hostels such accommodation will be treated as an integral part of the hostels for purposes of grant. Normally there should be one warden for 40 or 60 students, but if there were more than this number of students in a hostel, there may be a chief warden of the status of a Lecturer with a sub-warden for every 50 students. The residential accommodation to be provided for the Chief Warden may be of the same standard as prescribed for the staff quarters of a Lecturer and for the sub-warden, who would live in the hostel itself, the accommodation be equivalent to 2 single-bedded rooms.

The plinth area for the warden's house, to be occupied by a Lecturer should not exceed 1300 sq. ft.

APPENDIX II

Summary of main Conclusions/Recommendations

S. No.	Para No. of Report	Ministry/Deptt. concerned	Conclusions/Recommendations
1	2	3	4
1	1.4	Education	The Committee note that the grant-in-aid in this case was given by the U.G.C. for the construction of a new hostel building.
2	1.9	-do-	The Committee find it surprising that though the U.G.C. sanctioned the grant expressly for the purpose of the construction of a new hostel building and approved the plans for the same, at no time did it satisfy itself before releasing the grant that the Institution was in possession of or had acquired the necessary land. While noting the Ministry's contention that the U.G.C. was at that time in the early stages of its development and there was hurry and anxiety on its part to encourage the cause of women's education and to provide them with accommodation, buildings, staff etc., as speedily as possible, the Committee find it difficult to understand how so elementary and essential a pre-requisite as the possession of land escaped the notice of the U.G.C. The Committee can hardly be convinced by the statement made in extenuation during evidence that there was no provision in the scheme for the condition that the

land must be acquired and specified. They believe that it is this lacuna which has partly led to the misuse of the grant. The Committee, however, note that this lacuna has since been removed and the procedure of ascertaining the availability of land etc., before releasing grants for construction is being followed.

3.

I 17

Education

The Committee regret to note that Rajasthan Mahila Vidyalyaya, Udaipur utilised the grant, given for construction of a new hostel by the University Grants Commission, for renovation and making additions and alterations to an old building. The Committee take a very serious view of this misuse of the grant by the Mahila Vidyalyaya. It is all the more disquieting to note that this amount on repairs and renovations was spent on the property which belonged to the Government of Rajasthan and which had not been transferred to the Udaipur Mahila Vidyalyaya. In the absence of transfer of the property rights, the Rajasthan Mahila Vidyalyaya was carrying out repairs, additions and alterations to a building which did not belong to them.

4.

I 30

-do-

The Committee are perturbed to note that the Executive Engineer, PWD (B&R) issued a false valuation certificate about the construction of the women's hostel by the Rajasthan Mahila Vidyalyaya. What is worse still is the fact that he issued the certificate without seeing the plans approved by the University Grants Commission

or even seeing the building itself. To say the least the Committee hardly expected such a thing from a responsible officer of the rank of an Executive Engineer.

5 I 31 -do-

The Committee also find that certain items like 15 per cent tender premium etc., were included in the valuation certificate given by the Executive Engineer and they were later disallowed at the instance of the Chief Engineer. The Committee feel that by including such items like 15 per cent tender premium and 3 per cent supervision charges etc., the officer concerned misled the University Grants Commission by giving the impression that the amount had been spent on the construction of a new building.

6 I 32 -do-

The Committee, however, note the contention of the officer in a subsequent letter that University Grants Commission had released bulk of the grants before he furnished that certificate dated 13th November, 1963. Even if they agree that furnishing of his valuation certificate was a mere formality, they feel it was an important formality and that did not justify much less entitle the Executive Engineer to issue a false certificate.

7 I 33 -do-

The Committee take a serious view of the issuing of false certificate by the Executive Engineer to the Udaipur Mahila Vidyalaya. They cannot help feeling that that certificate was issued by the Executive Engineer under some pressure. The Committee hope that necessary inquiries would be made in this regard and responsibility fixed. The Committee, therefore, suggest that the Ministry of Edu-

cation should bring this case, involving various lapses on the part of the Executive Engineer, to the notice of the Government of Rajasthan for taking suitable action with a view to avoid recurrence of such cases.

The Committee take a serious view of the issuing of the wrong certificates by the Chartered Accountant in this case. They desire that the Ministry of Education should immediately bring these facts to the notice of the Institute of Chartered Accountants for suitable action against the party concerned.

The Committee are not convinced with the evidence given by the Principal of the Institution. In the absence of the transfer of the building to the Rajasthan Mahila Vidyalaya, it was improper on the part of the Principal to have evaluated the portion of the old building and shown the same as contribution of the Institution. It is strange to note that the first progress report dated 18th January, 1960 showed the amount actually paid out during the quarter as Rs. 36,000 when the total grant received from the U.G.C. was Rs. 30,000 and the Institution had only incurred an expenditure of Rs. 2,067.57 p. against this. It was, therefore, wrong on the part of the Principal to have shown the balance with the Institution as 'nil' in the progress report. The Committee are unfortunately left with the impression that the Principal of the Institution gave the false progress reports from time to time only to mislead the U.G.C.

8 1.37 Education

9 1.42 -do-

with a view to getting the release of grant by the University Grants Commission. The Committee deplore such an attitude on the part of the head of the academic institution which is supposed to maintain high standards of ethics from which the students and others should draw inspiration.

10

1.49

-do-

The Committee feel that since the building in question belongs to the Rajasthan Government, the Rajasthan Mahila Vidyalaya should have waited at least for the confirmation of the Chief Engineer to carry out necessary additions and alterations, if not for the actual sale and transfer of the property to the Vidyalaya.

11

1.53

-do-

The Committee find from the circular letter dated 1st April, 1959 from the U.G.C. (Appendix I.) that the grants-in-aid were to be given under that circular for the purpose of construction of women's hostel and not for renovation, additions or alterations to old buildings. The Committee also note that the University of Rajasthan had specifically drawn the attention of the Rajasthan Mahila Vidyalaya, Udaipur, on 16th May, 1959 to the U.G.C. circular dated 1st April, 1959 in reply to the Institution's letter dated 2nd May, 1959 and had asked the Institution to send plans and estimates according to the U.G.C.'s conditions. In view of the letter dated 16th May, 1959 from the University of Rajasthan to the Institution, directing them to furnish plans and estimates according to U.G.C.'s conditions, the Committee are of the view that the letter of 2nd May, 1959 from the Institution ceases to have any importance. There

could have been no doubt about the details of the scheme regarding construction of women's hostel in the mind of the authorities of the Institution after the receipt of letter dated 16th May, 1959 from University of Rajasthan, wherein their attention had specifically been drawn to the U.G.C.'s circular dated 1st April, 1959. The Institution should have furnished full details of the building which they proposed either to construct or to renovate with the help of the grant from the U.G.C. in accordance with the U.G.C.'s conditions. The Committee find from the plans submitted to the U.G.C. by the Institution that there was no indication to the effect that the grant was required for renovation, additions or alterations of an old building. Non-furnishing of this complete information led the U.G.C. to believe that the grant-in-aid was required for construction of a new building. The Committee feel that the Institution deliberately withheld the information about the details of the building from the U.G.C. so as to get the grant meant for construction of a new building. The Committee are, therefore, not convinced by the arguments put forward by the Secretary of the Institution in defence of getting the grant from the U.G.C.

The Committee hope that now that the Special Inspection Report has been received from the Accountant General, Rajasthan, the

University Grants Commission would take adequate steps to safeguard their interest and they would apprise Rajasthan Government of their dues while dealing with the property of the Institution.

13 1.62 -do-

The Committee would like to be informed of the decision taken by the U.G.C. regarding refund of the entire amount of the grant.

14 1.65 -do-

The Committee hope that learning from the experience of this case, the University Grants Commission will be extra careful in watching the utilisation of the grants given by them; also that the U.G.C. would streamline their procedure with a view to removing any loophole in the same.

15 1.70 -do-

The Committee would like to be informed of the action taken in this case in due course in regard to the taking over of the management of the Mahila Vidyalaya, Udaipur.

16 1.79 -do-

The Committee note that the University of Rajasthan informed the University Grants Commission in September, 1965 that the College (Mahila Vidyalaya) had erred in both fixing the pay scale of the Principal at higher stage as well as in continuing to draw assistance from the University Grants Commission even after the scale of the Principal had been further revised and made higher than the grade recommended by the University Grants Commission and accordingly that University recommended the recovery of the amount drawn in excess by the Principal. The Committee take a serious view of over-drawal of salary on wrong premises by this Institution. They desire that the U.G.C. should take steps to get

refund of the over-drawn amount. In the course of his evidence the Secretary, U.G.C. admitted that if they had known that the Rajasthan Government had already paid for the revision of the salary scale of the Principal, the U.G.C. would not have given any amount. The Committee are left with the impression that the Institution has tried to obtain assistance both from the U.G.C. as well as Rajasthan Government for the same purpose. They take a serious view of this case and desire that the Ministry of Education should bring this to the notice of the Government of Rajasthan for suitable action. In any case the University Grants Commission should take immediate action to get the refund of the over-drawal of the salary by the Principal so far as their portion is concerned.

17 1.80

Education

The Committee would also like to be informed of the measures taken by the University Grants Commission to get refund of the amount in respect of construction of a hostel building (about Rs. 60,000) and library (about Rs. 1,000).

18

1.84

-do-

The Committee would like to be informed of the steps taken by the Ministry of Education to get refund of excessive grants paid to the Vidyalaya in respect of construction of swimming pool and re-creation hall-cum-auditorium.

The Committee take a serious view of the utilisation of the Provident Fund contribution of the employees by the management of the Institution. As the contribution in the Provident Fund has been made in this case either by the employees or by the Government of Rajasthan substantially, the Committee feel that the utilisation of the contributory Provident Fund amounts by the Institution is a serious lapse which requires immediate remedial measures. They desire that the Ministry of Education should bring this to the notice of the Government of Rajasthan for suitable remedial action.

The Committee are perturbed to note that in this case an educational Institution utilised the grant for the purpose which was not specified or also claimed excess grant on the basis of false certificates obtained from the Executive Engineer and a Chartered Accountant. The grant was given for new construction, but was actually utilised for construction of an old building not owned by the Institution. After examining the various facts placed before them, the Committee are left with the impression that the Vidyalaya authorities had played a financial trick on the U.G.C. This is strengthened by the fact that even though the U.G.C. have released their total grant of Rs. 1,54,000 for the construction of a women's hostel, the Vidyalaya has not made its matching contribution of 25 per cent so far. To make things worse, even a part of the grant of Rs. 1,54,000 given by the U.G.C., as admitted by the Secretary of the Vidyalaya, has been utilised for other purposes of the Institution. It is still more surprising that at no stage between the year 1960-65 the Vidyalaya

authorities had made a disclosure that they had utilised a part of this grant for purposes other than the one envisaged in the U.G.C.'s scheme as circulated in the circular letter dated 1st April, 1959. They have neither admitted nor made a clean breast of it in spite of the special audit and various enquiries, though this fact was well within the knowledge of the Executive Committee of the Vidyalyaya. In the view of the Committee, this is highly deplorable, especially for an educational institution which is to set up high standard of ethics, honesty and morality. While the Committee is mindful of the fact that this was till recently the only Institution of its kind in Rajasthan catering to the much felt needs of the women's education, they cannot help feeling that the results achieved so far have neither been encouraging nor are they commensurate with the amount spent. While the Committee do not want any harm to be done to the cause of the education, they cannot approve the conduct of such people who were responsible for running the Institution and who have tried to claim excess grants on the basis of false certificates.

The Committee understand from the U.G.C. that the Accountant General, Rajasthan has already conducted a detailed audit of the grants-in-aid given from 1959—65 to this Institution by the Governments of India and Rajasthan, U.G.C. and Central Social Welfare Board. The Committee desire that speedy action should be taken

on that Audit Inspection Report. The amount which has been claimed in excess by the Institution from Government of India/U.G.C. should be got refunded forthwith. In the case of the construction of the Women's Hostel building by this Institution, the University Grants Commission should immediately ask for the refund of over-drawn amount of the grant. The U.G.C. should also explore the possibility of getting back the entire amount of grant-in-aid as it has not been utilised for the purpose for which it was sanctioned.

22 1.90 -do-

The Committee feel that the various grants given to this Institution have not been utilised properly and there has been an attempt to get excessive grants on mis-representation of facts, as is revealed in the case of construction of Women's Hostel.

23 1.91 -do-

They desire that U.G.C./Ministries of Education and Food & Agriculture should take immediate steps to safeguard their financial interest and try to get back the over-drawn amount of grant-in-aid, wherever such over-payments have been detected.

24 1.92 -do-

They also desire that the Ministry of Education should bring this case to the notice of the Government of Rajasthan for suitable action.

25 1.95 -do-

Now that the report of the Special Audit by the Accountant General, Rajasthan is available to the U.G.C. and the Ministry of

Education, the Committee desire that the Government should refer all the irregularities in this case for a thorough probe to S.P.E. who should examine *inter-alia*, the following points:—

1. How much expenditure out of the total grant of Rs. 1,54,000 has actually been incurred even on the renovation, additions and alterations to the building in connection with the construction of Women's Hostel.
2. How much amount out of this grant of Rs. 1,54,000 has been mis-utilised/mis-appropriated.
3. The amount mis-utilised/mis-appropriated in the case of grants given by the Ministries of Food & Agriculture/ Education and the Central Social Welfare Board.
4. Circumstances in which over-drawal of pay and allowances for the revision of the salary of the principal was made by the Institution.

The Committee desire that immediate action should be taken in this regard.

