

# ALIGARH MUSLIM UNIVERSITY



## REMARKS OF THE UNIVERSITY ON THE REPORT OF ITS COMMITTEE OF ENQUIRY

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Resolution No. 2 of the Executive Council passed in its meeting held on  
April 15 & 16, 1961

*Subject:—Consideration of the proposals of the Sub-Committee  
appointed by the Executive Council in connection with  
the Report of the Enquiry Committee*

RESOLVED that the remarks of the Council formulated  
in the light of the decisions of the Council reached at its  
meeting held on March 25 & 26, 1961, on the proposals of  
the Sub-Committee appointed by the Council in its meeting  
held on February 12, 1961, in connection with the Report  
of the Enquiry Committee, be approved. (A Copy of the  
remarks as approved is appended to this Resolution.)

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Sub. 2 - i - 1 Systems Unit,  
National Institute of Educational  
Planning and Administration  
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## CHAPTER IV FINANCIAL AFFAIRS

### **Para 7 on pages 28 to 31**

The entry in respect of a G.P. Fund Note for Rs. one lakh erroneously shown in the balance sheet as an investment from the Medical College Fund has come in for notice in the report of the Committee. The whole position in respect of this entry was explained by the Hony. Treasurer in his note (Appendix A) submitted to the Accountant General, and the Accountant General, after examining the note, has observed in his letter No. OAD-11/AMU—60-61/4070 of November 19, 1960 "the detailed note on the G.P. Fund Notes valuing Rupees one lakh enclosed therewith has been examined by us. The facts stated therein have been verified to be correct."

### **Para 10 on page 32**

The Committee has remarked :

"In the absence of a mention of any material irregularities in the reports of commercial auditors from year to year, the Treasurer seems to have reported to the Executive Council and the Court about the state of University finances with a smug assurance. The all too brief discussion (as recorded), after which the Executive Council and the Court appear to have accepted these reports, only confirms the view that all concerned took it for granted that there was nothing wrong with the financial administration and transactions of the University."

The foregoing remark had also appeared in the draft Chapter IV of the Committee's report which was sent to the University for comments. In its comments thereon the University had supplied the Committee's Office with copies of the proceedings of the annual meetings of the standing Finance Committee and those of the Budget meetings of the Executive Council for the years 1934 to 1949, at which the reports of the auditors along with the audited accounts and the balance sheets were considered by these bodies. Even a cursory glance at these proceedings (Appendix B) leaves little room for doubt that the Finance Committee

and the Executive Council used to take good care to study the Auditors' reports and to examine the balance sheets and the former used to recommend to the Executive Council, after a proper scrutiny, the adoption of the Auditors' reports with specific remarks and suggestions, and the Executive Council adopted the proceedings of the Finance Committee and passed the budget estimates only after a thorough examination and detailed discussion thereof.

Even if the pre-Partition proceedings of the Finance Committee and the Executive Council were not taken into consideration, the proceedings of these bodies during the post-partition period also contain evidence of the fact that due care was taken by the University authorities in examining the Auditors' reports, the Treasurer's note thereon and the budget estimates. For example, in the annual meeting of the Standing Finance Committee held on February 29, 1948, to consider the Auditors' report, the audited accounts for the year ended 31.3.1947 and the Treasurer's note thereon, the Finance Committee drew the attention of the Executive Council to the need to take early steps to recover the amounts advanced to Col. M. H. Qureshy, who was the Hall Contractor. In the annual meeting of the Standing Finance Committee held on 18.3.1949, to consider the Auditors' report and the audited accounts for the year ended 31.3.1948, with the Treasurer's note thereon, the Finance Committee had expressed agreement with the Treasurer that the Auditors be asked to examine the stock registers in the Departments and to make the necessary suggestions. The Committee also had requested the Vice-Chancellor and the Treasurer to consider the Auditors' recommendations regarding the transfer of certain amounts to the proper heads. In the annual budget meeting of the Executive Council held in March, 1948, to consider the budget estimates for 1948-49 and the Auditors' report for the year ended 31.3.1947, the Executive Council had directed that no amount for the alteration in the existing building of the Engineering College and the construction of an additional block in the Engineering College should be spent unless the plans were examined by Mr. Walter George, Architect, Scindia House, New Delhi, or by some other Firm to be approved by the Vice-Chancellor. The Council had also directed that the budget of the Agricultural College for the year 1948-49 should be scrutinised by the Chief Accountant in consultation with the Principal of the Agricultural College, as suggested by the Finance Committee and had also requested the Vice-Chancellor to take early

steps to recover the amounts advanced to Col. Qureshy. The principle of appointing a Committee to suggest the economies which could be effected in the various departments of the University without detriment to their activities and efficiency was also approved by the Executive Council which had directed that the question should be placed before the Executive Council at its meeting to be held in September or October, 1948. The Council had further appointed a Committee to examine the working of the various administrative offices in the University and allied institutions and to suggest ways and means for effecting economies and amalgamation of different sections to avoid duplication of work and to suggest retrenchment where necessary without detriment to efficiency.

In the annual budget meeting of the Executive Council held in March 18, 1949, to consider the budget estimates and the Auditors' report, the Council had directed, among other things, that the observations on the Auditors' reports and the audited accounts together with the Treasurer's note thereon be recorded and the recommendation of the Standing Finance Committee be accepted. The Council had further appointed a Committee to review the bye-laws and rules relating to the financial system of the University.

**Para 12 on page 33**

The Committee has remarked, "In such a situation, some of the employees in the lower grades, and sometimes even in responsible positions, took advantage of this sense of uncertainty for private gain. This deteriorating situation was only worsened by the inherent weaknesses of the financial and accounting organisations of the University."

This was a sweeping remark and the Committee's attention was drawn to this fact. It was pointed out to the Committee that there was an unfortunate case in which an Hony. Supervising Engineer appointed by the University had abused his position. But every effort was made by the University to rectify the position. Apart from this one instance of a responsible Officer's abuse of his position for private gain, there is no other instance. The Executive Council is of the opinion that an isolated instance of this unfortunate nature does not justify the generalisation made by the Enquiry Committee.

**Paras 50-59 and 62-80 on pages 48-58**

*Para 52*

"On all accounts this report could be described as a damaging document. The seriousness of the financial irregularities

brought out in this report did not, however, cause much concern to the University authorities; for even up to the appointment of our Committee—almost seven to eight years after some of the financial transactions objected to had taken place—the total amount under unsettled audit objections stood at over Rs. 13 lakhs. These unsettled objections represented about 20% of the expenditure incurred during 1951-53”.

The delay pointed out is deeply regretted. But even as the Committee has observed in paras 79 & 80, a very large number of objections have been settled and attempts are being made to see that the remaining unsettled items are also settled as early as possible.

**Paras 60-61 on pages 52 & 53**

In the opinion of the Executive Council the exercise of emergency powers is entirely within the discretion and judgment of the Officer in whom such power is vested (e.g. the Vice-Chancellor). The fact that the Executive Council did not have any occasion to question such exercise when the orders passed by the Vice-Chancellor were placed before it at the first subsequent meeting of the Council, as required, only goes to prove that the power had not been invoked without justification.

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CHAPTER V

**PURCHASE OF IMMOVABLE PROPERTY AND CONSTRUCTION PROGRAMMES**

**Paras 14 & 16 & 21 to 24 on pages 63-65 & 66**

The Executive Council accepts the constructive suggestions made in this Chapter and would endeavour to give effect to them by issuing necessary instructions in the shape of standing orders to the officers concerned.

**Paras 25 & 26 on pages 66 & 67**

1. *Additions and alterations to the Engineering College building*  
= Rs. 77,684

The relevant portion of Mr. Selvam's draft report relating to the additions and alterations to the Engineering College building was received by the University office towards the end of 1960 and a

detailed note (Appendix 'C') was prepared dealing with the various aspects of the report, and it was submitted to Mr. Selvam through the Secretary of the Enquiry Committee. Apparently this detailed note has not been taken into account by the Enquiry Committee in finalising its report. The valuation as revised by the University in the light of Mr. Selvam's remarks and the University's comments thereon, showed that the expenditure on the work exceeded the valuation by Rs. 6,187 only.

2. *Geology*—Rs. 3,923

Steps will be taken to recover the amount at the time of the settlement of the final bill.

3. *Physics Laboratory*—Rs. 6,895

Steps will be taken to recover the amount at the time of the settlement of the final bill.

4. *Library building.*

(i) Rs. 18,738 The work relating to the fixation of steel doors and windows was done on the advice of the University Architect (A copy of the relevant extract from his letter is enclosed) Appendix 'D'.

(ii) Rs. 3,128 } Steps will be taken to recover these amounts  
(iii) Rs. 720 } at the time of the settlement of the final bill.

5. *V.C.'s House.*

(i) Rs. 10,534. A note (Appendix E) explaining the position is enclosed, from which it will be seen that the additional expenditure for which the Executive Council's approval had to be obtained has been approved by the Council.

(ii) Rs. 500. Steps will be taken to recover the amount at the time of the settlement of the final bill.

**Para 28 on page 67**

In view of the clarifications given above in regard to items 1-5 in para 26 above (regarding excess expenditure, except in respect of a negligible amount), it is not considered worthwhile instituting an enquiry at this stage to apportion responsibility as suggested by the Committee,



**Para 29 on pages 68 to 69**

- (i) *Need for a Departmental Code, Manual of Works and Book of Specifications*

Steps have already been taken with the help of a S.A.S. Accountant loaned by the A.G., U.P., to prepare an Account-Code-cum-Manual for the Building Department.

- (ii) *Need for the proper maintenance of Measurement Books and Works Accounts*

This suggestion has already been dealt with above.

- (iii) *Call of Tenders and Award of Works*

This suggestion is being brought to the notice of the Building Department and an implementation report is being called for within two months.

- (iv) *Organisational Set-up*

Proposals have already been submitted to the University Grants Commission for the loan of a senior Officer from the Central or State Public Works Department to head the Building Department of this University. The question of replacing the Experts Committee of the Building Committee by an "Internal Technical Committee", as suggested in the Report, will be considered in consultation with the new University Engineer, when appointed.

- (v) *Technical Audit*

This suggestion also will be considered in consultation with the new University Engineer when appointed.

**Para 19 on page 64**

The principle enunciated by the Enquiry Committee regarding the participation of persons at meetings of the Executive Council where questions relating to their personal transactions are being considered is unexceptionable. But the application of the principle in a particular case needs careful consideration. So far as Mr. A. M. Khwaja is concerned, it is clear that the principle hardly applies in his case. His presence at the meeting of the Council could have no influence on the decision of the Council, for the matter had already been negotiated between the Vice-Chancellor and the Treasurer on behalf of the University and Begum Khwaja, and there was no discussion on the terms of the transaction. What the Council did was to approve of the arrangement negotiated by the Vice-Chancellor, in consultation with the Hony.

Treasurer, on behalf of the University on terms which were very favourable to the University.

The Executive Council is of opinion that the remark of the Enquiry Committee concerning Mr. A. M. Khwaja was unfortunate and uncalled for.

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## CHAPTER VI FINANCIAL REFORMS

### **Paras 6-10 on pages 71 and 72**

The University has already agreed to the proposal for the appointment of a Finance Officer and to the retention of the post of the Treasurer, which involves the abolition of the posts of Assistant Treasurer and Accounts Officer. The University will be glad to accept the services of a suitable officer from the Government of India for a specified term of years (say three years). It would be necessary to frame Statutes with a view to defining precisely the Treasurer's place in the accounts organisation and also the position of the Finance Officer as being responsible for the day-to-day work. Steps will be taken to draft the Statutes in consultation with the University authorities concerned in due course.

### **Paras 11 and 12 on pages 72 and 73**

The Finance Committee has already been meeting oftener than in the past. The powers of the Finance Committee have been defined in the Statutes and no further clarification is necessary.

### **Paras 13 and 14 on pages 73 and 74**

It has been decided that the Hall Accounts should be audited by the Government auditors.

### **Para 15 on page 74**

A new Accounts Code is being compiled.

### **Para 16 on page 74**

The suggestion to send up selected University employees for a short-term training in the Accountant General's Office is welcome. Steps will be taken to implement it in due course. Attempts are also being made to obtain on loan the services of Accountants etc., from the

office of the Accountant General, U. P., and if these attempts succeed, the suggestion to entrust them with the work of introducing suitable accounts procedures and the training of subordinate employees will be carried out.

At present there is no definite order providing for the accounts staff in the Central Accounts Office and in the various University offices, Halls, Colleges, Maintained Institutions, etc., to be borne on a single cadre. Similarly, there is no provision for the ministerial staff in the Registrar's Office and in the various University offices to be borne on a single cadre. This question was discussed recently with the Deputy Accountant General, who considers that it is necessary to have the clerical staff borne on a single cadre. It would be in the interest of good administration to lay down that the accounts staff in the Central Accounts Office and elsewhere in the University should be treated as borne on a single cadre. A similar provision in respect of the ministerial staff may also be made. There is also no provision for grade-to-grade promotion in the clerical cadre. The usual practice is to advertise posts as and when they fall vacant, and members of the clerical cadre have to compete along with others for appointment to such posts. In the case of such appointments it is desirable to provide for some element of promotion as an incentive to good work, care being taken, however, to recruit really suitable candidates in the lowest grade. Provision for two examinations—( i ) to be taken within two years of appointment prior to confirmation and ( ii ) another to be taken after five years of service to qualify for promotion is also desirable. A suitable examination scheme will be framed for this purpose. As regards provision for an accounts examination, the Hon. Treasurer has been requested to submit proposals in consultation with the A. G., U. P., for the consideration of the Executive Council.

**Para 17 on page 75**

The suggestion made in this paragraph is acceptable to the University.

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## CHAPTER VII

### **RECRUITMENT, APPOINTMENTS AND PROMOTIONS, ETC.**

**Para 4 on page 77**

The University endorses the suggestion made by the Committee that whereas merit should be the single most important factor for selec-

tion, other factors which contribute to the full and varied life at the University should also be taken into account.

**Paras 10 and 11 on page 79**

The suggestions made in these paragraphs are already being acted upon. As regards the suggestion that the report of the Selection Committee should be signed by all the members present, the practice at present followed is for the Vice-Chancellor alone to sign the report. On enquiry from the Delhi University it has been ascertained that, although the recommendation of the Selection Committee is usually signed by the Vice-Chancellor and also by all the members of the Selection Committee present at the meeting, this is not an inflexible rule. In the Banaras Hindu University the recommendation of the Selection Committee is signed by the members of the Committee. The University sees no objection to adopting this procedure.

**Para 17 on page 81**

The statement made by the Committee that the Executive Council "turned down the recommendation of the Selection Committee" in respect of the second Professorship in the Department of History is not correct. The actual recommendation was not placed before the Executive Council.

**Paras 20-51 on pages 82-91**

*Deputy Registrar*

The Enquiry Committee while offering comments on the recruitment and career of the Deputy Registrar do not seem to have taken fully into account the Registrar's reply to the Committee's initial comments.

The Committee's statement that late in 1947, Mr. Q. H. Zaidi was appointed to "a permanent post of Lecturer Grade I which fell vacant in the Training College of the University" is not supported by facts. He was appointed on a purely temporary basis for six months in the first instance in the leave vacancy of Mr. Qaiser Husain Khan, permanent Lecturer Grade I, who had proceeded on study leave for two years. It is, however, correct that after Mr. Zaidi had worked as Lecturer Grade-I for nine months, he was appointed to the permanent post of Lecturer Grade II and was given two advance increments and another increment to take effect after about 10 months service. "The only apparent consideration" for giving a higher initial start in this appointment, according to the Enquiry Committee, was that "he was temporarily holding a Grade I Lectureship." It had been explained in the

reply of the University to the initial comments of the Enquiry Committee that the Lectureship Grade II to which Mr. Zaidi was appointed in 1947 was his old permanent post at the Training College to which he was permanently appointed in September, 1941, and from which he had resigned in January, 1947, to take up an appointment outside. This post which had not been permanently filled after Mr. Zaidi's resignation in 1947, was advertised in August, 1948, and Mr. Zaidi, who was then working as a temporary lecturer Grade I applied for it as he was holding at that time only a temporary, although higher, post in the Department (*vide* page 22 of Mr. Zaidi's personal file). Two candidates were interviewed and both were recommended for appointment, Mr. Zaidi to the permanent post on a starting salary of Rs. 240 p. m. in Grade II, while the other candidate Mr. M. R. Haq was appointed to a temporary post of Lecturer Grade I on Rs. 300 a month. Mr. Zaidi was selected for the post in October, 1948, and it appears that in view of the fact that he had been the permanent incumbent of this post for several years prior to his resignation in January, 1947, and had also put in 10 months' service as Lecturer Grade I, he was given a higher starting salary of Rs. 240 in the scale of Rs. 210-15-300 and the condition of probation was waived. His increment in this grade would have been due in October, 1949, but it seems that in order to bring the date of his increment into line with those of other lecturers in the Department the date of his next increment was fixed as 1. 7. 1949.

Under the comment No. 22, it has been stated that shortly after his return from abroad early in 1954, Mr. Zaidi was allowed to take up a temporary research administrative appointment in the Central Ministry of Education in relaxation of the usual condition that he would serve the University for at least three years after his return from training abroad.

It may be mentioned that there have been cases before and after this particular case in which the Executive Council has waived the requirement of three years' service on return from study leave and has allowed several such teachers to proceed on leave to serve other institutions (*vide* page 105 of personal file). As Mr. Zaidi's services were required by the Government of India for starting a new project, the University did not consider that it would be justified in refusing the request in view of the relaxation allowed in other cases.

The Enquiry Committee in the last sentence of their comment No. 22 have said that Mr. Zaidi's appointment under the Central

Government "was extended from time to time up to the end of 1955, when the post was permanently filled through the Union Public Service Commission." In fact Mr. Zaidi did not revert from the Central Ministry on the appointment of the permanent Director by the U.P.S.C. He was relieved at the University's request on his appointment as the Co-ordinator of the Extension Services and he handed over charge of the Directorship to the next senior person. The interview for filling the Director's post was held by the U. P. S. C. in the first week of February, 1957, *i. e.* more than a year later than the return of Mr. Zaidi to the University as the Co-ordinator of the Extension Services in the Department of Education. Mr. Zaidi was among those who were invited to attend the interview held by the U.P.S.C. in 1957 but he could not appear before the Commission. The Commission did not find any suitable candidate for the post even when it had been upgraded from a salary scale of 600-800 to that of Rs. 800-1,000. The Commission thereupon requested Professor Mohd. Habib of this University who was a member of the Selection Committee of the U. P. S. C. for the Director's post, to negotiate with Mr. Zaidi for taking up this appointment. To back up the negotiations Mr. Zaidi was sent a telegram by the Secretary, U.P.S.C., saying that, "for some reason or other you did not appear" for interview. "Kindly inform immediately if still interested in the post and can attend interview at some future date." [*Vide* No. F. 1/437/54-R-II (B) dated 8. 2. 1957]. Mr. Zaidi, however, preferred to continue in the service of the University—his *Alma Mater*

Mr. Zaidi was appointed Co-ordinator of the Extension Services in the University in December, 1955, on Rs. 650 in the scale of Rs. 500-800 and it is also a fact that "he was one of only two candidates called for interview and the only one interviewed." The Expert members of the Selection Committee considered only two candidates to be suitable for the post, *i. e.* Mr. B. C. Asthana, Lecturer, Department of Education, Muslim University and Mr. Zaidi. Both were called for interview. Mr. Asthana in spite of the fact that he was a local man did not present himself for the interview.

The constitution of the Selection Committee for the Co-ordinator's post was the same as is laid down for appointments to the posts of Lecturers and Readers although it was not a teaching post. Besides the local *ex-officio* members, Prof. P. S. Naidu, and Dr. E. A. Pires, the then Vice-Principal of the Central Institute of Education had been invited to serve on the Committee. Prof. Naidu alone attended the

meeting. It is not correct to say that the Visitor's nominee was not present at this interview. The proceedings of the Selection Committee mention Mr. Mukut Behari Lal, the Visitor's nominee as present and he was also a party to the decision of giving a higher initial start to Mr. Zaidi (*vide* page 216 of personal file). Mr. Zaidi was considered suitably qualified for the post as he had a long teaching experience, special qualifications in the field of Curriculum Development, research, and administrative experience and experience of directing seminars etc. Mr. Zaidi's appointment at a higher salary of Rs. 650 was recommended on the ground that at that time his basic salary as the Director of the Central Bureau of Textbook Research, Ministry of Education, was Rs. 640. His appointment at the Bureau, although temporary, was likely to continue. Mr. Zaidi's appointment as Co-ordinator was also duly approved by the Ministry of Education on the terms and conditions offered by the University (refer to letter No. F. 30-II/1955-D. 4 dated 26-11-1955 of the Chairman, All India Council for Secondary Education on page 223 of Mr. Zaidi's personal file). That the University was justified in giving the higher initial salary of Rs. 650 to Mr. Zaidi was thus upheld by the Ministry of Education also.

Mr. Zaidi's appointment to the post of Deputy Registrar was in the nature of an offer. He had not applied for the post. Applicants for this post were not called for the interview "as none was considered fit for the post" (refer to page 240). The Selection Committee did not ask Mr. Zaidi to appear for the interview but appointed him to the post apparently on the basis of his special qualifications and experience of educational administration. The University was at the time of this appointment embarking on a programme of major curriculum reform including the introduction of General Education and the Three Year Degree Courses. Mr. Zaidi was selected for the post for the apparent reason that he had received special training in U. S. A. in curriculum planning and General Education at the Columbia University and Office of Education, U. S. A. and had subsequently gained administrative experience as the Director of the Bureau of Textbook Research and the Co-ordinator of the Extension Services. Mr. Zaidi was appointed as Deputy Registrar at Rs. 675 p. m. the same pay which was also his pay as Co-ordinator in the identical scale, *i.e.*, Rs. 500-25-800. The post of Co-ordinator, although temporary, was likely to continue.

To sum up, it may be stated that :—

1. Mr. Zaidi's selection for the different posts was made in a regular manner and was based on merit.
2. The conclusion that Mr. Zaidi was provided "with a more lucrative post at each shift" in his service is not borne out by the facts stated above. Mr. Zaidi's preference to stay at Aligarh and work as Deputy Registrar on a lower salary when he had the opportunity to get a Government job through the Public Service Commission carrying a higher salary also strengthens this view.

#### *Assistant Registrar (Academic)*

There are two main objections raised in the report:—

1. The post of Assistant Registrar should have been advertised and filled on the advice of a duly constituted Selection Committee.
2. The person selected for the post had been compulsorily retired by the U. P. Government. His pay on re-employment by the University should have been fixed in consultation with the Central Government and thereby the facts of his case would have been revealed to the University before his appointment.

The first objection is merely technical. The Selection Committee which was appointed to select a Deputy Registrar recommended Mr. Saeed Ahmad for the post of Assistant Registrar as he had applied for the post of Deputy Registrar. There could be no objection to a Selection Committee constituted to fill a higher post recommending appointment to a lower post.

As regards the second objection, it is true that the sanction of the Central Government should have been obtained to the fixation of the pay of the person concerned on his re-employment in the University service. The University had obtained the opinion of the late Mr. Justice Ghulam Hasan, a member of the Executive Council and the then judge of the Supreme Court on his case and was advised that his appointment would be in order.

#### *Office Superintendent (Engg. College)*

The main objection in this case is that the post of Office Superintendent in the Engineering College as such was not advertised. This objection is correct. One of the reasons why the post was not advertised is that it was not permanently vacant. The post of Office Supdt. in



the Women's College on an identical scale was advertised and the incumbent of the post of Office Supdt. in the Engg. College who had applied for the post was transferred to the Women's College. The vacancy thus created was filled by Mr. A. M. Wamiq, who had applied for the similar post in the Women's College.

Since the Government had accepted his resignation, the University did not consider it as a bar to his employment in the University.

*Accounts Clerk (Engineering College) Mr. M.A.N. Qureishy*

The objections raised in this case are:—

1. Mr. Qureishy who was appointed to the post was dismissed from the service of the District Judge, Budaun, and although this fact was brought to the notice of the University after two years of his appointment, the University did not take any action against him.

There are no orders banning the employment by the University of dismissed Government servants. In view, however, of the report about his dismissal and the circumstances under which he was dismissed, it would have been better for the University not to have retained him in service.

2. Another objection against Mr. Qureishy is that although he was suspended by the Principal, Engineering College, for insubordination, he was reinstated by the Vice-Chancellor.

The Principal had failed to charge-sheet him and to institute proceedings against him. As the Principal had not done so the Vice-Chancellor had to reinstate him.

3. It has also been said that the Principal, Engineering College, insisted that unless Mr. Qureishy was exonerated he could not be confirmed.

The Principal was not quite firm in his opinion about Mr. Qureishy. He was himself present at the meeting of the Executive Council at which Mr. Qureshy was confirmed and raised no objection.

4. The fourth objection against Mr. Qureishy is that he was found using unfair means in a departmental test for promotion and no action was taken against him.

Action was taken by the Executive Council against Mr. Qureishy, in as much as his name was removed from the list of approved candidates for appointment as Grade I clerks.

5. The fifth objection against Mr. Qureishy is that he attended the M. A. (final) classes during office hours and that instead of penalising him he was permitted to appear at the examination.

The objection is correct, but the University was actuated by human considerations.

*Steward—Mr. J. H. Kizilbash*

1. The objection that the qualifications for the post of Store-Keeper for the Medical College, which was advertised in 1951, were precisely those possessed by Mr. Kizilbash is groundless. The candidates were required to have experience of the working of large Government or Army Medical Stores and it was stated that ex-service personnel with such experience would also be eligible. These qualifications were of a general nature.

2. The different statements made by Mr. Kizilbash in respect of his qualifications etc. when he applied for the post of a Store-Keeper and Steward call for proceedings against him and necessary action will be taken.

3. Mr. Kizilbash is stated to have been compulsorily retired from the U. P. Government. Steps should have been taken to ascertain the circumstances leading to such compulsory retirement and to obtain the approval of the Government to his re-employment by the University.

*Supervisor, Hall Accounts—Mr. Ali Mehdi*

One of the objections in this case is that the post was not advertised. The objection is correct but as Mr. Mehdi had retired as Chief Accountant of the University and was fit for further work, the post was filled without advertisement.

2. Secondly the Committee have said that the approval of the Finance Committee should have been obtained to Mr. Mehdi's appointment on the maximum of Rs. 300 in the scale of Rs. 200-10-300. This was an omission and has been noted.

*Draftsman—Mr. Abdul Wali*

The main objection in this case is that Mr. Wali did not possess the Diploma in Civil Engineering which was necessary for the post.

He was the best of the three candidates interviewed. None of them possessed a Diploma in Civil Engineering. The main point which

weighed with the Selection Committee in his case was that he was fully qualified to be a Draftsman.

*Overseer—Mr. Makhdoom Ahmad*

The objection in this case is that Mr. Makhdoom Ahmad did not possess the prescribed qualifications viz, the Diploma in Civil Engineering, which is not correct. He had passed the Diploma Examination but the only point was that he had not obtained the Diploma after putting in the necessary practical training of one year.

*Foreman—Mr. Mushtaq Ali*

The main objection in this case is that he was re-employed by the University although he was dismissed by the U. P. Government.

As already pointed out, there is no ban on the re-employment by the University of dismissed Govt. servants. Also it is reasonable to assume that the Selection Committee which interviewed Mr. Mushtaq Ali had a fairly clear idea of his past career and had recommended him after taking the fact of his dismissal into consideration. It may further be pointed out that his work in the workshop has been satisfactory.

*Clerk Gr. II (Office of Registrar)—Mr. R. A. Shamsi*

The facts stated in the report are not correct. The statement made that "the Pro-Vice-Chancellor's orders for the termination of the services of that employee were received in the office of the Registrar on 4th November, 1959, but he was continued in service of the University till February, 1960" has no factual basis. In the first instance he was relieved from service from December 14, 1959 and not from February, 1960, as stated. Also the orders of the Pro-Vice-Chancellor were not to terminate his appointment on November 4, 1959, but on the expiry of the term of his appointment which was to terminate on December 14, 1959. Had the University terminated his appointment prematurely before the expiry of the term of his temporary appointment, it would have been necessary to charge-sheet him and to follow the prescribed proceedings. This was not necessary as his appointment was to terminate within a short period.

*Additional Professor in English—Appointment of Mr. Mahmud Hosain*

1. Although it was not quite in order to create a post especially to accommodate Mr. Mahmud Hosain on his becoming physically unfit

for the post of Registrar, the University had placed all the cards on the table when stating the case to the U. G. C.

2. It was unfortunate that in spite of a very accommodating distribution of work by the Head of the Department, Prof. Mahmud Hosain's output of work has been much below the prescribed standard with the result that the students have suffered.

3. The third charge in this case is in respect of the secrecy of University Examination papers. This is not a charge against the University but against the individual concerned and the University has already taken action in the matter.

*Paras 49 and 50 on pages 90-91*

The University will take steps, as suggested by the Committee, for the officer concerned to be examined by an independent medical board appointed by the E.C. to report on his physical fitness for work.

**Paras 52-74 on pages 91-99**

A note on the comments made by the Enquiry Committee in respect of the second professorship in the Department of History is enclosed (Appendix F).

The University is of the opinion that the decision of the University authorities in respect of this appointment was in accordance with the Statutes and Ordinances of the University and that, on a careful study of the question, the observations made by the Enquiry Committee in this case are, in the opinion of the University, unjustified.

*Para 74 on page 98*

The Committee has referred to a "glaring case" in justification of its remark that the Academic Council suddenly became alive to the need to discharge the responsibility cast upon it by the law "merely to turn down the Selection Committee's recommendation" regarding appointment to the second Professorship in History. This glaring case is that of appointment to the Readership in Chemistry, a Selection Committee to fill which had met in May, 1958, and had made a recommendation which was ambiguous. What the Committee said was that it considered a particular person to be the most suitable candidate for the Readership but that as the Head of the Department of Chemistry wanted particularly a specialist in Inorganic Chemistry, the Committee recommended the name of another person. As this

recommendation was obviously unacceptable, the Executive Council decided that the recommendation be referred back to the same Selection Committee for a categorical statement on the issue of merit. For one reason or another, it was not possible to convene a meeting of the Selection Committee until November, 1960. As this was a case of a reference back, it was but natural that the same experts who were responsible for the *original* recommendation should meet again to review the case in the light of the decision of the Executive Council. It is the usual and normal procedure that when a case is referred back to a Committee of experts, the reference back should be to the Committee comprising the same experts who had made the original recommendation. The remarks of the Enquiry Committee, therefore, that "the Selection Committee which met in November, 1960, did not consider the question of selection of Reader *de novo*...nor were any fresh applications invited even after two years," are based upon a complete misunderstanding of the whole position. As a matter of fact the Enquiry Committee had called at no stage for a report from the University on the facts and circumstances under which a Selection Committee met in November, 1960, comprising the same experts who were responsible for the recommendation made in respect of the Readership in Chemistry in 1958, and the Committee appears to have made its remarks on the basis of information obtained from a non-official source and naturally these remarks are not based on correct facts.

In the same paragraph (74) the Committee refers to a Selection Committee having met in November, 1960, to consider the question of selection for the posts of Lecturers in Chemistry. It is true that the experts on this Committee were the same as those who were appointed to the Selection Committee in 1958 for the Readership in Chemistry. This was done mainly with the object of avoiding undue expenditure on T. A. The presumption of the Enquiry Committee that these experts were taken from the old panels which had ceased to be operative from January, 1960, is entirely unfounded. They were to visit Aligarh in November, 1960 for the purpose of the reference back in respect of the Readership in Chemistry and the Academic Council decided to take advantage of their presence and appointed them on the Selection Committee for lectureship in Chemistry also.

*Para 81 on page 101*

In regard to the constitution of the Selection Committees, the

University considers that the nomination of experts on the Selection Committees should be made by the Executive Council in such manner as may be prescribed. The University agrees with the Committee that it would be useful to have the Visitor's nominees for the different groups of subjects e. g. there should be a nominee for the Humanities, Social Sciences and Law, another for the Faculty of Science and yet another for the Faculty of Engineering and Technology. The University is of the opinion that the Selection Committee should consist of—

1. Vice-Chancellor.
2. Pro-Vice-Chancellor, if any
3. Dean of the Faculty concerned
4. Head of the Deptt. concerned
5. A nominee of the Visitor for each Faculty or groups in a Faculty
6. Three experts in the case of the posts of Readers and Professors and two in the case of the posts of Lecturers to be nominated by the Executive Council in the manner prescribed
7. Principal, Women's College in the case of teaching appointments in the Women's College.

**Para 82 on page 102**

The University sees no reason to make any changes in the existing constitution of the Selection Committees for non-teaching administrative posts, except that there should be an expert on each such Committee appointed by the Vice-Chancellor.

**Para 84 on page 102**

The University endorses the principle underlying the recommendation of the Enquiry Committee and is of the opinion that before an officer is appointed, steps should be taken for a complete verification of his service record under his previous employment, if any.

**Paras 86, 87, 88 on pages 103-104**

The rules concerned are being enforced.

**Para 90 on page 104**

The Council draws attention to the statement (in Annexure II p. 116) which mentions the number of relations of the five persons concerned. It must be pointed out that appointments of the persons concerned were made in accordance with the Statutes through

Selection Committees and they could not have been appointed as a result of personal influence. A number of appointments were made before Col. Zaidi or Dr. Aleem joined the University.

Of the 19 employees of the University mentioned on pp. 116 and 117 of the Appendices only one, namely Mr. Q. H. Zaidi, is related to Col. B. H. Zaidi, the Vice-Chancellor. Mr. Q. H. Zaidi was appointed in September, 1936, while Col. Zaidi took over charge as Vice-Chancellor in October 1956. Mr. Q. H. Zaidi's wife and two sisters-in-laws were appointed in 1950, 1952 or 1955, as the case may be, before the appointment of Col. Zaidi as Vice-Chancellor. No other person in the list is in any way related to the Vice-Chancellor.

**Para 93 on page 105**

The University has no objection to accepting the suggestion to dispense with the undertaking at present signed by employees prior to confirmation.

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**CHAPTER VIII**  
**STUDENT ADMISSIONS**

The University accepts the principles underlying the admission policy recommended by the Enquiry Committee which, in fact, is a reaffirmation of the policy followed by the University for the last few years, but the University considers that the aspersions cast on the University administration in the matter of admissions in the past are not justified. In para 26 on page 118 of the Report the Committee refers to "the various methods, sometimes of a very unseemly and ingenious character, which the University has devised for maintaining its special character." As an example of such methods the Committee refers to "an interview test which was without doubt of a farcical character for admission of students to post-graduate and engineering courses." No evidence has been brought forward in the report to support the allegation that "unseemly and ingenious" methods had been devised by the University. The allegation is, therefore, groundless.

As regards an interview, the procedure to interview candidates for admission to the Engineering College was abandoned some years back. Candidates used to be admitted after they had undergone a proper

written test and their performance on both the counts was assessed for the purpose of deciding on their suitability for admission to the College. Candidates are interviewed by several Universities for purposes of admission to the professional courses and the method followed by this University in putting candidates through a proper written test and also assessing their suitability by a personal interview was perfectly justified.

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## CHAPTER IX

### GENERAL CONSIDERATIONS AND REFORMS

#### **Paras 7 to 13 on pages 120 to 122**

The University does not agree with the recommendation of the Committee that the post of Pro-Vice-Chancellor should be replaced by that of a Rector. Apart from the fact that a Rector in this University has a specific statutory connotation (*vide* Section 15 of the Act and Statute I thereunder), the Bombay pattern, which the Committee has in view, would not suit conditions in this University. The University has very carefully considered the question of the retention of the post of Pro-Vice-Chancellor and is of the view that there is need for the Vice-Chancellor to be assisted by a highly-placed Officer of the status and dignity of a Pro-Vice-Chancellor, but that his powers, functions and duties need to be clearly defined in the Statutes. It will be useful for this purpose to consult the relevant Statutes etc., framed by other Universities where the post of Pro-Vice-Chancellor exists. This will be done in due course.

#### **Paras 14 to 18 on pages 122 to 133**

In view of the fact that the University has a well established organisation to look after the welfare of students and that the University proposes to strengthen the existing organisation, it is not considered necessary to create a special post of a Dean of Students' Welfare. It may be added that the University has appointed a Committee to examine this question and to submit its report. The question of strengthening the existing organisation will be considered in the light of the Committee's report.

#### **Paras 19 to 21 on pages 123 to 125**

The University endorses the recommendation of the Enquiry Committee in this respect but is not agreeable to the suggestion of



lowering the percentage of resident students prescribed at present, as any such step will militate against the residential character of the University. The University is considering the question of preparing a progressive programme for an increase year by year in hostel accommodation so as to provide for 75% of the students on the rolls to reside in the hostels on the campus. The University endorses the recommendations of the Committee for making adequate provision in the Halls of Residence for Reading Rooms, Libraries, drinking water, hostel furniture, playing fields etc. The University also agrees with the Committee that the financial burden on the students in this University is comparatively heavier than in the Banaras Hindu University. These questions will be taken up with the U. G. C. in due course.

**Paras 22 to 25 on pages 125 to 126**

*Women's Education*

The University supports the recommendations made by the Committee for the development of Women's Education. For this purpose, the University proposes to appoint a Planning Committee charged with the responsibility of framing proposals for the development of the University and its activities, particularly Women's Education, during the next ten years. The University also agrees with the recommendations of the Committee regarding the formulation of a scheme of scholarships and financial assistance on the lines recommended by the National Committee on Women's Education. Proposals for this purpose and for the construction of buildings recommended as also for the acquisition of the lands adjoining the Women's College referred to by the Committee will be submitted to the Central Govt. authorities concerned in due course.

**Paras 26 to 27 on pages 126 and 127**

*Registrar's Office*

The University is aware of the need to reorganise the office of the Registrar and agrees generally with the remarks of the Committee. To meet the immediate requirements, steps are being taken to appoint two special officers with a view to assisting the Registrar in introducing a proper filing system and improved work methods and techniques, and also for the revision of the various Ordinances, Regulations etc. Steps have also been taken to ensure the circulation of the minutes of the meetings of the University bodies as quickly as possible.

**Paras 28 to 30 on pages 127 and 128***University Records*

The recommendations of the Enquiry Committee are generally acceptable to the University. It is proposed to train suitable officers of the University in the preservation and maintenance of records at the National Archives of India, New Delhi, and also to obtain on loan for a period of one year in the first instance the services of a suitable officer from the National Archives.

**Paras 32 and 33 on page 129**

The remarks made by the Committee regarding the Tibbiya College are apparently based on a misunderstanding. The University was not asked at any stage by the Committee to offer its remarks on the allegations against the Tibbiya College made by a section of the old students of the College nor did the Committee consult the Principal, the senior members of the College staff or members of the Managing Committee of the College before arriving at its conclusion. In this connection a copy of a d. o. letter received from Prof. G. C. Chatterji, who was the Chairman of the Enquiry Committee, which clarifies the position, is enclosed for information (Appendix 'G').

The University is aware of the need to improve standards in the College and the question is already under consideration.

**Paras 34 to 38 on pages 129 to 130***Faculty of Theology*

The University does not agree that standards are low in the Faculty of Theology as compared with those in other Faculties. However, the University proposes to appoint a Committee to examine the question and to submit its report.

**Paras 39 to 43 on pages 130 and 131***Court*

The University agrees that there should be provision for five lecturers to be members of the Court by rotation according to seniority instead of three as at present.

*Academic Council*

The University considers that the element of election should also be abolished so far as the Academic Council is concerned and that

teachers should be members of the Council by rotation according to seniority.

*Executive Council*

After a very careful consideration of the suggestions made by the Committee regarding the constitution of the Executive Council, the University considers that the composition of the Executive Council should be as follows :—

1. Vice-Chancellor.
2. Pro-Vice-Chancellor (if any).
3. Treasurer.
4. 4 Deans of the Faculties of Arts, Science, Engg. and Technology and Medicine.
5. 1 Dean of the remaining Faculties by rotation according to seniority.
6. One Provost by rotation according to seniority.
7. Proctor.
8. Principal of the Women's College.
9. 5 persons none of whom shall be an employee of the University, elected by the Court from among its members, of whom at least 3 shall be persons residing outside the State of U.P.
10. One lady not being an employee of the University and holding an eminent position in public life elected by the Court but not necessarily from among its own members.
11. 2 persons nominated by the Visitor.
12. 1 person nominated by the Chief Rector.
13. 1 person nominated by the Chancellor.

It is also agreed that the Principal of the Medical College when established should be the Dean of the Faculty of Medicine and that the principle of rotation in the case of headships of Departments be abolished.

**Paras 44, 45 & 46 on pages 131 and 132**

The University agrees with the recommendations in this respect.

**Paras 47 to 51 on pages 131 and 132***Teaching and Research***Para 47**

We agree with the views expressed by the Committee in para 47 and would like to point out that the University has always followed the principle supported by the Committee.

*Paras 49 and 50.*

The scheme of unified control and close relationship between research and teaching in the particular field of Medieval Indian History is already under operation and no system of dyarchy was introduced at any stage. The view expressed by the Enquiry Committee that the system of dyarchy was introduced is based on the report of the Visiting Committee of the U.G.C., but the Visiting Committee came to this conclusion erroneously due to a misunderstanding of the true position.

**Para 51 on page 133**

As regards the question of the separation of the post of Director of the Institute of Islamic Studies from that of the Head of the Department of Arabic and Islamic Studies and of the creation of a whole-time post of Director for the Institute, the facts of the case are that it was on August 5, 1960, that a notice of a resolution recommending the separation of the Directorship of the Institute from the Headship of the Department was received. Another resolution making a similar proposal was also received on August 29, 1960, from another member of the Executive Council. While this question was under consideration, the Chairman of the Enquiry Committee, Prof. G. C. Chatterji, personally made a suggestion informally to the Vice-Chancellor early in October, 1960, while the Committee was in session at Ranikhet, that the desirability of deferring the consideration of the resolution until after the Committee had reached its conclusion on the general question of the relationship between teaching and research, might be considered. When the resolution came up for consideration at the meeting of the Executive Council held on October 15 and 16, 1960, the Vice-Chancellor brought to the notice of the members the gist of his talk with Prof. Chatterji. As there was no definite request from the Committee of Enquiry as in the case of the research scheme in Mediaeval Indian History, the Council proceeded with the consideration of the resolution and referred the proposal for urgent remarks to the Managing Committee of the Institute of Islamic Studies and the

Academic Council. The whole question was considered by the Academic Council in its meeting held on November 14, 1960, when it was resolved that the Directorship of the Institute of Islamic Studies be separated from the Department of Arabic and Islamic Studies and the Institute placed under the charge of a Director of the status of a Professor who shall also function as Secretary of the Managing Committee of the Institute and who shall not be encumbered with any other administrative and teaching duties of a Department of Studies. This resolution came up for consideration at the meeting of the Executive Council on November 22, 1960, when the following resolution was passed :—

“The Academic Council recommended (at its meeting held on 14-11-1960) that it was in agreement with the proposal made by Sarvashri A. M. Khwaja and S. S. Hasan that the Directorship of the Institute of Islamic Studies be separated from the Deptt. of Arabic and Islamic Studies and the Institute be placed under the charge of a Director of the status of a Professor who shall also function as Secretary of the Managing Committee of the Institute and who shall not be encumbered with any other administrative and teaching duties of a Department of Studies.

The Council approved of the principle of separation of the post of Director of the Institute from that of the Head of the Department of Arabic and Islamic Studies and of the creation of a post of a whole-time Director for the Institute who should not be encumbered with any administrative duties other than those of the Institute itself. The Council further resolved that the necessary changes in the Executive Ordinances be suggested by the following Committee:—

1. Pro-Vice-Chancellor
2. Dean, Faculty of Arts
3. Dean, Faculty of Theology
4. Registrar

The Committee be requested to submit its proposals to be placed before the next meeting of the Council.”

**Para 52 on page 134**

The Heads of the Departments of Studies are senior teachers with a long experience of work in the University and they are as a rule well acquainted with the rules and regulations pertaining to their Department. No specific instructions in the matter, therefore, seem called for.

**Para 56 on page 136**

The Committee has endorsed the view of this University that the existing provision for the N.C.C. is far too inadequate and that increased provision is necessary which will further strengthen the sense of discipline among the students. At present there is one company of the Senior Division N. C. C. with a cadet strength of 196 with four officers. In addition there are 200 cadets (boys) in Company No. 48 U.P. N.C.C. Rifles and 157 cadets (girls) in Company No. 6 U.P. N. C. C. Rifles. This University has been pressing for an adequate increase in the Senior Division N. C. C. Unit, and as a result of the efforts made the Circle Commander has agreed to allot two Engineer Platoons, with a cadet strength of about 400 and to recommend to the U. P. Government the addition of one company in the 5 U. P. Battalion N. C. C. for this University. This increase is not commensurate with the size and enrolment of this University and does not compare well with the N.C.C. provision in other Universities. It is, therefore, necessary to allot three additional companies of the Senior Division of the N. C. C. in addition to the Technical Units to be allotted to this University.

**Para 75 on page 142**

The recommendation made by the the Committee for the building up of strong departments for the study of languages associated with Muslim culture such as Arabic, Persian and Urdu as well as the Department of History is one with which the University is in full agreement. Proposals for strengthening these Departments to some extent during the Third Plan period have already been submitted to the U. G. C. The University is anxious to develop the Departments concerned on a proper basis and the remarks of the Enquiry Committee will be brought to the notice of the University authorities concerned with a view to initiating suitable action.

**APPENDIX 'A'**

*Copy of the D. O. No. OAD-11/AMU-60-61/4075 dated the 19th November, 1960, from N. Srivastava, I.A.S. Dy. Accountant General (OAD), Office of the Accountant General, Uttar Pradesh, Allahabad, to the Hony. Treasurer, Aligarh Muslim University, Aligarh.*

I am to invite a reference to your d. o. letter dated the 14th November, 1960 and to state that the detailed note on the G. P. Notes valuing Rs. 1 lakh enclosed therewith has been examined by us. The facts stated therein have been verified to be correct.

One copy of your note is returned herewith.

Regards

In the Audit Report on the accounts of the University for the years 1951-52 & 1952-53 carried out by the Accountant General U. P. in 1953-54, it was pointed out that a G. P. Note for Rs. 1 lakh which was shown in the Balance Sheet as one of the investments has not been verified from the bank certificate or otherwise. To this, the reply of the University was that no such G. P. Note ever existed and it was actually an accounting error in the Balance Sheet from the very inception of the Medical College Fund Account. Examining the matter further, it transpires that the inclusion of one G. P. Note among the investments shown in the Balance Sheet was first made in the Balance Sheet for the year 1944-46 and has been exhibited thereafter in every subsequent statement. Two questions, therefore, arise in this case: (i) how the mistake occurred and (ii) how the same continued to be certified by the auditors all along after checking and verification.

2. As regards (i) the matter has been very carefully examined and the position is explained in detail below:—

(i) The University inaugurated a campaign for collection of funds for the Medical College proposed to be opened under its aegis. Contributions were obtained from various Rulers of States and also from individuals and the same were accounted for in a separate ledger account although the actual cash/cheque received was deposited in the Muslim University Fund Account in the bank. Similarly, all expendi-

ture debitable to Medical College Fund was also met from the Fund Account up to November, 1944.

( ii ) In November, 1944, it was decided to start a separate bank account and a separate cash book for the Medical College Fund while the separate ledger for donors was discontinued. The entire amount lying in the Muslim University Fund as per the ledger, referred to above, less the expenses such as bank charges etc. incurred up to that date was transferred in two instalments of Rs. 1,44,319-5-0 and Rs. 2,260-9-6 in November, 1944 and March, 1945 respectively.

( iii ) A mistake was, however, committed in calculating the amount to be transferred from the M. U. Fund to the Medical College Fund as the fact that out of the amount shown as receipt in the ledger a sum of Rs. 1 lakh had been lodged in a fixed deposit with the State Bank of India, Aligarh on 17. 4. 44 for which the Deposit Receipt had also been transferred to the Medical College Fund was overlooked. If this fact had been kept in mind, the amount to be transferred to the latter would have been Rs. 44,319-5-0 plus Rs. 2,260-9-6 ( it may be mentioned that the F. D. R. was cashed on 17. 4. 45 and the amount thereof plus interest was credited to the Medical College Fund Account on the same date ).

( iv ) This mistake was detected in December, 1944 and immediate instructions were issued to the Imperial Bank to correct the same by transferring Rs. 1 lakh from the Medical College Fund to the M. U. Fund. (Actually, the transfer of Rs. 1 lakh was shown as withdrawal in Medical College Fund Account on 4. 12. 44 while the deposit of Rs. 1,44,319-5-0 was credited to the Medical College Fund by transfer on 28. 12. 44, the reasons for this have been stated in the Bank's letter at Annexure 'A' ). A copy of the Bank statement of the M. C. Account for the month of December indicating these transactions is enclosed (Annexure 'B').

( v ) The first income and expenditure account of the Medical College Fund covering the period up to March, 1946 was prepared in January, 1947. The entire receipts as per the cash book and the bank statements of account (It may be mentioned, however, that the cash book for the period November, 1944 to March, 4, is not at present available but the bank statements for the entire period have been taken into account) were taken as income while all withdrawals therefrom were treated as expenditure which were booked under various heads, one of them being investment. A columnar expenditure statement that was prepared probably for the purpose of arriving at the figures to be



shown in the income-expenditure statement in preparing the Balance Sheet for the year ended 31-3-46 is enclosed to this note as Annexure 'C'. It will be seen from this that Rs. 1 lakh was shown in that statement in "investment" column in Dec., 44 but from a perusal of the Bank statement for December, 1944 it would be seen that the only amount of Rs. 1 lakh which was withdrawn during that month was the amount transferred to the M. U. Fund from the Medical College Fund to correct the error, referred to above.

( vi ) The actual income and expenditure statements are enclosed at Annexure 'D'. It has been verified that the figure of Rs. 39,46,296-8-9 shown on the income side tallies with the total of the Deposit column of the Bank Statement for the period from November, 1944 to March, 1945 (for which cash book is not available) and the total of the income side of the cash book for the year 1945-46 after allowing for certain adjustments. The figure on the expenditure side of the Statement has also been verified in a similar manner. The reconciliation statement is enclosed at Annexure 'E'. Obviously therefore, these accounts include on the income side the figure of Rs. 1,44,319-5-0 as well as Rs. 1 lakh the proceeds of the F. D. R. cashed on 17-4-45 and on the expenditure side the figure of Rs. 1 lakh withdrawn on 4-12-1944.

( vii ) It is clear from the above that the entire accounts have throughout been exaggerated by the sum of Rs. 1 lakh, referred to above, which has been shown both in the income as also in the investment columns.

( viii ) The circumstances in which this investment was shown as G. P. Note, however, cannot be stated with any degree of plausibility at this stage. All that can be assumed is that all other investments shown in the columnar statement were noted in the statement on the Investment Register under various heads. The cashier or the accountant at the time of preparation of the Balance Sheet found that he could not account for the investment of Rs. 1 lakh as per the statement without which the accounts as prepared would not have balanced and decided to put it as a 3% G. P. Note in the statement (which is the common type of investment made by the University before the various loans were floated) and made an entry in the Investment Register. In this connection, it is necessary to mention that in the Investment Register maintained for the Medical College Fund, a separate page is allotted to each type of investment and while full details of all other investments showing the date of purchase, date of maturity of the

loan, numbers of the bond certificates, date of transfer to bank for safe custody and other particulars are available, in the page allotted for the G. P. Note only the amount of Rs. 1 lakh is entered without giving any other particulars. It has, therefore, not been possible to refer to the public Debt Office about the existence of the G. P. Note.

(ix) It may also be mentioned that the University had all along been keeping its securities in safe deposit with the State Bank of India except for one investment which has been kept with the Grindlay's Bank. In fact, if the amount of Rs. 1 lakh in Dec., 1944 had been invested, as shown, the bank would have been asked to purchase the G. P. Note by debiting its cost to the current Account and to keep it in their custody. The fact that no transaction is recorded in the Bank Statement is proof, if further proof is wanted, that no such transaction of purchase of G. P. Note ever took place.

3. As regards the second point, here again it is very difficult to explain the appearance of the entry of investment of Rs. 1 lakh in G. P. Notes in continuous statements of account and certification thereof by the auditors until 1952. In this connection, it may be mentioned that in the certificate for the first income and expenditure account and the Balance Sheet for the Medical College Fund, which was prepared for the period from 1-11-1944 to 31-3-1946 the auditors remarked that the investments as per the statement of Investment and the Investment Register did not agree with the Bank certificate and pointed out a discrepancy between the total investments as recorded in the Balance Sheet and that certified by the Imperial Bank of India, Aligarh. In the Audit Report of the Income and Expenditure Statements for the next year, it has been stated that the figures of the Investment Register agree with the Bank certificate and the various differences of the amounts invested in the Bank Account have been reconciled. Both the above certificates are, however, only partially correct; it is a fact that apart from the above difference of Rs. 1 lakh between the amount of investment shown in the Balance Sheet and also in the Investment Register which never figured in the Bank certificate, there were certain other discrepancies due to the fact that although the amounts had been withdrawn from the bank for the purchase of securities, the securities had not been received by the Bank till the end of the financial year and were received on later date. Such differences have been reconciled but no reconciliation of the difference of Rs. 1 lakh could be possibly carried out in view of the circumstances stated above and to that

extent, the certificate of the auditors is undoubtedly incorrect. That the Auditor's certificate is incorrect can also be proved from the fact that for the years 1946-47 to 1951-52 the auditors have given an unqualified certificate of the agreement of the investment figures with the bank certificate which was, however, not correct in view of the fact that the G. P. Note of the value of Rs. 1 lakh has never figured in any bank certificate. Copies of the bank certificates along with the statement of investments as shown in the Balance Sheet for the years from 1945-46 to 1953-54 are enclosed at Annexure 'F'.

4. In the circumstances stated above, it is quite clear that the objection regarding the non-existence of security of Rs. 1 lakh should be waived as no investment of this amount was ever made as is evidenced by the Bank Statement and cash Book and as such the question of obtaining a G. P. Note did not arise. It is, of course, a matter of deep regret that the Cashier and the Accountant of the University should make such grievous error and continue to exhibit an incorrect picture of the accounts for so many years and that the auditors would continue to certify the same in the irresponsible manner in which it has been done. As none of these persons responsible for this confusion is now available, it is not possible to take any disciplinary action against them. It is, however, assured that the system of accounts and internal check, as now introduced, aided by the audit of the Accountant General, U. P. would render a repetition of similar error in future well-nigh impossible.

Sd/- Accounts Officer,  
Muslim University,  
Aligarh.  
15.11.1960.

## ANNEXURE "A"

**Memorandum**

No. 15064

19th December, 1944.

From

Imperial Bank of India, Aligarh.

To

The Treasurer,  
Muslim University, Aligarh.

With reference to your letter No. D. 6140, dated the 19th instant, I beg to advise that your instructions contained therein are not clearly understood. As desired in your letter, dated 3. 12. 1944 a sum of Rs. 1 lakh was transferred on 4. 12. 1944 from Muslim University Medical College Account to Muslim University Fund Account. As regards transfer of a sum of Rs. 1,44,319-5-0 from M. U. Fund Account to M. U. Medical College Account as desired in your letter dated 4. 12. 1944, it could not be effected for want of sufficient funds in your Muslim University Fund Account on that date.

Please now send us your clear instructions in the matter to enable me to do the needful.

Sd. Illegible  
Agent

ATTESTE TRUE COPY

Sd. Hony. Treasurer,  
Muslim University,  
ALIGARH.

The Treasurer,  
M. U. Aligarh.

ANNEXURE 'B'

733 Ledger Folio

Imperial Bank of India, Aligarh

(Name) **Aligarh M. U. Medical College Account**

*In current Account with the*

Date 1944	Particulars	Withdrawals	Deposits	Dr. or Cr.	Balance
Dec.		Rs. a. p.	Rs. a. p.		
1	B. F.	13 12 0	36,240 0 0		
2	By Cash		100 0 0		
4	By Cheque		68,280 10 0		
	...		5,000 0 0		
	...		3,101 0 0		
	...		1,000 0 0		
	To Ch. 66303	519 13 0			
	... 301	25 0 0			
	... 302	30 0 0			
	To credit of Fund A/c.	1,00,000 0 0			
	To Amt. of ch. sent for collection	500 0 0			
	To Exch.	14 2 0			
6	By Cash		100 0 0		
	...		100 0 0		
	To Ch. 305	1,020 0 0			
9	To Ch. 309	3 13 3			
	... 307	5 14 0			

Date 1944	Particulars	Withdrawals	Deposits	Dr. or Cr.	Balance
Dec.		Rs. a. p.	Rs. a. p.		
11	To Ch. 308	10 2 0			
	... 304	260 0 0			
12	To Exch.	0 9 0			
	By Cash		102 8 0		
19	By. Ch.		1,004 0 0		
	To Ch. 66310	41 8 3			
	... 311	12 2 0			
	... 312	148 6 0			
	By Cash		100 0 0		
28	By cash		2,000 0 0		
	...		1,000 0 0		
	...		3,000 0 0		
	...		10,500 0 0		
	By amount trans- ferred from M. U. Fund Account		1,44,319 5 0		
29	By Cash		10,000 0 0		
30	By Cash		2,000 0 0		
		1,02,605 13 6	2,87,947 7 0	Cr.	
					1,85,342 5 6

Unless a constituent notifies the Bank immediately of any discrepancy found by him in his statement of Account it will be taken that he has found the Account correct.

Secretary, Educational Unit,  
National Educational Sd. Hony. Treasurer.  
17-E-110016  
DOC. No. 1660  
Date 9-10-84

ANNEXURE 'C'  
**MUSLIM UNIVERSITY MEDICAL COLLEGE, ALIGARH**  
 STATEMENT OF EXPENDITURE FROM NOVEMBER 1944 TO DECEMBER 1946

Months	Salaries			Allowances			Office Expenses, cost of papers & printing			Purchase of articles			Deputations and T. A.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Nov.	44	...		...			...			...			...		
Dec.	44	16	0 0	55	0 0		57	7 6		1,680	0 0		668	3 0	
Jan.	45	16	0 0	40	0 0		65	9 9		105	0 0		1,001	13 0	
Feb.	45	16	0 0	40	0 0		195	5 3		24	8 0		1,505	11 0	
March	45	69	8 0	140	0 0		—			—			950	3 0	
April	45	95	0 0	168	9 0		2,391	13 6		—			1,403	4 6	
May	45	95	0 0	40	0 0		937	11 6		—			8,085	8 0	
June	45	154	9 3	70	5 0		1,085	2 0		600	0 0		6,409	14 6	
July	45	212	3 3	440	0 0		1,318	9 0		—			3,299	2 3	
Aug.	45	212	13 0	640	0 0		1,268	2 3		—			2,258	5 0	
Sept.	45	213	2 6	350	0 0		2,136	7 3		—			1,272	5 0	
Oct.	45	211	2 0	225	0 0		2,075	7 0		2,000	0 0		1,033	3 0	

		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Nov.	45	190	0	0	100	0	0	754	14	3	500	0	0	471	0	0
Dec.	45	188	9	6	100	0	0	724	12	0	—			822	11	0
Jan.	46	190	0	0	100	0	0	220	11	9	1,50,062	8	0	1,456	3	0
Feb.	46	190	0	0	100	0	0	200	4	3	243	8	0	4,654	11	6
March	46	128	0	0	100	0	0	364	9	0	1,628	0	0	1,051	3	6
April	46	168	0	0	100	0	0	226	7	6	3,928	14	0	1,025	15	9
May	46	169	8	0	50	0	0	1,092	12	3	4,993	2	0	—		
June	46	182	0	0	50	0	0	240	6	0	—			2,240	8	0
July	46	172	0	0	265	0	0	90	0	0	1,000	0	0	100	4	0
Aug.	46	168	0	0	125	0	0	1,132	10	3	—			1,428	0	0
Sept.	46	212	0	0	195	0	0	105	9	3	687	12	0	436	15	6
Oct.	46	670	0	0	195	0	0	31	9	0	150	0	0	—		
Nov.	46	167	5	0	120	0	0	48	14	0	—			122	4	0
Dec.	46	1,523	0	0	120	0	0	507	15	9	—			949	8	0
		5,628	-12-	6	37,928	-14-	0	17,273	-2-	9	1,67,603	-4-	0	42,646	-13-	0

ATTESTED TRUE COPY  
Sd/-Hony. Treasurer, M. U. Aigarh.



Cheques not accepted by the Bank	Exchange Commission	Investments	Total of the month
—	13-12-0	—	13-12-0
500-0-0	36- 1-0	1,00,000-0-0	1,03,012-11-6
—	—	2,01,500-0-0	2,02,728- 6-9
200-0-0	7- 3-6	—	1,988-12-3
200-0-0	1- 4-0	—	1,360-15-0
525-0-0	0- 1-0	2,00,666-10-0	2,05,250- 6-8
144-0-0	—	48,764- 9-6	58,066-13-0
50-0-0	1- 6-0	1,46,372-12-9	1,54,744- 1-6
11,429-8-0	16- 5-0	—	16,715-12-0
40,000-0-0	16- 4-6	1,96,171-6-0	2,40,566-14-9
6,150-0-0	259- 2-1	3,92,701-2-5	4,03,082- 3-3
11,801-0-0	21- 6-0	50,000-0-0	67,367- 2-0
290-0-0	11-11-0	—	2,317- 9-3
—	0- 6-0	8,05,000-0-0	8,06,836- 6-0
—	834- 1-0	7,96,005-1-0	9,48,868- 8-9
1,040-0-0	35- 3-6	—	6,463-11-3
—	84- 7-4	5,02,242-2-9	5,05,598- 6-7
—	88-14-2	—	5,538- 3-5
—	—	—	6,305- 6-3
—	0-14-0	—	2,713-12-0
—	0-12-0	—	1,628- 0-0
—	—	—	2,853-10-3
—	0- 4-0	1,84,531-9-6	1,86,169- 2-3
—	—	15,635-10-3	16,682- 3-3
351-0-0	—	—	809- 7-0
—	—	10,424- 9-6	13,525- 1-3
72,680-8-0	1,429-6-1	36,50,015-10-4	39,61,207-6-8

Sd/-Cashier,  
Muslim University,  
Aligarh.

ANNEXURE 'D'  
 MEDICAL COLLEGE ACCOUNT, MUSLIM UNIVERSITY ALIGARH  
 INCOME AND EXPENDITURE ACCOUNT

for

The period commencing from November 1944 and ending 31st March, 1946 (17 months)

Expenditure and Disbursements.			Receipt and collections.
	Rs. As. P.	Rs. As. P.	
			By State Donations :
To Collection Expenses :-			
Deputation, lodging,			H. H. The Nizam of Hyderabad 10,00,000-0-0
Boarding and Miscellaneous			H. H. The Maharaja of
Travelling Expenses. 36,581- 2-9			Jammu and Kashmir 25,000-0-0
Exchange and Commission 1,341-15.5			H. H. The Nawab of Bhopal 1,00,000-0-0
—————		37,923- 2-2	H. H. The Maharaja of Bikaner 20,000-0-0
			H. H. The Nawab of Bahawalpur 2,00,000-0-0

Expenditure and Disbursments.			Receipt and collections.			
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	
To Establishment Expenses :-			H. H. The Maharaja of Jodhpur	50,000-0-0		
Salaries to staff	2,297-15-6		H. H. The Mir Saheb of Khairpur	1,00,000-0-0		
Allowances to staff.	<u>2,478- 9-0</u>	4,776- 8-6	H. H. The Nawab of Jangira	10,000-0-0		
			H. H. The Nawab of Maliar Kotla	50,000-0-0		
To Office Expenses :-			H. H. The Ruler of Cambay State	<u>5,000-0-0</u>	15,60,000-0-0	
Stationery and Printing	7,980-11-3		By individual Collections	24,21,759-8-9		
Office contingency	<u>5,771- 3-6</u>	13,751-14-9	Less Returned cheques	72,329-8-0	23,49,430-0-9	
Net surplus Transferred to General Fund Balance Sheet.		38,89,844-15-4	By interest received on investments purchased out of the collections during the year		36,866-8-0	
Total		39,46,296- 8-9	Total		39,46,296-8-9	

Examined and found correct subject to our separate report of even date.  
**ATTESTED TRUE COPY**

Sd/- Hony. Treasurer,  
M. U. Aligarh.

Mirza M. Husain & Co.  
Incorporated Accountants (London)  
Registered Accountants (India)  
Auditor.

## ANNEXURE 'E'

## INCOME

Total of the income side of Cash Book and Bank statements for the period Nov. 1944 to 31st March, 1946	...	41,62,433- 0-3
Less total of dishonoured cheques	...	72,329- 8-0
	...	<u>40,90,103- 8-3</u>
Less amount of a draft on Bombay received back from the Bank	...	1,00,000- 0-0
	...	<u>39,90,103- 8-3</u>
Less total of contra entries relating to the Grindlay Bank on both sides of the C. B.	...	37,528- 5-6
	...	<u>39,52,575- 2-9</u>
Less adjustments on account of refunds against advances made to deputation parties.	...	6,278-10-0
	...	<u>39,46,296- 8-9</u>

## EXPENDITURE

Total of the expenditure side of Cash Book for the period November, 1944 to 31 March, 1946.	...	39,07,625-12-6
Less total of dishonoured cheques	...	72,329- 8-0
		<u>38,35,296- 4-6</u>
Less amount of a draft on Bombay got cancelled subsequently.	...	1,00,000 -0-0
		<u>37,35,296- 4-6</u>
Less total of contra entries relating to Grindlay Bank on both sides of the C. B.	37,528-5-6	
Less the difference in transactions with the Grindlay Bank	1,356-9-6	38,884-15-0
	...	<u>36,96,411- 5-6</u>
Less Cash adjustments on account of refunds against advances made to deputation parties.	...	6,278-10-0
	...	<u>36,90,132-11-6</u>

Net expenditure as per Income and Expenditure Account prepared by the Chartered Accountants.

ANNEXURE 'F'-4  
 THE ALIGARH MUSLIM UNIVERSITY, ALIGARH  
 MEDICAL COLLEGE REVENUE ACCOUNT  
 For the year ended 31st March, 1947

EXPENDITURE		INCOME	
	Rs. a. p.	Rs. a. p.	
To salaries of the staff as per last Balance Sheet.	4,776- 8-6		By Income from Investment as per last Balance Sheet.
Add. During the year	7,615- 1-3	12,391- 9-9	Add. During the year
	7,615- 1-3		36,866- 8-0
To Deputation, Lodging Boarding, Travelling and Miscellaneous Expenses as per last Balance Sheet.	36,581- 2-9		By Income from Rent of Medhurst.
Add. During the year.	23,869- 2-9	60,450- 5-6	
	23,869- 2-9		375-0-0
To Exchange and Commission as per last Balance Sheet.	1,341-15-5		By Income calculated at 5 per cent on Individual collections of Rs. 25,68,227-8-3 as sanctioned by the Executive Council Res. No. 37, dated 28th July, 1945.
Add. During the year.	93- 1-2	1,435- 0-7	
	93- 1-2		1,28,411-5-0
To stationery and printing as per last Balance Sheet.	7,980-11-3		
Add. During the year.	1,260-15-3	9,241-10-6	
	1,260-15-3		

To Office contingencies		
as per last Balance Sheet.	5,771-	3-6
Add. During the year.	<u>667-15-6</u>	6,439- 3-0

To unspent balance under		
Investment and Rent of Me-		
dhurst.	1,40,867-	2-0
Less	<u>12,391- 9-9</u>	1,28,475- 8-3

To unspent balance under		
allotment for expenses.	1,28,411-	5-0
Less	<u>77,566- 3-7</u>	50,845- 1-5
	Total	<u>2,69,278-7-0</u>

2,69,278-7-0

ATTESTED TRUE COPY

Sd/Hony. Treasurer,

M. U Aligarh.

Mirza M. Husain & Co.,

Incorporated Accountants (London)

Registered Accountants (India)

Auditors.

ANNEXURE 'F'-5  
 THE ALIGARH MUSLIM UNIVERSITY, ALIGARH  
 MEDICAL COLLEGE REVENUE ACCOUNT,  
 For the year ended 31st March, 1948

EXPENDITURE		INCOME	
	Rs. a. p.	Rs. a. p.	Rs. a. p.
To salaries and allowances		13,700-11-0	By contribution from interest
To Provident Fund contribution		38-0-0	towards the salaries.
To Dearness Allowance.		175-0-0	By 5% on Individual collection
To Labour on Daily wages.		571-8-0	84,548-13-6
To General Expenses:—			4,227-8-0
Travelling Expenses.	3,759-3-6		By transfer from allotment
Furniture.	746-15-6		for Expenses.
Office contingencies.	1,960- 7-9		3,807-14-9
Exchange and Commission.	34- 4-0		
Auditor's fee.	750- 0-0	7,250-14-9	
Total		21,736-1-9	Total
			21,736-1-9

44

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 Sd/Hony. Treasurer,  
 Muslim University, Aligarh.

Mirza M. Husain, & Co.,  
 Incorporated Accountants (London)  
 Registered Accountants (India)  
 Auditors.

ANNEXURE-6  
 THE ALIGARH MUSLIM UNIVERSITY, ALIGARH  
 MEDICAL COLLEGE  
 Revenue Account for the year ended 31st March, 1949.

EXPENDITURE			INCOME	
	Rs. a. p.	Rs. a. p.		
To Salaries and allowances		6,620-14-0	By contribution from interest towards the salaries	6,620-14-0
To Provident fund accounts		4-12-0		
To Dearness allowance		1,426-0-0	By 5% on Individual collection of Rs. 10, 836-8-6	541-14-3
To Labour on daily wages	424-0-0			
To Carpenter on daily wages	42-0-0	466-0-0		
To General Expenses:—			By transfer from Allotment for Expenses	7,742-6-9
Office contingencies	1,312-5-0			
Travelling allowance	2,382-5-0			
Purchase of furniture	1,050-0-0			
Rent of house for stores	1,392-0-0			
Exchange and commission	0-14-0			
Audit fee	250-0-0	6,387-8-0		
		Total	Total	14,905-2-0
		14,905-2-0		

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 Sd/-Hony. Treasurer,  
 M. U. Aligarh.

Sd/-Mirza M. Husain & Co.,  
 Incorporated Accountants (London)  
 Registered Accountants (India)  
 Auditors.



ANNEXURE 'F'-7  
 THE ALIGARH MUSLIM UNIVERSITY, ALIGARH  
 MEDICAL COLLEGE REVENUE ACCOUNT  
 For the year ended 31st March, 1950

EXPENDITURE		INCOME	
	Rs. a. p.	Rs. a. p.	
To Salary and Allowances		2,467-7-3	By contribution from interest
To Dearness Allowance		1,039-7-9	towards the salary
			2,467-7-3
To General Expenses:			By individual collection @ 5% on
Office contingency	212-3-6		Rs. 8,899-11-5
Stationery and printing	61-6-6		
Travelling allowance	1,733-0-6		By purchase of furniture
Audit fee	250-0-0		
Rent of house for stores	1,124-6-3		By transfer from allotment for
Exchange and commission	94-11-0	3,475-11-9	expenses.
			3,850-3-6
Total		6,982-10-9	Total
			6,982-10-9

46

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 Sd/- Hony. Treasurer,  
 M. U. Aligarh.

Mirza M. Husain & Co.,  
 Incorporated Accountants (London)  
 Chartered Accountants (India)  
 Registered Accountants (Pakistan)  
 Auditors.

ANNEXURE 'F-8  
THE ALIGARH MUSLIM UNIVERSITY, ALIGARH  
MEDICAL COLLEGE REVENUE ACCOUNT

For the year ended 31st March, 1961

EXPENDITURE		INCOME	
	Rs. a. p.	Rs. a. p.	Rs. a. p.
To Salary and allowance		6,312-3-0	
To Dearness allowance		974-8-3	
To General Expenses:—			
Office contingency	368-13-6		
Stationary and printing	305- 1-0		
Travelling allowance	633-11-0		
Audit fee	250- 0-0		
Rent of house for stores	1,158- 0-0		
Labour on daily wages	80- 0-0		
Liveries.	28-12-0		
Exchange and commission	7-18-0		
Contribution to Accounts office	880- 0-0	3,711-13-6	
Total	-----	-----	
		10,998- 8-9	Total
			10,998- 8-9

ATTESTED TRUE COPY.  
Sd/-Hony. Treasurer,  
M. U. Aligarh.

Mirza M. Husain & Co.,  
Incorporated Accountants (London)  
Chartered Accountants (India)  
Registered Accountants (Pakistan)  
Auditors.

ANNEXURE 'F'-9  
 THE ALIGARH MUSLIM UNIVERSITY, ALIGARH  
 (33) MEDICAL COLLEGE REVENUE ACCOUNT  
 For the year ended 31st March, 1952.

EXPENDITURE		INCOME	
(A) <b>General:—</b>	Rs. a.p.	Rs. a. p.	Rs. a. p.
To salaries and allowances.		4,013- 6-0	By transfer from Allotment
To Dearness Allowance.		918- 6-0	For Expenses.
To General Expenses:—			18,594-12-0
Contingencies.	569-5-9		
Stationery and Printing	162-4-0		
Labour on daily wages	88-0-0		
Audit charges	250-0-0		
Rent of house	1,180-5-0		
Meeting expenses	1,379-6-6		
Contribution to Accounts			
Office	870-0-0		
Contribution to Medical	4,575-0-0		

Deptt. for  $\frac{1}{2}$  Expenses  
of Organising Secretary.

9,074- 5-3

(B) **Institute of Ophthalmology.**

Equipment for Pathological  
and Bacteriological  
Laboratory.

4,562-2-9

Furniture.

26-8-0

----- 4,588-10-9

Total : 18,594-12-0

Total 18,594-12-0

49

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Qazi Azizuddin Ahmad Bilgrami,

Treasurer,

M. U. Aligarh.

12th Oct. 1952

107-7

ATTESTED TRUE COPY.

Sd/- Hony. Treasurer.

Mirza M. Husain & Co.,

Incorporated Accountants (London)

Chartered Accountants (India)

Registered Accountants (Pakistan)

Auditors.

**APPENDIX 'B'****ANNEXURE I**

*(Vide E.C. Res. No. 46, dated 18.3.1934)*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on 24th and 25th February, 1934, at the Vice-Chancellor's House.**

*Present :*

1. Sir Syed Ross Masood, Kt., LL.D., Bar.-at-Law,  
Vice-Chancellor (in the chair)
2. The Hon'ble Sir Shah Mohammad Sulaiman, Kt., M.A.,  
LL.D., Bar.-at-Law, Chief Justice, High Court, Allahabad.
3. Moulvi Sir Mohammad Yakub, Kt., M.L.A.
4. R.B. Ramsbotham Esq., M.B.E., I.E.S., F.R. Hist. S., Pro-  
Vice-Chancellor.
5. Ghulam Mohammad Esquire, M.A., LL.B.
6. Nawab Mohd. Ismail Khan Saheb, B.A., Bar.-at-Law,  
Treasurer (Secretary)

CONSIDERED : Auditors' report and audited accounts together with Balance Sheets for the year 1932-33 and the Treasurer's note thereon.

1. RESOLVED : That the foregoing Auditors' report and the Treasurer's note thereon be recorded and recommended to the Executive Council for adoption.

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## ANNEXURE II

(Vide E.C. Res. No. 38, dated 24.2.1935)

**Proceedings of the Budget Meeting of the Standing Finance Committee held on January 26 and 27, 1935, at 11 A.M. in the Vice-Chancellor's Office.**

*Present :*

1. Nawab Mohammad Ismail Khan Saheb, B.A. (Cantab.), Bar-at-Law, Acting Vice-Chancellor (in the chair)
2. The Hon'ble Dr. Sir Shah Muhammad Sulaiman, Kt., M.A., LL.D.
3. Moulvi Sir Mohammad Yakub Esq., Kt., M.L.A.
4. Ghulam Mohammad Esq., M.A., LL.B.
5. R.B. Ramsbotham Esq., M.B.E., I.E.S.

CONSIDERED : Audited accounts and the Auditors' Report for the year 1933-34 together with the Treasurer's note thereon.

1. RESOLVED: That the foregoing audited accounts and the Auditor's Report for the year 1933-34 and the Treasurer's note thereon be recorded and recommended to the Executive Council for adoption with the following specifications :

- (a) That in view of the depreciation mentioned by the Auditors on the Reserve Fund (non-permanent) the amount gained in the year 1933-34 by the conversion of the securities of that fund be put back in the same fund.
- (b) That the Committee recommends that in future the Current Expenses Fund be re-classified into convenient groups by the Accounts Office in consultation with the Auditors.
- (c) With regard to the concluding paragraph of the Auditors' Report on the Muslim University Accounts and the Chief Accountant's note thereon, the Committee is of the opinion that in future the Auditors should be appointed on the express understanding that they will be required as part of their duty, to prepare monthly Trial Balance Sheets.
- (d) With regard to the schedule of sundry debtors attached to the Auditors' Report on the Muslim University Press, the Committee recommends that legal notices under registered covers be served on all debtors who owe more than Rs. 50 to the Press and the result reported to the Committee.

- (e) This Committee is glad to find that the suggestions made by the Auditors in previous years with regard to the maintenance of accounts have been given effect to and that a proper system of keeping accounts has been evolved for which the Treasurer and his staff deserve the appreciation of this Committee.

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### ANNEXURE III

(E.C. Res. No. 27 dated 22-3-1936)

**Proceedings of the Budget Meeting of the Standing Finance Committee held on Saturday and Sunday, the 7th and 8th March, 1936, at 11 A.M. in the Council Room.**

*Present :*

1. Dr. Ziauddin Ahmad, C.I.E., M.A., Ph.D., D.Sc., M.L.A., Vice-Chancellor (in the chair)
2. Col. Sir Hashmatullah Khan Kt.
3. Moulvi Sir Mohammad Yakub Kt. M.L.A.
4. Ghulam Mohammad Esq., M.A., LL.B.

CONSIDERED : Auditors' Report and audited accounts for the year 1934-35 together with the Treasurer's note thereon.

30. RESOLVED :

- (a) That a sub-Committee consisting of the Vice-Chancellor, the Treasurer and Mr. Ghulam Mohd. be appointed to scrutinize and review the position of investments as suggested by the Auditors, and to take such steps as may be necessary in the interest of the University.
- (b) That the Committee requests the Vice-Chancellor to take explanations from the heads of the two Departments (Physics and Botany) who failed to submit stock certificates for the information of the Auditors in spite of instructions issued by the Pro-Vice-Chancellor, and that standing instructions be issued for submission of such certified returns indicating any requisite changes that might have occurred during the year by the close of every financial year,

- (c) That the expenditure on motor pumps, and wells be capitalised.
- (d) That as pointed out by the Auditors, the Committee is of the opinion that immediate steps should be taken to reduce the number of hostels in the Muslim University School.
- (e) With regard to the Aftab Hall Accounts, the Committee notes with great concern the lack of proper vouchers in the way of bills and receipts for expenditure of the Hall and emphasises the necessity for observing the same system of accounts keeping as is followed in other Halls of the University.

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#### ANNEXURE IV

*(Vide E.C. Res. No. 1, dated 14.3.1937)*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Monday, the 8th March, 1937 at 4.30 P.M. at 17, Windsor Place, New Delhi.**

*Present :*

1. Dr. Ziauddin Ahmad, C.I.E., M.A., Ph.D., D.Sc., M.L.A., Vice-Chancellor (in the chair)
  2. Col. Nawab Sir Ahmad Said Khan, LL.D., K.C.S.I.E., M.B.E. of Chhatari.
  3. Moulvi Sir Mohammad Yakub Kt., M.L.A.
  4. Ghulam Mohammad Esquire, M.A., LL.B.
45. AUDITORS' REPORT on the accounts for the year ended 31st March, 1936, together with the Treasurer's note thereon.

**RESOLVED :**

- (a) Re-E.—General Fund :—That the attention of the Executive Council be drawn to the remarks of the Auditors which disclose indifference and lack of co-operation on the part of a large number of heads of departments in the matter of furnishing information. It is imperative in the opinion of the Standing Finance Committee that the requirements of audit



should be complied with and it is therefore suggested to the Executive Council that the Pro-Vice-Chancellor be asked, where necessary to take disciplinary action in future if the heads of the departments do not comply with the audit requirements.

- (b) That in future the list of securities be prepared in the form kept by the Government of India.
- (c) That the English House accounts be transferred to the Central Accounts Office.
- (d) Re. H. Revenue Account :—That no depreciation be charged for motor cars and lorries and that we should follow the practice followed by the Government of India where no depreciation for motor cars and lorries is charged and the cost of renewal is met out of the revenue when necessary.
- (e) That the attention of the Executive Council be drawn to the last paragraph of the Treasurer's note on page 2 and it may be requested that the preparation of the accounts and the Auditors' Report re. Muslim University Press, Book Depot and the Duty Society be expedited.

---

#### ANNEXURE V

*(Vide E. C. Res. No. 35 dated 27th March, 1938)*

#### **Proceedings of the adjourned meeting of the Standing Finance Committee held on Monday, the 21st March 1938, at New Delhi.**

*Present :*

1. The Vice-Chancellor.
2. The Honourable Moulvi Sir Mohammad Yakub.
3. The Honourable Sir Shah Mohammad Sulaiman
4. Ghulam Mohammad

50. **CONSIDERED :** Auditors' Report on the accounts of the Duty Society for the year 1935-36; Muslim University Book Depot and the Muslim University Press for the years 1935-36 and 1936-37 together with the Treasurer's note thereon.

**RESOLVED :**

- (a) That the thanks of the University be conveyed to the Auditors (M/s. Z. R. Iranj & Co.), for undertaking the

audit work and preparing the final accounts of the Muslim University Book Depot and the Press without any remuneration.

(b) Duty Society :

The Standing Finance Committee does not feel satisfied with the state of accounts of the Muslim University Duty Society as disclosed by the Auditors' Report and the Committee would stress that the Executive Council be requested to take necessary action to remove the irregularities complained of.

(c) Book Depot :

The Standing Finance Committee feels that the position of the Book Depot is not very satisfactory and the Committee suggests that steps should be taken to liquidate the outstanding debts as also to dispose of the stock of books. The Committee is also doubtful about the valuation given by the Auditors turning out to be correct in actual practice. The Committee suggests that all its liabilities should be met out of its assets.

(d) M. U. Press :

That Standing Finance Committee has considerable sympathy with the administration who are being asked to liquidate the irregularities that have accumulated during the past years. As most of the outstandings are irrecoverable these should be written off under the orders of the Executive Council if they are satisfied that no recovery could be effective. Such outstandings as can be recovered should be recovered without any delay. It is unfortunate that the University funds have ultimately to bear the loss incurred during the last many years on the Press, but beyond regretting this, the Committee finds itself unable to comment on the matter further except to point that the management of the Press and its control by the University authorities were extremely unsatisfactory, and that the liabilities should be met out of the non-permanent reserve fund of the University.

51. CONSIDERED : Auditors' Report for the year 1936-37 together with the Treasurer's note thereon.

RESOLVED : That the Standing Finance Committee makes the following comments on the foregoing report of the Auditors.

(a) Part IV General :

That Committee feels that the position as disclosed by the Auditors and the Treasurer in respect of preparation of stock registers, certificates, etc., of valuation by the teaching departments is very unsatisfactory. The Committee has already drawn attention to this effect in previous years, and it is regrettable to note that no adequate action seems to have been taken by the authorities of the University. The Committee would like to draw special attention of the Executive Council and of the Pro-Vice-Chancellor to this effect. The Committee would like to have a report from the Pro-Vice-Chancellor as to why the wishes of the Auditors in this matter have not been complied with. It would be helpful if the Pro-Vice-Chancellor's report on the point is made available at the next meeting of the Standing Finance Committee.

(b) The Committee feels that similar action should be taken in the matter of verification of books in the Library. The Committee understands that the books are checked by the staff of the Library every year, and the Committee recommends that periodical inspection by an outsider be made at as a suitable interval-say after three years.

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ANNEXURE VI

(*Ref. E C. Res. No. 9 dated 11th March 1939*)

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Saturday, the 18th February, 1939, at 3 P. M. at 8, York Road, New Delhi.**

*Present:*

1. The Hon'ble Sir Shah Muhammad Sulaiman, Vice-Chancellor (in the chair).
2. The Hon'ble Sir Mohammad Yakub.
3. The Hon'ble Mr. Chaudhri Niamatullah.
4. Ghulam Mohammad Esquire.

35. CONSIDERED :—The Auditors' Report on the audited accounts for the year ended 31st March, 1938.

RESOLVED:—

- (a) The Standing Finance Committee draws the attention of the Executive Council to Para V. General (P. 2) of the Auditors' Report and to the observations of the Treasurer thereon in regard to the certificates of Annual stock taking from the Chairman of the Department. The long delay for nearly three years that has occurred in this connection in spite of the requests of this Committee and the resolutions of the Executive Council is brought to its notice.
- (b) The attention of the Executive Council be drawn to the outstanding amount of Rs. 4,807-4-9 against the Muslim University School and recommends to the Executive Council that attempt should be made to recover the same.
- (c) The attention of the Executive Council is drawn to the observations regarding the distribution of the grant of Rs. 6,000/- from the Khairpur State for which no authority appears to have been received. The Committee suggests that the confirmation of the decision of the Ex-Vice-Chancellor in this respect be made from the State Authorities.
- (d) The Standing Finance Committee places on record its appreciation of the excellent results as disclosed by the Auditors' Report and compliments the Treasurer and his Staff for such excellent results.

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#### ANNEXURE VII

*(Vide E. C. Res. No. 25 dated 16th March, 1940)*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Thursday, the 7th March, 1940, at 4 p. m. at the Vice-Chancellor's Residence (8, York Road, New Delhi).**

*Present:*

1. The Hon'ble Sir Shah Mohammad Sulaiman,  
Vice-Chancellor (in the Chair).
2. The Hon'ble Mr. Chaudhri Niamatullah.
3. Col. Nawab Dr. Sir Ahmad Said Khan.
4. Ghulam Mohammad Esq.

29. **CONSIDERED:** The Auditors' Report on the audited accounts for the year ended 31st March, 1939, and the Treasurer's note thereon.

**RESOLVED:**—That the Standing Finance Committee considers that the Auditors' Report is very satisfactory and wishes to take this opportunity to convey their appreciation of the valuable work done by the Treasurer and his Staff.

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#### ANNEXURE VIII

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Saturday, the 22nd March, 1941 at 4 p. m. at Mr. Ghulam Mohammed's Office, New Delhi.**

*Present :*

1. Khan Bahadur Alhaj Moulvi Md. Obaidur Rahman Khan Sherwani, M. L. A., Vice-Chancellor (in the Chair).
2. The Hon'ble Mr. Chaudhri Niamatullah.
3. Ghulam Mohammed Esquire.

31. **CONSIDERED:**—The Auditors' Report on the audited accounts for the year ended 31st March, 1940, and the Treasurer's note thereon.

**RESOLVED:**—That the Standing Finance Committee considers the Auditors' Report very satisfactory and congratulates the Hony. Treasurer and his staff for the good results. The Committee, however, is not happy over the remarks of the Auditors in regard to the Duty Society and it is hoped that the Society shall take early steps to remove the discrepancies and ensure strict compliance with the rules in future.

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#### ANNEXURE IX

*(Vide E. C. Res. No. 6, dated 22nd March, 1942)*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Sunday, the 15th March, 1942, at 9 a. m. at the Residence of Mr. Zahid Husain (4, Tughlak Road, New Delhi).**

*Present :*

1. Lt. Col. Dr. Sir Ziauddin Ahmad, C. I. E., M. L. A., Vice-Chancellor (in the Chair).
2. Major Nawab Hafiz Md. Jamshed Ali Khan, M. B. E., M.L.A.
3. Haji Syed Ghulam Bhik Nairang Saheb, M.L.A.
4. Mr. Zahid Husain, C. I. E.

26. **CONSIDERED:**—The Auditors' Report on the audited accounts for the year ended 31st March, 1941, together with the Treasurer's note thereon.

**RESOLVED:**—That the Standing Finance Committee draws the attention of the Executive Council to the following points raised in the Auditors' report.

- (a) That in the opinion of the Committee the Balance Sheet of the Electric Department in future be prepared separately, and that the Committee appointed by the Executive Council be asked to expedite its report.
- (b) The Committee notes the action proposed to be taken by the Treasurer and desires that the progress made in regard to the valuation of furniture, apparatus, etc. be reported at its next meeting.
- (c) That details of expenditure out of the donations from Bhopal State, and Mahmudabad Estate be laid before the next meeting of the Committee.
- (d) That a statement showing the assets and liabilities of the M. U. Press be prepared and laid before this Committee.
- (e) That arrangements be made to sell the books now lying in the Book Depot on suitable terms through some book-seller after taking adequate security.
- (f) The Standing Finance Committee draws the attention of the Executive Council to Statute 7 (c) (P. 49) about the recovery of advances. In the opinion of the Committee the intention of the Statute is that no recovery of the instalment of the advance be made from a subscriber when he is on leave for the whole month or more than a month.
- (g) The attention of the Executive Council be drawn to the B. H. accounts of the University School and the English House and steps be taken to reduce the debit balances,

- (h) The Committee draws the attention of the Executive Council to the Auditor's remarks about the accounts of the Duty Society.
- (i) The Standing Finance Committee recommends that Non-permanent Reserve should be shown in the same manner as Permanent Reserve and it is unnecessary to give details on the liability side. The Committee further recommends that out of the surplus amount as shown on Page 13 of the Auditors' Report the sum of Rs. 70,084/3/10 be transferred to the Non-permanent Reserve so as to make it twenty lakhs.
- (j) The Committee recommends that the amounts of donations which are being received from Bhopal, Bahawalpur and Mahmudabad in instalments be shown under the head 'Floating Reserve Fund'.
- (k) The amount of Rs. 451 shown on page 12 of the Report on account of Saheb Bagh Well motor be shown under the head 'Depreciation Fund.'
- (l) That the amount of Rs. 489/4 shown on page 21 as Quetta Relief Fund be transferred to the Poor Students Fund.
- (m) The amount of Rs. 54 shown on Page 22 as Sind Collection be transferred to the Collection Expenses Fund.
- (n) The Committee recommends the desirability of systematising the accounts and revising the account Code and recommends that a sum of Rs. 3,000 be provided in the next financial year for expenses in this connection.
- (o) The Committee considers the Report to be satisfactory and congratulates the Treasurer and his staff for the good results.

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#### ANNEXURE X

*(Vide E. C. Res. No. 30 dated 28th February, 1943).*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Sunday, the 21st February, 1943, at 10 a.m. at 17, Windsor Place, New Delhi.**

*Present :*

1. Lt. Col. Dr. Sir Ziauddin Ahmad, C. I. E., M. L. A., Vice-Chancellor (in the Chair)

2. Mr. Mohammed Ali, O. B. E.
3. Mr. Zahid Husain, C. I. E.
4. Major Nawab Mohd. Jamshed Ali Khan, M. B. E.

38. The Committee considered the Auditors' Report on the accounts for the year ended 31st March, 1942, together with the Treasurer's note thereon.

It was resolved that the foregoing report be adopted with the following specifications :

- (a) The following unspent balances of the Imperial Government Non-recurring grants of fifteen lakhs be transferred to the head 'Drainage Scheme'.

	Rs.	A.	P.
(i) Botany Department	0	11	4
(ii) Zoology Department	1	1	10
<b>Total</b>	1	13	2

- (b) The loans amounting to Rs. 8,064-12-9 be adjusted against the credit balance of Rs. 10,964-12-9 of the Electricity Department.
- (c) The debit balances of students in the V. M. Hall be adjusted against the V. M. Hall B. H. Reserve Fund.

#### ANNEXURE XI

*(Vide E. C. Res. No. 16, dated 26th March, 1944).*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Wednesday the 1st March, 1944 at 5-30 p. m. at 17 Windsor Place, New Delhi.**

*Present :*

1. Lt. Col. Dr. Sir Ziauddin Ahmad, C. I. E., M.L.A., Vice-Chancellor, (in the Chair)
2. Mr. Zahid Husain, C.I.E.
3. Mr. Mohammad Ali, O.B.E.

35. The Committee considers the Auditors' Report on the accounts for the year ended 31st March, 1943, together with the Treasurer's note thereon,



RESOLVED : That the foregoing report be adopted with the following specifications :

- (a) The amounts donated for a specific purpose should be kept in the Special Floating Reserve Fund and the amounts donated for general purpose as well as the amounts transferred from the surplus be kept in the Floating Reserve Fund as suggested by the Treasurer. Adjustments may be made accordingly.
- (b) Rs. 500 donated by Messrs. Mohd. Zahoor and Mohd. Saeed be transferred to the Special Floating Reserve Fund as suggested by the Auditors.
- (c) The S. F. C. understands that the Stock accounts that are being maintained are not as desired by the Auditors some years ago and the Auditors are repeating observations from year to year but no action seems to have been taken. Though the Treasurer brought the matter to the notice of the Chairman of the Science Departments through the Pro-Vice-Chancellor on frequent occasions. The Committee suggests that the Vice-Chancellor should obtain Report from the Chairman concerned and put up before this Committee by the end of April, 1944 as to why this has not been done. The Committee trusts that no further delay will be made in preparing the Stock Registers according to the wishes of the Auditors.
- (d) As the amounts against the M. U. Press and the M. U. Book Depot are unsettled for want of the disposal of the old stock of books in the M. U. Book Depot, the Committee suggests that the various categories of the books lying in the Book Depot should be dealt with as under :—
  - (i) The books that were used as text books at one time or other should be re-examined and reported finally as to whether it would be reasonable to prescribe them in the course as text books or for rapid reading. The Committee recommends to the Ex. Council to appoint a Committee of a few members of the staff to examine the books and submit their report as early as possible to enable this Committee to consider the report in the meeting to be held in the end of April, 1944.

- (ii) Special publications like the works of Amir Khusro should be placed with well-known Book-sellers in the chief cities of India in specified numbers of copies for commission sale and account be taken periodically with the sale proceeds minus their commission.
- (iii) The classical works like that of Sir Syed and his associates be dealt with partly as in (ii) above and partly by giving them away as prizes in the Schools and Colleges.
- (e) Copies of the books lying to the credit of late Moulvi Yusuf Husain Najfi at the M. U. Book Depot be owned by the Book Depot by transferring the amount of Rs. 104-10-0 shown against him and the loan be wiped off.
- (f) The Committee recommends the sum of Rs. two lakhs be transferred from the general revenue account to the Floating Reserve Fund.
- (g) The Committee agrees to the Auditors' suggestion that Rs. 3,323-2-0 the profit on conversion of the Provident Fund Account be transferred to the P. F. Investment Depreciation Reserve Fund. The amount of Rs. 23,324-2-9 in the Investment Depreciation Reserve Fund is not sufficient.
- (h) It is not desirable to keep large sums of money in the current account. The Committee would suggest that the University should open an account in the post Office Savings Bank, if rules permit; and any sum not required for immediate expenditure be transferred to that account.
- (i) The Committee notes with surprise that attempts to make soap in the present conditions failed. The Committee requests the Vice-Chancellor that a report stating the reasons for its failure be placed at its next meeting to be held in the last week of April, 1944.
- (j) The Committee understands that the over-payments under certain heads of the M. U. School and the M. U. City High School, is a result of an oversight. There were savings under certain heads and reappropriation could be made in time. The Committee suggests that this will be guarded in future.
- (k) The report of the Keeper, Duty Society on the Auditors' objections should also be laid before the S. F. C. along with

the Auditors' observations at its next meeting to be held in last week of April, 1944.

- (1) The Committee considers the report to be satisfactory and congratulates the Treasurer and his staff for the good result.

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#### ANNEXURE XII

*(Vide E. C. Res. No. 60 dated 1st April, 1945)*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on the 5th March, 1945 at 5 p. m. at 17 Windsor Place, New Delhi.**

*Present :*

1. Lt. Col. Dr. Sir Ziauddin Ahmad, C. I. E., M. L. A. (In the Chair).
2. Nawabzada Liaqat Ali Khan, M. L. A.
3. Mr. Zahid Husain, C. I. E.
4. Mr. Mumtaz Husain, Deputy Financial Adviser, Govt. of India (Military Department (By invitation)).

24. **CONSIDERED :** Auditors' Report and the audited accounts ended 31st March, 1944 together with the Treasurer's note thereon.

**RESOLVED :**

- (a) That the Committee considers the report to be satisfactory and congratulates the Treasurer and his staff for the good results.
- (b) The Committee suggests that Rs. 50,000 be transferred to the Floating Reserve out of the Surplus as finally disclosed.

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#### ANNEXURE XIII

*(Vide E. C. Res. No. 87 dated 22nd April, 1946)*

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Thursday, the 28th March, 1946, at 7 p. m. at 5, Mansingh Road, New Delhi.**

*Presenti :*

1. Lt. Col. Dr. Sir Ziauddin Ahmad, C. I. E., M. L. A., Vice-Chancellor (in the Chair).

## ANNEXURE XV

(Vide E. C. Res. No. 23 dated 21st March, 1948)

**Proceedings of the Annual Meeting of the Standing Finance Committee held on Sunday, the 29th February, 1948, at 11 a. m. at 18 Windsor Place, New-Delhi.**

*Present :*

1. Nawab Mohamed Ismail Khan Saheb, Vice-Chancellor.
2. Nawab Saeedul Mulk Bahadur Hafiz Mohd. Ahmad Said Khan Saheb
3. Mr. B. H. Zaidi.
4. Sir Mohamed Yamin Khan.

69. The S. F. C. considered the Auditors' Report and the audited accounts for the year ended 31st March, 1947, together with the Treasurer's note thereon.

RESOLVED :

- (a) That the attention of the Executive Council be drawn to the fact that early steps should be taken to recover the amounts advanced to Col. M. H. Kureshy.
- (b) The S. F. C. considers the report to be satisfactory and places on record its appreciation for the work done by the Treasurer and his staff, for obtaining good results.

## ANNEXURE XVI

(Vide E. C. Res. No. 49 dated 27. 3. 1949)

**Proceedings of the Annual Meeting of the Standing Finance Committee held on 18th March, 1949 at 3 p. m. at the Vice-Chancellor's residence.**

*Present :*

1. Dr. Zakir Husain Khan, M. A., Ph. D., D. Lit., Vice-Chancellor (in the Chair).
2. Nawab Saeedul Mulk Bahadur Hafiz Mohd. Ahmad Said Khan, LL. D.
3. Hon'ble Mr. B. H. Zaidi, C. I. E., M. L. A.
4. Nawab Major Sir Mohd. Jamshid Ali Khan of Bagpat.

26. The E. F. C. considered the Auditors' Report and the audited accounts for the year ended 31st March, 1948 together with the Treasurer's note thereon.

RESOLVED : That the foregoing Auditors' Report and the audited accounts be adopted with the following specifications :—

- (a) The S. F. C. recommends to the E. C. that the amounts standing as loan against the late Muslim University Press and the Muslim University Book Depot be written off against the Floating Reserve Fund from which the loans have been advanced and the sale proceeds from the books and other material etc. be credited to the University Miscellaneous Income.
- (b) The Committee agrees with the Treasurer's note that the Auditors may be requested to examine the stock Registers in the Department and make suggestions, if any.
- (c) That the amount under the head, Faiz Mohd. Khan, advance account be adjusted.
- (d) The Vice-Chancellor and the Treasurer be requested to consider the Auditors' recommendations re. the transfer of certain amounts to the proper heads.
- (e) That the Chief Accountant be asked to transfer the amounts as pointed out by the Auditors under conveyance Deptt. and property Department to their proper heads.
- (f) The S. F. C. recommends to the E. C. that the accumulated interest and profit etc. of the provident fund account be adjusted as suggested by the Auditors.

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#### APPENDIX 'C'

#### **Additions and Alterations to the Engineering College Building.**

In the light of the observations in the note of Mr. L. G. Selvam, Chief Technical Examiner and his detailed report on the construction of the College building the evaluation made by the Special Engineer of the University has been re-examined in detail.

2. A comparative study of the valuation figures of the Special Engineer and of those given in (annexure II Abstract of Cost) the report of the Chief Technical Examiner showed a reduction of Rs. 59,575 in

the valuation of the Special Engineer which was largely due to the reduction in quantity and/or rates of some of the items of work.

3. In the accompanying note Appendix I the difference between the figures in the two valuations have been explained.

4. The result of the final scrutiny of the two valuations will be found in statement B appended to this note according to which the booked expenditure now exceeds the revised valuation of the Special Engineer by Rs. 6,807 only which is insignificant in view of various reasons such as overlapping of the steel reinforcements due to short length of steel not been taken into account, vide para 8 (h) and (i) of the report prepared by Mr. Ahmad Sardar Khan.

5. Certain items of work which were of a temporary nature are no larger in existence were not taken into account in either evaluation. All such items were shown in statements B (1) B (2) and B (3) appended to the report of the Engineering College. Their total amount was Rs. 40,316.

6. Of these the Chief Technical Examiner feels inclined to accept only about Rs. 17,000, vide column 3 of the enclosed statement (A) provided their actual execution could be established by documentary evidence. All the items of work shown in the said statements are based on actual payments duly supported by work bills and the relevant vouchers etc. as well as entires in the measurement books. No other record could be more reliable than the payment vouchers and measurement book. The vouchers were subjected to verification on the spot by the Chief Technical Examiner and his staff. There is therefore, no room for any doubt about the actual execution of those items.

7. On reconsideration of the position in the light of the opinion expressed by the Chief Technical Examiner items of sums aggregating Rs. 71,000 (vide column 5 of statement A) have been eliminated as they appear to be included in the rates of overhead charges.

8. The position of the remaining items amounting to Rs. 16,218 is different and by their very nature they do not fall within the scope of rates of overhead charges as defined in the Schedule of rates and as such need reconsideration. In this connection attention is invited to paragraph 8 (e) of the report on the Engineering College in which several items of work of a special nature which had necessarily to be executed in the alteration part of the building, have been fully explained. They cannot, therefore, be deemed to be included in the rates,

(a) *Filling earth Rs. 1802/5/-*

This was separate from the earth filling in plinth taken in the valuation. Earth supplying and filling was done by some of the contractors raising the low lying surrounding area of the building and as such this amount cannot be eliminated.

(b) *Machine Shed*

This item of work is not covered by the 15% overhead charges. The machine being the property of the University, it was the look out of the University authorities to provide protection to it.

(c) *Miscellaneous*

Part of this item has now been eliminated and the reasons for the other miscellaneous items of work will be found in para 8 above.

(d) *Transport of material from one place to another*

This was in fact shifting of material originally stacked at a place beyond 100 ft. distance from the construction and had to be shifted to site as and when required cartage had, therefore, to be paid extra.

(e) *Fixing windows etc. cutting blocks*

It appears that openings were left at the time of construction of walls and the doors and windows and window frames were fixed at a later stage after cutting blocks for embedding holdfasts. This item is, therefore, not included in the rates of valuation.

(f) *Regrading the roof*

This regarding of the old roof terracing was intended to divert the rain water flow from its original side to other direction. This was, therefore, a separate item of work and not included in the valuation of of the building.

(g) *Putting earth on roofs for temporary protection*

This item of work was not included in the specification of roof work. Temporary protection to certain roofs was necessary pending construction of the upper storey. It was, therefore, an extra item and was paid for as such,

(h) *Brick Flooring*

This work has not been included in the valuation anywhere and as such this extra item of work has to be taken into account.

(i) *Wastage in cutting blocks and removing paint marks*

Wastage in cutting blocks was paid for to New India Builders and other contractors. The analysis of rate for construction of hollow block walls did not provide for such wastage as in the case of rates for brick works. The expenditure is, therefore, justified.

(j) *Support to roof*

As explained in paragraph 8(e)(4) of the report on the Engg. College prepared by Mr. A. S. Khan supports to roofs were provided when their supporting walls were demolished. This was a special item of work and had to be separately paid for.

(k) *Removing doors and windows, pegs, cages and machine benches etc*

Due to shifting of the lab from its place in the old building to its place in the new building this work had to be done which is not provided for anywhere in the valuation and the position of doors and windows was changed.

(l) *Extra Steel*

A sum of Rs. 3,515/15/- was separately paid to M/s New India Builders for extra steel used in the foundation of columns which has not been taken into account in evaluating the raft foundation or columns.

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## STATEMENT A

S. No.	Description	Provisionally allowed	Considered to be included in the rate	Items eliminated from the statement
<b>Statement B—1</b>				
1.	Dismantling and cutting with chisel	5,369 5 5		
2.	Removal of earth and rubbish	3,152 4 9		
3.	Filling earth		1,802 5 0	
4.	Labourers quarters			769 10
5.	Machine shed		6,093 10 0	
6.	Cement Godown			3,156 4 0
7.	Storm water drain	5,730 8 0		
<b>Statement B—2</b>				
1.	Miscellaneous	1,139 8 0	440 5 0	397 8 0
2.	Carriage of material from one place to another		1,017 2 6	
3.	Fixing window and door frames after cutting blocks		215 0 0	
4.	Regrading the roof		70 4 0	
5.	Raising approach roads and making culverts	406 0 0		
6.	Putting earth on roofs for temporary protection		662 8 0	
<b>Statement B—3</b>				
1.	Brick Flooring		132 12 9	
2.	Wastage in cutting blocks and removing paints etc.		1,341 0 0	
3.	Support to roof and temporary platform and tank		516 7 0	
4.	Removing doors, windows, drain pipes, pegs and clamps etc.		421 1 0	
5.	Filling sand in trenches and hollow blocks			2,776 4 0
6.	Steel (extra)		3,515 15 0	
7.	Fencing	1,200 0 0		
		16,997 11 3	16,218 6 3	7,099 10 0

## STATEMENT B

Total cost as per special Engineer's valuation		Rs. 4,76,775
Deduct 1. Cost of re-roofing Elcet. Lab	14,079	
2. Extra for cartage	31,249	
3. Decrease as per revised valuation	10,288	
	55,616 (—)	55,616
Add 1. 7% indexed increase for Aligarh allowed by the CTE on 3,60,295	9,667	34,888
	34,888	34,888
Revised valuation of the Special Engineer		5,56,047
Total booked expenditure		5,11,882
1. Deduct expenditure on miscellaneous items not taken by the special Engineer Rs. 40,316 (—) Rs. 7,100 = 33,216		49,028
2. Ditto wrong debit to building 15812		
Expenditure exceeds valuation by		4,62,854
		Rs. 6,807

Sd. OVAISE  
Special Engineer

## ANNEXURE I

A study of the detailed report, of the Chief Technical Examiner, no. III on the additions and alterations to the Engg. College building showed that the valuation of the Special Engineer of the University was reduced from Rs. 4,76,775 to Rs. 4,17,200. The heavy reduction of Rs. 59,575 as stated was made on the following basis:

1. The addition over a part of the building has been carried out on existing foundation, but the Special Engineer has taken into account the cost of the existing foundation also.
2. Depth of the plinth filling and sand filling has been assumed to be more in the Special Engineer's valuation.
3. Excess quantity and rates assumed for RCC work in Special Engineer's valuation.
4. Adoption of higher rates for doors and windows, which is not commensurate with the quality of work actually done.

Besides the above, rates and quantities of other items of work have also been reduced. A note on each items of work dealt by the Chief Technical Examiner in his evaluation is appended for reconsideration by him.

S. No.	Particulars	Increase and decrease in cost	
		(-)	(+)
1.	<i>Paragraph 13 item i-cost of foundation:—</i> With the discovery of raft footing in the foundation the total cost of whole of the brick work in foundation and plinth Rs. 10,055 as originally included in the valuation of the Special Engineer is to be substituted by an amount of Rs. 20,077 allowed by the Chief Technical Examiner vide item 3 of annexure II abstract of cost, resulting in an increase of Rs. 10,022 in the valuation of the Special Engineer.		10,022
2.	<i>Paragraph 13 item 2 Depth of earth filling in plinth.</i> Attention of the Chief Technical Examiner is invited to the following two plans, already furnished wherein ground level is shown 2'-6" below plinth level of the old market building: (a) Record Plan of M. U. Market dated 29-8-1932 (b) Extension of the proposed College of Engg. and Technology dated Januray 1,1945.		

Large quantity of earth filling required is also corroborated from the note of the Hony. Supervising Engineer incorporated in para 8 (e) (11) of the report on the Engineering College, prepared by Mr. Ahmad Sardar Khan.

Moreover from the ratio of quantity of excavation to the quantity of lime concrete in foundations, as per item 1 and 5 of the bill of new India Builders it is evident that the depth of excavation was only 2'-10" and as such height of plinth above ground level was 2' 6" and not 1'-3" as allowed.

In view of the above height of plinth above ground level was not less than 2'-6" the break-up of which will be as under:—

1. Earth filling	1'-7½"	}	2'-6"
2. Sand filling	0'-6"		
3. Lime concrete under floor	0'-3"		
4. RCC of mosaic floor	0'-1½"		

Filling of 1'-7½" deep earth in new rooms and verandahs was, therefore, correctly taken into account by the Special Engineer and the 3" thick base concrete and 6" sand filling was not ignored as observed in the report.

Moreover a perusal of items nos. 1 and 6 of the abstract of cost will show that while excavation was 24,600 cft. the refilling of the excavated earth shown as 28,230. The difference of excess filling of excavated earth is self evident that there is an error somewhere.

Excluding filling of earth in the old portion of the building the total quantity of earth filling now comes to 61,322 cft. as detailed below:—

1. New rooms and verandahs	1'-7½"	25,425
2. North quadrangle No. 1,	2'-0" depth	3,917
3. —do—	No. 2, 2'-0" depth	2,831
4. South quadrangle	2'-0" depth	3,388

5. Central quadrangle 1-0" depth	22,168
6. Earth filling in trenches upto raft level	431
7. —do— upto ground level	3,162
	<hr/>
	61,322
	<hr/>
8. Deduct quantity obtained by excavation	17,636
9. Net quantity of earth brought from outside for filling (half mile distant)	43,686

According to item no. 3 page 24 and item 5 page 25 of the CPWD schedule of rates for 1950 the rate of earth from half mile distance works out

Item 3 Rs. 26	}	to Rs. 76 per 1000 cft and the cost of 43,686 cft earth at 76% cft.
Item 5, 25		
chains @ 50		
Rs. 2		

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76  

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comes to Rs. 3,320 against Rs. 4,732 previously calculated. Thus the valuation of the Special Engineer can be reduced by Rs. 1,412 only against this item.

1,412

### 3. Sand filling:

For want of time the bills of all the contractors could not be scrutinised to find out the total quantity of sand filling. The Chief Technical Examiner has allowed Rs. 2,041 only for 9073 cft sand filling, whereas the total quantity of sand filling paid for to only two contractors as detailed below comes to Rs. 11,513 cft:—

New India Builders	item	11	9,073	cft
—do—	item	21	2,032	cft
Nichal Das	item	21	408	cft

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11,513 cft  

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The cost of 11,513 cft @ Rs. 22/8/--% cft comes to Rs. 2,590 against the original amount of Rs. 4,080 effecting a decrease of Rs. 1,490.

1,490

S. No.	Particulars	Increase and decrease in cost	
		(-)	(+)

4. *Paragraph 13, item 3 — RCC work.*

The Chief Technical Examiner reduced the cost of this item of work by Rs. 32,338 and increased it by Rs. 7,678 or in other words the net reduction was Rs. 24,660. We accept all items of the Technical Examiner except (1) item 26 Chajja (2) item 23 (a) 30' span roof and (3) item 24 reinforced brick slab.

The rate of 3" thick and 2—6" projected Chajja has been allowed at Rs. 4. 05 per rft. whereas the rate as per item 12 on page 51 of the schedule of C. P. W. D.—1950 is Rs. 4, 75 per sft. The cost of this item was correctly calculated at Rs. 4.75. The cost of 1020 rft. @ 4. 75 comes to Rs. 4,845 resulting in an increase of Rs. 124 instead of the reduction of Rs. 590 made by the Chief Technical Examiner.

In the case of R. C. C. Tee beam roof 25" to 30" span the Technical Examiner has calculated the cost at an average rate of Rs. 385 per cent sft. and reduced the Special Engineer's valuation by Rs. 18,690 for this item.

The correct position is as under:—

- (a) None of these roofs as measured is less than 30' span.
- (b) Cost of 5,887 sft. RCC tee beam floor @ Rs. 405 (vide item 12 page 76 of the C.P.W.D. schedule comes to Rs. 23,842 and
- (c) Cost of 1,906 sft. RCC tee beam roof @ 392% sft. (item 6 page 69 of the schedule comes to Rs. 7,472.

Total cost Rs. 31,314 against Rs. 48,604 originally claimed. The net reduction will thus come to Rs. 17,290 and not Rs. 18,190

S. No.	Particulars	Increase and decrease in cost	
		(-)	(+)
	<p>The actual thickness of the RCC roof is 5" which as shown in the detailed measurements and also thus mentioned in the report but in the abstract of cost it has been shown as only 4" thick and the cost has been calculated @ Rs. 167 sft. instead of Rs. 197 % sft. vide item 4 page 47 of the schedule. At Rs. 197% sft. cost of 8510 sft. works out to Rs. 16,765 instead of Rs. 15,514 originally claimed and Rs. 14,379 allowed. The cost will now increase by Rs. 1,251 instead of the reduction of Rs. 1,135.</p> <p>As explained above the net decrease and increase respectively works out to Rs. 29,213 and Rs. 9,053 and, therefore, the net decrease comes to Rs. 20,160.</p>		20,160
5	<p><i>Para 13 item 4 Full glazed windows:</i></p> <p>In the detailed measurements thickness of windows has been shown as <math>1\frac{3}{4}</math>" and the quantity as 4,536 sft. whereas the cost has been calculated on the basis of <math>1\frac{1}{2}</math>" thickness for only 4,500 sft. The rate of second class wood work with <math>1\frac{3}{4}</math>" thickness as provided in item 56 page 160 of the CPWD schedule is Rs. 4/13 per sft. The cost of 4,536 sft. @ Rs. 4/13 works out to Rs. 21,818 against Rs. 23,089 as previously claimed. Net reduction in this item will, therefore, be Rs. 1,271.</p>		1,271
6	<p><i>Flush type doors.</i></p> <p>The doors have been taken to have been made of hard board only whereas in the detailed measurements at least 213 sft. have been shown as mesonite doors. The rate of Rs. 3.25 sft. as allowed is much less than that allowed for the glazed windows. Flush doors are provided with hard board or mesonite on both sides over the complete frame work and the market rate for hard</p>		

S. No.	Particulars	Increase and decrease in cost	
		(-)	(+)
	board or mesonite has always been higher than that of ordinary glass panes. In view of these facts the rate of flush doors should not be less than that allowed for the glazed windows. Applying the same rate viz., Rs. 4.81 the cost of this item of work comes to Rs. 7,985 instead of Rs. 5,561 allowed. Originally Rs. 11,279 were claimed. The cost will be reduced by Rs. 3,294.		3,294
7.	<i>Annexure II—Abstract of cost—item No. 29</i> The thickness of the door is 1 $\frac{3}{4}$ " and the rate for first class teak wood doors is Rs. 5.25 (item 20 page 136 of the schedule) which was correctly applied by the Special Engineer, for this item of work. The area has, however, been reduced by 23 sft. therefore, the cost will be reduced by Rs. 173 only.		173
8.	<i>Item 32—Abstract of cost, Counter.</i> The rate for this item of work has been allowed at Rs. 50 per rft. which does not appear in the schedule. The work includes masonry work, reinforcement work, mosaic cill, cement plaster, teak wood record shelves, teak wood frame with $\frac{1}{4}$ " thick sheet glass and providing and fixing double grooved aluminium plates. Apparently in allowing the rate of Rs. 50 only the wooden counter and the glass sliding shutters have been taken into account and all the other items have been taken left. Taking the above facts into consideration the cost calculated by the Special Engineer does not seem unreasonable, and there can be no reduction.		
9.	<i>Item 1 to 6—Excavation.</i> With the discovery of raft foundation the depth of excavation was very much affected resulting in its reduction from 4' to 2'-10". The quantity of		



S. No.	Particulars.	Increase and decrease in cost	
		(-)	(+)
	excavation therefore works out to 17,636 cft. given to New India Builders in his bill. The Special Engineer's cost will be reduced from Rs. 892 to Rs. 607 net reduction Rs. 285.	285	
10.	<i>Items 8 to 9 — Painting — lime concrete.</i> This item was not originally claimed but allowed by Chief Technical Examiner after their checking of foundation gives an increase of Rs. 811.		811
11.	<i>Item 13 — Brick work in superstructure.</i> A sum of Rs. 16,817 has been allowed on account of 15,150 cft. work at Rs. 111% cft. According to item No. 40 page 86 of the schedule, the rate for brick work above 20' height increases by 6% cft. Of the total brick work 5,000 cft. was above 20' height and as such the cost has to be increased by Rs. 300. The net decrease in this item will, therefore, work out to Rs. 889 only over our previous valuation.	889	

Item No.	Particulars	Amount claimed	Amount allowed	
12. 22	R. S. Beams	3,000	3,600	600
27	Stair steps etc.	3,543	3,700	157
33	Mortice locks to doors	425	500	75
34	1½" marble chips flooring	19,573	20,800	1,227
35	¾" marble chips skirting	2,817	2,925	108
36	1½" C. C. flooring	21,566	19,933	1,573
13. 37	¾" cement plaster skirting as per detailed measurements comes to 2,402 sft, and not 2,060 sft. Adding Rs: 127 the cost of 342 sft. The total cost will work out to Rs. 889 against Rs. 680 allowed. Net increase, therefore, comes to Rs. 209.			209

S. No.	Particulars	Increase and decrease in cost		
Item No.	Particular	Amount claimed	Amount allowed	
38	Dismantling old brick floor.	318	475	157
39	1½" marble chips floor.	593	584	9
40	Picking old lime concrete.	25	26	1
14.	41 <i>Cement Plaster—</i>			
	From a comparison of the figures of the detailed measurements of the Special Engineer with those taken by the staff of the Chief Technical Examiner it has been noticed that they have omitted 55,044 sft. of plaster done in the rooms and verandahs of the old parts of the building and 1,248 sft. of the new rooms. On the other hand they have included in the figures of deductions 3,574 sft. on account of window openings. This was perhaps due to an oversight, since the quantity of plaster on the four walls of the rooms was measured and such deductions as a rule are not made particularly when the outer faces of the walls in which the windows are fixed, have no plaster. The cost of plaster work as taken by the Special Engineer, therefore, remains unaltered.			
15.	<i>Item No. 42—¾" cement plaster showing false blocks—</i>			
	In the detailed measurements taken by the staff of the C. T. E. the quantity is shown as 8,900 sft. whereas cost of 8,730 sft. only has been calculated. Also adding Rs. 47 (cost of 170 sft.) the net increase in this item will be Rs. 1,110.			1,110
16.	<i>Item No. 43—¾" marble chips plaster with white cement—</i>			
	The rate of this item of work as per item 17 page 220 and item 13 page 219 of the schedule is Rs.			

S. No.	Increase and decrease in cost (-) (+)	
	<p>111.31 per sft. The total cost thus works out to Rs. 2,527 against Rs. 2,595 calculated by the Special Engineer. This results in a decrease of Rs. 68.</p>	68
<p>17. <i>Item No. 44—Varnishing new wood work—</i></p>		
<p>In this case the quantity has been reduced apparently ignoring the varnishing on wood work in the old building and have allowed Rs. 722 for varnishing new wood work only. The records show that actually an amount of Rs. 1,098 was paid to M/s. Mathura Das Horimal for removing green paints from doors, windows and ventilators and Wax polishing them including repairing. Adding this to the sum of Rs. 722 the total cost will come to Rs. 1,820 resulting in a decrease of Rs. 46 only in comparison to the Special Engineer's valuation.</p>	46	
<p>18. <i>Item No. 45 — White washing.</i></p>		
<p>The reduction in the quantity of this item of work, like cement plaster explained in item no. 41 is apparently due to omission of the work done in old rooms, moreover, the rate of simple white washing has been allowed instead of the distempering probably in view of its present appearance after a lapse of more than 8 years. As the work has gone under annual repairs so many times, it can hardly be a basis for disallowing distempering. The records show that distemper was done by some of the contractors. The reduction made in this item of work does not therefore seem justified.</p>		

S. No.	Particulars		Increase and decrease in cost			
			(-)	(+)		
Item No.	Particulars	Amount claimed	Amount allowed			
19.	46	Cement paint to hollow blocks walls.	2,506	4,200		1,694
	47	Terracing with lime concrete.	8,256	8,493		237
	48	S/F.A.C. down pipes.	2,400	4,520		2,180
	49	Hollow block coping.	888	1,422		534
	50	Wall black board.	764	788		24
	53	Red stone apron.	8,372	9,735		1,363
	54	Red stone steps.	165	195		30

20 *Item No. 55—½" red stone skirting.*

The rate allowed for this item of work is very low. As per analysis item 25 page 109 of the schedule it is Rs. 3.19 per sft. and the cost comes to Rs. 172 resulting in a decrease of Rs. 28 only.

28

21. *Item No. 56 — Red stone veneration.*

Veneration on the main gate of the Engineering College with fine dressed and rubbed stone and ornamental jali work cannot be done at a rate of Rs. 3.50 per sft. For this special type of work the rate of Rs. 6.25 provided in the Special Engineer's valuation is reasonable.

22. *Item No. 57 — Pointing with cement mortar on brick work.*

Reduction in quantity in this item is due to omission of the repointing work on the old walls of the court yards which was necessary partly due to decay and partly for maintaining uniformity. In view of the above any reduction in this quantity will not be justified. The value of the work at the rate of Rs. 10 allowed comes to Rs. 1,390 resulting in a decrease of Rs. 69 only.

69

Net reduction : ... (-) Rs. 10,288

30,767      20,479

**APPENDIX 'D'****3. Steel windows, doors and partition.**

I am enclosing herewith a comparative statement of the three tenders received for supply of steel windows copies of which were sent to me. I recommend that the contract be awarded to the Indian Galvanizing Co. Ltd., for the supply of "Hopes" Steel Windows, and their quotation accepted for the following reasons :

- (a) They are the best type of steel windows available in India and also fabricated in India.
- (b) They have agreed for fixing and glazing.
- (c) They have agreed to supply glazed partitions.
- (d) Their total tendered amount is only Rs. 313 above the lowest tender (Godrej Boyce), but the quality of windows is superior.
- (e) There is a saving of nearly Rs. 16,000 as compared to the tendered amount of M/s. Sikhand Construction Co. for the same item. The orders for supply of windows, doors etc., should be placed straightaway and they should be instructed to get in touch with me for the exact number and types of windows, doors and partitions to be supplied.

## APPENDIX 'E'

**Additions and alterations to Senior Staff Bungalow  
(No. 11, University Road)**

1. The house known as V.C.'s residence (since renovated) was one of the oldest buildings in the University Campus. The correct age of the building is not known. As far as could be ascertained it is more than 75 years old.

2. It was a thatched roof bungalow and major part of it had katcha or sun dried brick walls. Some of the side rooms and verandah had pucca roof with either jack arch or R.B. slab with pucca outer walls in mud masonry. The old wood work was of ordinary wood and the floors of the main rooms had lime concrete with lime plaster finish. The verandah had flat brick floor and no apron was provided around the building.

3. The general condition of the structure was very unsatisfactory. The thatched roofs leaked during rains and even pucca roofs showed water seepages.

Due to the condition of the building stated above, extensive repairs were needed.

4. An estimate, amounting to Rs. 30,000/- was, therefore, framed for replacing the thatched roof with R.B. roof, including certain minor additions and alterations and items of special repair work. This estimate was placed before the Building Committee at its meeting held on May 7, 1957. The Committee suggested certain modifications, such as changing of R.B. roof to R.C. roof.

5. In compliance with the above decision, M/s. Master Sathe & Kothari, Architects of Delhi, were requested to advise on the work of re-roofing and renovation of this house. They submitted to the Vice-Chancellor plans and the following estimate, amounting to Rs. 1,29,000/- vide their letter No. K./1479/57, dated May 29, 1957:—

1. Construction work as per schedule	Rs. 72,000
2. Mosaic tile floor in rooms and lavatory block	Rs. 12,000
3. Sand faced plaster and distempering etc.	Rs. 5,000
4. Furniture in pantry	Rs. 1,000

5. General Development of garden and roads	Rs. 10,000
6. Electric & Sanitary installations	Rs. 25,000
7. Electric fans and fittings etc.	Rs. 4,000
	Rs. 1,29,000

The Vice-Chancellor forwarded the estimate to the Asstt. Treasurer on June, 1957, and suggested revision and reduction in the estimated cost of work by curtailing the items, other than actual building work, by adopting specifications in accordance with other University buildings.

6. In the meantime after inviting tenders the work was started according to the original proposals, but the work was subsequently abandoned by the lowest tenderer doing the work. It was then discovered that the katcha walls were in a very bad condition and needed complete change.

7. At this stage (September 1957) the Architects were again requested to examine the building and advise on its re-construction. After a joint inspection by the Architects and the University Engineer it was decided to reconstruct katcha walls including foundations of more permanent specifications, as the existing foundations were built with sun-dried bricks.

The University Engineer revised the estimate to Rs. 81,800/- covering the suggestions made by the Building Committee in May 1957, the Vice-Chancellor in June 1957 and the Architects in September 1957. This estimate was approved by the Executive Council, *vide* resolution No. 35 dated November 17, 1957.

Besides the estimate of Rs. 81,800/-, three supplementary estimates for sums aggregating to Rs. 6,385/- were prepared and sanctioned for development of roads, gardens and special repairs to old sanitary fittings. Thus the sanctioned estimates amounted to Rs. 88,179/-.

8. The increase in the expenditure over the estimates may be attributed to the following reasons as well as the adoption of higher specifications to provide accommodation for distinguished guests of the University.

### **Building**

Their condition not being satisfactory more katcha walls had to be demolished and substituted by pacca walls resulting in the increase of demolition work, construction of pacca masonry walls,

R.C.C. work due to increased roof area, as well as renovation of the floors of some of the rooms with high quality mosaic finish with special treatment being given to the bath-room attached to main guest room.

Increase in the plaster work due to increase in masonry work and complete renewal of the old plaster surface and special finish as suggested by the architects.

Concrete work in foundation was changed from lime to cement due to non-availability of good kankar lime.

The reason for increase in the cost of joinery and wood work was due to increase in the quantity of wire gauge shutters and the work having been done in Burmah teak of superior quality instead of C.P. teak.

Some miscellaneous work such as teak wood partition, shelves and WI grills etc. were found necessary and executed under the direction of the Architects.

The estimation of the Architects for R.C.C. work was at rates lower than the schedule rates of U.P., P.W.D. for Aligarh besides certain omissions such as beams and chhajjas which had to be provided for. The thickness of the roof had also to be increased.

### **Water supply and sanitary installation**

The increase in the cost of this work when compared with the amount provided in the University Engineer's estimate is considerable but when compared with the estimate of the Architects there is some saving. The work actually carried out was according to the specification of the Architects. The increase was due to special fittings and toilet accessories required for the bath attached to the main guest room reserved for important guests of the University.

### **Electric Installation**

The increase in this item is due to the replacement of some old fans, which were not provided in the University Engineer's estimate of Rs. 81,805/-

There is no increase in the three supplementary works sanctioned subsequently.

9. The completion report on the basis of actual expenditure is submitted herewith for favour of consideration and approval of the expenditure incurred over and above the sanctioned estimated cost of



works. The details of expenditure are as follows, after giving credit for the cost of dismantled materials and old fans :-

(i) Building	Rs. 1,05,913.00
(ii) Electric Insallation & Supply of fans	Rs. 10,437.00
(iii) Water suppy and sanitary Installation	Rs. 12,352.00
(iv) External Sevices	Rs. 4,122.00
	<u>Rs. 1,32,824.00</u>

The amounts sanctioned are detailed below :-

(i) 1957-53	Rs. 30,000	
(ii) 1958-53	Rs. 51,800	
(iii) Supplementary grant in the year 1958-59	Rs. 38,000	
	<u>Rs. 1,19,800</u>	Rs. 1,19,800.00
Further amount to be sanctioned		Rs. 13,024.00

A. OVAISE  
Special Engineer,  
Muslim University,  
Aligarh.

## APPENDIX 'F'

**Enclosure to Paras 52-74**

The Executive Council feels that the observations made by the Enquiry Committee on the manner the Academic and the Executive Councils had dealt with this question, are based on misapprehensions, and that it was necessary, therefore, to state the factual and legal aspects of the case.

I. According to Statute 20, a Selection Committee for the appointment of a Professor shall, excluding the ex-officio members, consist of "three persons not connected with the University nominated by the Academic Council." On November 9, 1957, the Academic Council resolved to draw up lists of eight experts suitable for nomination on Selection Committees for posts in various subjects. These lists were finally drawn up and placed before the Academic Council on September 13/16, 1958, when it "authorised the Vice-Chancellor to approve on its behalf the panel of experts in various subjects as submitted by the Heads of the Departments of Studies, and to appoint the nominees of the Council on the Selection Committees for the post of Lecturers, Readers and Professors, from these panels." The Council further resolved that these panels were "to remain in force for a period of two years, viz., upto the end of September, 1960."

Seven months after this, the question of constituting a Selection Committee for the post of Professor of History came up. The Vice-Chancellor formed a Selection Committee consisting of Dr. Tara Chand, Dr. Qanungo and Dr. N. K. Sinha on April 27, 1959. The names of Dr. Tara Chand and Dr. Qanungo were included in the approved panel of experts referred to above, but the name of Dr. Sinha was not included in it.

The Vice-Chancellor included Dr. Sinha's name in the Selection Committee because he was given the impression that the Academic Council had, in its meeting held on 14/17th April, 1959, given him this power. Subsequently, as the following details will show, it became evident to him that no such power was, in fact, given to him.

This Selection Committee met on July 28, 1959. Ten days later, i.e., on August 8, 1959, the proceedings of the Academic Council meeting held on April 14/17, 1959 came up for confirmation at a meeting of the Academic Council which was the first ordinary meeting of the

Council after the meeting held on April, 14/17, 1959, the summer vacation having intervened. The last resolution of the meeting held on April, 14/17th 1959, contained some lines, which formed the second part of the main resolution and purported to authorise the Vice-Chancellor to make additions to the panels of experts. The Academic Council unanimously declared these lines to be an interpolation and ordered their deletion from the minutes. It has to be noticed in this context that the records of the meeting of the Academic Council held on April 14/17, 1959, showed that while the first part of the resolution was in typescript, the second part was in the hand writing of one of the Assistant Registrars of the University. The Academic Council left it to the Vice-Chancellor to take appropriate action in the matter in view of the deletion of the portion concerned.

In these circumstances the very basis on which the name of Dr. N.K. Sinha had been included by the Vice-Chancellor in the Selection Committee fell through. As the third member of the Selection Committee, namely, Dr. Tara Chand, had not been able to turn up for the meeting of the Selection Committee, only one expert was left whose appointment in the view of the Academic Council was authorised. As the Vice-Chancellor was asked by the Academic Council to take appropriate action in the matter, he decided that the most obvious thing to do was the appointment of a fresh Selection Committee and so a proposal about it was placed on the Agenda for the Academic Council meeting held on January 6, 1960.

When this item appeared on the Agenda, the Vice-Chancellor requested the Academic Council to postpone the consideration of the item to the next meeting. In the subsequent meeting, however, he told the Academic Council that it would be well advised to defer further action till after the matter had been considered by the Executive Council. While postponing consideration of the item in deference to the wishes of the Vice-Chancellor the Academic Council categorically expressed the opinion that the said Selection Committee was not regularly constituted and that steps be taken to rectify the position by appointing a fresh Selection Committee.

The Executive Council, at its meeting held on April 23, 1960, considered the question in all its aspects, and resolved that the Selection Committee was not constituted in accordance with the Statutes, and that a fresh Selection Committee be constituted for the purpose. This

factual resume of the whole position would show that both the Executive Council and the Academic Council had taken their decisions after considerable deliberation.

II: When the problem came to be discussed from the technical and legal points of view, the University consulted Mr. Bashir Ahmad Sayeed (ex-judge, Madras High Court) and Mr. G. S. Pathak (Advocate, Supreme Court, New Delhi). These legal experts held that the said Selection Committee was not legally constituted because (a) "any delegation of power by the Academic Council would be unauthorised and the persons nominated through such delegation would not fulfil the condition as required by Statute 20;" (b) "the Academic Council cannot legally delegate to the Vice-Chancellor its power of nominating 'three persons', even though the nomination is from a panel approved by the Council; (c) the nomination of Dr. Tara Chand who happened to be 'connected' with the University in his capacity as a member of the Court, the Executive Council and the Finance Committee was not valid as "the expression 'not connected with the University' is a wide expression which would exclude not only the employees of the University but also members of the various authorities of the University; (d) the

sub-clause (4) of Statute 20 (reproduce in the margin\* does not apply in this case because

\*The Selection Committee shall consider and submit to the E.C. recommendations as to the appointment referred to it. If the Executive Council is unable to accept the recommendations made by the Committee, it shall record its reasons and submit the case to the Visitor for final orders.

the sub-clause presupposes that there was a properly constituted Selection Committee, competent to consider and to submit to the Executive Council recommendations as to the appointment referred to it, and that (e) "the Executive Council can not take cognizance of the report of the so called Selection Committee" and "it is not open to

any candidate to insist that the Executive Council ought to take the recommendations of the Selection Committee into consideration, or must either give its approval or refer the matter to the Visitor" as the Selection Committee was not constituted according to the provisions of the Statute.

III. The observations of the Enquiry Committee about the role of the Academic and the Executive Councils in this case are unjustified. It proceeds on the assumption and under the impression that the Academic and the Executive Councils were parties to the dispute in the same sense in which certain individuals interested in the decision could have

been. Nothing can be further from the fact. The Academic Council *unanimously* declared on August 8, 1959, that a certain portion of the resolution was never passed. Another assumption that in adopting the panel system the Academic Council had shirked its statutory responsibility is not correct. It was not realised by the Academic Council that by drawing up panels it was delegating its statutory authority to the Vice-Chancellor and that it was not legally authorised to do so. This point became clear only after Mr. Bashir Ahmad Saeed and Mr. H.C.L. Pathak, M.P., pointed it out. The unusual interest shown by the Academic Council in this particular case was due to the fact that for the first time the panel system had been abused and the Council's authority had been circumvented by tampering with its records.

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## APPENDIX 'G'

**Copy of the letter No. nil dated 7-3-1961 from Prof. G. C. Chatterjee, National Book Trust, India, Old Mill Road, New Delhi-2 to the Vice-Chancellor. M.U. Aligarh.**

*Sub : Tibhya College*

Kindly refer to your letter No. 1004/V.C. dated the 6th February 1961, which you had personally handed over to me on the 12th of February. I am sorry I have not been able to reply earlier as I was very busy with other matters. The M.U.A. Enquiry Committee having signed its report and forwarded it to the University Authorities, is no longer a body which is able to function. It is, therefore, not possible for me to give you any kind of an official reply to the points raised by you in your letter. I merely wish to point out that the problems relating to the Tibhya College were brought to the notice of the Committee at a very late stage. Quite obviously the general question of the status of Unani Tib or Ayurveda is a technical question which an only an expert body can handle. Our Committee was not concerned with this broad issue which, as you have stated, is admittedly an all-India issue and not confined to Aligarh.

From such statements as were made before us by the delegation of old students of the College and from other general information, the Committee felt that all was not well with this institution and there was certainly room for improvement. They have, therefore, merely recommended that the University may well look into the problems relating to this institution and attempt to raise it to proper University status. I think it is a well known fact that judged from any angle, e.g. entrance qualifications, content of course, laboratory equipment, qualifications and strength of staff etc., this institution can hardly be regarded as of University status and the instruction and training given there comparable with any professional degree.

With regard to the notes which you say you had handed over to Mr. Shahmiri for presentation to the Committee before the final report was signed, so far as my memory serves me, these papers were never shown to me.

I may add that such remarks as have been made in connection with the Tibhya College were not intended to be a condemnation of the Principal or of his staff nor are they supposed to cast any reflection on

the internal administration of the institution. Had we intended to pass any such judgment we would have gone into the matter far more thoroughly and given every opportunity to the persons concerned to give us their explanation before arriving at any conclusions.

I am glad to learn from the note of the Principal which you had attached to your letter that the M.U.A. had already taken steps in conjunction with the U.G.C. and the Govt. of India etc. to improve the conditions in the College and that an All India effort is being made to bring up the study of the indigenous systems of medicine to a proper scientific level.

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