



Government of West Bengal

Education Department

Report of the
University Finance Enquiry Committee

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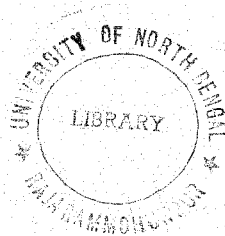
Superintendent, Government Printing
Bengal Government Press, Alipore, West Bengal

1949

English, 1s. 8d.

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CHAPTER I.

Introductory.

Appointment and terms of reference.

1. A Committee consisting of—

- (1) Mr. Justice R. C. Mitter,
- (2) Dr. N. N. Law,
- (3) Sri P. Chaudhuri,
- (4) Sri N. K. Mitra, and
- (5) Sri B. Das Gupta.

with Mr. Justice Mitter as Chairman was appointed by Government on the 21st May 1949 with the following terms of reference:—

(1) The Committee has been proposed for the purpose of examining the present financial structure of the University and what grants the University should have from the Provincial Government to carry on its activities having due regard to considerations of efficiency and economy.

(2) The Committee should go into the financial implications of the present academic activities of the University in all its branches and find out to what extent the University finances have since the 15th of August 1947 been able to and will in future be able to bear the cost of running the University.

(3) For the above purpose, the Committee will have frequent consultations with the University authorities and will collect relevant facts and indicate the nature of readjustments, if any, that have been met by the University in its financial structure after the partition of Bengal.

(4) They will also take into account any proposal for further extension of the activities of the University within the next five years. This will give the Committee a suitable background to make necessary recommendations to the Government."

Sri M. M. Sen, I.C.S., Deputy Secretary to the Government of West Bengal, Finance Department, acted as Secretary to the Committee. As Sri Sen took up the work after a few preliminary meetings of the Committee, the University Authorities were kind enough to depute Sri S. K. Dutta, M.A., to act as our Secretary during that preliminary stage. We thank the University Authorities for sparing Sri Dutta and Sri Dutta for the good service rendered to us during a period when we were without a Secretary.

The first meeting of the Committee was held on the 6th June 1949.

Discussions with University Authorities.

2. In the course of our investigations, besides obtaining a great deal of statistical information from the University, some of which we have reproduced in our report, we have held numerous conferences with the University authorities including the heads of departments as well as the administrative heads. Important among these were the meetings which we held with the Registrar and his staff, the heads of the departments, whom we met in two consecutive sessions, the two meetings with the Vice-Chancellor and the meeting with the members of the Syndicate and of the Finance Committee. After some preliminary discussions, the Vice-Chancellor was kind enough to prepare a memorandum on behalf of the University for the use of the Committee which we have referred to frequently in our report. This memorandum is printed as an Appendix to this report. We have also had an opportunity of inspecting all the buildings of the University including the Press buildings. The organisation of the University office was separately enquired into. We take this opportunity of thanking the University authorities for all the facilities given to us.

Structure of Report.

3. The result of our investigations is embodied in our report which we have split up into six chapters besides the present one. Chapter II of the report deals with the financial structure of the University and contains an analysis of the budget as well as an examination of the trends of income and expenditure together with our observations on certain aspects of the organization of the University. We have also tried to bring out in this chapter the impact on the finances of the University of the events which have occurred since the 15th of August 1947. The next chapter, which is Chapter III of our report, contains our recommendations regarding the Capital Grants which, we feel, the University will require to supplement its budget in order that certain urgent needs of the institution may be met and a reasonable extension of its activities within the next five years ensured. Chapter IV of our report deals with the recurring grants in regard to which also we have framed our proposals on the same general considerations as in the case of Capital Grants. Chapter V of our report contains an estimate of the financial implications of our recommendations while Chapter VI is a general summary.

4. In conclusion we place on record our appreciation of the work of our Secretary, Sri M. M. Sen, I.C.S. But for his able analysis and presentation of the materials appearing in evidence and during inspection the Committee could not have finished its work in such a short time. We thank him for the excellent assistance that he gave us.

CHAPTER II.

Financial Structure of the University.

Structure of University Accounts.

5. The accounts of the University are recorded in six parts as follows:—

- I. General Fee Fund.
- II. Post-Graduate Teaching Fund.
- III. University Law College and Hardinge Hostel Funds.
- IV. Endowment Funds, of which there are as many as 337.
- V. Special Funds, of which there are as many as 28.
- VI. Capital Fund.

The funds in Parts III to VI are either earmarked funds or subsidiary funds fed from the General Fee Fund. The main indicators of the financial position of the University are the General Fee Fund and the Post-Graduate Teaching Fund.

The General Fee Fund.

6. Under the General Fee Fund is shown all expenditure relating generally to the administrative staff of the University, the library, expenditure on account of printing, supplies and services and contingencies, maintenance and repairs of buildings, inspection and travelling, expenditure incurred in connection with the students' mess scheme, expenditure connected with the Sinking Fund and the expenditure on account of the Development head. Expenditure shown against the Post-Graduate Teaching Fund consists generally of the expenses of all the teaching departments.

The principal income of the General Fee Fund consists of the fees for examinations of which again, under regulation 49 of Chapter XI of the University Regulations, one-third of the fees realised from candidates for the Matriculation, I.A., I.Sc., B.A. and B.Sc. examinations are taken to the Post-Graduate Teaching Fund. The other sources of income of the General Fee Fund include the miscellaneous fees, sale-proceeds of publications and the grant from the Provincial Government.

The Post-Graduate Teaching Fund.

7. The Post-Graduate Teaching Fund is constituted under Regulation 49 of Chapter XI of the University Regulations mentioned above. This regulation runs as follows:—

“From the date of commencement of the regulation contained in this chapter a fund shall be constituted for the promotion of Post-Graduate studies to be called the Post-Graduate Teaching Fund. To such fund shall be annually credited—

- (a) grants from Government and benefactions made specifically for this purpose by donors;
- (b) fees paid by students in the Post-Graduate classes;
- (c) one-third of the fees realised from candidates for the Matriculation, I.A., I.Sc., B.A. and B.Sc. examinations; and
- (d) such other sum as the Senate may from time to time direct”.

As a matter of fact, the heads of income stated specifically above rarely bring forth sufficient funds to meet the requirements of the different teaching departments. The expenses of the Post-Graduate

Teaching Fund are therefore always balanced by a further contribution from the General Fee Fund in addition to the contribution of one-third share of examination fee receipts which the Post-Graduate Teaching Fund receives. The manner in which the additional contribution is shown in the abstract statement of the financial position of the General Fee Fund in the University Budget by a system of *per contra* entries has the effect of inflating both the grand totals of income and expenditure. Another feature worth mentioning is that whereas in the abstract statement of accounts the element of one-third share of examination fees has been excluded from the head "Contributions" shown among the items of expenditure from the General Fee Fund, this element has been included in drawing up the detailed statement, as a result of which the grand totals of expenditure as shown in the abstract statement and the detailed statement do not tally.

Overall Financial Position.

8. Taking the accounts as a whole, the overall position of the two funds has been showing a series of deficits over some length of time. It would appear from the figures of closing balances shown at the end of the statement at page 11 of the Budget Estimates for 1949-50 that the actuals in 1945-46 showed a positive closing balance of Rs. 1,01,363. The position at the end of 1946-47 showed a negative closing balance of Rs. 51,070. In 1947-48 the negative closing balance rose to Rs. 9,86,983. The Revised Estimates for 1948-49 show a negative closing balance of Rs. 10,52,349 while in the Budget Estimates for 1949-50 a negative closing balance of Rs. 31,02,168 has been estimated. In this year a sum of Rs. 10,96,495 has been provided under the Development head. In the event of expenditure on this account not being undertaken the estimate of the negative closing balance would come down to about Rs. 20,00,000. In 1948-49 the Budget Estimates provided an amount of Rs. 16,89,690 under the Development head and showed a negative closing balance of Rs. 41,93,344. The Revised Estimates for the same year showed no expenditure against the Development head. If the amount provided for in the Budget Estimates for 1948-49 for the Development head be deducted from the closing balance, there would be a net difference of about Rs. 25,00,000. In the Revised Estimates this difference has further diminished to Rs. 10,52,349. It is the contention of the University that if the experience of 1948-49 be applied to the figures of the estimates for 1949-50, the actual negative balance would not far exceed Rs. 10,52,349, which was the Revised Estimate for 1948-49. It has been argued further that the bulk of this negative balance consists of the amount of Rs. 9,86,983 which has been carried forward from the year 1947-48 and that since then the income and expenditure have roughly balanced.

Subsidiary Accounts.

9. There are, besides the two accounts mentioned before, a large number of subsidiary accounts some of which are linked up with the accounts of the two main Funds by a system of contributions. Amongst these, the following, viz.,—

- the 1st and 2nd Palit Funds,
- the 1st and 2nd Ghosh Funds,
- the Khaira Fund,
- the Ramtanu Lahiri Fund,
- the Sonapur Fund, and
- the Plastics Special Fund,

provide contributions to the Post-Graduate Teaching Fund. In the case of two of these funds again, viz., the Khaira Fund and the First Palit

Trust Fund, the income is augmented by a contribution from the General Fee Fund. The income side of the Second Palit Trust Fund is augmented by the rent realised from the General Fee Fund on account of the laboratories at the premises No. 35, Ballygunge Circular Road. Although the accounts of the funds which have been mentioned are shown in the budget separately, there are no indications in these subsidiary accounts to show the portion of the contributions to the Fee Fund and the exact heads under which these contributions have been booked in the main budget. The latter, however, does contain references regarding the contributions received from the various funds, but in the absence of particulars in the subsidiary accounts it is not very easy to connect the two.

The accounts of the Sir Rashbihary Ghosh Travelling Fellowship Fund are also shown outside the accounts of the two main funds. Up to 1948-49 this fund received no contribution from the Fee Fund. In the estimates of 1949-50 a sum of Rs. 6,900 has been budgeted as contribution from the Fee Fund. During the same year an increase of expenditure has been budgeted for to include a provision of Rs. 14,400 for three new Fellows exclusive of past liabilities.

Two other important subsidiary accounts are those relating to the University Law College and the Hardinge Hostel. In regard to both, contributions are made from the Fee Fund which in the 1949-50 Budget have been provided for at the rate of Rs. 30,000 and Rs. 12,728, respectively.

Special Funds.

10. The Special Fund accounts which are also shown outside the main budget comprise—

- the accounts of the various Under-Graduate hostels,
- the University Students' Advisory Bureau Overseas Fund accounts,
- the Calcutta University Athletic Club accounts,
- the Rowing Club Fund accounts,
- the Ikrah Basanti-Bijay University School of Mines Fund accounts,
- the different Provident Fund accounts,
- the Compassionate Pension and Gratuity Fund accounts, and
- the accounts of 13 other different funds.

In regard to the Hostel Funds, results are not uniform for all hostels, but if the closing balances of all the hostels, as provided for in the Budget for 1949-50, be taken together, there would be a net deficit of the order of Rs. 34,000. It has been stated in the budget that 3 per cent. Government Promissory Notes for Rs. 55,600 have been purchased out of the corpus of the 6 Hostels Funds and that the deficit in the Hostel Funds would be met from this corpus. It is not clear whether this arrangement is either regular or satisfactory. It has been stated in a footnote to page 37 of the Budget for 1949-50 that—

- (i) the lump provision of Rs. 56,906 has been made for repairs of six hostels, and
- (ii) Senate on 29th January 1949 sanctioned an advance of Rs. 50,000 for this purpose to be recouped from the respective Hostel Funds.

But the transactions do not appear in the budget and the Hostel Funds already in deficit cannot bear the burden.

The Students' Advisory Bureau Overseas Fund receives a contribution from the Fee Fund which has been estimated at Rs. 14,000 in the estimates for 1949-50.

The Calcutta University Athletic Club Fund also receives a contribution from the General Fee Fund shown in the latter as expenditure under head "XXVI—Health Section—sub-head (3)—Contributions to the Calcutta University Athletic Club". The figure proposed in the estimates for 1949-50 is Rs. 4,000. The Rowing Club has also been in receipt of a contribution from the General Fee Fund from the same main head up to 1948-49. No contribution has been budgeted for in 1949-50.

Among the other funds outside the General Fee Fund and Post-Graduate Teaching Fund Budget are the Nuclear Physics Fund and the budgets of the Departments of Radio Physics, Applied Chemistry, and Applied Physics.

The first again consists of two parts, viz., the Nuclear Physics Fund and the Nuclear Physics Fund (Capital Grant).

The income of the first is now composed of a recurring grant from the Government of India of Rs. 60,000, a contribution of Rs. 20,000 booked against the Development head and a contribution of Rs. 36,000 from the General Fee Fund. Since the Development head is a sort of residual head in the accounts of the General Fee Fund, both the latter amounts may be said to be charged on the General Fee Fund. A point of interest regarding the Nuclear Physics Fund is the way in which these accounts have been linked with the accounts of the Tarini Charan Sur Readership Fund. By agreement, the corpus of the fund has been utilized in instalments to meet the expenses of the Nuclear Physics building, the amounts made available having been treated as loans to the Nuclear Physics Fund. Contributions from the General Fee Fund to the Nuclear Physics Fund now cover the salary of the Reader, which would normally have been met out of the Tarini Charan Sur Readership Fund as well as instalments on account of repayment of the loans obtained from this fund.

The Nuclear Physics Fund (Capital Grant) was started with a non-recurring grant of Rs. 70,000 received from the Government of India in 1946-47. From this has been met the expenditure on account of some of the equipment of the Nuclear Physics Laboratory. An amount of Rs. 9,500 being the refund of duty charged on the price of the Raden Plant purchased in America, has fallen due and has been shown in the income side in the Budget Estimates of 1949-50. No expenditure has been booked against this Fund this year and the estimated closing balance inclusive of the recovery of Rs. 9,500 is Rs. 9,374.

The accounts of the Departments of Radio Physics, Applied Physics and Applied Chemistry stand on a special footing inasmuch as these Departments are in receipt of grants from the Government of India. The form in which the accounts are stated, however, gives no indication of the details of expenditure of the grants and loans made available by the Government of India. The recurring expenditure on staff in respect of those departments have been shown merely in the form of departmental proposals in the Estimates of 1949-50 and have not found a place in the budget proper except to the extent to which the salaries of staff are met from the Post-Graduate Teaching Fund.

Endowment Funds.

11. The rest of the accounts shown in the budget estimates consist in most part of Endowment Funds, which are self-balancing and need no contribution from the Fee Fund. The only exceptions are the Kanodia Research Scholarship Fund, which receives a contribution of Rs. 465, the Jnanendra Mohan Sen and Sarala Sen Scholarship Fund in regard to which a contribution of Rs. 3,000 has been budgeted and the Bhandarkar Pension Fund which is a special Fund and for which a contribution of Rs. 4,880 has been budgeted in the General Fee Fund accounts.

Reserve Fund.

12. In the accounts of the University is also shown a reserve fund which has been built up from the transfers effected from the General Fee Fund from year to year. At present the assets consist of Rs. 5,43,500 invested in Government Promissory Notes and National Savings Certificates. No expenditure has been booked against the reserve fund accounts in the current year. This fund was the subject of special comment by Dr. Jenkins in his second report upon the question of financial assistance by Government to the University of Calcutta. In this report it was recommended that the reserve fund should not be less than Rs. 5 lakhs and any balances which are available from the General Fee Fund in future should at any rate in part be transferred to the reserve fund until it contains a reasonably large amount. Whether Rs. 5 lakhs constitute an adequate reserve fund in the context of the present high prices is another matter but it cannot be denied that the University has made considerable effort towards the building up of this fund to the extent that a transfer of Rs. 1,50,000 to this fund was effected in 1946-47 although the General Fee Fund accounts showed a deficit of Rs. 51,070! (It is understood that this was caused by a large number of bills having been paid after the transfer had been booked in the budget estimates.) Since 1947, however, there have been no more transfers to the reserve fund as the General Fee Fund accounts have consistently shown a deficit position.

The purpose of this fund appears to be to provide a source of funds in case emergency expenditure has to be incurred, although Dr. Jenkins' report also contemplated the utilization of the interest realized on the assets of the fund for normal capital expenditure. At present the policy appears to be to capitalise practically the entire amount of interest received on existing assets. It is understood that the assets of the fund also serve as security when the University negotiates overdrafts with its bank.

Trends of Income.

13. After this preliminary description of the structure of the accounts of the University, it is perhaps useful to pass on to a study of the trends of income and expenditure, confining ourselves to the accounts of the General Fee Fund and the Post-Graduate Teaching Fund.

In Statement I, which follows, are shown the income and expenditure figures from the year 1941-42 up to the Budget Estimates of 1949-50. Actual figures have been given in respect of each year starting from 1941-42 up to 1947-48. For the year 1948-49 figures of revised estimates have been given while in respect of the year 1949-50, the budget figures are shown. The accounts of the two main funds have been amalgamated in the statement. For facility of tabulation, there has been a grouping of some of the heads in both the income side and the expenditure side. In striking the totals, corrections have been made for the system of *per contra* entries followed by the University to which attention has been drawn before. It may be mentioned, however, that the figures for 1948-49 are inflated on both the income and the expenditure sides by Rs. 2.75 lakhs as a Government of India special grant for this amount given for the Applied Sciences Departments has been shown as a receipt in the budget (including in item No. 4 of the statement) and has been set off by a *per contra* entry "Contributions to Special Funds" of an equal amount on the expenditure side. According to the normal accounting procedure of the University this item should not have passed through the accounts of the General Fee Fund at all.

Examination Fee Receipts.

14. It will be clear from the statement that on the income side the largest contribution is still received from examination fees. This is true both from the relative and absolute aspects. Fee receipts mounted from Rs. 16.46 lakhs in 1941-42 to Rs. 20.84 lakhs in 1946-47 with a recession during the years 1942-43 and 1943-44 when receipts fell to Rs. 14.72 lakhs and Rs. 14.42 lakhs, respectively. The effect of the partition is noticeable by the sudden drop in the fee receipts to Rs. 16.45 lakhs in 1947-48. Since then, the Revised Estimates for 1948-49 show an improvement, while from the figures in the Budget Estimates for 1949-50 it is apparent that the University expect more than a restoration of the position in 1946-47 in respect of fee income.

Looked at from the point of view of the percentage contribution made to the total income of the University by the examination fees it will appear that the trend has generally been in a downward direction. Thus the percentage receipts from this source amounting to 53.5 per cent. of the income of the University in 1941-42 dropped to 46.2 per cent. in 1945-46 after which it increased again to 52.1 per cent. in 1946-47. The percentage shown in the Revised Budget of 1948-49 is 37.9, while in 1949-50 an estimate of 42.7 per cent. has been made. In the context of the overall increase in the income of the University from Rs. 30.75 lakhs in 1941-42 to Rs. 50.73 lakhs budgeted in 1949-50 this trend in the percentage figure could be explained by a rise in the income of the University derived from other sources, particularly from Government grants in recent years. The principal factors which will determine the trend of income from this source are the number of candidates who will appear for examinations in the future, the policy which the University will follow in regard to the scale of examination fees and the policy which will be followed in regard to the supplementary examinations.

Number of Examinees.

15. Since the partition, the position in regard to the number of students has steadily improved. After the partition the number of schools was reduced to 770 from 2,300 and that of colleges to 63 from 120. The total fee income in that year was Rs. 16.45 lakhs. In 1948-49 the number of schools increased to 1,023 and that of colleges to 89, many of which again are working multiple shifts. The number of candidates taking the University examinations has increased as shown in Statement II below and the total realisations from examination fees in 1948-49 has been shown as Rs. 19.08 lakhs as against an actual figure of Rs. 16.45 lakhs of the preceding year. The rising trend in the number of candidates taking the examinations of the Calcutta University will probably continue with the increase of the number of recognised High schools. It is apparent that the University is aware of the position, as in the budget figures for 1949-50 which, in all probability, like the budget figures of all previous years is on the conservative side, an increase of Rs. 2.6 lakhs over the revised figures of 1948-49 has been estimated.

STATEMENT II.

Number of candidates at the principal examinations.

	1942.	1943.	1944.	1945.	1946.	1947.	1948.	1949.
Matriculation ..	43,004	38,850	36,742	42,498	48,576	60,841	29,839	33,726
I.A. ..	9,443	7,101	7,242	8,295	10,601	11,777	7,029	9,538
I.Sc. ..	4,888	4,529	5,204	5,945	7,400	8,298	6,657	10,232
B.A. ..	5,723	5,268	5,019	4,330	3,792	3,705	2,337	3,096
B.Sc. ..	1,662	1,788	1,531	1,590	1,825	1,946	1,722	2,475
B.Com. ..	801	911	919	1,065	1,407	1,863	1,667	2,790
M.A. ..	590	603	667	829	971	862	823	
M.Sc. ..	179	164	176	206	237	248	230	
Law ..	1,533	1,156	1,177	1,210	1,456	1,409	1,211	
Medical ..	1,197	1,301	1,007	978	1,027	1,019	1,282	923
Engineering ..	280	295	357	404	318	647	249	(May only.) 569
<i>Compartmental.</i>								
Matriculation ..	..	..	..	..	..	7,684	4,746	
Intermediate ..	..	..	65	896	1,269	4,001	2,713	
B.A., B.Sc., B.Com. ..	..	..	114	818	553	1,423	1,294	

Scale of Examination Fees.

16. In regard to the scale of examination fees, in the memorandum which was placed before the Committee by the Vice-Chancellor it was stated that the University could raise the fees of examinations and certain other fees and that this was estimated to yield Rs. 4 lakhs annually of which Rs. 2 lakhs would be net revenue. It is difficult to understand why the difference between net and gross revenue from these sources should be as much as 50 per cent. of the latter as the direct costs of collection will be negligible. It is likely that in estimating the net revenue, the University authorities took into account charges on account of increased examination expenses due to reasons such as increased remuneration to examiners. These are charges which are not incidental to the collection of fees and should be accounted for separately. In this view the entire amount of Rs. 4 lakhs can be taken to represent the additional income which will accrue from an increase of examination fees.

Future Trend of income from this source.

17. While these two factors definitely point towards an increase in the realisations from this head, it is understood that the University is considering the advisability of doing away with the system of supplementary examinations which may result in some decrease. The decrease has been estimated by Mr. Justice R. P. Mookerjee to be Rs. 1.5 lakhs per year. On a balance therefore it may be safely anticipated that the realisations from the examination fees will increase and not go down. For

the purposes of our calculations we have not taken into account the anticipated decrease due to the cessation of supplementary examinations as the policy of the University has not been finally settled. Nor do we take into account here the normal growth in examination fees due to the increasing trend in the number of examinees.

Tuition Fees.

18. In regard to the income from tuition fees, it would appear that the percentage contribution of this head to the total income of the University has remained more or less constant except for the period in 1946-47 immediately following the partition. In the context of the steadily rising total income of the University this implies a steadily rising income from this source also. Actually the figures of income have risen from Rs. 1.86 lakhs in 1941-42 to Rs. 2.65 lakhs in the Revised Estimates of 1948-49 while in 1949-50 an income of Rs. 3.2 lakhs has been estimated. The factors which will determine the amount of realisations from this source are the number of candidates seeking admission into the Post-Graduate classes and the other classes run by the University and the scale of tuition fees. In regard to the former, the immediate diminution in the number following the partition appears to have been corrected, and the larger number of schools and colleges now functioning as well as the introduction of the multiple shift system in a large number of colleges would probably ensure a sufficient number of Post-Graduate and other students for the University classes. It has been stated by the University authorities that admission in the Post-Graduate classes will in future be restricted on the basis of a minimum standard of examination results and that the scale of Under-Graduate teaching in the University will be reduced. From the evidence of most of the heads of departments interviewed by the Committee it is clear, however, that there is no apprehension of a serious overall reduction in the number of students seeking admission in the University even if restrictions are imposed.

In regard to the scale of fees, the tuition fees on the Arts side have been increased by Rs. 2 and those on the Science side by Rs. 3 quite recently. The measure was introduced in 1947-48 and a complete conversion was effected in 1948-49. This has increased the income from this source as will be apparent from the statement and a further increase of about Rs. 25,000 from the next year following is anticipated.

Sale-proceeds of Publications.

19. As regards the income from the head "Sale-proceeds of Publications", this has to be studied in connection with the expenditure on publication charges if a proper appreciation of the position is to be obtained. At present the accounts of the University Printing Press are amalgamated with the accounts of the General Fee Fund which, in many respects, is an unsatisfactory arrangement. We shall have occasion to comment on this aspect of the problem at a later stage with our suggestions as regards what may be a better system. As things are, however, we find that in his second report upon the question of financial assistance by Government to the University of Calcutta, Dr. W. A. Jenkins estimated the net annual income from the sale of University publications less the printing expenses

to be Rs. 85,754 on the basis of a ten-year average. The position from 1941-42 onwards in this regard is as follows:—

Year.	Income from sale- proceeds of publications.	Printing charges.	Net profit.
	Rs. (Lakhs).	Rs. (Lakhs).	Rs. (Lakhs).
1941-42	3.44	2.56	.88
1942-43	3.49	2.26	1.23
1943-44	3.66	2.22	1.44
1944-45	4.27	1.77	2.50
1945-46	4.19	2.55	1.64
1946-47	4.06	2.55	1.51
1947-48	3.23	3.62	-0.39
1948-49 (Revised)	3.94	4.41	-0.47
1949-50 (Budget)	4.00	7.43	-3.43

From these figures it will appear that the expectations in the second report have not been fulfilled after 1946-47 and printing activity instead of yielding a net revenue is now being conducted on a deficit. The principal reasons for the development of this position appear to be three:—

(a) In the first place, the system of accounts is in large part responsible for the deficit in the figures of 1949-50. On this we shall comment at length later but from the budget it appears that the expenses on account of Rs. 2 lakhs worth of machinery, which is expenditure of a capital nature, have been included in what is mainly a revenue budget.

(b) The University Press has been the subject of the awards of two different tribunals one after another. The result has been an increase of the establishment charges.

(c) The publications of the University Press can be classified into three groups, viz.—

- (i) printing work for University's own use, e.g., regulations, minutes and proceedings of the various committees, confidential papers, question papers, etc.; this work is done on a no-charge basis;
- (ii) free publication of journals and literature published by different learned societies; and
- (iii) publication work of text and non-text books for purposes of sale.

It appears that the income from this source is derived entirely from the last class of publications. It has been stated by the University authorities in their evidence before the Committee that in recent times the volume of confidential printing and the printing of other papers, which yields no revenue to the University, has increased to a very large extent.

In this connection it may be mentioned that the agreement with the University of Dacca, according to which the latter still prescribes text books published by the University of Calcutta, will cease from 1950 and a diminution of income from this source is likely as a consequence, provided other steps are not taken to compensate this loss. Another reason why the expenditure on printing charges has increased of late is due to the fact that the congestion in the University Printing Press has resulted in a large amount of work being handed out to outside presses for execution, and the expenses incurred as a result are necessarily higher than the expenses which would have been incurred if the work were undertaken by the University Press.

The equipment and administration of the Press will be considered in detail later.

Miscellaneous Receipts.

20. The sources of income classified as "Miscellaneous" in Statement I include such items as "Other fees", "Miscellaneous receipts", "receipts from the Calcutta Review", "the Assam Government grant", "seat rents from students' messes", "rents from shops", "interest on securities" on the income side of the General Fee Fund and contributions from the different Endowment Funds mentioned before and certain miscellaneous receipts on the income side of the Post-Graduate Teaching Fund. Receipts from these sources have shown a comparatively steady increase from a total amount of Rs. 4.04 lakhs realised in 1941-42 to a sum of Rs. 10.02 lakhs shown in the Revised Estimates of 1948-49 with a drop in 1946-47. In the Budget of 1949-50, however, an income of Rs. 6.61 lakhs has been anticipated. The main reason why the Budget figures for 1949-50 in respect of receipts from these sources are lower than the corresponding figures in the Revised estimates for 1948-49 is that the Government of India Grant for Rs. 2.75 lakhs intended for the Applied Sciences Departments which is not a normal feature of the Budget was included in the latter and was adjusted by a *per contra* entry on the expenditure side. Other contributory causes are the anticipated decreases in nearly all items included in Other Fees as well as decreases in such items as Fees for late Admissions, Migration Fees, Non-collegiate Students' Fees and Private Matriculation Permission Fees included among Miscellaneous receipts. The group "Other Fees" includes Registration Fees as well as those realised for diplomas, etc., and there appear to be no reasons why receipts from these sources will fall. As regards the Miscellaneous Receipts, while it is true that the increases shown in the Revised Estimates for 1948-49 in this respect were largely due to the aftermath of the partition yet it is debatable whether the income from these sources would fall in 1949-50, to the extent anticipated. In our opinion the Budget Estimates in both these respects are unjustifiably low.

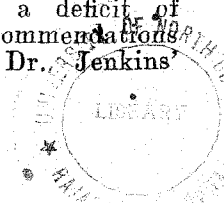
Government Grants.

21. The position in regard to Government grants which form the last of the different sources of income shown in Statement I, has been the subject of at least two formal reports previously. In this report also this source of income will form a central topic. At this stage, it is only intended to review briefly the general trend of income from this source in order to obtain a background. In 1936 the question of financial assistance by Government to the University of Calcutta was examined by Dr. W. A. Jenkins in his first report. The recommendations were accepted by Government and from 1936 up to 1941 a consolidated grant of the order of Rs. 4.85 lakhs on an average was given per year. The grant was given subject to certain conditions and the implementation of these conditions formed one of the subjects of the second report upon the question of financial assistance by Government to the University of Calcutta by Dr. Jenkins, which was written after an enquiry conducted in 1942. In that report it was observed that the University as organised at that time would produce a deficit of Rs. 6.16 lakhs in future University budgets in the absence of Government grants and that this deficit would be increased to Rs. 6.31 lakhs if the Department of Statistics started since the report was begun was continued. It was recommended that a Government grant of Rs. 5.25 lakhs should be given to the University leaving a deficit of Rs. 1.06 lakhs in regard to the meeting of which other recommendations were made. Although the detailed recommendations in Dr. Jenkins'

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second report were not given effect to by Government, yet the recommendations regarding the grant appear to have found acceptance as revealed by the figures of grants made between the years 1942-43 and 1944-45. In 1945-46 there was a sudden increase of the amount of the Government grant by about Rs. 4.50 lakhs. This increase was given to the University in order to meet its commitments in regard to dearness allowance payments. The subsequent drop from Rs. 9.75 lakhs to Rs. 8.25 lakhs in 1946-47 and 1947-48 is explained by the fact that certain arrear commitments arising from dearness allowance payments in years previous to 1945-46 were made from the Government grants made in that year. In the orders conveying the sanction of Government to the payment of grants in order to meet dearness allowance payments certain conditions were prescribed. The first grant of Rs. 4.5 lakhs was made to the University to meet the deficit which had accrued or was likely to accrue in the University Budget as a result of the payment of dearness allowance with effect from 1942-43 subject to adjustment in the light of the deficit which actually materialised. It was also generally laid down that the rates of dearness allowance should not be in excess of those sanctioned by Government for their own employees, certain categories of employees including Professors, Readers, Registrar, etc., being treated on the same basis as Provincial Service officers. These conditions were also made generally applicable to subsequent Government grants in connection with dearness allowance payments. The award of the tribunal was enforced from 1st April 1948 and as a consequence, the liability of the University regarding dearness allowance increased still further. Government agreed to pay the actual deficit on this account in accordance with the principles already laid down subject to the condition that the increased dearness allowance was made available only to those who came under the purview of the award. 1948-49 saw a steep increase in Government grant which rose to a figure of Rs. 14.64 lakhs. In the Budget of 1949-50 provision has been made for a sum of Rs. 15.26 lakhs of which a sum of about Rs. 8.25 lakhs has been paid to the University and the rest has been kept pending till the results of the present enquiry are known.* While on the subject of Government grants to the University it would be interesting to compare the grants made by the Government of West Bengal with those made by other Provincial Governments to different Universities which are shown in the following table.

The figures should be treated with caution as the Post-Graduate activities of the other Universities may not be strictly comparable with the activities of the Calcutta University.

*It is understood that a further sum of Rs. 5 lakhs has been recently paid.

Grants to Universities by the various Provincial Governments.

Province.	Total expenditure on Education.		Grants to Universities.		
	Actuals, 1947-48.	Budget, 1949-50.	Universities.	Actuals, 1947-48.	Budget, 1949-50.
	Rs.	Rs.		Rs.	Rs.
1. Madras ..	7,03,69,708	9,38,93,200	Madras University.	5,01,125	5,60,600
			Andhra University.	4,27,746	6,89,900
			Annamalai University.	8,74,618	8,98,600
				18,03,489	21,47,100
2. Bombay ..	6,19,06,994	9,44,25,000	Bombay University.	2,02,043	1,91,000
3. U. P. ..	4,09,67,258	6,90,04,600	Allahabad University.		13,33,800
			Lucknow University.		13,09,600
			Agra University.		59,100
			Aligarh Muslim University.	} Details not available.	1,47,500
			Benares Hindu University.		3,32,000
			Grants for promotion of Scientific Research, etc.		1,22,000
					20,65,754	33,04,000
4. Bihar ..	1,22,99,279	1,29,69,461	Patna University.	1,00,923	64,400
5. Orissa ..	78,23,117	81,39,000	Allahabad University.	..	3,000
			Extra Provincial University.	..	8,300
			Utkal University.	48,394	79,500
			Inter-University Board.	4,000	..
				52,394	90,800
6. C. P. & Berar	1,83,92,200	2,87,22,000	Nagpur University.	(a) 1,82,039	(a) 75,000
			Saugor University.	(a) 5,000	(a) 69,930
				(a) 7,88,563	(a) 8,09,000
				9,75,602	9,53,930
7. Assam ..	76,44,357	1,27,28,400	Gauhati University.	5,00,000	5,00,000
8. East Punjab	(b) 88,97,435	1,81,33,500	East Punjab University.	(b) 11,76,570	3,08,000
			Deduct—Amount recoverable from Centre.	(b) -10,00,000	..
				(b) 1,76,570	3,08,000
9. West Bengal	(b) 89,78,415	2,94,32,000	Calcutta University.	(b) 3,05,544	15,26,200

(a) Included under Post-War Reconstruction and Development Scheme.

(b) From 15th August 1947 to 31st March 1948.

(Source—Budget Statements of the different Provincial Governments.)

Pattern of Expenditure.

22. Before proceeding to a detailed consideration of the trends of expenditure under the remaining heads in Statement I, we would refer to one particular aspect of the pattern of expenditure regarding which there has been some criticism. It has been stated that in recent years the expenditure incurred on administration has increased considerably at the expense of teaching.

Classifications of Expenditure.

23. A statement has been prepared re-grouping the different heads of expenditure into four main heads, viz., administration, departmental charges which include expenditure of teaching departments and the library, maintenance of buildings and miscellaneous charges. This classification has been adopted in order that a comparison may be effected between the proportion of expenditure on these different heads in the Calcutta University and that of the expenditure on the same heads in the Universities of Great Britain, for which figures are available. The figures will be found summarised in Statements IIIA and IIIB placed below.

STATEMENT IIIB.**Expenditure, 1935-36.**

	Administra- tion. (Percentage of total expenditure.)	Departmental Maintenance.* (Percentage of total expenditure.)	Maintenance of premises. (Percentage of total expenditure.)	Other expenditure. (Percentage of total expenditure.)
England	8.7	64.5	11.2	15.6
Wales	10.6	67.7	8.6	13.1
Scotland	7.3	73.4	11.0	8.3
Great Britain	8.6	65.9	11.0	14.5

Expenditure, 1946-47.

England	9.4	63.5	11.7	15.4
Wales	10.5	68.7	9.2	11.6
Scotland	7.2	67.8	11.9	13.1
Great Britain	9.2	64.4	11.6	14.8

*This head covers salaries of Teaching and Research staff and payments for superannuation, the cost of maintaining laboratories, lecture rooms, libraries and museums, and of supplying them with materials, apparatus, books, specimens, etc.

Source: "Report of the University Grants Committee on University Development, 1935-1947".

Dearness Allowance.

24. In Statement IIIA the entries made in respect of dearness allowance payments require some explanation. Separate figures for these payments to the administrative and the teaching staff were furnished by the University for the years 1945-46 onwards. Such separate figures for the years from 1941-42 to 1944-45 were not made available. As, however, dearness allowance to Teaching staff was sanctioned with effect from January 1945, the dearness allowance payments shown in the figures for 1944-45 and years previous to that year have been shown entirely against Administrative staff and the relative proportions worked out on that basis. It has been ascertained that the dearness allowance payments to the Teaching staff during the period January 1945 to June 1945 were included in the actuals for the year 1945-46.

Administrative Expenditure.

25. It will appear that while the expenditure on administration has increased from 12.6 per cent. in 1941-42 (actuals) to 13.7 per cent. in 1949-50 (budget), the expenditure on departmental charges has gone down from 43.3 per cent. in 1941-42 (actuals) to 31.1 per cent. in 1949-50 (budget). The corresponding ratios in the British Universities in the year 1946-47 were 9.2 per cent. for administration and 64.4 per cent. for departmental charges. While it is realised that conditions of the Universities in Great Britain and the University of Calcutta are not quite comparable and that in this country in recent years the pressure for expansion of administrative expenditure has been far less resistible than that for the expansion of expenditure on teaching,

yet since the University has by now accepted the function of teaching and research as its main responsibility, the trend of expenditure leaves no room for complacence.

Expenditure on Maintenance.

26. It will further appear that in the University of Calcutta the budget provision for the maintenance of the premises has been consistently low. Whereas the percentage of expenditure on this account varies between 9.2 per cent. and 11.9 per cent. in the British Universities, the actual expenditure incurred in the University of Calcutta has rarely exceeded 1.5 per cent. The proportion of miscellaneous expenditure on the other hand is relatively high in Calcutta being in the neighbourhood of 42 per cent. against 11 to 15 per cent. in the British Universities. The comparison should be taken with caution inasmuch as the conduct of examinations is perhaps a bigger affair in Calcutta than in most of the Universities in Great Britain.

27. We will now proceed to consider the different items of expenditure detailed in Statement IIIA.

Supervisory staff and Establishment.

In regard to the expenses on supervisory staff and establishment, the overall figures show a steadily increasing trend, the most remarkable increases occurring in 1946-47 and 1947-48. The figures, far from decreasing with the partition, have actually increased. The increase in the actual expenditure on this account in 1946-47 is mainly accounted for by the expenditure of a sum of Rs. 82,189 on the scheme of interim relief. Payments in regard to the newly-created posts of Secretary, Development and the Additional Controller of Examinations and some increase in office staff account for most of the balance of the increase. The increase in 1947-48 was due, in some measure, to the award of the arbitral tribunal which came into effect from April 1948, but to a larger extent to the provision for the scheme of interim relief for staff which had been put into operation as from a much earlier date, viz., 1st January 1947. Under the interim relief scheme all whole-time workers drawing a basic salary of Rs. 30 or less were being given an additional sum of Rs. 15 per month on a flat rate and all whole-time employees drawing a basic salary above Rs. 30 and up to Rs. 250 were being given an additional sum of Rs. 18 per month on a flat rate. The Tribunal recommended upward revision of all scales of pay and in the matter of fitting employees into the new scales recommended the grant of one increment in that scale for every three years of completed service provided that in no case was the initial basic pay in the new scale to be less than the old basic pay plus the amount of interim relief admissible under the scheme then in operation. The scheme of interim relief terminated with the implementation of the Award. The effect was to absorb the provision made in the University budget in regard to interim relief in the salaries of the different categories of employees in the new scales. The initial impact of the award on the budget was to that extent partly met by the provision already made in regard to interim relief. The long-term effect of the award will, however, be to increase the total charges on account of salaries. The provision in the award regarding overtime and holiday payments have already had a similar effect.

Senior Administrative Staff.

28. There has been no appreciable decrease in the strength of the administrative staff since partition. In the senior field, the Inspector of Colleges was appointed to officiate in the post of the Registrar as it fell vacant. The Controller of Examinations has been officiating as the Inspector of Colleges, while the former Additional Controller is officiating as Controller and the

former Assistant Controller as Additional Controller. The Superintendent is officiating as Assistant Controller. The present officiating Controller is in charge of confidential printing while the officiating Additional Controller assisted by the officiating Assistant Controller are in charge of examinations. Similar interim arrangements have been made in the Registrar's office where the former Assistant Registrar holds the post of the Development Officer and the Superintendent is officiating as Assistant Registrar. All officiating appointments carry a salary of substantive pay plus officiating allowances amounting to 20 per cent. of the initial salary of the post in which the incumbent is officiating. An exception has been made in the case of the Development Officer where a special pay of Rs. 100 has been allowed.

Future Prospects in regard to administrative staff.

29. It has been stated by the University that while some economy has already been effected by the University, e.g., by keeping posts unfilled as they fell vacant, the impact of the partition has not on the whole been such as to reduce to any appreciable extent the overall volume of work in the clerical field. What with the problems thrown up by the partition, what with the new activities which as a result of independence the University has already embarked on or has in contemplation and what with the new contacts which the University has developed, the volume of office work has generally been maintained at the pre-partition level. The three offices in which some reduction of work might have been expected are those of the Controller of Examinations, the Schools Section and the College Section. In regard to the first, the University authorities hold that with the start of confidential printing work in Calcutta and also due to the complications introduced by the partition in the conduct of examinations, e.g., the problems of the large number of refugee examinees who have appeared privately in examinations and the increase in the number of migrations, there has been no diminution of work. Moreover, the number of examinees is again showing a rising trend, indicating that the pre-partition position may be restored at no distant date.

As regards the Schools Section, the partition immediately brought down the number of affiliated schools from 2,300 to 770. Since then the number has been constantly rising and has already risen to 1,023, a number of which again are working multiple shifts. The staff employed in the section has dropped from 18 before the partition to 12 at present. In the College Section, similarly, the number of affiliated colleges had dropped from 125 to 63 immediately after the partition, but since then the number has already increased to 89 of which again a substantial proportion were working multiple shifts. No diminution of work is expected here mainly due to the problems of refugee students.

In regard to the clerical staff, it appears that having regard to all these factors no substantial economy can be effected by further retrenchment. There is, however, room for more systematic administration which may be of financial benefit in the long run. The Committee's recommendations in this regard are as follows:—

(1) As far as could be ascertained there exists no sanctioned cadre for the University offices. To effect any possible economy in management, it is necessary that the cadre of the office establishment should be fixed after a detailed assessment of the *per capita* work-load. Leave reserves should be

taken into account when fixing the cadre and a judicious spacing out of leave may go a considerable way towards meeting the seasonal pressure on certain sections of the staff.

(2) Even with this arrangement it would not be possible to make complete provision for the examination seasons for which it would be necessary to recruit temporary hands, taking care not to overstep the time limit of six months allowed by the tribunal. Actually it is debatable whether the time-limit of six months' probationary period would apply to temporary hands at all. Normally a probationer means an employee employed on probation in or against a substantive vacancy in the cadre of a department. If in drawing up the cadre of the University offices, a distinction is drawn between permanent and temporary posts, there are reasons to believe that the Tribunal's ruling on this point would cover appointments to the first category of posts and not to the second.

(3) Fixing the cadre presupposes the demarcation of a clear line of duties, and the preservation of the line, as long as the cadre remains unchanged. In order that this may be possible it is necessary that there should be an office manual in which the duties of the different branches should be clearly laid down. It is for consideration whether for each assistant a duty card could be drawn up clearly stating in very concrete terms what he is expected to do.

(4) As far as possible clear recruitment rules and qualifications should be prescribed for each grade and recruitment should be made strictly on the merit principle preferably through a competitive examination.

(5) An attempt should be made to approximate the pay, leave and other conditions of service of the staff as closely as possible to similar staff in Government offices or offices of other similar institutions.

(6) The University should accept the principle of not granting, except for very exceptional reasons, extensions of service to superannuated officers of the administrative cadres. Nor should these officers be re-employed after retirement except for similar reasons.

(7) Special allowances and extra allowances granted to administrative staff either for no precise purpose or for alleged increase in work and responsibility should be re-examined with a view to their abolition.

Menial Staff.

30. As regards the menial staff, the University authorities admitted that the number could be considerably curtailed but were unwilling to precipitate a situation by following a policy of retrenchment. At present the policy was to curtail the staff by leaving vacancies occurring through retirement, etc., unfilled. This is necessarily a slow process. In this field also, it is necessary to fix the number required in relation to the duties to be assigned to each and to attempt to approximate their pay, leave and other conditions of service as closely as possible to menials in Government offices or offices of other similar institutions.

Dearness Allowance.

31. In regard to dearness allowance payments, the trend will appear from the figures in Statement IIIA. The rates of dearness allowance as well as the categories of employees to whom dearness allowance is admissible have increased from time to time, but the former has followed the pattern of Government orders in this respect. Prior to 1945, dearness allowance was limited to non-teaching staff with pay up to Rs. 250 per month. As from the 1st January 1945 the teaching staff were made eligible for dearness allowance. The latest orders in force are the same as those of the Government of West Bengal on the subject.

Other Expenditure.

32. The budget provision for pensions and Appointment Board need no comment. With the reduction in the area of the Province there would appear to be room for economy in the expenditure on inspection and travelling. It was represented to the Committee that the post of the Special Officer, Post-Graduate Science Department, should be abolished and replaced by a full-fledged Secretary for the Science Departments. The functions of the Special Officer at present are to place orders with firms for stores and apparatus, to scrutinise departmental bills, to keep accounts of stocks, to scrutinise repair bills and generally to help the President of the Post-Graduate Council of Science. The Secretary of the Post-Graduate Council performs the same functions in respect of the Arts Departments and in addition is responsible for the admission of students in all departments, the administration of hostels, the passing of salary bills of teaching staff and clerical staff attached and the conduct of affairs in the Post-Graduate Councils in both Science and Arts. It was stated that in these circumstances the vesting of the Special Officer of the Post-Graduate Science Department with the powers of a full-fledged Secretary would relieve the present Secretary of the Post-Graduate Council, who is already overworked, of all his responsibilities in regard to the Science Departments and would thereby lead to better administration.

Agricultural Education Scheme.

33. Coming to the Departmental charges, it appears that there has been a steady increase in the expenditure of the University on account of the Agricultural Education Scheme and a sum of Rs. 57,502 has been provided in the Budget of the General Fee Fund for 1949-50. A sum of Rs. 13,550 has been provided separately in the Post-Graduate Fee Fund Budget for 1949-50 mainly to meet the salaries of the Professor and a Research Scholar. From the accounts of the Agricultural Institute printed at Appendix IV of the Budget Estimates of 1949-50 it appears that there has been a large difference between the Budget and Revised Estimates of 1948-49, the former being placed at Rs. 58,148 against Rs. 28,769 shown against the latter. Accordingly, there may be some saving in the actuals of 1949-50 also. In fact, there is neither any institute nor any arrangement for teaching, the expenditure being almost wholly accounted for by the salaries of certain persons.

Library.

34. The expenditure booked against library needs no comment except that it appears from the detailed accounts in the budget that the annual expenditure on books and periodicals has increased by an amount of about Rs. 5,000

between the years 1945-46 to 1948-49 which, in the context of the rising price of books, is a comparatively small amount. An amount of Rs. 43,000 has been provided in the Budget Estimates of 1949-50 representing a further increase of Rs. 7,000 over the Revised Estimates for 1948-49. The expenditure on account of the salaries of library assistants during the same period has increased from Rs. 16,202 in 1945-46 to Rs. 33,324 in 1948-49 while for 1949-50 a sum of Rs. 34,701 has been budgeted.

Post-Graduate Department.

35. The expenditure on Post-Graduate Department includes the staff salary, research grants and in the case of Science Departments Laboratory expenses. A more detailed picture of the position in the different departments will be seen in the following tables:—

ARTS.

Income from tuition fees.

Department.	1942-43.		1943-44.		1944-45.		1945-46.	
		Rs.		Rs.		Rs.		Rs.
English ..	168	20,160	186	22,320	249	29,880	217	26,040
Pure Mathematics	67	8,040	100	12,000	109	13,080	103	12,360
Philosophy ..	81	9,720	93	1,160	104	12,480	154	18,480
History ..	164	19,680	182	21,840	197	23,640	196	23,520
Economics ..	194	23,280	278	33,360	312	37,440	310	37,200
Ancient Indian History & culture.	47	5,640	54	6,480	73	8,760	86	10,320
Sanskrit ..	36	4,320	37	4,440	39	4,680	41	4,920
Pali ..	4	480	6	720	4	480	6	720
Arabic ..	11	1,320	9	1,080	14	1,680	10	1,200
Persian ..	12	1,440	5	600	6	720	7	840
Psychology ..	13	1,872	4	576	11	1,584	15	2,160
Anthropology ..	5	600	6	720	6	720	7	840
Modern Indian Languages.	133	15,960	163	19,560	216	25,920	207	24,840
Islamic History ..	36	4,320	34	4,080	48	5,760	47	5,640
Comparative Philology.	1	120	..	..	..	..	..	..
French ..	2	240	..	..	3	360	4	480
Commerce ..	91	10,920	109	13,080	148	17,760	194	23,280
		1,28,112		1,42,016		1,84,944		1,92,840

ARTS.**Income from tuition fees.**

Department.	1946-47.		1947-48.		1948-49.	
		Rs.		Rs.		Rs.
English	142	17,040	132	17,712	139	20,016
Pure Mathematics	82	9,840	117	16,080	122	17,568
Philosophy	123	14,760	103	13,656	107	15,408
History	165	19,800	140	19,560	143	20,592
Economics	233	27,960	201	26,832	187	26,928
Commerce	268	20,160	161	21,456	163	23,472
Ancient Indian History and Culture.	70	8,400	88	11,832	74	10,656
Sanskrit	29	3,480	26	3,648	52	7,488
Pali	3	360	3	408	3	432
Arabic	5	600	2	264	1	144
Persian	2	240	3	432	3	432
Psychology	16	2,304	31	5,292	41	7,380
Anthropology	7	840	9	1,248	39	5,616
Modern Indian Languages	162	19,440	219	29,808	235	33,840
Islamic History and Culture	47	5,640	25	3,312	18	2,592
Comparative Philology	1	120	1	344	3	288
French .. .. .	..	..	2	288	3	432
Applied Psychology .. .. .	..	..	..	..	3	288
Political Science .. .. .	..	..	..	..	122	17,568
		1,50,984		1,72,172		2,11,140

SCIENCE.**Income from tuition fees.**

Department.	1942-43.		1943-44.		1944-45.		1945-46.	
		Rs. .		Rs.		Rs.		Rs.
Applied Mathematics ..	22	2,640	31	3,720	38	4,560	32	3,840
Statistics ..	16	2,304	23	3,312	23	3,312	20	2,880
Pure Physics ..	52	7,488	49	7,056	60	8,640	70	10,080
Applied Physics ..	36	5,184	46	6,624	44	6,336	44	6,336
Pure Chemistry ..	39	5,616	41	5,094	46	6,624	51	7,344
Applied Chemistry ..	34	4,896	36	5,184	37	5,328	37	5,328
Botany ..	23	3,312	28	4,032	29	4,176	29	4,176
Physiology ..	11	1,584	9	1,296	10	1,440	6	864
Zoology ..	17	2,448	21	3,024	23	3,312	24	3,456
Geography ..	12	1,728	29	4,176	39	5,616	42	6,048
		37,200		43,518		49,344		50,352

SCIENCE.**Income from tuition fees.**

Department.	1946-47.		1947-48.		1948-49.	
		Rs.		Rs.		Rs.
Applied Mathematics ..	26	3,120	33	4,488	35	5,040
Statistics ..	30	4,320	27	4,464	32	5,760
Pure Physics ..	87	12,528	75	12,240	82	14,760
Applied Physics ..	50	7,200	45	7,416	51	9,180
Pure Chemistry ..	46	6,624	30	4,896	36	6,480
Applied Chemistry ..	36	5,184	37	6,012	43	7,740
Botany ..	41	5,904	28	4,536	35	6,300
Physiology ..	9	1,296	18	3,024	25	4,500
Zoology ..	31	4,464	31	5,076	26	4,680
Geography ..	38	5,472	23	3,780	46	8,280
		56,112		55,932		72,720

Expenses of Post-Graduate Teaching (Department by Department).

Particulars.	Actuals, 1942-43.	Actuals, 1943-44.	Actuals, 1944-45	Actuals, 1945-46.	Actuals, 1946-47.	Actuals, 1947-48.	Revised, 1948-49.	Budget, 1949-50.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) English ..	53,150	52,126	55,021	52,233	53,614	55,655	55,450	58,800
(b) Economics ..	63,048	63,540	63,917	64,125	64,680	58,865	56,194	68,160
(c) Political Science.	..	..	..	..	..	850	12,850	27,050
(d) Commerce ..	15,884	15,360	15,600	15,599	15,900	15,950	15,900	16,200
(e) Philosophy	47,398	49,080	49,120	39,172	41,700	43,340	40,760	44,520
(f) Pali ..	25,125	25,545	26,565	27,000	28,020	26,174	18,150	28,560
(g) Pure Mathe- matics.	57,699	58,306	54,515	55,686	57,255	54,188	47,080	60,060
(h) Arabic and Persian.	37,320	37,800	38,359	35,847	36,358	34,600	34,437	38,880
(i) History ..	38,862	36,661	39,479	43,299	44,280	51,670	46,604	48,670
(j) Ancient Indian History and Culture.	59,190	53,576	51,500	52,066	53,375	55,380	57,190	62,060
(k) Asutosh Mu- seum (including Establishment).	10,585	10,969	13,123	12,818	15,223	14,458	19,814	31,840
(l) Islamic History and Culture.	9,303	15,951	22,760	25,457	26,880	26,817	27,660	50,760
(m) Comparative Philology.	11,050	11,040	11,480	11,520	11,760	12,150	12,250	12,250
(n) Sanskrit ..	58,050	54,442	53,415	55,883	56,397	61,717	56,877	62,300
(o) Modern Indian Languages.	45,038	45,840	47,618	46,570	47,910	48,276	49,830	60,820
(p) Anthropology	35,380	33,779	34,357	39,344	39,621	37,555	39,040	42,750
(q) Geography ..	27,325	27,325	29,305	46,399	29,370	37,006	36,875	51,930
(r) Statistics ..	11,918	16,250	16,369	20,357	21,217	21,423	21,165	24,860
(s) Applied Mathematics.	35,663	36,871	38,379	40,605	40,289	39,669	43,750	42,566
(t) Pure Physics	1,31,508	87,933	82,730	1,33,168	1,31,171	1,36,955	1,45,220	1,49,620
(u) Applied Physics.	47,464	45,088	50,623	63,632	56,191	49,728	50,920	58,725
(v) Pure Chemis- try.	85,310	82,008	87,045	83,006	78,565	82,815	94,998	98,290
(w) Applied Chemistry.	56,220	55,738	53,325	75,727	60,595	68,748	66,960	84,280

Particulars.	Actuals, 1942-43.	Actuals, 1943-44.	Actuals, 1944-45.	Actuals, 1945-46.	Actuals, 1946-47.	Actuals, 1947-48.	Revised, 1948-49.	Budget, 1949-50.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(x) Botany ..	40,694	40,905	44,304	44,854	37,916	41,147	46,445	49,747
(y) Agriculture ..	..	..	..	..	..	2,550	10,200	13,550
(z) Zoology ..	42,209	42,350	43,612	53,984	54,153	50,012	57,280	58,200
(i) Psychology	67,866	62,309	62,423	67,847	63,175	65,015	70,245	79,431
(ii) French ..	..	..	..	..	..	..	..	5,100
(iii) Physiology and Bio- chemistry.	18,313	18,274	18,528	25,202	24,414	22,647	29,440	28,560
(iv) Geology ..	14,117	14,530	13,526	19,677	17,689	10,275	17,825	28,070

(Source: Figures furnished by the University.)

It will appear that the biggest increases in expenditure have taken place in the Departments of Political Science, Pali, Pure Mathematics, the Ashutosh Museum, Islamic History and Culture, Modern Indian Languages, Geography, Applied Physics, Applied Chemistry, Psychology and Geology.

Of these, the Department of Political Science is a new one, and the increase is accounted for by the expenses on account of staff which is being recruited. In the case of Pali, the increase of the Budget Estimate for 1949-50 over the Revised Estimate for 1948-49 is explained by the fact that the post of the Professor remained vacant for 10 months in the previous year but full provision for it has been made in 1949-50. The increase in the budget provision for the Department of Pure Mathematics is due to the full provision for the post of the Hardinge Professor, which remained vacant during the last year and is yet unfilled. The increase in the estimates of expenses for the Ashutosh Museum is accounted for by the increased provision for establishment charges which includes a new provision of Rs. 600 for an Art Appreciation Course, larger provision for collection expenses and the rural art survey scheme. The heavy increase in the estimates of expenditure in the Department of Islamic History and Culture is due to full provision having been made in the budget estimates for the posts of 1 Professor and 3 Lecturers, which have remained vacant so long. The excess in the Department of Modern Indian languages is due to full provision in the Budget for certain posts which were vacant previously and also due to the provision for 5 additional part-time posts. Increase in the estimates of expenses for the Geography Department is due to the upward revision of the scale of pay of the post of the Professor from Rs. 500—50/2—700 to Rs. 700—50/2—1,000 and to full provision having been made in the budget for posts which remained vacant during the last year. In the budget estimates for the Departments of Applied Physics and Applied Chemistry the increase is due to the provision for posts which were vacant for a part of the previous year, normal increments in the scales of pay, increased provision for expenses for laboratory staff in the case of Pure Physics and provision for a new course in Soap Technology in the Applied Chemistry Department. The increase in the budget estimates for the Department of Psychology is explained by full provision having been made for posts which remained vacant previously. The increase in the Geology Department is explained by the upgrading of the post of a Lecturer in the scale of Rs. 200—25—500 to that of a Professor in the scale of Rs. 700—50/2—1,000, provision for a new post and full provision made against a vacant post.

The expenses on Teaching staff have recently increased further by the *ad hoc* grant of Rs. 30 and Rs. 50 per month made to Assistant Lecturers and Lecturers respectively of different seniority with effect from 1st June 1948 and 1st June 1949 respectively although all Lecturers do not appear to have received the benefit.

To sum up, the trend of Post-Graduate Teaching expenses is generally in an upward direction both due to a revision of scales of pay and to an increase in the number of sanctioned posts. There is, however, a disquieting tendency of leaving a number of posts—and some of them important ones—vacant for considerable periods although financial provision is made for them in the budget. Apart from an upsetting influence on the budget to which attention has already been drawn, this leads to one of two conclusions, namely, that either teaching work is suffering or that these departments can get along without the posts left chronically vacant. In any case, the University has to decide one way or the other, i.e., either to fill up the posts quickly or to abolish them. Dearth of competent men, particularly in important posts, is fully recognised. There have, however, been complaints made to us that the position has been rendered still more difficult in some cases where extended lien for 5 years or so have been given to certain teachers now serving elsewhere, making it impossible to fill up the resultant vacancies in a satisfactory manner. It has been represented to us that in one case no action is being taken against a teacher who has been practically absent from duty for the last four years. There may be good reasons for acting in the way the University has done in these cases. But in any case it is essential to take prompt steps to fill up vacant posts, particularly the important ones, and no avoidable step should be taken which makes filling of vacancies more difficult. A comprehensive examination of all the cases of this nature may be undertaken by the University with a view to take appropriate action in each case.

Maintenance Charges.

36. The figures shown in Statement IIIA against the head "Maintenance and Repairs to Buildings, etc.", do not tell the full tale. It is clear that the whole of the amount provided for repairs is not shown under the head. In the Budget Estimates for 1949-50, for instance, an additional sum of Rs. 6.76 lakhs has been provided in the Development head, of which Rs. 1.21 lakhs may be said to represent provision for urgent repairs. As pointed out before, the Development head is a residuary claimant and there has been no actual expenditure from this head in the past and that the provision of essential expenditure under the Development head amounts in fact to a neglect of the expenditure. It is therefore clear that in estimating the amount which the University is planning to spend on repairs, the provision made in the Development head on this account may for all practical purposes be left out. Moreover, the head "Maintenance and Repairs of Buildings, etc." on the expenditure side of the General Fee Fund budget includes such expenditure as insurance and payment of municipal taxes and should properly be excluded from the provision for maintenance and repairs. In addition to these provisions the Miscellaneous head of the Post-Graduate Teaching Fund contains a provision for repairs and additions to 92, Upper Circular Road. This has been shown in the Post-Graduate Department Miscellaneous expenses in Statement IIIA. A sum of Rs. 1.33 lakhs has been provided in the estimates for 1949-50. A sum of Rs. 1.24 lakhs was similarly provided in the Budget Estimates for 1948-49, but in the Revised Estimates for the same year, the provision was reduced to Rs. 40,000. The actual expenditure for maintenance and repairs of buildings, etc., in previous years has not only been comparatively insignificant, but has also been consistently smaller, sometimes greatly smaller than the budget provision. This fully accounts for the bad state of repairs which the University buildings

are now in and partly accounts for the large discrepancy between the budget provision and the actual expenditure which has characterised the management of the finances of the University over a long period. The intentions of the University authorities in the framing of the budget in this respect—in themselves comparatively limited—were in fact never completely realised in practice.

Examination Charges.

37. Statement IIIA shows that examination charges have increased from Rs. 6.05 lakhs in 1941-42 to Rs. 9.69 lakhs in 1949-50. The increase has been steady, but there have been occasional drops in expenditure as in 1943-44 and in 1946-47. The Revised Estimates of 1948-49 show an expenditure of Rs. 7.80 lakhs.

There is a proposal to increase the Examiners' fees by 25 per cent. in the Matriculation, Intermediate, B.A. and B.Sc. Examinations for which an extra expenditure of Rs. 1.23 lakhs is estimated. In the Budget of 1949-50, however, this has been booked under the Development head and has not been shown under examination expenses. The principal items which have gone towards making up the increased expenses budgeted for in 1949-50 as examination charges over the Revised Budget Estimates of 1948-49 are as follows:—

Increase in the remuneration of Examiners in connection with—

	Rs. (Lakhs.)
(i) Intermediate Examination ... ..	.47
(ii) B.A., B.Sc., B.T., B.Com. and Tanning Examinations ...	.33
(iii) M.A. & M.Sc. Examinations ... ..	.02
(iv) D.Litt., D.Sc., & D.Phil. Examinations ... ..	.05
Expenses of examinations at different centres for—	
(v) Intermediate Examination ... ..	.15
(vi) B.A. & B.Sc. Examinations ... ..	.06
(vii) Miscellaneous expenditure, e.g., stationery, packing cases, railway freight, etc. ... ..	.14

(Sources.—University Budget Estimates for 1949-50.)

The increase on account of remuneration of Examiners and on account of expenses of examinations at different centres is stated to be due to an increase in the number of students taking these examinations but the overall increase of Rs. 1.90 lakhs appears to be an overestimate.

38. Of the remaining heads in the expenditure side of Statement IIIA the one relating to publication charges has already been commented on.

Contributions.

39. One other head of expenditure may be considered in some detail. This has been shown as contribution (other than Post-Graduate contribution) in Statement IIIA. The expenditure on this account has increased steadily in the recent past. The sudden increase in the Revised Estimates for 1948-49 is, however, accounted for by the Government of India grant of Rs. 2.75 lakhs which was booked under this head before being taken to a separate Special Fund.

Contribution to Law College Funds.

40. The largest single contribution is to the Law College, and amounts to Rs. 30,000 a year. The budget for the Law College has shown a steady surplus over a number of years and it has been possible to invest a substantial part of its funds every year. The amount invested has not fallen below Rs. 10,000 in any year in recent times and twice rose above Rs. 50,000. The heavy annual grant from the General Fee Fund, which is heavily in deficit, cannot therefore be justified on the ground of financial need.

41. The contribution to the Hardinge Hostel Fund has increased of late due to increased expenditure on repairs. The increase in the contribution to the Students' Advisory Bureau is due almost entirely to increased establishment charges provided for in the current year's budget.

Budgetary Practice.

42. Having described the general scheme of the budget and the characteristics of the items which enter into the expenditure and income sides of the accounts, we may now pass on to a critical examination of the system of budgeting.

Discrepancies between Budget figures and Actuals.

43. Over a long period of years there have been consistent discrepancies between the budget figures and the actuals both on the income and on the expenditure accounts. This will be clear from the following statement:—

STATEMENT IV.

Particulars.	1941-42.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	24,80,896	27,15,689	+2,34,793	9.5
Post-Graduate Fund ..	4,15,035	3,59,918	-55,117	13.3
Total ..	28,95,931	30,75,607	+1,79,676	6.2
<i>Expenditure.</i>				
General Fee Fund ..	17,16,768	16,37,512	-79,256	4.6
Post-Graduate Fund ..	16,13,492	14,67,565	-1,45,927	9.0
Total ..	33,30,260	31,05,077	-2,25,183	6.8

Particulars.	1942-43.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	26,21,490	25,55,692	-65,798	2.5
Post-Graduate Fund ..	3,96,470	3,42,626	-53,844	1.4
Total ..	30,17,960	28,98,318	-1,19,642	3.9
<i>Expenditure.</i>				
General Fee Fund ..	18,06,187	16,32,538	-1,73,649	9.6
Post-Graduate Fund ..	15,92,148	14,62,798	-1,29,350	8.1
Total ..	33,98,335	30,95,336	-3,02,999	9.0

Particulars.	1943-44.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	25,10,205	26,53,453	+1,43,248	5.7
Post-Graduate Fund ..	3,74,500	3,60,120	-14,380	3.9
Total ..	28,84,705	30,13,573	+1,28,868	4.5
<i>Expenditure.</i>				
General Fee Fund ..	17,06,750	17,24,232	+17,482	1.0
Post-Graduate Fund ..	15,69,393	14,21,945	-1,47,448	9.4
Total ..	32,76,143	31,46,177	-1,29,966	4.0

Particulars.	1944-45.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	26,30,880	28,65,027	+2,34,147	9.0
Post-Graduate Fund ..	3,80,772	4,10,241	+29,469	7.7
Total ..	30,11,652	32,75,268	+2,63,616	8.7
<i>Expenditure.</i>				
General Fee Fund ..	18,60,568	17,06,071	-1,54,497	8.3
Post-Graduate Fund ..	16,19,100	14,66,106	-1,52,994	9.4
Total ..	34,79,668	31,72,177	-3,07,491	8.8

Particulars.	1945-46.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	26,98,024	36,35,206	+9,37,182	34.7
Post-Graduate Fund ..	4,39,920	4,29,201	-10,719	2.4
Total ..	31,37,944	40,64,407	+9,26,463	29.5
<i>Expenditure.</i>				
General Fee Fund ..	22,88,192	25,59,295	+2,71,103	11.8
Post-Graduate Fund ..	16,79,818	16,61,484	-18,334	1.0
Total ..	39,68,010	42,20,779	+2,52,769	6.4

Particulars.	1946-47.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	30,93,051	36,42,387	+5,49,336	17.8
Post-Graduate Fund ..	4,33,503	3,53,526	-79,977	18.4
Total ..	35,26,554	39,95,913	+4,69,359	13.3
<i>Expenditure.</i>				
General Fee Fund ..	32,83,210	25,46,712	-7,36,498	22.4
Post-Graduate Fund ..	17,84,081	16,01,634	-1,82,447	10.2
Total ..	50,67,291	41,48,346	-9,18,945	18.1

Particulars.	1947-48.			
	Budget.	Actuals.	Difference.	Percentage of variation.
<i>Income.</i>	Rs.	Rs.	Rs.	
General Fee Fund ..	33,26,753	32,82,255	-44,498	1.3
Post-Graduate Fund ..	4,80,185	4,19,423	-60,762	12.6
Total ..	38,06,938	37,01,678	-1,05,260	27.6
<i>Expenditure.</i>				
General Fee Fund ..	43,09,517	29,79,897	-13,29,620	30.8
Post-Graduate Fund ..	19,10,742	16,57,694	-2,53,048	13.2
Total ..	62,20,259	46,37,591	-15,82,668	25.4

Particulars.	1948-49.				1949-50.
	Budget.	Revised.	Difference.	Per cent.	Budget.
<i>Income.</i>	Rs.	Rs.	Rs.		Rs.
General Fee Fund ..	40,84,855	45,82,429	+4,97,574	12.2	45,59,852
Post-Graduate Fund ..	4,53,352	4,50,852	-2,500	0.6	5,13,407
Total ..	45,38,207	50,33,281	+4,95,074	10.9	50,73,259
<i>Expenditure.</i>					
General Fee Fund ..	56,27,294	32,80,885	-23,46,409	41.7	48,86,702
Post-Graduate Fund ..	21,17,274	18,17,762	-2,99,512	14.1	22,36,376
Total ..	77,44,568	50,98,647	-26,45,921	34.2	71,23,078

(Source.—Budget estimates of the University.)

It will be seen from this Statement that not only have there been discrepancies every year which have reached significant dimensions in some years, but there is also a consistent tendency to under-estimate the income and over-estimate the expenditure in each year. While such a trend is to be expected and also welcomed in the budgets of institutions such as the University which possess inelastic sources of revenue and have strictly limited borrowing powers, an over-emphasis in this direction would make the budget unreal and would to that extent detract from its utility. Even if we neglect variations up to 10 per cent., the discrepancies in each of the years from 1945-46 onwards would require explanation.

Presentation of Accounts.

44. Another aspect of the financial structure of the University which has engaged the attention of the Committee is the question of a simpler presentation of the accounts, indicating the overall position in a clear way.

Special and Endowment Funds.

45. The Special Funds and the Endowment Funds were created for specific purposes and for an adequate discharge of the obligations enjoined by the different Trusts the maintenance of separate accounts is necessary. As has been noted before, the accounts of a number of funds are linked up with the accounts of the General Fee Fund and the Post-Graduate Teaching Fund by a system of contributions. In the manner in which these accounts are presented at present it is not possible in all cases to connect the different sets of accounts. This may be put right by a more complete system of annotation.

The General Fee Fund and the Post-Graduate Teaching Fund.

46. The position regarding the General Fee Fund and the Post-Graduate Teaching Fund is substantially different.

The creation of the General Fee Fund is provided for in Section XV of the Act of Incorporation. This section states that the Chancellor, Vice-Chancellor and Fellows shall have power to charge such reasonable fees for the degrees to be conferred by them and upon admission into the said University and for continuance therein, as they, with the approbation of the Governor General of India in Council (now the Governor) shall from time to time see fit to impose and that such fees shall be carried to one General Fee Fund for the payment of expenses of the University under the directions and regulations of the Governor General of India in Council (now the Governor), to whom the accounts of income and expenditure of the said University shall once in every year be submitted for such examination and audit as the Governor General of India in Council (now the Governor) may direct.

The Post-Graduate Teaching Fund was created by Article 49 of Chapter XI of the Regulations. This article is as follows:—

From the date of commencement of the Regulations contained in this chapter, a fund shall be constituted for the promotion of Post-Graduate studies, to be called the Post-Graduate Teaching Fund. To such fund there shall be annually credited—

- (a) grants from Government and benefactions made specifically for this purpose by donors;
- (b) fees paid by students in the Post-Graduate classes;
- (c) one-third of the fees realised from candidates for the Matriculation, I.A., I.Sc., B.A. and B.Sc., examinations; and
- (d) such other sums as the Senate may from time to time direct.

The object of the Article was obviously to earmark some of the receipts of the University specifically for Post-Graduate teaching. From the experience of recent years, however, it is clear that the earmarked funds by themselves in the absence of additional contributions from the General Fee Fund would never be sufficient for meeting the expenses of Post-Graduate teaching. The University have in practice accepted the principle that the accounts of the Post-Graduate Teaching Fund must be balanced, if necessary, by additional contributions from the General Fee Fund. Moreover, for showing the net surplus or deficit position of accounts the figures of those two Funds are taken together. In the circumstances, the provisions of Article 49 of Chapter XI seem to have outlived their utility and it may be considered whether an amalgamation of the two accounts together with restrictions on the limit of administrative—as opposed to teaching expenditure—would be a better arrangement.

The Development Head.

47. The Development head in the University budget is in some respect a misnomer. It cannot be treated as a separate entity on the ground that it is financed from funds separately made available for the purpose. Neither it is confined to the finances of those extension activities of the University which may properly be treated as relating to the development. Nor again are all the extensions to various departments, which may be classified as development activity, included in this head. What is most remarkable is that in the Estimates of 1949-50 expenditure on repairs to 35, Ballygunge Circular Road, estimated at Rs. 1,21,750 has been booked under the Development head. The anomaly arising from this step is clear when it is realized that repairs to these buildings are of the most urgent nature and the Development head has been throughout treated as a residual claimant as far as expenditure is concerned, and in fact, no expenditure has been incurred from this head over a considerable length of time. The booking of essential expenditure under the Development head cannot therefore be treated as anything else except a neglect of the urgent needs of the University. A point to mention in connection with the items booked under the Development head in the Budget Estimates of 1949-50 is the Building Depreciation Fund on which account a sum of Rs. 25,000 has been provided. Normally depreciation funds are not maintained in regard to public buildings and the practice is to provide regular annual recurring grants for repairs. Provided adequate provision in this regard is made, a depreciation fund is not necessary. In any case, a sum of Rs. 25,000 for all the buildings in the possession of the University would be far too inadequate an amount and the figure appears to have been fixed on a purely *ad hoc* basis and is rather meaningless. Even this limited purpose of the University would be defeated by the fact that in the context of the net deficit balances in the accounts of the University expenditure from the Development head would as usual not be incurred at all in the ordinary course.

Press Accounts.

48. In regard to the University Press, opinion is unanimous that this institution should be run on a commercial basis. In order that this may be possible, certain problems relating to financial control and accounts as distinct from questions of equipment and organisation have to be solved. These problems may be considered here.

Present Position.

49. At present the Press accounts are merged completely in the accounts of the General Fee Fund where the expenses for printing at outside presses are also shown. In these accounts again there is no attempt made to segregate items of a capital nature and no indication is available regarding the capital at charge. At the instance of the Committee a profit and loss

account and a balance sheet was constructed by the University out of the available information which is reproduced below :—

CALCUTTA UNIVERSITY PRESS.

Printing Account.

Profit and Loss Account for the year ended 30th June 1948.

To—	Rs.	a.	p.	By—	Rs.	a.	p.
Establishment	2,16,313	0	0	Job work	1,77,834	0	0
Leave arrangement	13,097	0	0	Book work	1,13,564	0	0
Provident Fund Contribution	5,791	0	0	Rent from D. M. & Co.	1,500	0	0
Ink, Glue, etc.	2,822	14	0				
Stationery and Contingency	1,558	0	0				
Insurance	1,050	0	0				
Tax and Telephone	4,803	0	0				
Repairs	1,711	0	0				
Gas and Electricity	5,204	0	0				
Stock-taking	1,550	0	0				
Rent	720	0	0				
Interest on capital	15,625	0	0				
	Rs.						
Depreciation on—							
Building	4,525						
Plant and Machinery	6,640						
Types and Metal	2,500						
Furniture and Equipment	410						
	14,075	0	0				
To Balance, being net profit transferred to Capital Account	8,578	2	0				
	2,92,898	0	0				
					2,92,898	0	0

Balance sheet as at 30th June 1948.

<i>Liabilities.</i>	Rs. a. p.	<i>Assets.</i>	Rs.	Rs. a. p.
Capital as at 1st July 1947	5,20,835 0 0	Building—		
		Balance as at 1st July 1947	90,500	
	Rs. a.	<i>Less</i> —Depreciation at 5 per cent.	4,525	
<i>Add</i> —Interest on Capital	15,625 0	Plant and Machinery—		85,975 0 0
Profit for the year 1948	<u>8,578 2</u>	Balance as at 1st July 1947	69,200	
	24,203 2 0	Addition during the year	13,800	
			<u>83,000</u>	
		<i>Less</i> —Depreciation at 8 per cent.	6,640	
		Types and Metals—		76,360 0 0
		Balance as at 1st July 1947	3,42,198	
		<i>Less</i> —Depreciation	2,500	
				3,39,698 0 0
		Furniture and Fittings—		
		Balance as at 1st July 1947	4,737	
		Addition during the year	400	
			<u>5,137</u>	
		<i>Less</i> —Depreciation at 8 per cent.	410	
				4,727 0 0
		Departmental outstanding		38,278 2 0
				<u>5,45,038 2 0</u>
				<u>5,45,038 2 0</u>

The accounts statements are hypothetical, in that the amounts shown in the profit and loss account as realised on account of job work and book work are based on an estimate of what the charges would have been had the work been undertaken by outside presses. In the balance sheet again, the amount of capital and interest charges have been reconstructed from the value of assets less depreciation and the profit computed in the profit and loss account which is itself a hypothetical figure. The Committee have also been informed that in the absence of a commercial system of accounts there is no costing of work done. Where publications are meant for sale, the cost price is estimated at direct labour charges plus 100 per cent.

It is obvious that with the present system of accounting it is impossible to run the press on a commercial basis. The present system of an indiscriminate merger of capital and revenue expenditure incurred on account of the press in the accounts of the University is also liable to give rise to a misleading picture of the financial position of the institution and its activities.

Recommendations for Reorganization.

50. If the object of running the press on commercial lines is to be achieved, it is necessary that its accounts should be maintained with the object of maintaining the capital, with which the press is entrusted, intact. As the latter is derived entirely from the funds of the University a connection has to be preserved between the budget of the University and the accounts of the Press. The most realistic approach to this connection between the two accounts would be to consider the exchequer of the University as a lender as far as the Press is concerned and not as a paymaster as it is to the other administrative and teaching departments. The amounts provided in the general budget of the University as expenditure on capital items in the Press should, in this light, appear as advances to the Press in the University budget. Likewise, this amount should also feature as a liability of the nature of capital in the balance sheet of the Press, which together with the profit and loss account, can be then drawn up in accordance with normal commercial practice. Since, however, the Press is already in possession of a substantial amount of capital derived from the funds of the University in previous years, in assessing the total capital of the establishment, the value of these assets have to be taken into account. The book value of the assets less depreciation adjusted for the rise in prices by a process of revaluation may be taken as an initial starting point in this respect. Interest on this figure assessed on the basis of current market rates is properly a due of the University exchequer and should be a charge on the profit and loss account of the Press and a receipt of the University budget creditable to the appropriate head.

A complication is introduced by the fact that the Press does some amount of work free of charge and some on a reduced charge. It has been suggested by some authorities on the side of the University that the best method of meeting this situation is to separate the commercial, semi-commercial and the non-commercial activities of the Press completely in regard to both accounts and equipment and staff, and to adopt commercial accounting practice only in the case of the commercial section. This step, however, is not recommended. The adoption of separate systems for separate sections of the Press would unnecessarily complicate accounts as well as administration. It is inconceivable for instance, that any one section of the Press should not work while another section is overloaded merely for the sake of adhering to the boundaries of the classification. Overstepping the boundaries, in the interests of efficiency of the Press as a whole would, however, upset the entire accounting arrangement. Moreover, in regard to

the non-commercial and semi-commercial sides, without prejudice to the policy which the University desires to follow in respect of their respective publications, it is essential that the University should be clear as to the amount which it is giving away as subsidies on this account. It is also reasonable that the amount of subsidies so given should be met from the current funds of the University and should not be at the expense of the capital assets of the Press.

On these considerations, it is felt that if the principles of commercial accounting are adopted, they should be made to apply to the entire Press uniformly. Such a policy will make a costing of the different jobs done at the Press possible. From this it should not be difficult to estimate the amount of subsidy which the Press will need if it has to carry out the policy which the University lays down in regard to the disposal of non-commercial and semi-commercial publications, while maintaining its capital intact and earning a reasonable rate of interest thereon. The total amount of such subsidy will have to be treated as an expenditure from the revenue account of the University budget and a receipt as far as the profit and loss account of the Press is concerned. If the Press earns a surplus of profit after all payments due including interest have been met, this should be entered on the liabilities side of the balance sheet in the normal way and may be made available as a receipt to the revenue account of the University in whole or in part or even not at all, depending on the attitude which the University authorities wish to take up towards the building up of a reserve fund for the Press.

Financial Control.—The present system.

51. A most important problem arising out of the consideration of the financial structure of the University is that of the nature of financial control. The present system which has evolved partly as a result of the recommendations made by previous committees and officers appointed by Government for enquiry is as follows:

The Post-Graduate Finance Committee.

52. The Post-Graduate Finance Committee constituted under Regulation 25B of Chapter XI of the University Regulations and consisting of the following officers, viz.—

- (i) the Vice-Chancellor;
- (ii) the President, Council of Post-Graduate Teaching in Arts;
- (iii) the President, Council of Post-Graduate Teaching in Science;
- (iv) two members nominated by the Executive Committee of the Council of Post-Graduate Teaching in Arts;
- (v) two members similarly nominated by the Executive Committee of the Council of Post-Graduate Teaching in Science;
- (vi) one member nominated by the Syndicate; and
- (vii) one member nominated by the Senate;

examines the proposals of the various teaching departments and prepares consolidated budget estimate for the teaching departments. All proposals involving expenditure during the year not covered by budget estimates arising from the teaching departments are to be placed before the Committee for scrutiny which involves the consideration of the merits of the different schemes as well as their financial implications.

The University Finance Committee.

53. The budget of the Law College is similarly framed by the governing body of that college and the consolidated statements prepared by the Post-Graduate Finance Committee and the governing body of the Law College are placed before the University Finance Committee for consideration. The Committee also examines the proposals emanating from the administrative departments of the University. The University Finance Committee is constituted under Chapter VI of the Regulations and consists of—

- (i) the Vice-Chancellor;
- (ii) the Director of Public Instruction, West Bengal, or a representative of the Education Department of the Government of West Bengal;
- (iii) the President, Council of Post-Graduate Teaching in Arts or a representative of the Council;
- (iv) the President, Council of Post-Graduate Teaching in Science or a representative of the Council;
- (v) one representative nominated by the Syndicate;
- (vi) one representative nominated by the governing body of the University Law College; and
- (vii) two representatives nominated by the Senate.

Adoption.

54. This Committee prepares the consolidated budget estimates of the University which is then submitted to the Senate through the Syndicate for adoption. From the powers given to the Committee by the regulations, it appears that this Committee is empowered to reopen questions relating to the proposals made by the Post-Graduate Finance Committee or the governing body of the Law College.

Proposal for a Treasurer.

55. In regard to system of financial control, Dr. Jenkins recommended in his second report that it was essential that there should be some individual whose special task it would be to advise upon and to some extent be responsible for financial procedure and recommendations in regard to the finances of the University. The Vice-Chancellor is the President of the University Finance Committee. He is also a member of the Post-Graduate Finance Committee, although he has rarely the time to take any keen interest in either, as he is an honorary officer and has usually extensive duties outside the University to attend to. As a result, for the presentation of the budget before the Senate one or other member of the University Finance Committee is called upon, and the criticism of the budget boils down to the criticism of the work of a Committee without the fixation of a definite line of responsibility. Nor is the spokesman of the Committee specifically charged with the duty of explaining the financial proposals in all their details, as a result of which the Senate receives in most cases an inadequate picture of the budget proposals. In order that this defect may be remedied, it is necessary that there should be a Treasurer who should be the Vice-Chairman of the Finance Committee. He should be an expert in the financial affairs of the University and would be charged with the duty of acquainting the Senate with all aspects of the financial proposals placed before it.

Decentralization of Control.

56. In regard to expenditure, the present system of the University appears to be a very centralised one. Even very petty items come to the Registrar for sanction. For facility of work it would be advisable to investigate the prospects of more decentralisation of powers of expenditure to the heads of the departments particularly on the Science side.

Audit.

57. In regard to audit, the University Regulations provide for an Audit Officer in Chapter VII of the Regulations. This officer has been placed under the Registrar who is, for all practical purposes, the officer who sanctions all expenditure on behalf of the University. The Audit Officer is in charge of the accounts section and while the Registrar is technically in charge of the cash; in fact, this work too has actually been delegated to the Audit Officer. The system is anomalous in both respects. In the first place, the obvious intention of the authorities in placing the Accounts Department and the Cash Department in the respective charges of two different officers has been defeated by the delegation of powers. This is a violation of one of the most elementary principles of accounts control and should be put right. The other anomaly arises from the fact that it is not possible for an Audit Officer to exercise an independent check upon expenditure if he is placed in a position directly subordinate to the officer who sanctions the expenditure. The correct position in this regard should be that all financial proposals should be scrutinised by the Audit Officer independently of the sanctioning authority for which he must necessarily be placed in a position more or less independent of the other. Any differences between the two authorities should be referred to either the Vice-Chancellor or more preferably to the Treasurer, if such a Treasurer is appointed, for decision. If the difference is not resolved at that stage, the matter should go up to the Syndicate.

CHAPTER III.

Capital Grants.

Introduction.

58. In this chapter it is intended to examine the question of grants of a capital nature in the context of the terms of reference.

During the course of its investigation, the Committee had occasion to examine practically all the important officials and Professors of the University. A memorandum prepared by the Vice-Chancellor on the question of Capital and Recurring Grants was also placed before the Committee and discussed with the Vice-Chancellor and the Syndicate.

Proposals of the University.

59. In preparing the memorandum, the Vice-Chancellor was requested to confine his attention to such development plans as could be executed within the next five years and to indicate their order of priority. This accounts for the disparity between the proposals contained in the memorandum and those conveyed previously to the University Grants Committee of the Government of India, the latter being the long-term development plans of the University.

60. The proposal for capital grants contained in the memorandum are summarised in the following table:—

	Rs. Lakhs.
(1) Repairs—	
University Buildings	2.50
Hostels .. .. .	.50
(2) Buildings Construction—	
92, Upper Circular Road	8.00
35, Ballygunge Circular Road	11.50
Furniture and fittings for the above	2.00
(3) Workshop	2.00
(4) Equipment—Science Colleges	5.00
(5) Central Library and Seminar	1.50
(6) Press—	
Machinery	3.00
Building	1.00
Publication	1.00
(7) Haringhata Agriculture and Ionospheric Station	2.00
(8) Students Welfare and National Cadet Corps	1.00
Total	41.00

General Considerations.

61. In discussing these proposals with the University authorities, the Committee had occasion to raise the general question whether grants, both capital and recurring, should be earmarked by Government. While there was some objection by the University authorities towards the earmarking of recurring grants (which we shall consider in the next chapter), there was general agreement that capital grants should be earmarked for specific purposes.

Another general question which arose at this stage related to the question of spreading over the amount of the Capital Grant over a number of years. It was agreed—

- (a) that in consequence of the comparatively large sums of money involved, it would be difficult both for the Government to find the money and for the University to spend it if the entire programme was to be gone through in a single year; and
- (b) that it was therefore desirable to spread out the programme and the grants over a period of five years according to a scheme of priority.

Grants for Repairs.

62. It was apparent to the Committee in the course of its investigations that repairs to University buildings had been badly neglected. The attitude of the University authorities as revealed in the Budget provisions and the course of actual expenditure does not reveal the sense of urgency with which the problem should have been treated. The result is that a great deal of normal repair work has been left unattended to till its volume has acquired such proportions as to make it impossible for the University to meet the cost without help from outside. Deterioration in the conditions of the buildings, however, has gone far and cannot be allowed to go any further. The Committee therefore recommends that repairs to buildings should receive the first priority among items to be financed by capital grants.

In the memorandum, the money needed for repairs has been shown in two parts as follows:—

Rs. 2.50 lakhs for the University Buildings, and

Rs. .50 lakh for the Under-Graduate Hostels.

In neither case has it been possible for the Committee to obtain or scrutinise the details of the estimate.

In regard to the item of Rs. .50 lakh for the repairs to the Hostels, it has been noted previously that the Senate sanctioned this amount as an advance to be recouped from the respective Hostel Funds. It was pointed out that these Funds already in deficit could not meet the charge. It was stated before the Committee that the intention was to recoup the advance out of a Government grant. The University has decided to hand over these hostels, after repairing the buildings, to the authorities of the colleges to which they are attached, retaining only the Carmichael Hostel for Muslim students. It is therefore necessary to repair the buildings as soon as possible and accordingly the Committee recommends a capital grant up to Rs. .50 lakh for this purpose.

As regards the University Buildings, there are the following provisions for maintenance and repairs in the Budget for 1949-50:—

	Rs.
	Lakhs.
General Fee Fund, XXIV—	
1(a) Maintenance and Repair of Buildings, etc. . . . .	.50
Post-Graduate Teaching Fund—	
Miscellaneous—Repairs and additions to 92, Upper Circular Road	1.32
Development Head—	
Repairs to 35, Ballygunge Circular Road	1.21
Total	3.03

Of this the last provision would in the normal course have been ineffectual leaving an effective provision of about Rs. 1.82 lakhs which again includes additions to 92, Upper Circular Road. In view of this budget provision and bearing in mind the accumulated neglect of past years, the estimate of Rs. 2.5 lakhs as contained in the Memorandum does not appear to be excessive. The Committee would accordingly recommend a non-recurring grant up to Rs. 2.5 lakhs for repairs to the University buildings.

Responsibility of the University for making adequate provision in future.

63. While this non-recurring capital grant will make up the arrears in repairs it would in no way relieve the University of the twin responsibilities

of making adequate provision in its Budget for annual and periodical repairs to the buildings and of ensuring that such repairs are actually executed properly and regularly. We have already commented on the futility of the provision for a Building Depreciation Fund made under the Development Head from which no expenditure is ever made. Likewise, the Quinquennial Repair Funds supposed to have been created for some of the University buildings and contributions to which have been provided for in the Budget (*vide* details in Appendix VI of Budget Estimates) do not appear to have any existence in the statements of accounts and there is nothing to show that provisions in regard to these Funds have been anything other than expressions of pious intentions. In order that a situation which has occurred now may not recur in future, it is necessary that a system should be devised and followed according to which normal repairs will be regularly attended to. The Quinquennial Repair Fund is a good system to adopt provided the money deposited into the Fund retains its identity and is made readily available for repairs when needed. Again, if the fund is to serve any useful purpose, the annual contribution into it must bear a significant proportion to the expectation of expenditure to be incurred periodically. The present contributions even if made available would be too insignificant if really adequate repairs were to be undertaken at the end of every five years. Government buildings are subjected to annual and quadrennial repairs and the limits up to which expenditure can be incurred on them bear definite relations to the capital cost of the buildings, and the proportion varies with the type of the buildings. The capital cost of many of the University buildings not being known, such a system may not be easy in regard to them. But the Committee recommends that immediate steps be taken by the University to devise a proper system in consultation with the Provincial Government and to follow it regularly.

Procedure in making Grants for Repairs.

64. As stated before, no detailed plans and estimates are yet available for the repairs either of the University buildings or of the hostel buildings. The Committee therefore recommends that the grant be made available according to the following procedure:

The University should prepare detailed plans and estimates in consultation with Government. Government should provide money in the Provincial Budget on the basis of these estimates and the money should be made available as expenditure proceeds and consistently with the ways and means position of the University.

Space.

65. The Committee is of the opinion that next to repairs in order of priority is the question of space. All Heads of Departments have complained that their activities cannot be properly carried on even at the existing level for sheer lack of space. When lecturers and readers have no room to sit in and there are no seminars, where they can meet the students, research activities of the University are bound to be seriously handicapped.

The three main campuses of the University are located at Ballygunge Circular Road, College Street and Upper Circular Road and are all cramped as they are. While the Committee has to confine its attention to the developments necessary or possible during the next five years, it is essential that whatever course of action is adopted now should proceed according to the correct order of priority and be linked up with the long-term building plans of the University. The latter, unfortunately, are by no means crystallized as yet and diverse opinions have been expressed before the Committee on the subject. The controversy regarding a single campus vs. multiple campus is a case in point. It is clear, however, that apart

from the question of its merit or demerit, for various reasons, financial and otherwise, a single campus is not possible of realisation in course of the next five years. Our recommendations are therefore based on the assumption of multiple campuses and proceed on the basis of the evidence received and inspections made by us, but without prejudice to the issue of a single campus.

Professor Saha's Proposals.

66. Besides the memorandum prepared by the Vice-Chancellor and discussed with the Syndicate, Professor M. N. Saha placed before the Committee a set of detailed proposals regarding the expansion of the Science College buildings which, it is understood, has the support of the heads of the Science Departments. These proposals in brief are as follows:—

- (a) Acquisition of an area of 9 bighas 13 cottahs and 9 chattaks of land adjacent to the premises No. 92, Upper Circular Road, to the north of Keshab Sen Street and east of Kalidas Singhee Lane. In regard to this, some progress has already been made.
- (b) Acquisition of an area of approximately 10 bighas to the south of Keshab Sen Street.
- (c) Erection of new buildings in the area acquired as at (a) above to accommodate the following departments with provision of space as noted against each:—

	Sq. ft.
Statistics	6,750
Physics	13,780
Physiology	10,500
Psychology	9,500
Geography	7,500
Geology and Geophysics	12,500
Residence and Stores	3,850
Central Workshop	10,000
Library and Administration Block	6,500

- (d) Erection of new buildings in area to be acquired as at (b) above to accommodate the following departments, with provision of space as noted against each:—

	Sq. ft.
Botany and Agriculture	17,250
Zoology	11,250
Anthropology	8,400
Students Hostel	18,000

Plans regarding 35, Ballygunge Circular Road.

67. In addition to these proposals which relate mainly to the premises No. 92, Upper Circular Road, and their expansion, the University, it is understood, has under its consideration plans of pulling down the existing buildings at 35, Ballygunge Circular Road, and of putting up in their place seven blocks of buildings mainly with the idea of relieving the congestion in the Darbhanga and Ashutosh Buildings and to provide space for new departments. This plan is apparently in conflict with the plan of Professor Saha and the basic point of conflict is on the question whether the Science Departments now located at Ballygunge Circular Road, namely Botany, Zoology and Anthropology would be housed in the new buildings to be put up there or should be removed to 92, Upper Circular Road.

Other Plans.

68. Reference was also made before the Committee to proposals for acquiring more land adjacent to 35, Ballygunge Circular Road, and putting up buildings thereon to house a Women's College and other Departments. These proposals are yet in a nebulous state.

Approach of the Committee.

69. Consideration of all these long-term plans, which are either nebulous or involve conflict on fundamental issues yet unsettled, are clearly outside the scope of the Committee. The approach to the subject, most suitable for the purposes of the Committee, appears to be to assess the needs of the different departments for space on a basis of priorities with an eye to the five-year limit, and having as much regard as possible under the circumstances, to these long-term plans.

Science Departments.

70. We will first take up the Science Departments. While the Committee recognises that there is need for more space in every department, the position of all departments is not equally bad or equally untenable. The Committee will therefore recommend prior attention to those departments where the lack of space is too serious, sometimes even for the normal functioning of the departments. In regard to the Science Departments located at 92, Upper Circular Road, the Committee notes with gratification that the Departments of Applied Physics, Applied Chemistry, Radio Physics and Nuclear Physics have received substantial grants from other sources and arrangements for their better accommodation have already reached such a stage as to require no further attention from this Committee. Among the other departments, the Committee considers the claims of the Departments of Physiology, Statistics and Geography in that order to be the most pressing. While the number of students taking up Physiology has been increasing steadily, the space made available to the department is, according to the letter, dated the 6th February 1948, from the University to the University Grants Committee, only 1,734 sq. ft. as against 9,712 sq. ft. allotted to the Department of Botany and 10,790 sq. ft. allotted to the Department of Zoology. Further, the accommodation made available is scattered in such a fashion and is in so poor a condition that work in the department is of the utmost difficulty. It is obvious that for normally efficient work in the department, compact floor space much larger in area than what is now available must be made available to it.

The Departments of Statistics and Geography are now accommodated in the buildings at College Street. The accommodation provided is inadequate and scattered. The University authorities rightly consider it desirable to remove them to Upper Circular Road where they will be in proximity to the allied Departments. Statistics moreover is a rapidly developing subject, and its growing popularity together with the diverse nature of courses which the department is trying to organise has led to a demand for much greater space than it now occupies.

Central Science Library.

71. The Central Library at present housed in Ashutosh Buildings contains all the scientific books of the University except those kept in the departmental libraries which, it is understood, are not very well maintained. For obvious reasons the University authorities favour the idea of separating the scientific books and with these as a nucleus to start a Central Science Library at these premises. The Committee considers that this important proposal should be implemented as early as possible. This would therefore give rise to another urgent claim for space at 92, Upper Circular Road.

Land Acquisition Proposals.

72. We now proceed to the consideration of the question as to how these claims are to be met. Land available at 92, Upper Circular Road, has been fully built upon and no further construction on these premises is possible. Acquisition of more land is therefore an urgent necessity as no extra accommodation or development in any of the Science Departments is possible without more land being acquired.

There has been under the active consideration of the University a proposal for acquiring an area of approximately 14 bighas 13 cottahs of land to the north of Keshab Sen Street and east of Kalidas Singhee Lane. In fact, the area has been notified under section 4 of the Land Acquisition Act. It appears from a letter written on the 7th of May 1948 by the Additional Secretary to the Government of West Bengal in the Education Department to the Secretary, University Grants Committee, Government of India, that the acquisition of this area in order to provide for the extension of the Science Departments came up for discussion at an earlier stage, and the Provincial Government had agreed to meet the whole cost of acquisition which was then estimated at Rs. 15 lakhs, suggesting that the Government of India should provide the cost of the new buildings for the Science Departments to be built on this land and also for their equipment. Since this letter was written there has been no appreciable reaction from the Government of India and the problem has to be approached in a way suitable to the present circumstances. Since the letter mentioned above from the Provincial Government to the Government of India was written, the cost of acquisition of this 14.6 bighas of land was estimated by the Land Acquisition Collector to be Rs. 35 lakhs and the University had to reduce its demand. The Land Acquisition Collector has now prepared a revised plan for acquisition of 9.6 bighas out of the 14.6 bighas and his estimate for the acquisition of this smaller area is now Rs. 24.57 lakhs. The University authorities accordingly applied for a loan of Rs. 25 lakhs to meet the cost of acquisition which, they hoped, would be available from the Central Government through the Provincial Government. The Committee is diffident both about the success of getting the loan and also about the advisability of financing an unproductive project by means of loans. An alternative line of action is therefore being recommended below.

Recommendations regarding Land Acquisition and Building.

73. While the entire area of 14.6 bighas will be required for the future development of the Science Departments, the Committee is of opinion that the early acquisition of 9.6 bighas is of utmost importance, for if it is delayed or postponed now, this land which has now got mostly temporary structures on it will be certain to be built upon in the near future and in that event further development of the Science Departments will be most seriously affected. It is therefore recommended that the Government of West Bengal should press the Central Government for a sum of Rs. 25 lakhs for the purpose of acquiring this area of 9.6 bighas failing which they should provide this sum out of their own budget as soon as possible. As, however, the negotiations may take a little time we consider that 3 bighas of land out of the 9.6 bighas should be immediately acquired for which funds should be provided by Government. On this land we recommend that a four-storied building of a plinth area of 20,000 sq. ft. be built as soon as possible. This would meet the urgent needs of the three departments mentioned above, namely, Physiology, Statistics and Geography and should in addition provide a little scope for relieving other departments.

Regarding Dr. Saha's proposal for acquisition of 10 bighas of land to the south of Keshab Sen Street in order to bring the Science Departments, now at Ballygunge, in one campus at 92, Upper Circular Road, and for building a students' hostel, the Committee feels that the University should decide at an early date whether they accept this view or not. Most of this land (about 7 bighas out of 10) is vacant now and acquisition will be relatively cheap. The construction of the hostel building also, for which the Government of India has already given an interest-free loan, cannot be started till some land is acquired. It is therefore necessary that this matter should be pursued promptly and action taken.

Cost.

74. The cost of acquisition of 3 bighas of land and of a four-storied building of 20,000 sq. ft. plinth area inclusive of fittings and basic furniture will be about Rs. 22 lakhs, *i.e.*, Rs. 6 lakhs for the land and Rs. 16 lakhs for the building. If the entire area of 9.6 bighas is acquired, the cost will be increased by about Rs. 18 lakhs more. In the case of buildings as in the case of the repairs no detailed plans and estimates are available. The grants for the buildings should also be subject to the same conditions and procedure as the grants for the repairs. The University should prepare detailed plans and estimates for each work separately in consultation with Government. On receipt of agreed estimates, Government should provide the money in their budget according to an agreed order of priority. Money should be made available to the University as expenditure proceeds.

It may be mentioned in this connection that in their memorandum, the University authorities asked for a grant of Rs. 8 lakhs for construction of a building at 92, Upper Circular Road. The estimate was exclusive of the cost of acquisition of land which the University authorities, as stated before, expected could be met out of a loan. The sum of Rs. 8 lakhs was the estimated cost of building two four-storied blocks with space of 4,882 sq. ft. in each floor of each block plus the cost of fittings and furniture. The floor space made available according to the Committee's recommendations would be approximately 48,000 sq. ft. as against $4,882 \times 4 \times 2 = 39,056$ sq. ft. asked for by the University.

Department of Geology.

75. In this connection the Committee may refer to the controversy regarding housing the Department of Geology. This department is by arrangement with Government located in the Presidency College and uses the lecture theatres, the museum and the laboratory of that College. Most of the lectures teaching Geology in the Post-Graduate Department also belong to the Presidency College. The University authorities have urged that this department properly reorganized, should have a location of its own in the Science College premises. Their chief reason is that the mixing up of under-graduate and post-graduate teaching has resulted in a comparative neglect of the latter, and has particularly suffered due to this reason. The University authorities also mentioned that the Government of India have laid great emphasis on the training up of a large

number of geologists in order to man the expanded cadre of the Geological Survey of India, and they thought that the present arrangements regarding the teaching of Geology in the Post-Graduate classes was greatest hindrance to turning out good students in adequate number.

It appears that the question was discussed at a meeting of the Geological Education Committee held on the 9th of May 1949 in which the officers of the University, the Presidency College and the Geological Survey of India were present. At this meeting it was agreed *inter alia* that early steps should be taken to implement the proposal of constructing a separate building for housing the Geology Department in the land which is being acquired to the south of the Science College buildings at 92, Upper Circular Road, and that even when the Geology Department of the University is removed to its own building, the Presidency College will continue M.Sc. teaching in Geology to its own students as is done in the case of M.Sc. teaching in Chemistry and Physics. It was also agreed that pending the construction of the building for the Geology Department the present arrangements as regards the housing of the department in the Presidency College should continue.

The Committee had occasion to examine Mr. A. K. Chanda, the then Additional Secretary to the Government of West Bengal in the Education Department, on this point. Mr. Chanda stated that Government had a scheme for providing greater facilities for teaching Geology in the Presidency College. The scheme was part of a bigger scheme for the development of the Presidency College and is to cost Rs. 20 lakhs. While he agreed that the bigger scheme would take some time to mature he pointed out that Government had interim plans for an immediate extension of the Baker Laboratory buildings to make provision for students of Geology. Additional staff was also being recruited for the Department of Geology, of whom at least one would be in the Bengal Senior Educational Service. In addition, State scholars who are receiving training overseas were also expected to join the staff of the College on their return. Mr. Chanda maintained that the new scheme had not failed to take account of Post-Graduate teaching and actually a provision for training 40 students every year in the two Post-Graduate classes had been made. Mr. Chanda also stated that the fine geological museum which the Presidency College has built up over a long period will take a long time and will be extremely difficult for the University to duplicate now.

We fully agree with the principles underlying the recommendations of the Geological Education Committee referred to above. But in view of the facts stated by Mr. Chanda we are of the opinion that the correct principles of allocation of limited resources would require that the plans of the University in regard to the Geology Department should wait till more urgent needs have been met.

Proposals regarding Buildings at Ballygunge Circular Road.

76. Regarding the buildings at 35, Ballygunge Circular Road, the University authorities proposed that the eastern block should be demolished and a new building with up-to-date laboratories should be erected in its stead. The cost is estimated at Rs. 14 lakhs and includes the cost of building two four-storied blocks with 9,000 sq. ft. of space in each floor of each blocks plus the cost of fittings. The Committee is unable to accept the suggestion. The proposals envisage the dismantling of one of the two main Palit Buildings. The members of the Committee have inspected both these buildings. They are of the opinion that although the two existing buildings were designed for residential purposes and are ill-suited for the teaching of Modern Science, they are still substantial and in view of the present high cost of construction of buildings and the present financial position of the

University as also of the Government, they should not be dismantled. Both buildings have been out of repair for many years. The following measures are recommended :—

- (1) Both buildings should be thoroughly repaired after proper estimates have been framed in consultation with the Provincial Government. It is noted that some repairs have already been done to the eastern block.
- (2) To make them more suitable for the purposes of the University, it may be necessary to make alterations to the buildings in regard to which the University may take necessary steps in consultation with Government.

Arts Department.

77. Passing on to the Arts Departments, the Committee has found the same state of overcrowding in the Ashutosh and Darbhanga Buildings as in 92, Upper Circular Road. The Heads of the Arts Departments have been unanimous in their opinions that the state of congestion has reached a stage in several cases where even the normal pursuit of research work has become difficult. Thus very few departments have seminars so essential for post-graduate teaching. With the exception of a few, the professors and the lecturers have no private sitting rooms for themselves and as a result their presence in University for research work cannot be insisted on outside the lecturing hours. Research work, specially that of the guided type, e.g., the work which a student trying for the degree of D. Phil. has to undertake, is thus suffering.

Library.

78. In regard to the library, there have been complaints that the space at present available is inadequate and books which are being acquired are, in many cases, being left unsorted in piles on account of lack of accommodation. There is also a demand to shift the Ashutosh Museum to a new location as it is very badly cramped in its present accommodation. Our attention was also drawn to the congestion in the offices and the unsatisfactory arrangement of records and office due to lack of space.

General Principles.

79. The Committee recommends that the University should accept the principle—

- (a) that each department should have a seminar;
- (b) that all Professors and Readers and if possible some Lecturers, who do research work, should have private rooms and should be in the University during the full period of working, i.e., from 10 a.m. to 5 p.m.;
- (c) that seminars and such rooms should be provided as soon as possible according to an order of priority and the Committee recommends that Economics, Political Science and Indian Languages should receive the highest order of priority;
- (d) that until this demand for space has been met, no new demand for space should be created unless inescapable.

Recommendations regarding Arts Department.

80. Taking into account our recommendations in regard to the provision of a new building at 92, Upper Circular Road, which would make available to the University, considerable additional space, we consider from a

inspection of the University buildings that the problem of accommodation for the Arts Departments can be tackled by a proper utilization of the available space including the space occupied by the University offices and the Law College which are located in the same group of buildings. We regret we cannot be very exact in our recommendations in the absence of a statement showing the total amount of space available and its distribution which we asked of the University but failed to obtain.

The immediate relief to the congestion in the College Street buildings expected from the additional space provided at 92, Upper Circular Road would result from the removal of the Geography and Statistics Departments as well as a portion of the library. The space left over in the new building after these departments and the Department of Physiology have been accommodated can afford some additional relief after a suitable re-arrangement of the different Departments.

There is besides scope for the re-arrangement of existing accommodation in the College Street buildings from which some relief is possible. A considerable amount of space in the quarters of the Principal, Law College, was lying unused and the need for continuance of such a state should be examined and terminated, if possible. At present there is one sitting room each for the Principal and Vice-Principal of the Law College. Besides, there is one sitting room for the professors. It should be possible for all of them to share one room so that two rooms could be made available for seminars or lecture rooms. The gradual curtailment of under-graduate teaching by the University Departments may ease the position regarding space though rather slightly. The congestion in the University offices may also be relieved to some extent by proper sorting and destruction of old records of which there has been a considerable accumulation. We were told that there is no rule for a systematic destruction of old records which therefore go on accumulating. We recommend that definite rules be framed for this purpose so that unnecessary records may be weeded out regularly under proper supervision. An important factor which will have considerable bearing on the amount of accommodation which the University office will need in the future is the creation of the Board of Secondary Education. Since this Board will relieve the University of most of its functions in relation to teaching below the degree stage, the considerable amount of space which is now being utilized by the University office in the discharge of these functions will be released.

In these circumstances we make no separate recommendations regarding the Arts Department in the matter of space.

Engineering Establishment.

81. The existing organisation for executing Engineering repairs and construction works of the University appear to the Committee to be very unsatisfactory, and complaints have been received from some Heads of Departments specially of the Science side that there is invariably most inordinate delay in getting any urgent work done.

The members of the Committee have also seen how ordinary repairs to buildings and specially to Sanitary fittings have been neglected for a long time.

Present set-up.

82. There is at present a part-time Engineer (with a fee of Rs. 4,200 per year plus a car allowance of Rs. 100 per month plus 2 per cent. commission on all works costing over Rs. 10,000) in charge of all Engineering works. Ordinarily buildings repairs are done by contract. All Electrical maintenance work is entrusted to a firm on a fixed monthly charge plus cost of

materials and charges for extraordinary work. The plumbing maintenance work of Darbhanga Buildings is also done by a firm of Sanitary Engineers on a small monthly fee. There is a small Engineering office in the University Building and there are one overseer (who is not a qualified man) and a care-taker (also non-technical) who are in charge of all maintenance works and are expected to supervise all repair work. The Engineer is supposed to provide supervising subordinates for works over Rs. 10,000 out of his 2 per cent. commission. The task of superior supervision is entrusted to a sub-committee of the Syndicate known as the Works Committee which consists of the Vice-Chancellor and 15 members and is too unwieldy and meets only at infrequent intervals. This Committee therefore can hardly be expected to keep adequate control over the building and maintenance activities of the University.

During the last 3 years, viz., 1946-49, the total value of repairs done was over 2 lakhs of rupees and construction work worth nearly 10 lakhs are on hand now.

Need for Reorganisation.

83. If our recommendations for repairs and buildings are accepted, there will be further large amount of work to be done during the next five years. The Committee attaches considerable importance to the proper supervision of the work of the Engineering establishment including the preparation of plans and estimates, examination of tenders, scrutiny and passing of bills as well as the inspection of work done. From what we gather, this is now mainly left to the part-time Engineer and the Audit Officer, which in some respects is an unsatisfactory provision.

Recommendations: Whole-time Engineer and his Staff.

84. We therefore recommend that the present organisation be entirely remodelled. A whole-time Engineer of at least 10 years' experience in building and reinforced concrete work should be appointed on a scale of pay of Rs. 750 to Rs. 1,000. The Engineer should be assisted by one qualified and experienced overseer and a qualified sub-overseer with a skeleton staff to execute petty day to day electrical, plumbing and building repairs. He should also have a small store with spares for ordinary fitting and should be given a small imprest of Rs. 100 or so to make emergent purchases of materials. The Engineer must be responsible to the Syndicate for proper maintenance and construction of all University buildings and should keep himself in touch with the Presidents of the Post-Graduate Councils in Arts and Science and ascertain their requirements in regard to new constructions and maintenance of services, etc. He should survey the existing works and proposed new works and prepare his programme of works and the budget in consultation with the Audit Officer and present the same through the Works Sub-Committee to the Registrar for sanction of the Finance Committee and Syndicate. In the programme provisions of repairs and original works costing over Rs. 500 should be shown separately. New provision costing under Rs. 500 each may be lumped in the budget.

New Works Sub-Committee.

85. A new Works Sub-Committee consisting of two experienced Civil Engineers and one experienced Electrical Engineer and the Audit Officer with the Engineer as Secretary should be appointed whose duties will be to scrutinise plans and estimates and programme of work, authorise distribution of works after funds have been provided in the budget, by calling tenders or quotations, supervise maintenance and construction and pass the final bills. The committee should also vet the staff requirements of the Engineer from time to time. The non-official members of this committee may be paid a small fee for every meeting they attend as is done by Port Commissioners or Improvement Trust.

Cost.

86. The cost of this new set up including the staff under the Engineer and his office is estimated to be about Rs. 3,000 per month or Rs. 36,000 a year. This arrangement will certainly be more efficient and in the next five years more economical than the existing arrangement.

Furniture.

87. The third item in the University's list for capital grants consists of a sum of Rs. 2 lakhs on account of furniture and fittings for new buildings at 92, Upper Circular Road, and 35, Ballygunge Circular Road, proposed in the Memorandum. Due to financial considerations we have been obliged to confine our recommendations to only a portion of the University's proposals. The requirements of furniture and fittings would to that extent be curtailed also. Moreover, in regard to the buildings proposed for Upper Circular Road, it appears from the rough estimates prepared by the University authorities that sanitary and electric fittings as well as a part of the laboratory fittings, e.g., gas and water installations, have been included in their estimates of cost on which our estimates have also been based, after allowing for a margin. The latter may therefore be taken as inclusive of the cost of the building plus the basic fittings and should also provide surplus for the basic furniture as well. Then again we have suggested that some of the existing Science Departments should be accommodated in the new building which we have proposed at 92, Upper Circular Road. It is natural to expect that they will take with them into their new location the equipment which they already possess. In addition, as it will be apparent from what follows, we are recommending a lump re-equipment grant for laboratories as well as a substantial increase of the recurring grant. In these circumstances, we feel that no separate provision for laboratory equipment for the new building need be made. As no new buildings are recommended at Ballygunge Circular Road the question of providing funds for furniture and fittings on this account does not arise.

Central Workshop.

88. The next item in the list of the University consists of a provision for Rs. 2 lakhs for a central workshop at 92, Upper Circular Road. At present, we understand each department has a small workshop attached to it. The University authorities consider that in addition a central workshop should be set up in order to service the laboratories more efficiently. As far as we are aware, however, the University at present has no accommodation for such a workshop. It has not been possible for us to recommend grants for acquisition of land and construction of a new building thereon to house the central workshop. We gather that the sum of Rs. 2 lakhs asked for by the University authorities for the central workshop represents the cost of initial equipment only. The mere provision of finances for equipment without a corresponding provision for accommodation would be patently useless. As the workshops are already there to service the laboratories, the question of setting up a central workshop cannot have the highest order of priority when much more urgent demand remains to be met. We do not therefore recommend any grant for this during the next five years.

Re-equipment of Laboratories.

89. The University has asked for a capital grant of Rs. 5 lakhs for re-equipment of the Science laboratories. We understand that due to the general non-availability of scientific equipment as well as the relatively high cost of the apparatus which has been available replacements have

been inadequate during the period of the war and in the years that have followed. In these circumstances the Committee recommends a capital grant of Rs. 5 lakhs, being the full amount which the University has asked for in this regard. We would like to mention in this connection the specific demand for re-equipment which has been made by all the three Professors of Chemistry who have placed their joint demand at a sum of Rs. 90,000 and of the Department of Physiology whose stated requirement of laboratory equipment is of the order of Rs. 33,000.

Library Grants.

90. For the central library and the seminars, we recommend a capital grant of Rs. 1.5 lakhs. We further recommend that out of this grant a sum of not less than Rs. 10,000 and Rs. 7,500 be earmarked for the seminars in the Departments of Economics and Political Science to which we attach priority among the Arts Departments.

University Press Equipment.

91. The next item in the list relates to the University Press for which capital grants amounting to Rs. 5 lakhs in all have been asked for on account of new machinery, building and new publications. For machinery the University wants a grant of at least Rs. 3 lakhs. This is in addition to machinery worth Rs. 2 lakhs which is already under order and which is expected to arrive in March and will be installed in the existing press building.

The proposal for installing new machinery is directly connected with the general plans which the University authorities wish to follow in regard to the press. The present position is that due to the starting of confidential printing by the University some of the machinery is no longer available for general work. As a result, much important work, particularly the printing of research work has been neglected. It is understood that the installation of the new machinery which has been ordered will restore the old position. The University authorities have the impression that with the present equipment of the press plus Rs. 3 lakhs worth of machinery more it is possible to organize the press into an earning department by going in for outside printing on a fairly large scale in addition to increasing the volume of work which it already performs on a profit basis.

Whether the University Press engages in the long run in outside printing or not we are certain that in the initial stage it will not be in a position to do so. In the first place, we have already commented on the inadequacies of the system in which the Press accounts are maintained and have suggested a different principle which we feel should be adopted whether the press undertakes printing for profit or not. This in itself is a major change. Yet until it is accepted and put into practice, the financial results of working the press will not be known.

In the second place, the mere acquisition of new machinery will not make it possible for the University Press to engage in outside printing at least as long as the large arrears relating to research publications remain. Both considerations act as restraints to the sudden adoption of a policy of increasing the equipment of the press with a view to increasing the volume of work undertaken for profit. In this matter a policy of caution must be observed and the University should not go in for capital expansion with a view to commercial printing until at least the financial results of running the press as it is are definitely known and the overburden of arrears has been cleared. Accordingly, we are unable to recommend a grant for new machinery at this stage.

In regard to the machinery worth Rs. 2.02 lakhs for which orders have already been placed by the University a provision has been made in the budget of 1949-50. The overall financial position of the University considered in the light of our recommendations will however make it difficult for the University to meet this charge and we accordingly propose to make a provision of Rs. 2.02 lakhs in this respect in our recommendations regarding capital grants.

Research Publications.

92. The problem of dealing with the publication of research work of which a great deal is in arrears would still remain. We have received complaints on this point from the heads of practically all departments who have been unanimous in their opinion that this state of affairs has acted as a great damper to research work on account of its adverse effect on the incentive of the research workers. We have also been told of instances where research workers of this University have been forestalled by others merely due to the bottleneck in the press. We attach considerable weight to these complaints and we feel that with the new machinery which is being brought in the position will soon be put right, provided the University attaches high priority to such publications. In order to meet the cost of clearing these arrears in research publications we recommend a lump grant of Rs. 50,000. If the arrears prove too much for the Press, they may also be printed in outside presses. The publication in arrears should be examined by a competent body with a view to assign therein certain priorities. We presume that with this arrangement and with this lump grant, it will be possible to clear at least the important arrears in research publication in a short time.

Press Building.

93. The memorandum mentions the need for a grant of Rs. 1 lakh for building a second storey to the press building for the purposes of relieving the congestion of the University office by transferring a part of it there. We have considered the question of accommodation very carefully and we are of the opinion that with 48,000 sq. ft. of floor space available in the new block which we have recommended at Upper Circular Road, the congestion in the Darbhanga and Ashutosh Buildings will be relieved to a very large extent. Additional relief will be afforded by other measures which we have suggested such as the re-allotment of the accommodation at present available. In this view, we consider that there is no immediate case for putting up another building in order to relieve the congestion of the University offices.

Agricultural Institute.

94. The next item in the memorandum is the request for a grant of Rs. 2 lakhs which the University consider necessary for the construction of an Agricultural Institute in the land given by Government to the University at Haringhata. No details of the scheme have been made available to the Committee and we gather that at present the organization of the Department of Agriculture in the University is of the most rudimentary kind and little or no teaching or practical work is actually being done. In the absence of a specific plan the Committee is unable to make any comment on this proposal, far less to recommend it. In case the University wishes to pursue the point they may take up the matter with Government in the appropriate department who, we understand, are anxious to organise agricultural education in the country as quickly as possible. There should, we presume, be no objection to collaboration between Government and the University in this respect.

Students' Welfare and National Cadet Corps.

95. Two grants of Rs. 50,000 each have been asked for to meet the expenses of the Students' Welfare Scheme and the National Cadet Corps. The Students' Welfare Budget has increased from a sum of Rs. 26,841 in 1945-46 (actuals) to a sum of Rs. 50,284 in 1949-50 (budget). Another sum of Rs. 50,000 will double the budget again. We have been given no details of the manner in which it is proposed to spend this extra sum of money and in view of the existing activities of the Welfare Service we are frankly sceptical of the results which may be anticipated. As regards the sum required for the National Cadet Corps, we understand that the most urgent item in this regard relates to the accommodation of officers. We also understand that the University has already accepted this liability and doubtless made necessary financial arrangements. In any case, we expect that the amount necessary on this account will be small which the University will probably be able to find from its own funds. As regards the rest of the scheme, it has been mentioned that some accommodation will have to be found inside the University premises for an office of the Corps. In regard to this, we fear that the University will have to make the best arrangements it can in the light of our observations relating to accommodation. In this view no separate grant is recommended either for the Students' Welfare Scheme or for the National Cadet Corps.

Summary.

96. To sum up, our recommendation regarding the requirement of the University for capital grant during the next five years is as follows:—

	Rs
	Lakhs.
(i) Repairs to University Buildings	2.5
(ii) Repairs to Hostels .. .. .	.5
(iii) Grant for the publication of research work .. .. .	.5
(iv) Acquisition of 3 bighas of land	6.0
(v) The construction of a four-storied block with plinth area of 20,000 sq. ft. complete with fittings	16.0
(vi) Re-equipment grant for laboratories	5.0
(vii) Grant for the acquisition of new press machinery under order	2.02
(viii) Capital Grant for the library including seminar libraries	1.5
Total	34.02

Spread over.

97. It is now necessary to consider to what extent and how the grants on account of these different heads can be spread over the period of five years. In recommending this spread over we have tried to compromise between two sets of countervailing considerations, namely, the urgency of the need of the University Departments for more space coupled with the fact that too long a spread over will raise costs of building unnecessarily on the one hand and on the other, the need of avoiding overloading the Provincial Education Budget which has other calls of importance to meet in any single year together with the fact that if too large a fund is provided in any year, the University might find it difficult to make full use of it within the year. We consider that repair work is of such urgency that the entire work should be taken up and finished in the first year, i.e., 1950-51. Accordingly we recommend that the full programme recommended by us should be finished in the first year, i.e., 1950-51 according to the procedure suggested by us and that the total amount, subject to the ceiling of Rs. 3 lakhs, should be made available to the University as required.

It is desirable that all the above schemes should be completed in five years beginning from 1950-51. For every item detailed plans and estimates will have to be prepared in consultation with Government so that Government may thereafter make necessary budget provisions. It will take some time to work out the details and execution of the building programmes will also take time. Some items again cannot be completed until after the buildings are ready. The Committee visualises that roughly a fifth of the total amount recommended will be required for expenditure during each of the five years. The Committee would, however, suggest that repairs be completed in the first year and that the building be completed in course of the 2nd and 3rd years, the first year being devoted to planning and acquisition of land. The arrear publication of research work, re-equipment of laboratories and expansion of library may begin as soon as possible and may perhaps be spread over the whole period.

Measures to meet accrued deficit.

98. Before concluding this chapter we would like to put on record our views regarding the deficit balance which has accrued in the budget of the University. In Chapter II of our report we have stated the reasons why it is considered that the cumulative deficit in the Budget of the University is not likely to exceed Rs. 10,52,000 by far in the accounts of 1949-50. If our recommendations are accepted, we do not anticipate a continuation of revenue deficits in future years. The immediate problem therefore is one of meeting the deficit which has already accrued. This we consider possible by setting off the deficit against the Reserve Fund which at present amounts to Rs. 5,43,000 and which, as we have recommended elsewhere, should be augmented by the savings arising out of certain measures of economy suggested by us. In addition, we consider that the amounts shown as investments in the Law College accounts should also be made available for the same purpose if the deficit cannot be wiped out in any other way. We consider that such a step, if necessary, would be amply justified inasmuch as the investments were built up in large part from the contributions from the General Fee Fund which have been steadily maintained even in recent years when the General Fee Fund accounts have shown a deficit position while the Law College accounts have been in surplus. If these suggestions are accepted, we consider that the accrued deficit can be effected within a few years. Accordingly we have made no separate financial provision in this regard.

CHAPTER IV. Recurring Grants.

Proposals of the University.

99. In the memorandum which the University authorities placed before the Committee, the following additional recurring grants were wanted:—

	Rs.	Lakhs.
(1) Revision of teachers' salary	1.50	
(2) Expansion and establishment of Post-Graduate Departments	3.50	
(3) Press .. .. .	.25	
(4) Revision of Examiners' remuneration	1.25	
(5) Research Grants .. .. .	.50	
Total	7	

Present Scales.

100. The present scales of salaries of the teaching staff are as follows:—

(1) Professors	.. .. .	Rs. 800—50—1,000. Rs. 700—50/2—1,000. Rs. 600—50/2—1,000.	
(2) Readers	.. .. .	Rs. 500—50/2—700.	
(3) Lecturers	.. .. .	Rs. 200—25—500. Rs. 200—20—500	
(4) Assistant Lecturers	.. .. .	Rs. 150—15—300 (now abolished).	
(5) Demonstrators	.. .. .	Rs. 100—10—200.	
(6) Tutors	.. .. .	Rs. 100	} Fixed pay.
		Rs. 125	

Besides, dearness allowance is admissible at the rates applicable to the employees of the Provincial Government. The present relevant rates are as follows:—

(a) Subordinate employees and Married Officers—

Pay up to—Rs. 50	.. .. .	Rs. 25	
.. .. . Rs. 51-100	.. .. .	Rs. 35	
.. .. . Rs. 101-150	.. .. .	Rs. 40	
.. .. . Rs. 151-200	.. .. .	Rs. 45	
.. .. . Rs. 201-250	.. .. .	Rs. 50	
.. .. . Rs. 251-300	.. .. .	Rs. 60	
.. .. . Rs. 301-400	.. .. .	Rs. 70	
.. .. . Rs. 400-2,000	.. .. .	17½ per cent of pay subject to a maximum of Rs. 263 per month.	
.. .. . Rs. 2,001-2,263	.. .. .	Amount by which the pay falls short of Rs. 2,263.	
.. .. . Rs. 2,263 and above	.. .. .	Nil.	

(b) Unmarried Officers—

Pay up to—Rs. 1,000	.. .. .	7½ per cent of pay subject to a minimum of Rs. 40.	
.. .. . Rs. 1,075	.. .. .	The amount by which pay falls short of Rs. 1,075.	

It was stated before the Committee that these scales are no longer attractive enough to draw new talent into the teaching departments of the University. It was pointed out that as recently as in May 1948 the Provincial Government in recommending the case of the University to the Government of India in this regard, stated that the existing pay scales required revision and should generally be brought in line with the scale obtaining elsewhere.

General Considerations.

101. The case for a revision of the pay scales was argued mainly on the following main grounds. In the first place, there is the fact of a steep rise in the cost of living which cannot be said to have been adequately compensated by the dearness allowance. Secondly, there has recently grown up a large demand for trained men specially in certain lines from within the country as well as outside it against which the University is having to contend on unequal financial terms. The main competitors in this regard are the Central Government with their numerous new departments as also to a lesser extent private industry, both of which are offering for the same talent more attractive terms than those which the University in its present financial position can afford. Instances were cited where the University has lost some of its very competent staff of practically all levels in this manner. While this has in most cases been a distinct gain from the larger point of view of the country, the immediate loss which has been caused to the University cannot be gainsaid. There has also been a secondary effect in that new talent which might have otherwise found its way into the University is being attracted away elsewhere. In addition, there is the desire of the University authorities to extend some benefit to those members of the staff who have been for a considerable period of time on the maximum stages of their respective scales which are not considered adequate any longer. These points have been argued with considerable force and the Committee therefore feels that before making its recommendations on the scales of pay an attempt should be made to enunciate the correct governing principles in this matter.

As the University Grants Committee of Great Britain have stated, it has never been the view that academic salaries should be on a scale comparable with that of the financial prizes obtainable in commerce and industry and in the competitive professions. The expectation of a large income is not among the motives which lead to the adoption of an academic career. The career of a University teacher should, in the words of the University Grants Committee, "offer to a man the prospect of marrying and maintaining himself and his family in such material comforts as are enjoyed by moderately successful members of other learned professions and of providing satisfactorily for the education of his children" and that "academic salaries ought also to take account of such specifically academic needs as the accumulation of a private library, membership of learned societies and, if possible, some amount of foreign travel".

These principles are unexceptionable. We would now proceed to examine the question in the light of these principles and having regard to scales prevailing in other Universities and in similar spheres under Government.

Scales of pay in other Universities and in Government Service.

102. The scales of pay prevailing in other important Universities of India and of Great Britain are shown below :—

	Calcutta.				Bombay.		Madras.		Delhi.		United Kingdom.					
	Existing scale.	Dearness allowance.	Proposed scale.	Dearness allowance.	Existing scale.	Dearness allowance.	Existing scale.	Dearness allowance.	Existing scale.	Dearness allowance.	*Average salaries.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
Professors—																
(1) ..	800—50— 1,000.	140—175	} 800—50/2 —1,200.	140—210	800—50— 1,000.	100	750—50— 1,000.	85—100	800—40—	90	£1,450 in a year.					
(2) ..	700—50/2 —1,000.	122½—175							1,000.	1,000.		1,000.	1,000.	1,000.	1,000.	100
(3) ..	600—50/2 —1,000.	105—175							1,000—50— 1,250.	100						
Reader—																
(1) ..	500—50/2 —700.	87½—122½	} 600—50/2 —300.	105—140	400—25— 700.	70—85	400—25— 600.	70—85	500—25—	65—90	£800—1,200 in a year.					
(2) ..	200—20— —500.	45—87½							800.	800.						
Lecturer—																
(1) ..	200—25— 500.	45—87½	} 250—25— 600.	50—105	200—20— 400—25— 500.	45—70	S. L. 200— 15—350— 20—450— 25—500.	43—70	200—15—	55—80	S. L. £900— —1,100 in a year.					
(2) ..	200—20— 500.	45—87½							290—20—	410—25—		560.				
(3) ..	75—5—125	35—40							J. L. 150— 10—250.	34½—49½						
Assistant Lecturer.	150—15— 300.	40—60	..	..	..	..	..	..	..	..	Asstt. Lec- turer— £400—450 in a year.
Demonstrator	100—10— 200.	35—45	100—10— —250.	35—50	150—10— 250.	40—50	150	34½	..	..	£400—450 in a year.			

*Source.—“University Development from 1935 to 1947 being the Report of the University Grants Committee.”

Teaching staff in colleges under the West Bengal Government are divided into three grades, viz., the Bengal Senior Educational Service, the Bengal Educational Service and the Subordinate Educational Service, and their scales of pay are as follows:—

- (1) Bengal Senior Educational Service—Rs. 300—50/2—700—75/2—1,000.
- (2) Bengal Educational Service—Rs. 150—25—200—50/2—300—40/2—500—50/2—700.
- (3) Subordinate Educational Service (Lecturers)—Rs. 125—25/2—150—20/2—250—15/2—310—20/2—350.

Proposals put forward before the Committee.

103. Two different sets of scales were actually recommended to the Committee for its consideration. The first set was the one which the University authorities had recommended to the University Grants Committee of the Government of India. The second set was recommended by the teaching staff of the Science Departments of the University. The scales are shown below:—

Name of post.	Scales of pay recommended by the University authorities.	Scales of pay recommended by the teaching staff of the Science Departments.
(1) Professors	Rs. 800—50/2—1,000—50—1,250 plus dearness allowance.	Rs. 1,400—50—1,600 (no dearness allowance).
(2) Readers	Rs. 600—50/2—800 plus dearness allowance.	Rs. 600—50—1,000 plus dearness allowance. (It has been proposed that the posts should be designated Assistant Professorships instead of Reader-ships.)
(3) Lecturers (Selection Grade equivalent to Associate Assistants Professors).	No recommendation	Rs. 500—50—750 plus dearness allowance.
(4) Lecturers	Rs. 300—20—600 plus dearness allowance.	Rs. 300—25—750 plus dearness allowance.
(5) Assistant Lecturer	Rs. 150—15—300—E. B.—20—400 plus dearness allowance. (Subsequently decided to be abolished.)	No recommendation.
(6) Tutors	Rs. 150—15—300 plus dearness allowance.	No recommendation.
(7) Demonstrators	Rs. 100—10—250 plus dearness allowance.	Rs. 160—10—330 plus dearness allowance.

It will appear that the existing scales of pay are very similar to the scales prevailing in other Universities and are very definitely related to the Government scales. The Assistant Professors' scale is comparable to the Subordinate Educational Service scale. The scales for the Lecturers and the Readers together make up the Bengal Educational Service scale. The Professors' scale is practically the upper portion of the Bengal Educational Service scale.*

Recommendations. Assistant Lecturers.

104. It was represented to the Committee that the posts of Assistant Lecturers should be upgraded into posts of Lecturers and that the Assistant Lecturers' grade should be abolished. The University authorities stated that they have actually decided to abolish the grade and to upgrade the posts but the decision could not be implemented for financial reasons. The grounds for such decision were stated to be as follows:—

- (a) that the Assistant Lecturers do the same work as Lecturers; and
- (b) that the Assistant Lecturers have the same qualifications as Lecturers, most of them being Ph.D's, D.Sc's or 1st class M.A's or M.Sc's.

The Committee agrees that in Post-Graduate teaching, a grade similar to the Subordinate Educational Service is not justified and therefore recommends its abolition. The Committee recommends, however, that the existing incumbents should be subjected to selection by a competent Select Committee and only those having the best degrees and considered suitable by the committee should be given grades of Lecturers. Those who are considered not suitable should remain on the Assistant Lecturers' grade, if they have already been made permanent and should be discharged if they are still temporary.

Lecturers.

105. As regards Lecturers, we are not in favour of creating two grades as recommended by the Science Departments. The scale recommended by the University authorities appears to be generally acceptable except that to link this up with our proposals regarding Research Fellows which follow we would suggest a lower minimum of Rs. 250 with a higher rate of increment, viz., Rs. 25. The scale of pay accordingly would be Rs. 250-25-600.

Readers.

106. As regards the scale of salaries for Readers, we consider the proposal of the University to be reasonable. The scale of pay recommended is Rs. 600-50/2-800.

Professors.

107. The difference between the two Professors' scales recommended by the University authorities and the teaching staff of the Science Department is mainly due to the fact that while the one is inclusive of dearness allowance, the other is exclusive of it. In the context of the uncertainty which still prevails in the economic situation of the country, we are not in favour of introducing a scale inclusive of the element of dearness allowance for any category of teaching posts. The length of the scale has also to be considered. The length of the three scales at present prevalent for professorships ranges from four years to sixteen years. On the whole, we are in favour of not too short a scale as too early a receipt of the maximum salary is detrimental to incentive. On a balance of all these considerations we recommend that the scale for Professors should be Rs. 800-50/2-1,200.

This scale should apply for important professorships.

We also consider that every department need not necessarily have at its head a professor, and that some departments may continue in the charge of Readers or Lecturers at the discretion of the University. Endowed professorships also are on a different footing being governed by the terms of the endowments and are not to be affected by our recommendations.

Tutors.

108. Regarding the posts of Tutors, we find that the incumbents are nearly all part-time workers and it is only too clear that the scale of pay offered for these posts at present is not sufficient to attract and retain men of ability on a whole-time basis. Again, not being whole-time workers, these men are not in that close touch with Post-Graduate and research activity which, we feel, is necessary for teaching in the M.A. classes. We consider that the functions which at present devolve on these officers can be better discharged by Research Fellows in regard to whom we make our recommendations later. Accordingly, we propose that the posts of Tutors be abolished in the future

set-up of the University. In brief, our views are that the teaching staff of the University should consist of three grades only, viz., Professors, Readers and Lecturers assisted by Research Fellows, wherever necessary.

Demonstrators.

109. As regards Demonstrators, we agree with the University that the scale of Rs. 100—10—250 should be adopted.

Ad-interim increases.

110. All categories of staff mentioned above should receive dearness allowance at rates admissible to employees of the Provincial Government. But with the adoption of the scales recommended by us all *ad-interim* increases or other additions to emoluments, if any, should cease.

Laboratory Assistants and Workshop staff.

111. We make no separate recommendations for Laboratory Assistants and workshop staff. Their scales of pay should be settled by the University.

Research staff.

112. The need for a revision of the scales of pay of the Research workers has been repeatedly stressed before the Committee by the University authorities. At present there are three grades of Research workers, namely, Research Scholars, Research Assistants and Research Fellows. Their rates of pay are as follows:—

	...	...	Rs.
Research Scholar	...	...	100 fixed.
Research Fellow	...	...	125 fixed.
Research Assistant	...	...	150—330.

Research workers are paid either from the funds of the University or from special endowments or from the funds made available by outside bodies which are mostly on account of specified schemes. A statement showing the entire Research staff classified according to categories and sources from which they receive payment was asked of the University but could not be obtained.

In this report we are concerned with the number of Research workers paid from the funds of the University.

Special considerations regarding Research staff.

113. It has been repeatedly emphasized before us that if the Post-Graduate Departments are to discharge their responsibilities in regard to research in a satisfactory manner it would be necessary to increase the number of research workers directly under the control of the University authorities. The chief reason for this view is that whereas all sources of funds are helpful for research work the task of financing pure research irrespective of considerations of the immediate applicability of the results cannot be left to endowments and the other sources of funds as the latter are of too uncertain a character and often are too circumscribed in their object.

The main difficulty in regard to research workers in the existing conditions as represented by the University are as follows:—

- (a) In the first place, the pay scales of Research Fellows and Research Scholars are too low to attract the right type of personnel particularly now when cost of living is high and other institutions such as those of the Central Government are in a position to pay more for this type of men. In these circumstances, there is at present a tendency on the part of even those who do join as research workers to treat their posts as stop-gaps before they take up a future career elsewhere.
- (b) In the second place, nearly all Heads of Departments have complained about the shortage of Research staff allotted to them.

This point will be considered in detail at a later stage.

Recommendation regarding pay of Research workers.

114. Opinion in the University is unanimous that the three grades which exist at present should be replaced by two, namely, Research Scholars and Research Fellows. We are also in agreement with this view as we consider that in the normal set-up of the University research workers should be ultimately absorbed in the teaching staff of the junior categories and for the acquisition of the qualifications and experience necessary in a junior lecturer, a division of research workers into three grades of seniority does not appear to be necessary. We therefore recommend that the pay admissible to Research Scholars and Research Fellows should respectively be Rs. 150 per month and Rs. 250 per month consolidated and inclusive of dearness allowance. In view of the fact that these posts will be filled by incumbents at the very beginning of their career when their financial responsibilities will not be large and that their service in these posts is in a sense a kind of apprenticeship, we feel that the remuneration suggested is adequate. The increased emoluments we have suggested should go a considerable way towards preventing research workers from leaving their posts whenever there is more lucrative employment in sight of which several cases have been reported and of which we take a very serious view both from the aspect of the wastage of effort involved and the adverse effect it has on research activity. We realise, however, that the increases recommended may not be a complete remedy and that the University would have to devise other methods to meet the situation. We have in mind measures such as a more rigorous method of selection of research workers in order to eliminate those who have no real interest in their work, withholding a portion of the salaries which would be payable only on a satisfactory report from the guiding professor and placing the research workers under bond to refund their allowances if they resign from their posts before the period of tenure is over.

Tenure.

115. A point which arises in this connection is the length for which each incumbent should be allowed to hold a Research post. Ordinarily a Research Scholar would work for the D. Phil. and a Research Fellow would work for the Ph.D. or the D.Sc. as the case may be. A suggestion has been made to us that the term of each post should be for 3 years and should be non-renewable. The idea behind this was that only those Research Scholars who were found suitable would be made Research Fellows, the terms of the unsuccessful ones being terminated. By the time a Research Fellow had completed his Fellowship he would have done six years' research and if he were successful he would normally be absorbed in the teaching staff. If on the other hand he had nothing to show at the end of his Fellowship, that is to say, at the end of six years of research work, the termination of his appointment would be justifiable on the ground that he would not have been of much use to the University in any case.

While the proposal for a three-year tenure for each Research post has been supported by most Heads of Departments, we find it rather difficult to recommend a rigid time limit in regard to the tenure of these posts. The nature of research work is such that it is difficult to lay down a uniform period for all departments and all workers irrespective of the nature of work undertaken. Accordingly, we feel that it is best to leave the matter to the guiding professors although we would welcome a move on the part of the University to impose a three-year limit which could be extended by specific permission on the recommendation of the guiding professor.

Adjustment into new scales of pay.

116. We recommend that the date from which the new scales of pay are to be adopted should be fixed in consultation with Government but should not be later than the beginning of the next financial year of the University. We further recommend that for the present incumbents of posts the scales of pay of which are to be revised, the initial pay in the new scale should be determined according to Rule No. 42 of the Bengal Service Rules. That is to say, the initial pay in the new time scale will be equal to the pay the incumbent is drawing on the particular date and if there is no such stage in the new scale, it will be fixed at the stage next below, the difference being treated as personal pay to be absorbed in future increments.

** Priorities.*

117. In giving effect to the revision of pay scales we consider that the following scale of priorities should be adopted:—

- (a) Conversion of Assistant Lecturers to Lecturers.
- (b) Revision of pay of Research staff.
- (c) Revision of pay of Lecturers, Readers and Professors in that order.

Increase of staff.

118. We now proceed to consider the proposals for increase of staff made by the University authorities before the Committee.

Proposals of the University.

119. During the course of our investigation we interviewed all the Heads of Departments with the specific object of ascertaining, among other things, their need for more staff. Various suggestions were received but as it was found impossible to meet all these claims, the Committee decided to proceed on a scheme of priorities, considered appropriate in the context of facts. The University authorities were requested to consider the demands put forward by the different Heads of Departments and to furnish the Committee with a statement of the additional staff required for the different departments, having regard to the urgency of the demand in each case. A statement was accordingly prepared and has been incorporated in the memorandum placed before the Committee. In this increases of staff have been proposed for different departments as mentioned below:—

(1) Modern Indian Languages	..	1 Reader. 2 Lecturers and student assistants for research work.
(2) Commerce	..	1 Professor. 1 Reader. 2 Lecturers.
(3) Education (M.A. and B.T.)	..	1 Professor. 4 Lecturers.
(4) Political Economy	..	1 Reader. 4 Lecturers.
(5) Political Science	..	1 Reader. 4 Lecturers.
(6) Diplomatics and Foreign Languages	..	1 Professor. 1 Reader. 8 Additional Instructors.
(7) History	..	2 Lecturers.
(8) Mathematics	..	1 Reader. Lecturer.

Science Departments.

(1) Applied Mathematics	..	1 Reader. 2 Lecturers. 2 Demonstrators.
(2) Pure Physics	..	1 Professor. 2 Readers. 2 Lecturers. 2 Demonstrators.
(3) Pure Chemistry	..	2 Readers. 2 Lecturers. 2 Demonstrators.
(4) Botany	..	1 Reader 2 Lecturers. 1 Demonstrator.
(5) Zoology	..	1 Reader. 1 Lecturer. 1 Instructor.
(6) Geography	..	1 Reader. 1 Lecturer.
(7) Psychology	..	1 Reader. 1 Lecturer. 2 Instructors.
(8) Anthropology	..	1 Reader. 1 Lecturer. 2 Demonstrators.
(9) Statistics	..	1 Professor. 1 Reader. 2 Lecturers.
(10) Physiology	..	1 Professor. 1 Reader. 2 Lecturers.
(11) Geology and Geophysics	..	1 Professor. 2 Lecturers.

The University estimates that the additional recurring grant necessary to provide for this expansion of staff would amount to Rs. 1.63 lakhs for the Arts Departments and Rs. 2 lakhs for the Science Departments, i.e., Rs. 3.63 lakhs in all.

Recommendations: Modern Indian Languages.

120. In regard to the staff required for the Department of Modern Indian Languages, the Committee is in general agreement with the University.

Commerce.

121. We make no recommendation regarding the proposals relating to the Department of Commerce as this matter has been studied in detail by another Committee recently.

Education.

122. In regard to the staff which the University has recommended for the expansion of the Department of Education, the Committee prefers to make no recommendation.

Political Economy.

123. In regard to the staff recommended for the Department of Political Economy, in the course of our interview with the Head of the Department it was stated by the latter that for the purposes of his Department the system of employing part-time lecturers was unsatisfactory. He suggested that the existing part-time lecturers should be replaced by 4 full-time ones. While we agree that replacement of part-time lecturers by whole-time ones in a Post-Graduate Department would carry with it certain definite advantages, particularly in that the services of the staff would be available for

much longer periods, it cannot also be denied that the system of employing part-time lecturers has its own advantages also. Thus the latter provides the teachers of under-graduate colleges, from whom the bulk of the part-time lecturers are drawn, with an opportunity for developing contacts with Post-Graduate work and higher teaching which, we consider, is of great value to these men in their capacity as teachers and is bound to show results in their work in connection with under-graduate teaching as well. The question has been debated often in the past with no final result. Notwithstanding this controversy, however, in the present case, we are prepared to recommend as an experimental measure the four posts of Lecturers which the University has asked for as replacements for the existing part-time lecturer-ships in this Department which should be abolished.

The Head of the Department of Economics, in the course of his interview also stated the need for 3 new posts of Readers for the teaching of Economic Statistics, Agricultural Economics and International Economics. The University authorities have reduced the requirement in this regard to 1 Reader which we accept.

Political Science.

124. In the Department of Political Science the University authorities have proposed an increase of staff by 1 Reader and 4 Lecturers. In the course of his interview before the Committee, the Head of the Department of Political Science stated that the existing staff which comprised 1 Professor, 4 Lecturers and 12 part-time Lecturers, was adequate for his present purposes, but a Reader for Political Science would be useful and could be provided by the conversion of one of the Lecturers' posts to that of a Reader. We are in agreement with this view and accordingly recommend that a post of Reader be created in this Department by abolishing one post of Lecturer.

Diplomatics.

125. Diplomatics is not a Post-Graduate subject and we are not aware of a scheme for including it in the course of Post-Graduate studies. Accordingly, we feel that the proposals made in regard to the Department of Diplomatics and Foreign Languages are outside our scope and no recommendations are made.

History.

126. Two Lecturers have been proposed for the Department of History. From what we gather from our discussions with the Vice-Chancellor and the University authorities these two posts are meant for the teaching of American History and the History of the Far East respectively. Unfortunately limited resources will not make it possible to provide for both posts. We accordingly recommend the creation of one post of Lecturer. Whether this post should be created for the teaching of one or other of the two subjects mentioned is best left to the University.

Pure Mathematics.

127. For the Department of Pure Mathematics, 1 Reader and 1 Lecturer have been proposed by the University. The Head of the Department in the course of his interview stated the need for 1 Reader, 1 Lecturer and 1 part-time Lecturer for the teaching of new subjects for which it was essential that provision should be made. We, however, feel that it will not be possible to go all the way to meet the claims of either the Department or the University completely. We propose that for the present an additional post of 1 Reader be created in this Department.

Science Departments.

128. Passing on to the claims of the Science Departments, we fear that financial considerations will not permit us to consider the demands put forward by all the departments as stated in the memorandum prepared by the University. In making our recommendations therefore we shall limit ourselves to those departments which, after discussion with the University authorities should, we feel, deserve high priority. These cases are dealt with one by one as follows:—

Applied Mathematics.

129. The Head of the Department of Applied Mathematics in the course of his interview stated that he required an additional staff of 1 Reader, 2 Lecturers and 2 Demonstrators. The directions in which the development of the Department was envisaged were threefold, viz. :—

- (a) the establishment of an Astronomical Observatory;
- (b) expansion of laboratory in two branches, viz., (i) calculating laboratory and (ii) instruments and models section;
- (c) the provision for teaching two new subjects, namely, Elementary Electricity and Thermodynamics.

In regard to the Astronomical Observatory, the Head of the Department estimated the cost to be of the order of Rs. 5 lakhs which, in the opinion of competent persons, is an under-estimate. We are also doubtful if the equipment grant which we have recommended for the various University laboratories would permit the establishment of an observatory on any scale at all. While we fully admit the need for a properly equipped astronomical observatory in the University College of Science, we fear that the extent of our resources will not permit us to consider such a step at the present stage. We learn that two colleges, viz., the Presidency College and the St. Xavier's College possess observatory equipment and we feel that the only step possible in the present circumstances would be for the University to explore to what extent this equipment can be made available to the Post-Graduate students. As regards the expansion of the laboratory, we have been given no detailed estimates of the cost involved and we are not in a position to say to what extent the equipment grant recommended for the laboratories of the Science College will permit such an expansion although some expansion can be envisaged. The need for additional teaching staff will necessarily be circumscribed by these limitations. In these circumstances even if the necessity for making provision for the teaching of Elementary Electricity and Thermodynamics be fully conceded, we feel that the whole of the staff claimed by the Head of the Department may not be necessary. We recommend that in this Department the number of posts be increased by 1 Reader and 2 Demonstrators.

Pure Physics.

130. For the Department of Pure Physics, whereas the University authorities in their memorandum have recommended 1 Professor, 2 Readers, 2 Lecturers and 2 Demonstrators, the Heads of the Departments in the course of their joint interview have recommended the conversion of two existing posts of Lecturers into two posts of Associate Professors equivalent to Readers and the creation of 2 posts of Lecturers and 2 posts of Demonstrators. We are not aware of the reasons which account for the difference. We understand, however, that the Department of Pure Physics is already in the possession of a fairly large staff compared to other departments and while we have no

doubt that the grounds on which the extra staff have been claimed for this department are fundamentally sound, we feel that there are other demands from other departments which are of a more urgent nature. In these circumstances, while we cannot go all the way to meet the claims of the Department fully, we recommend the creation of one new Readership and two new posts of Demonstrators and the conversion of one existing Lecturership into a Readership.

Pure Chemistry.

131. In this case the University authorities have recommended an increase of staff by 2 Readers, 2 Lecturers and 2 Demonstrators, whereas the Heads of the Departments in the course of their joint interview stated the need for 2 Demonstrators as an addition to their teaching staff. For reasons similar to those we have stated in the case of the Pure Physics Department we are unable to go beyond the demand of the Heads of the Departments and we accordingly recommend an increase of staff by 2 Demonstrators only for this Department.

Botany.

132. In regard to Botany we accept the proposals of the University and recommend a net increase of staff by 1 Reader, 2 Lecturers and 1 Demonstrator.

Statistics.

133. The present staff of the Statistics Department consists of 1 Reader, 1 Lecturer, 3 part-time Lecturers, 1 Assistant Lecturer and 1 Laboratory Assistant. The University authorities have recommended increase by 1 Professor, 1 Reader and 2 Lecturers. While we agree that Statistics is a subject of growing importance and the University should make the fullest possible arrangements for its teaching, we fear that our existing resources will not permit us to meet this demand fully. In the circumstances, we recommend the expansion of staff in this Department by 1 Professor and 2 Lecturers.

Physiology.

134. The University authorities have recommended an increase of staff by 1 Professor, 1 Reader and 2 Lecturers. The present teaching staff of the Department consists of 3 Lecturers, and the Head of the Department in the course of his interview stated that in order to meet the immediate need of the Department it would be necessary to provide 1 Professor, 1 Reader and 1 Mechanic in addition. We agree that in order to run this department with normal efficiency the post of a Professor is necessary. As we are not considering the cases of workshop staff separately, we make no recommendation about the Mechanic. As regards the post of a Reader, we are of opinion that this should wait till adequate accommodation for this department, for which we have already made recommendations, is available.

Geology.

135. We accept the University recommendations and recommend that the staff should be increased by 1 Professor and 2 Lecturers.

Research Staff, Science Departments.

136. We now consider the question of expansion of the Research staff. According to a statement prepared by the Departments of Science, the number

of Research Scholars and Research Fellows at present engaged in the various Departments of Science excluding the Departments of Applied Physics, Applied Chemistry and Radio Physics, is as follows:—

University Research Fellows	..	..	2
Research Fellows paid out of Sir. P. C. Ray Endowment	..	..	2
			<hr/>
	Total	..	4
			<hr/>
Palit Research Scholars	..	..	4
Ghosh Research Scholars	..	..	12
Khaira Research Scholars	..	..	4
University Research Scholars	..	..	5
			<hr/>
	Total	..	25
			<hr/>

As a part of the scheme for the development of research the Heads of the Scientific Departments consider that there should be 6 additional Research Fellows and 20 additional Research Scholars of whom 2 Scholars would be attached to the Department of Radio Physics. We agree that these suggestions should be accepted except that the number of additional Research Scholars should exclude the two meant for the Department of Radio Physics as the latter together with the Departments of Applied Physics and Applied Chemistry are already in receipt of grants from the Government of India to an extent which leads to the supposition that their basic needs in the matter of research workers among other requirements have been satisfied. We would like to mention at this stage that while it is obviously not feasible for us to state the number of Research workers to be attached to each department, we are of the opinion that no department should go without either a Research Scholar or a Research Fellow if possible.

Research Staff, Arts Departments.

137. In regard to the Research Scholars on the Arts side, we have been informed that there are at present 20 such posts. As in the case of the Science Departments, in the Arts Departments also there have been proposals for more Research staff which we do not consider possible to meet in full. We recommend, however, that 10 additional posts of Research Scholars be created for the Arts Departments. Here also we feel that the allotment of the Scholars to the various departments can only be undertaken by the University authorities.

Student Assistants for Department of Modern Indian Languages.

138. There is one more proposal regarding additional staff which we may consider at this stage. In the course of his interview the Head of the Department of Modern Indian Languages stated his need for 6 student assistants whom he proposed to engage on stipends varying from Rs. 30 to Rs. 50 per mensem and 2 clerks for the purpose of decyphering a large number of manuscripts which had been collected and were awaiting attention. The Committee considers that this requirement should be met in full. As however the cost is small no separate account has been taken of this proposal from the financial point of view.

Cost.

139. It now remains to draw up a financial assessment of the proposals which we have made above, taking into account all the different measures

proposed. The results of the financial assessment of which details will be found in Appendix I to this Report are as follows:—

	Rs.
Increase in salary charges on account of improvement of pay scales of teaching and research staff and increase of such staff	5.68 lakhs.
Increase in expenditure on Dearness Allowance on account of above .. .. .	.72 lakhs.

* *Press.*

140. We now pass on to the other items in regard to the recurring grants mentioned in the memorandum of the University. For the Press the University authorities have demanded a recurring grant of Rs. 25 lakhs. It has been explained in the memorandum that this is necessary in order to meet the recurring expenses of the new machinery which it is proposed to establish in the Press at a cost of Rs. 3 lakhs which the University proposed to meet out of capital grants from Government. In discussing this item in Chapter III we have stated our reasons which have compelled us to turn this proposal down. In these circumstances, a recurring grant of Rs. 25 lakhs will also not be required by the University and is accordingly not recommended.

Examiners' Remuneration.

141. The next item is an annual grant of Rs. 1.25 lakhs in order to meet the cost of revision of examiners' remuneration. It has been stated in the memorandum that the present scale of remuneration which ranges from eight annas per script in the case of the Matriculation Examination to one rupee per script in the case of the M.A. Examination is too low and the University proposes to increase it by at least 25 per cent. To the examiners the work of examining scripts is of an occasional nature, welcome for the little additional income it brings. The need for increasing the scale of remuneration does not appear to be urgent and in any case it must take priority after many other more urgent needs of the University. The Committee therefore does not recommend any increase.

Recurring Grants for Laboratories.

142. The last item in the list is a demand for Rs. 50,000 annually for research grants. It appears from the memorandum that in including this item in the list the University authorities had in mind a provision for a larger number of research scholarships and an increase in the amount of scholarships. We have already made our recommendations regarding research scholarships. A further research grant is not therefore necessary. There is, however, one consideration which has been pressed before the Committee by the Heads of practically all Science Departments, which we propose to discuss in the present context. This relates to the recurring grant for laboratory equipment and working expenses. We agree that with the current high prices the present University grants to the different departments for this purpose are not sufficient. We accordingly recommend that the recurring grants to the different scientific laboratories should be doubled. The following statement summarizes the provisions made in the Budget of

1949-50 for laboratory equipment and working expenses relating to different departments:—

	Rs.
Applied Mathematics	550
Pure Physics	7,000
Pure Chemistry	7,000
Botany	3,000
Zoology	5,000
Psychology	3,225
Physiology	1,000
Geology	1,300
Total ..	28,075

If our recommendations are accepted an additional sum of Rs. 28,000 approximately will have to be provided for the purpose. In our calculations we have omitted the Departments of Applied Physics, Applied Chemistry and Radio Physics for reasons given before in our report.

Re-allocation of grants.

143. While on the subject of recurring grants we feel we should mention certain items concerning a re-allocation of funds and others relating to economy of which some account should be taken in estimating the total amount of annual grants necessary to supplement the budget of the University.

Grant to Law College.

144. In discussing the subject of the financial structure of the University we have already stated that a steady contribution of Rs. 30,000 annually from a deficit General Fee Fund Budget to the Law College Fund, which has an overall surplus, is *prima facie* unjustifiable. Our terms of reference did not permit us to examine the finances of the Law College in detail, but it appeared to us that it should be possible to run the institution on a self-supporting basis. In that case there should be no need for the annual grant to the Law College from the General Fee Fund and our estimates of the annual grants required for the University would be reduced by a figure of Rs. 30,000.

Measures of economy teaching.

145. There are two other measures relating to teaching which may help to bring about some economy in expenditure. The University has in the first place, adopted a policy whereby the number of subjects in which under-graduate teaching is conducted directly by the University will be very limited. There is, secondly, another measure recently adopted whereby a proportion of the candidates for admission into the Post-Graduate classes who are considered unfit will be screened off by selection. Both measures should make some economy of staff possible, although it is difficult to make an exact estimate of the savings at this stage.

Development Officer.

146. We have also examined the duties which the Development Officer is expected to discharge and do not find any need for continuing this post in addition to the post of the Assistant Registrar.

Extra Curricular Activities.

147. In examining the budget our attention has also been drawn to the various provisions which have been made for the extra curricular activities of the University in some cases by the creation of special funds financed from the General Fee Fund. We refer to such provisions as have been made for the Appointments and Information Board, the University Students' Advisory Bureau, Students' Welfare as well as for the different University athletic clubs.

Without going into the merits or details of these various items of expenditure we would observe that the present financial condition of the University admits of no further increases of expenditure in those directions. We would, on the other hand, recommend that the University should immediately undertake an examination of these items of expenditure with a view to effect the utmost economy. We would in particular suggest the amalgamation of the Students' Advisory Bureau with the Appointments and Information Board. It may also be considered whether some economy in the administration of these different departments can be effected by a judicious re-allocation of duties of the administrative staff and a curtailment of the allowances now admissible to different officers for functions they discharge in connection with these departments.

Delegation of powers.

148. In our discussions with the Vice-Chancellor we also raised the question of delegation of authority from the Syndicate to lower bodies, which, we feel, is a vital necessity in the interests of University administration. At that stage the Vice-Chancellor mentioned certain legal difficulties which stood in the way of such delegation. We have no doubt in our mind that there is scope for much delegation of powers and that such delegation would increase the efficiency of the institution and would result in considerable economy both immediately and in the long run. We therefore recommend that an examination should be undertaken immediately of the extent to which such delegation can be made and how the legal hurdles, if any, can be overcome.

Recommendations regarding savings.

149. Excepting our recommendations regarding the grants to the Law College it is not possible to assess at this stage in exact terms the economy which the adoption of the other measures would make possible. While therefore we make no reduction on their account in our estimates of the recurring grant, we recommend that the funds made available from these sources of economy should be invested in the Reserve Fund.

CHAPTER V. Financial Implications.

Introduction.

150. By the terms of reference the Committee has been called upon to determine the grant which the "University should have from the Provincial Government to carry on the activities having regard to consideration of efficiency and economy". The Committee was for this purpose to "take into account any proposal for further extension of the activities of the University within the next five years". In this chapter an attempt is being made to assess the full financial implications of our recommendations and to determine the grant which the University should have from Government.

Dr. Jenkins' Report.

151. In the first place, we would draw attention to the difference between our approach to the task and that of Dr. Jenkins in his second report which embodied the results of his enquiry on the subject. Dr. Jenkins' enquiry proceeded to an analysis of the causes of the overall deficit in the finance of the University into three distinct groups, viz., expenditure on new projects not approved by Government, expenditure on new projects approved by Government and increase in expenditure on normal activities. The first group did not qualify for Government grant while the second and the third groups did.

Committee's approach.

152. We have not gone into a detailed enquiry into approved and unapproved expenditure. While we recommend that the University should neither launch upon new expenditure without previously ensuring finance nor expect Government to finance a project which is undertaken without any assurance of finance from them, in the present state of affairs of the University when there is a sharp break from old moorings, we consider that any attempt to draw a sharp line between "approved" and "unapproved" expenditure would be unreal. Our recommendations have therefore been based on consideration of merit and the realities of the situation.

Revised Estimate of 1948-49 accepted as basis.

153. As we have explained in Chapter II, the budget figures have been consistently unreal and have varied widely from the actual figures. We could not therefore accept the budget figures for 1949-50 as the starting point of our enquiry. The last three years have been so unsettled and so abnormal that averages of the figures of this period would be misleading for our purpose. We have therefore to depend on the Revised figures for 1948-49 as the starting point of our estimates. In that year the position had fairly settled down after the great unsettling effects of the partition and the revised figures for the year can be accepted as the nearest approach to actuals. An almost balanced position was also reached during that year, which we have explained before is likely to be repeated during the current year. Our approach has been to estimate the requirements of the University according to a scale of priorities with regard to the larger needs of education on the one hand and to financial limitations on the other and to assess the financial implications on the basis of the position as disclosed by the Revised Estimates for 1948-49 which we have accepted with some modifications.

Miscellaneous charges on the General Fee Fund.

154. We have noticed how the Fee Fund already in deficit has been frequently saddled with new burdens by transferring money therefrom to numerous *ad hoc* subsidiary funds. Several instances have been pointed out

in Chapter II. In all these cases the practice is not wholly consistent with the declared policy of the University that Post-Graduate teaching and research is the main function of the University. It cannot also be said that the transactions in all cases were justified by the financial capacity of the General Fee Fund. We have recommended the discontinuation of some of these contributions and a thorough examination of the others with a view to minimize them consistently with the principal object of the University. It should be openly accepted that the needs of the Post-Graduate Teaching Fund are the first charge on the General Fee Fund and that the burden of financing a subsidiary fund should not be placed on the General Fee Fund until the demands of the Post-Graduate Teaching Fund have been fully met and as long as the Budget of either the Post-Graduate Teaching Fund or the General Fee Fund is in deficit.

Assessment.

155. Our assessment of the needs of the University is as follows:—

I.—Capital Grants.

Capital Grants.

We have recommended the following capital grants to be paid to the University in course of a period of five years:—

	<i>Lakhs.</i>	<i>Rs.</i>
(i) Repairs to the University buildings	2·5	2·5
(ii) Repairs to hostels	·5	·5
(iii) Grant for the publication of research work	·5	·5
* <i>(iv)</i> Acquisition of 3 bighas of land	6·0	6·0
(v) The construction of a four-storied block with plinth area of 20,000 sq. ft. complete with fittings	16·0	16·0
(vi) Re-equipment grant for laboratories	5·0	5·0
(vii) Grant for the acquisition of new press machinery under order	2·02	2·02
(viii) Capital grant for the library including seminar libraries	1·5	1·5
Total	34·02	34·02

(*The actual proposal of the University is to acquire about 9 bighas 13 cottahs of land at an estimated cost of Rs. 24·57 lakhs to be financed by loans. As the acquisition of 3 bighas is immediately necessary to give effect to our recommendations about building and as the negotiation for loan may take time, we have provided for a grant of Rs. 6 lakhs for acquiring the 3 bighas. We consider it desirable that all the 9 bighas 13 cottahs should be acquired in due course in connection with the long-term development of the University.)

156. We recommend that capital grants be earmarked for specific purposes. We are also of the view that the engineering organization which the University possesses at present would be inadequate for the new programme of repairs and constructions we recommend. We have accordingly given suggestions for reorganization and have made provision in this regard in our proposals relating to recurring grants.

In regard to space made available in the new building to be erected in Upper Circular Road, we have referred in particular to the urgent claims of the Departments of Physiology, Geography and Statistics and the Central Science Library.

We have suggested that our recommendations should be implemented in course of five years beginning from 1950-51. For every item detailed plans and estimates will have to be prepared by the University in consultation with Government so that Government may thereafter make necessary budget provisions. Having regard to the time which would be necessary to work out the details and for the execution of the building programme, we have suggested that roughly a fifth of the total amount recommended will be required for expenditure during each of the five years.

II.—Recurring Grants.

Recurring grants.

157. According to our estimates the amounts required annually on account of different heads of expenditure we have recommended in Chapter IV are as follows:—

(1) Increase in salary charges on account of improvement of pay scales of teaching and research staff and increase of such staff	Rs. 5·68
(2) Increase in expenditure on dearness allowance on account of above	72
(3) Reorganisation of engineering establishment	36
(4) Recurring grants for laboratories	28
Total	7·04

Financial Implications.

158. We have now to estimate the net financial implication of our recommendations against the background of the anticipated financial position of the University, proceeding, as we have stated before, on the basis of the revised estimates for 1948-49. The overall picture of the financial position of the University as revealed in these estimates is as follows:—

	Rs.		Rs.
Gross income	50,33,281	Gross expenditure	50,98,647
Negative opening balance carried over from previous years	9,86,983	Negative closing balance to be carried over to next year's account, composed of—	
		Rs.	
		(a) Past deficit	9,86,983
		(b) Current deficit	65,366
			10,52,349
Net total	40,46,298	Net total	40,46,298

Accrued deficit.

159. In regard to the deficit of Rs. 10·52 lakhs we have recommended in Chapter III that this should be effaced gradually by drawing on the Reserve Fund augmented by the resources made available by certain measures of economy we have proposed and also on the Law College Fund, if necessary. In drawing up our estimates for the future we have therefore taken no note of this amount.

Anticipated increases in income.

160. From our examination of the financial structure of the University, we anticipate an increase of Rs. 4·91 lakhs in the income of the University as compared to that shown in the revised estimates of 1948-49 on account of the following items and for reasons noted against each:

(1) **Examination Fees.**—For reasons explained in Chapter II of this report we anticipate an increase of Rs. 4 lakhs from this source.

(2) **Tuition Fees.**—In the Budget Estimates of 1949-50 an increase of income of Rs. 55,000 has been anticipated from this source over the Revised Estimates of 1948-49. We accept this figure.

(3) **Sale-proceeds of publications.**—For similar reasons we anticipate a figure of Rs. 6,200 as the increase in income from this source.

(4) **Stoppage of Law College Grant.**—We have stated before in our report why we consider that grants to the Law College should be stopped. As far as the General Fee Fund is concerned, this will result in an annual saving of Rs. 30,000 from this source which can be treated as an increase in income.

Anticipated Expenditure.

161. In regard to expenditure, we have in our recommendations for capital grants already taken account of two heavy items of expenditure of an obligatory nature provided for in the budget of 1949-50, viz., Rs. 1.32 lakhs on account of repairs to the buildings at Upper Circular Road and Rs. 2.02 lakhs on account of press machinery. We do not anticipate that the rest of the items of expenditure will vary significantly from the figures given in the Revised Estimates of 1948-49 which disclose a current deficit of Rs. 65,000 approximately, and assuming that the development of the University takes place in the next five years on the lines we have indicated, the position should be same in the near future as well.

Financial Pattern.

162. The financial pattern of subsequent years according to this plan is therefore as follows:—

<i>Income.</i>	<i>Lakhs.</i>	<i>Expenditure.</i>	<i>Lakhs.</i>
	Rs.		Rs.
Surplus of income available to the University from its existing resources and certain measures proposed	4.91	Normal annual deficit .. .. .	.65
		Amount required for the implementation of our proposals which are to be financed out of recurring grants	7.04
		Total	7.69

Deficit of expenditure over income: Rs. 7.69 lakhs less Rs. 4.91 lakhs = Rs. 2.78 lakhs.

There emerges thus a net deficit of Rs. 2.78 lakhs which by way of rounding off and also to provide a little margin for error may be increased to Rs. 3 lakhs.

Net result.

163. It therefore appears that if our recommendations are implemented and the University exploits to the full the sources of revenue which we have taken into account, Government will have to provide to the University an annual recurring grant of Rs. 3 lakhs. This would be in addition to the grant of Rs. 14.64 lakhs which the Government of West Bengal have provided in 1948-49.

Earmarking of grants.

164. It has been the practice to earmark the amount which the Government pay to the University on account of dearness allowance charges. The amount paid by Government on this account is equal to the deficit caused in the budget of the University by the payment of dearness allowance to the staff. In accordance with this practice we recommend that if the additional amount of Rs. 3 lakhs be provided as recurring grant to the University, the amount estimated on account of dearness allowance, viz., Rs. 72,000 which is included in the former figure, should be kept separate from the rest of the grant and treated as a part of the annual grant which Government make to cover deficits on account of dearness allowance charges. Our recommendations are based on discussions we have had with the University authorities and in fact, we have closely followed their suggestions. We have given our reasons where we have had to differ from the University and in these circumstances we consider that in making these grants Government should ensure that the money is spent for the purposes for which it is given. This applies equally to capital grants and recurring grants. We leave it to Government to devise suitable means for this purpose in consultation with the University.

Summary.

165. To sum up therefore, we estimate that in order to give effect to our recommendations Government will have to provide the University during the next five years the following grants in addition to the sum of Rs. 14.64 lakhs as provided in 1948-49:—

- (a) Capital grant Rs. 34.02 lakhs spread over five years, i.e., Rs. 6.8 lakhs, approximately per year.
- (b) Recurring grants split up as follows :—
- (i) Amount necessary to cover the deficit on Rs. 72 lakhs (or such other sums as may account of payment of dearness allowance at rates approved by Government on account of our proposals regarding the University staff. be necessary subject to this ceiling).
- (ii) Grant earmarked for the implementation of Rs. 2.28 lakhs (or such other sums as may the recommendations of this Committee to be financed from recurring grants. be necessary subject to this ceiling).

R. C. MITTER,

Chairman.

N. N. LAW.

P. CHAUDHURI.

N. K. MITRA.

B. DAS GUPTA.

Calcutta, the 1st December 1949.

CHAPTER VI.

Summary of Findings and Recommendations.

CHAPTER II.—STRUCTURE OF THE ACCOUNTS.

166. The accumulated budget deficit of the University at the end of 1949-50 is not likely to exceed Rs. 10,52,344 by far, out of which Rs. 9,86,983 represents the deficit of the year 1947-48 (paragraph 8).

Since 1947-48, the budget of the University has almost balanced (paragraph 8).

The University maintains a number of special funds which are either fed or augmented from the General Fee Fund (paragraph 5).

167. Some of the Trust Funds are augmented from the General Fee Fund and provide contributions to the Post-Graduate Teaching Fund. There are no indications in the subsidiary accounts of these funds to show the portion of the contributions to the General Fee Fund and the exact heads under which these contributions have been booked in the main budget (paragraph 9 *et seq.*).

168. Up to 1948-49 Sir Rashbihary Ghosh Travelling Fellowship Fund received no contribution from the Fee Fund. But in the estimates of 1949-50 a sum of Rs. 6,900 has been budgeted as contribution from the General Fee Fund. During the same year an increase of expenditure has been budgeted for to include a provision of Rs. 14,400 for three new Fellows (paragraph 9).

169. In the budget for 1949-50 hostels show a deficit of Rs 34,000 which is proposed to be met from the corpus of fund containing 3 per cent. G. P. Notes for Rs. 55,600 said to have been purchased out of the Hostel Funds in the past (paragraph 10).

170. It has been stated in a footnote to page 37 of the budget for 1949-50 that—

- (i) the lump provision of Rs. 56,906 has been made for repairs of six hostels, and
- (ii) Senate on 29th January 1949 sanctioned an advance of Rs. 50,000 for this purpose to be recouped from the respective Hostel Funds.

But the transactions do not appear in the budget and the Hostel Funds already in deficit cannot bear the burden.

171. The Students' Advisory Bureau Overseas Fund receives a contribution from the Fee Fund which has been estimated at Rs. 14,000 in the estimates for 1949-50.

172. The Calcutta University Athletic Club Fund also receives a contribution from the General Fee Fund shown in the latter as expenditure under head "XXVI—Health Section—sub-head (3)—Contributions to the Calcutta University Athletic Club". The figure proposed in the estimates for 1949-50 is Rs. 4,000. The Rowing Club has also been in receipt of a contribution from the General Fee Fund from the same main head up to 1948-49. No contribution has been budgeted for in 1949-50.

173. The Nuclear Physics Fund created with a recurring grant of Rs. 60,000 from the Government of India is augmented by a contribution of Rs. 36,000 from the Fee Fund and a contribution of Rs. 20,000 from the Post-Graduate Teaching Fund (Development head) (paragraph 10).

174. The corpus of the Tarini Charan Sur Readership Fund has been, with the consent of the donors, utilised to meet the expenses of the Nuclear Physics Building, the amount so made available being treated as a loan

to the Nuclear Physics Fund. Contributions are now made from the General Fee Fund to the Nuclear Physics Fund to cover—

- (a) the salary of the Reader, which would normally have been met out of the Tarini Charan Sur Readership Fund, and
- (b) the instalments in repayment of the loan (paragraph 10).

175. The form in which the accounts of the Department of Radio Physics, Applied Physics and Applied Chemistry are stated gives no indication of the details of expenditure of the grants and loans made available by the Government of India. The recurring expenditure on staff in respect of these departments have not found a place in the budget proper except to the extent to which the salaries of staff are met from the Post-Graduate Teaching Fund (paragraph 10).

176. The Kanodia Research Scholarship Fund receives a contribution of Rs. 465 and the Jnanendra Mohan Sen and Sarala Sen Scholarship Fund is also to receive a contribution of Rs. 3,000 in 1949-50 (paragraph 11).

177. There is a Reserve Fund with Rs. 5,43,500 invested in G. P. Notes and National Savings Certificates. The fund has been created by transfer from the Fee Fund. Since 1947 there has been no transfer to this fund (paragraph 12).

Trend of income.

(a) Examination Fees.

178. The receipts from examination fees have reached the pre-partition level and a distinct trend towards increase is noticeable (paragraph 14).

179. The rising trend in the number of candidates taking the examinations of the Calcutta University will probably continue with the increase in the number of recognised institutions (paragraph 15).

180. It has been stated that the University could raise the fees of examinations and certain other fees and the increase has been estimated to yield Rs. 4 lakhs (paragraph 16).

181. The University is considering the advisability of doing away with the system of supplementary examinations. The decrease in income consequent on such a policy has been estimated at Rs. 1½ lakhs (paragraph 17).

(b) Tuition Fees.

182. The receipts from tuition fees show a clear trend towards increase. The immediate diminution in the number of students in the Post-Graduate classes which followed the partition has been corrected and with the growing number of educational institutions and the introduction of the multiple shift system in many of them, the number is not likely to decrease even after the policy of restricting admission to students of the best quality (paragraph 18).

183. The tuition fees on the Art side have been increased by Rs. 2 and those on the Science side by Rs. 3 in 1947-48 (paragraph 18).

(c) Receipts from publications.

184. A present the accounts of the University Printing Press are amalgamated with the accounts of the General Fee Fund which, in many respects, is an unsatisfactory arrangement (paragraph 19).

185. After 1946-47, the printing activity of the University instead of yielding a net revenue as in the past is being conducted on a deficit (paragraph 19).

186. It has been stated that in recent times the volume of confidential printing and the printing of other papers which yield no revenue has increased (paragraph 19).

187. Another reason for increase of expenditure on printing is that the congestion in the University Printing Press has resulted in a large amount of work being handed out to outside presses for execution (paragraph 19).

188. If text books printed in the Calcutta University Press cease to be prescribed by the Dacca University in 1950, a further diminution of income from this source is likely (paragraph 19).

(d) *Miscellaneous Receipts.*

189. Budget Estimates of income from these sources are considered unjustifiably low (paragraph 20).

(e) *Government Grants.*

190. Between the years 1942-43 and 1944-45, University received a grant of Rs. 5½ lakhs per year from Government.

191. In subsequent years the Government grants increased as follows:—

	Lakhs.
	Rs.
1945-46	9.75
1946-47	8.26
1947-48	8.26
1948-49	14.64

These grants include Government subsidy for grant of dearness allowance to University employees. Government have undertaken to meet any deficit arising on account of the payment of dearness allowance (paragraph 21).

192. The grant which the University of Calcutta now receives from the Government of West Bengal is larger than the grant which any other University in India receives from its Provincial Government (paragraph 21).

193. The Government grant which constituted 16.1 per cent. of the total income of the University now constitutes 30.1 per cent. of its income (Statement I).

Expenditure.

194. While the expenditure on administration has increased from 12.6 per cent. in 1941-42 (actuals) to 13.7 per cent. in 1949-50 (budget) of the total expenditure of the University, the expenditure on teaching and research has gone down from 43.3 per cent. in 1941-42 (actuals) to 31.1 per cent. in 1949-50 (budget). The corresponding ratios in the British Universities in the year 1946-47 were 9.2 per cent. for administration and 64.4 per cent. for teaching and research. While it is realised that conditions of the Universities in Great Britain and the University of Calcutta are not quite comparable and that in this country in recent years the pressure for expansion of administrative expenditure has been far less resistible than that for the expansion of expenditure on teaching, yet since the University has by now accepted the function of teaching and research as its main responsibility, the trend in expenditure leaves no room for complacency (paragraph 25).

195. In regard to the expenses on supervisory staff and establishment, the overall figures show a steadily increasing trend, the most remarkable increases occurring in 1946-47 and 1947-48. The figures, far from decreasing with the partition, have actually increased. The increase in the actual

expenditure on this account in 1946-47 is mainly accounted for by the expenditure of a sum of Rs. 82,189 on the scheme of interim relief. Payments in regard to the newly-created posts of Secretary, Development and the Additional Controller of Examinations and some increase in office staff account for most of the balance of the increase. The increase in 1947-48 was due, in some measure, to the award of the Arbitral Tribunal which came into effect from April 1948, but to a larger extent to the provision for the scheme of interim relief for staff which had been put into operation as from a much earlier date, viz., 1st January 1947. The long-term effect of the award will, however, be to increase the total charges on account of salaries. The provision in the award regarding overtime and holiday payments have already had a similar effect (paragraph 27).

196. There has been no appreciable decrease in the strength of the administrative staff since partition (paragraph 28).

197. It has been stated by the University that while some economy has already been effected by the University, e.g., by keeping posts unfilled as they fell vacant, the impact of the partition has not on the whole been such as to reduce to any appreciable extent the overall volume of work in the clerical field (paragraph 29).

198. In regard to the clerical staff, it appears that having regard to all these factors no substantial economy can be effected by further retrenchment. There is, however, room for more systematic administration which may be of financial benefit in the long run. The Committee's recommendations in this regard are as follows:—

- (1) As far as could be ascertained there exists no sanctioned cadre for the University offices. To effect any possible economy in management, it is necessary that the cadre of the office establishment should be fixed after a detailed assessment of the per capita work-load. Leave reserves should be taken into account when fixing the cadre and a judicious spacing out of leave may go a considerable way towards meeting the seasonal pressure on certain sections of the staff.
- (2) Even with this arrangement it would not be possible to make complete provision for the examination seasons for which it would be necessary to recruit temporary hands, taking care not to overstep the time-limit of six months allowed by the tribunal. Actually it is debatable whether the time-limit of six months' probationary period would apply to temporary hands at all. Normally a probationer means an employee employed on probation in or against a substantive vacancy in the cadre of a department. If in drawing up the cadre of the University offices, a distinction is drawn between permanent and temporary posts, there are reasons to believe that the tribunal's ruling on this point would cover appointments to the first category of posts and not to the second.
- (3) Fixing the cadre presupposes the demarcation of a clear line of duties, and the preservation of the line, as long as the cadre remains unchanged. In order that this may be possible it is necessary that there should be an office manual in which the duties of the different branches should be clearly laid down. It is for consideration whether for each assistant a duty card could be drawn up clearly stating in very concrete terms what he is expected to do.
- (4) As far as possible clear recruitment rules and qualifications should be prescribed for each grade and recruitment should be made strictly on merit, preferably through a competitive examination.

- (5) An attempt should be made to approximate the pay, leave and other conditions of service of the staff as closely as possible to similar staff in Government offices or offices of other similar institutions.
- (6) The University should accept the principle of not granting except for very exceptional reasons extensions of service to superannuated officers of the administrative cadres. Nor should these officers be re-employed except for similar reasons.
- (7) Special allowances and extra allowances granted to administrative staff either for no precise reasons or for alleged increase in work or responsibility should be re-examined with a view to their abolition (paragraph 29).

199. As regards the menial staff, the University authorities admitted that the number could be considerably curtailed but were unwilling to precipitate a situation by following a policy of retrenchment. At present the policy was to curtail the staff by leaving vacancies occurring through retirement, etc., unfilled. This is necessarily a slow process. In this field also, it is necessary to fix the number required in relation to the duties to be assigned to each and to attempt to approximate their pay, leave and other conditions of service as closely as possible to menials in Government offices or offices of other similar institutions (paragraph 30).

200. With the reduction in the area of the Province there would appear to be room for economy in the expenditure on inspection and travelling (paragraph 32).

201. It was stated that in these circumstances the vesting of the Special Officer of the Post-Graduate Science Department with the powers of a full-fledged Secretary would relieve the present Secretary of the Post-Graduate Council, who is already overworked, of all his responsibilities in regard to the Science Departments and would thereby lead to better administration (paragraph 32).

202. There has been a steady increase in the expenditure of the University on account of the Agricultural Education Scheme and a sum of Rs. 57,502 has been provided in the Budget of the General Fee Fund for 1949-50. A sum of Rs. 13,550 has been provided separately in the Post-Graduate Teaching Fund Budget for 1949-50 mainly to meet the salaries of the Professor and a Research Scholar. From the accounts of the Agricultural Institute printed at Appendix IV of the Budget Estimates of 1949-50, it appears that there has been a large difference between the Budget and Revised Estimates of 1948-49, the former being placed at Rs. 58,148 against Rs. 28,769 shown against the latter. Accordingly, there may be some saving in the actuals of 1949-50 also. In fact, there is neither any institute nor any arrangement for teaching, the expenditure being almost wholly accounted for by the salaries of certain persons (paragraph 33).

203. The annual expenditure on books and periodicals has increased by an amount of about Rs. 5,000 between the years 1945-46 to 1948-49. An amount of Rs. 43,000 has been provided in the Budget Estimates of 1949-50 representing a further increase of Rs. 7,000 over the Revised Estimates for 1948-49. The expenditure on account of the salaries of library assistants during the same period has increased from Rs. 16,202 in 1945-46 to Rs. 33,324 in 1948-49 while for 1949-50 a sum of Rs. 34,701 has been budgeted (paragraph 34).

204. Among the Post-Graduate Departments the biggest increases in expenditure have taken place in the Departments of Political Science, Pali, Pure Mathematics, the Ashutosh Museum, Islamic History and Culture, Modern Indian Languages, Geography, Applied Physics, Applied Chemistry, Psychology and Geology (paragraph 35).

205. The trend of Post-Graduate teaching expenses is generally in an upward direction both due to a revision of scales of pay and to an increase in the number of sanctioned posts. There is, however, a disquieting tendency of leaving a number of posts—and some of them important ones—vacant for considerable periods although financial provision is made for them in the budget (paragraph 35).

206. There have been complaints made to us that recruitment of competent teaching staff, by itself difficult due to dearth of good men, has been rendered still more difficult in some cases where extended lien for 5 years or so have been given to certain officers now serving elsewhere, making it impossible to fill up the resultant vacancies in a satisfactory manner. It has been represented to us that in one case no action is being taken against a teacher who has been practically absent from duty for the last four years. There may be good reasons for acting in the way the University has done in these cases. But in any case it is essential to take prompt steps to fill up vacant posts, particularly the important ones, and no avoidable step should be taken which makes filling of vacancies more difficult. A comprehensive examination of all the cases of this nature may be undertaken by the University with a view to take appropriate action in each case (paragraph 35).

207. The actual expenditure for maintenance and repairs of buildings, etc., in previous years has not only been comparatively insignificant, but has also been consistently smaller, sometimes greatly smaller than the budget provision. This fully accounts for the bad state of repairs which the University buildings are now in (paragraph 36).

208. There is a proposal to increase the Examiners' fees by 25 per cent. in the Matric, Intermediate, B.A. and B.Sc. Examinations for which an extra expenditure of Rs. 1.23 lakhs is estimated. In the budget of 1949-50, however, this has been booked under Development head and has not been shown under examination expenses (paragraph 37).

209. Contribution from the Fee Fund (other than contribution to the Post-Graduate Teaching Fund) has increased steadily in recent years (paragraph 39).

210. The largest single contribution is to the Law College and amounts to Rs. 30,000 a year. The budget for the Law College has shown a steady surplus over a number of years and it has been possible to invest a substantial part of its funds every year. The amount invested has not fallen below Rs. 10,000 in any year in recent times and twice rose above Rs. 50,000. The heavy annual grant from the General Fee Fund, which is heavily in deficit, cannot therefore be justified on the ground of financial need (paragraph 40).

211. The contribution to the Hardinge Hostel has increased of late due to increased expenditure on repairs. The increase in the contribution to the Students' Advisory Bureau is due almost entirely to increased establishment charges provided for in the current year's budget (paragraph 41).

Budgeting.

212. Over a long period of years there have been consistent discrepancies between the budget figures and the actuals both on the income and on the expenditure accounts (paragraph 43).

213. Another aspect of the financial structure of the University which has engaged the attention of the Committee is the question of a simpler presentation of the accounts, indicating the overall position in a clear way (paragraph 44).

214. The Special Funds and the Endowment Funds were created for specific purposes and for an adequate discharge of the obligations enjoined by the different Trusts, the maintenance of separate accounts is necessary. As has been noted before, the accounts of a number of funds are linked up with the accounts of the General Fee Fund and the Post-Graduate Teaching Fund by a system of contributions. In the manner in which these accounts are presented at present it is not possible in all cases to connect the different sets of accounts. This may be put right by a more complete system of annotation (paragraph 45).

215. The Post-Graduate Teaching Fund was created by Article 49 of Chapter XI of the Regulations. This article is as follows:—

From the date of commencement of the Regulations contained in this chapter, a fund shall be constituted for the promotion of Post-Graduate studies, to be called the Post-Graduate Teaching Fund.

To such fund there shall be annually credited—

- (a) grants from Government and benefactions made specifically for this purpose by donors;
- (b) fees paid by students in the Post-Graduate classes;
- (c) one-third of the fees realised from candidates for the Matriculation, I.A., I.Sc., B.A. and B.Sc. Examinations; and
- (d) such other sums as the Senate may from time to time direct.

The object of the article was obviously to earmark some of the receipts of the University specifically for Post-Graduate teaching. From the experience of recent years, however, it is clear that the earmarked funds by themselves in the absence of additional contributions from the Fee Fund would never be sufficient for meeting the expenses of Post-Graduate teaching. The University has in practice accepted the principle that the accounts of the Post-Graduate Teaching Fund must be balanced, if necessary, by additional contributions from the Fee Fund. Moreover, for showing the net surplus or deficit position of accounts the figures of these two funds are taken together. In the circumstances, the provisions of article 49 of Chapter XI seem to have outlived their utility and it may be considered whether an amalgamation of the two accounts together with restrictions on the limit of administrative—as opposed to teaching expenditure—would be a better arrangement (paragraph 46).

216. The Development head has been throughout treated as a residual claimant as far as expenditure is concerned, and in fact, no expenditure has been incurred from this head over a considerable length of time (paragraph 47).

217. The provision for essential expenditure, e.g., maintenance and repairs of buildings under the Development head cannot be treated as anything else except a neglect of the urgent needs of the University (paragraph 47).

Press Accounts.

218. In regard to the University Press, opinion is unanimous that this institution should be run on a commercial basis (paragraph 48).

219. At present the Press accounts are merged completely in the accounts of the General Fee Fund where the expenses for printing at outside presses are also shown. In these accounts again, there is no attempt made to segregate items of a capital nature and no indication is available regarding the capital at charge.

220. In the absence of a commercial system of accounts, there is no costing of work done. Where publications are meant for sale, the cost price is estimated at direct labour charges plus 100 per cent. (paragraph 49).

221. It has been suggested by some authorities on the side of the University that the best method of meeting this situation is to separate the commercial, semi-commercial and the non-commercial activities of the Press completely in regard to both accounts and equipment and staff, and to adopt commercial accounting practice only in the case of the commercial section. This step, however, is not recommended.

222. If the principles of commercial accounting are adopted, they should be made to apply to the entire Press uniformly. Such a policy will make a costing of the different jobs done at the Press possible. From this it should not be difficult to estimate the amount of subsidy which the Press will need if it has to carry out the policy which the University lays down in regard to the disposal of non-commercial and semi-commercial publications, while maintaining its capital intact and earning a reasonable rate of interest thereon. The total amount of such subsidy will have to be treated as an expenditure from the revenue account of the University budget and a receipt as far as the profit and loss account of the Press is concerned. If the Press earns a surplus of profit after all payments due including interest have been met, this should be entered on the liabilities side of the balance sheet in the normal way and may be made available as a receipt to the revenue account of the University in whole or in part or even not at all, depending on the attitude which the University authorities wish to take up towards the building up of a reserve fund for the Press (paragraph 50).

Financial Control.

223. The Vice-Chancellor is the President of the University Finance Committee. He is also a member of the Post-Graduate Finance Committee, although he has rarely the time to take any keen interest in either, as he is an honorary officer and has usually extensive duties outside the University to attend to. As a result, for the presentation of the budget before the Senate one or other member of the University Finance Committee is called upon, and the criticism of the budget boils down to the criticism of the work of a committee without the fixation of a definite line of responsibility. Nor is the spokesmen of the Committee specifically charged with the duty of explaining the financial proposals in all their details, as a result of which the Senate receives in most cases an inadequate picture of the budget proposals. It is necessary that there should be a Treasurer who should be the Vice-Chairman of the University Finance Committee. He should be an expert in the financial affairs of the University and would be charged with the duty of acquainting the Senate with all aspects of the financial proposals placed before it (paragraph 55).

224. For facility of work it would be advisable to investigate the prospects of more decentralisation of powers of expenditure to the heads of the departments particularly on the Science side (paragraph 56).

225. In regard to audit, the University Regulations provide for an Audit Officer in Chapter VII of the Regulations. This officer has been placed under the Registrar who is, for all practical purposes, the officer who sanctions all expenditure on behalf of the University. The Audit Officer is in charge of the accounts section and while the Registrar is technically in charge of the cash, in fact, this work too has actually been delegated to the Audit Officer. The system is anomalous in both respects. In the first place, the obvious intention of the authorities in placing the Accounts Department and the Cash Department in the respective charges of two different officers has been defeated by the delegation of powers.

This is a violation of one of the most elementary principles of accounts control and should be put right. The other anomaly arises from the fact that it is not possible for an Audit Officer to exercise an independent check upon expenditure if he is placed in a position directly subordinate to the officer who sanctions the expenditure. All financial proposals should be scrutinised by the Audit Officer independently of the sanctioning authority for which he must necessarily be placed in a position more or less independent of the other. Any differences between the two authorities should be referred to either the Vice-Chancellor or more preferably to the Treasurer, if such a Treasurer is appointed, for decision. If the difference is not resolved at that stage, the matter should go up to the Syndicate (paragraph 57).

CHAPTER •III.—CAPITAL GRANTS.

226. The University authorities agreed that capital grants should be earmarked for specific purposes (paragraph 60).

It was also agreed—

- (a) that in consequence of the comparatively large sums of money involved, it would be difficult both for the Government to find the money and for the University to spend it if the entire programme was to be gone through in a single year; and
- (b) that it was therefore desirable to spread out the programme and the grants over a period of five years according to a scheme of priority (paragraph 61).

227. It was apparent to the Committee in the course of its investigations that repairs to University buildings had been badly neglected. The attitude of the University authorities as revealed in the budget provisions and the course of actual expenditure does not reveal the sense of urgency with which the problem should have been treated. The result is that a great deal of normal repair work has been left unattended to till its volume has acquired such proportions as to make it impossible for the University to meet the cost without help from outside. Deterioration in the conditions of the buildings, however, has gone far and cannot be allowed to go any further. The Committee therefore recommends that repairs to buildings should receive the first priority among items to be financed by capital grants (paragraph 62).

228. The University has decided to hand over the hostels, after repairing the buildings, to the authorities of the colleges to which they are attached, retaining only the Carmichael Hostel for Muslim students. It is therefore necessary to repair the buildings as soon as possible and accordingly the Committee recommends a capital grant up to Rs. 50 lakhs for this purpose (paragraph 62).

229. The Committee would recommend a non-recurring grant up to Rs. 2.5 lakhs for repairs to the University buildings (paragraph 62).

230. While this non-recurring capital grant will make up the arrears in repairs it would in no way relieve the University of the twin responsibilities of making adequate provision in its Budget for annual and periodical repairs to the buildings and of ensuring that such repairs are actually executed properly and regularly (paragraph 63).

231. The Quinquennial Repair Funds supposed to have been created for some of the University buildings and contributions to which have been provided for in the Budget (*vide* details in Appendix VI of the Budget Estimates) do not appear to have any existence in the statements of accounts and there is nothing to show that provisions in regard to these funds have been anything other than expressions of pious intentions. The

Quinquennial Repair Fund is a good system to adopt provided the money deposited into the Fund retains its identity and is made readily available for repairs when needed. Again, if the fund is to serve any useful purpose, the annual contribution into it must bear a significant proportion to the expectation of expenditure to be incurred periodically. The present contributions even if made available would be too insignificant if really adequate repairs were to be undertaken at the end of every five years. Government buildings are subjected to annual and quadrennial repairs and the limits up to which expenditure can be incurred on them bear definite relations to the capital cost of the buildings, and the proportion varies with the type of the buildings. The capital cost of many of the University buildings not being known, such a system may not be easy in regard to them. But the Committee recommends that immediate steps be taken by the University to devise a proper system in consultation with the Provincial Government and to follow it regularly (paragraph 63).

232. As stated before, no detailed plans and estimates are yet available for the repairs either of the University buildings or of the hostel buildings. The Committee therefore recommends that the grant be made available according to the following procedure:—

The University should prepare detailed plans and estimates in consultation with Government. Government should provide money in the Provincial Budget on the basis of these estimates and the money should be made available as expenditure proceeds (paragraph 64).

233. The Committee is of the opinion that next to repairs in order of priority is the question of space. All Heads of Departments have complained that their activities cannot be properly carried on even at the existing level for sheer lack of space. When Lecturers and Readers have no room to sit in and there are no seminars where they can meet the students, research activities of the University are bound to be seriously handicapped (paragraph 65).

234. It is clear, however, that apart from the question of its merit or demerit, for various reasons, financial and otherwise, a single campus is not possible of realisation in course of the next five years. Our recommendations are therefore based on the basis of the evidence received and inspections made by us, but without prejudice to the issue of a single campus (paragraph 65).

235. The Committee will therefore recommend prior attention to those departments where the lack of space is too serious sometimes even for the normal functioning of the departments (paragraph 70).

236. Among the other departments, the Committee considers the claims of the Departments of Physiology, Statistics and Geography in that order to be the most pressing (paragraph 70).

237. There should be a Central Science Library in the Science College at 92, Upper Circular Road, and necessary space should be provided for that purpose (paragraph 71).

238. Land available at 92, Upper Circular Road, has been fully built upon and no further construction on these premises is possible (paragraph 72).

239. There has been under the active consideration of the University a proposal for acquiring an area of approximately 14 bighas 13 cottahs of land to the north of Keshab Sen Street and east of Kalidas Singhee Lane. The cost of acquiring all this land having been estimated at Rs. 35 lakhs, the University had to reduce its demand to 9.6 bighas for which the cost of acquisition is now estimated by the Land Acquisition Collector at

Rs. 24.57 lakhs and the University authorities accordingly applied for a loan of Rs. 25 lakhs to meet the cost of acquisition which, they hoped, would be available from the Central Government through the Provincial Government. The Committee is diffident both about the success of getting the loan and also about the advisability of financing an unproductive project by means of loans. An alternative line of action is therefore being recommended below (paragraph 72).

240. While the entire area of 14.6 bighas will be required for the future development of the Science Departments, the Committee is of opinion that 9.6 bighas should be acquired early and for this purpose the Provincial Government should press the Central Government for a sum of Rs. 25 lakhs or should provide this amount from their own funds. Pending negotiations, 3 bighas out of the area of 9.6 bighas should be immediately acquired for which Government should provide the funds. On this we recommend the construction of a four-storied building of 20,000 sq. ft. plinth area. Dr. Saha's proposal for acquiring ten bighas of land to the south of Keshab Sen Street in order to bring the Science Department now at Ballygunge in one campus at Upper Circular Road and for the construction of a Students' Hostel for which the Government of India have already advanced an interest free loan, should be followed up as speedily as possible (paragraph 73).

241. The floor space made available according to the Committee's recommendations would be approximately 48,000 sq. ft. as against $4,882 \times 4 \times 2 = 39,056$ sq. ft. asked for by the University. This should accommodate the Departments of Physiology, Geography, Statistics and the Central Science Library and should in addition provide a little scope for relieving other departments (paragraph 73).

242. We fully agree with the principles underlying the recommendations of the Geological Education Committee referred to above. But in view of the facts stated by Mr. Chanda we are of the opinion that the correct principles of allocation of limited resources would require that the plans of the University in regard to the Geology Department should wait till more urgent needs have been met (paragraph 75).

243. Regarding the buildings at 35, Ballygunge Circular Road, the University authorities proposed that the eastern block should be demolished and a new building with up-to-date laboratories should be erected in its stead. The cost is estimated at Rs. 14 lakhs and includes the cost of building two four-storied blocks with 9,000 sq. ft. of space in each floor of each block plus the cost of fittings. The Committee is unable to accept the suggestion. The proposals envisage the dismantling of one of the two main Palit Buildings. The members of the Committee have inspected both these buildings. They are of the opinion that although the two existing buildings were designed for residential purposes and are ill-suited for the teaching of Modern Science, they are still substantial and in view of the present high cost of construction of buildings and the present financial position of the University as also of the Government, they should not be dismantled. Both buildings have been out of repair for many years. The following measures are recommended:—

- (1) Both buildings should be thoroughly repaired after proper estimates have been framed in consultation with the Provincial Government. It is noted that some repairs have already been done to the eastern block.
- (2) To make them more suitable for the purposes of the University, it may be necessary to make alterations to the buildings in regard to which the University may take necessary steps in consultation with Government (paragraph 76).

244. Regarding Arts Departments, the Committee recommends that the University should accept the principle:—

- (a) that each department should have a seminar;
- (b) that all Professors and Readers, and if possible some Lecturers, who do research work, should have private rooms and should be in the University during the full period of working, *i.e.*, from 10 a.m. to 5 p.m.;
- (c) that seminars and such rooms should be provided as soon as possible according to an order of priority and the Committee recommends that Economics, Political Science and Indian Languages should receive the highest order of priority;
- (d) that until this demand for space has been met, no new demand for space should be created unless inescapable (paragraph 79).

245. A statement showing the total amount of space available and the distribution thereof could not be made available to the Committee. After an inspection of the two buildings at College Street the Committee felt that some relief was possible by proper rearrangement of the existing accommodation. The new building proposed at Upper Circular Road will also afford some relief. A considerable amount of space in the quarters of the Principal, Law College, was lying unused and the need for continuance of such a state should be examined and terminated, if possible. At present there is one sitting room each for the Principal and Vice-Principal of the Law College. Besides, there is one sitting room for the professors. It should be possible for all of them to share one room so that two rooms could be made available for seminars or lecture rooms. The gradual curtailment of under-graduate teaching by the University Departments may ease the position regarding space though rather slightly. The congestion in the University offices may also be relieved to some extent by proper sorting and destruction of old records of which there has been a considerable accumulation. We are told that there is no rule for a systematic destruction of old records which therefore go on accumulating. We recommend that definite rules be framed for this purpose so that unnecessary records may be weeded out regularly under proper supervision. There is moreover a possibility that a Board of Secondary Education may be set up which will relieve the University of a great deal of its present functions and will consequently release a great deal of space. In these circumstances we do not make separate recommendations regarding the Arts Departments in the matter of space (paragraph 80).

246. The present engineering organization should be entirely remodelled. A whole-time Engineer of at least 10 years' experience in building and reinforced concrete work should be appointed on a scale of pay of Rs. 750—1,000 and should be assisted by one qualified and experienced overseer and a qualified sub-overseer with a skeleton staff to execute petty repairs. A new works sub-committee consisting of two experienced Civil Engineers and one experienced Electrical Engineer and the Audit Officer with the whole-time Engineer as Secretary should be appointed (paragraph 84—85).

247. The grants for the buildings should also be subject to the same conditions and procedure as the grants for the repairs. The University should prepare detailed plans and estimates for each work separately in consultation with Government. On receipt of agreed estimates, Government should provide the money in their budget according to an agreed order of priority. Money should be made available to the University as expenditure proceeds (paragraph 74).

248. The University has asked for a capital grant of Rs. 5 lakhs for re-equipment of the Science laboratories. We understand that due to the general non-availability of scientific equipment as well as the relatively high cost of the apparatus which has been available replacements have been inadequate during the period of the war and in the years that have followed. In these circumstances, the Committee recommends a capital grant of Rs. 5 lakhs, being the full amount which the University has asked for in this regard (paragraph 89).

249. For the Central Library and the seminars, we recommend a capital grant of Rs. 1.5 lakhs. We further recommend that out of this grant a sum of not less than Rs. 10,000 and Rs. 7,500 be earmarked for the seminars in the Departments of Economics and Political Science to which we attach priority among the Arts Departments.

250. The University should not go in for capital expansion with a view to commercial printing until at least the financial results of running the press as it is are definitely known and the overburden of arrears has been cleared. Accordingly, we are unable to recommend a grant for new machinery at this stage (paragraph 91).

251. While we are unable to recommend a grant for new press machinery, we consider that the purchase of machinery worth Rs. 2.02 lakhs which is already under order should be financed out of capital grants (paragraph 91).

252. Regarding the bottleneck in the publication of research work, we have received complaints from the heads of practically all departments who have been unanimous in their opinion that this state of affairs has acted as a great damper to research work on account of its adverse effect on the incentive of the research workers. We have also been told of instances where research workers of this University have been forestalled by others merely due to the bottleneck in the press. We attach considerable weight to these complaints and we feel that with the new machinery which is being brought in the position will soon be put right, provided the University attaches high priority to such publications. In order to meet the cost of clearing these arrears in research publications we recommend a lump grant of Rs. 50,000. If the arrears prove too much for the press, they may also be printed in outside presses. The publication in arrears should be examined by a competent body with a view to assign therein certain priorities. We presume that with this arrangement and with this lump grant, it will be possible to clear at least the important arrears in research publication in a short time (paragraph 92).

253. It is desirable that all the above schemes should be completed in five years beginning from 1950-51. For every item detailed plans and estimates will have to be prepared in consultation with Government so that Government may thereafter make necessary budget provisions. It will take some time to work out the details and execution of the building programmes will also take time. Some items again cannot be completed until after the buildings are ready. The Committee visualises that roughly a fifth of the total amount recommended will be required for expenditure during each of the five years. The Committee would, however, suggest that repairs be completed in the first year and that the building in 92, Circular Road be completed in the course of the 2nd and 3rd years, the first year being devoted to planning and acquisition of land. The arrears publication of research work, re-equipment of laboratories and expansion of library may begin as soon as possible and may perhaps be spread over the whole period (paragraph 97).

CHAPTER IV.—RECURRING GRANTS.

- 254.** The expectation of a large income is not among the motives which lead to the adoption of an academic career. The career of a University teacher should, in the words of the University Grants Committee, "offer to a man the prospect of marrying and maintaining himself and his family in such material comforts as are enjoyed by moderately successful members of other learned professions and of providing satisfactorily for the education of his children" and that "academic salaries ought also to take account of such specifically academic needs as the accumulation of a private library, membership of learned societies and, if possible, some amount of foreign travel" (paragraph 101).
- 255.** In regard to Assistant Lecturers, the Committee agrees that in Post-Graduate teaching, a grade similar to the Subordinate Educational Service is not justified and therefore recommends its abolition. The Committee recommends, however, that the existing incumbents should be subjected to selection by a competent Select Committee and only those having the best degrees and considered suitable by the Committee should be given grades of Lecturers. Those who are considered not suitable should remain on the Assistant Lecturers' grade, if they have already been made permanent and should be discharged if they are still temporary (paragraph 104).
- 256.** For Lecturers the Committee recommends the scale of Rs. 250—25—600 (paragraph 105).
- 257.** The scale recommended for Readerships and important Professorships are Rs. 600—50/2—800 and Rs. 800—50/2—1,200, respectively (paragraphs 106-107).
- 258.** Some departments may continue to remain in the charge of Readers or Lecturers at the discretion of the University (paragraph 107).
- 259.** We consider that the functions which at present devolve on Tutors can be better discharged by Research Fellows in regard to whom we make our recommendations later. Accordingly, we recommend that the posts of Tutors be abolished in the future set-up of the University (paragraph 108).
- 260.** The teaching staff of the University should consist of three grades only, viz., Professors, Readers and Lecturers assisted by Research Fellows, wherever necessary (paragraph 108).
- 261.** All categories of staff mentioned above should receive dearness allowance at rates admissible to employees of the Provincial Government. But with the adoption of the scales recommended by us all *ad-interim* increases or other additions to emoluments, if any, should cease (paragraph 110).
- 262.** We recommend that the pay admissible to Research Scholars and Research Fellows should respectively be Rs. 150 per month and Rs. 250 per month consolidated and inclusive of dearness allowance (paragraph 113).
- 263.** Ordinarily a Research Scholar would work for the D. Phil, and a Research Fellow would work for the Ph.D. or the D.Sc. as the case may be. By the time a Research Fellow had completed his Fellowship he would have done six years' research and if he were successful he would normally be absorbed in the teaching staff. If on the other hand he had nothing to show at the end of his Fellowship, that is to say, at the end of six years of research work, the termination of his appointment would be justifiable on the ground that he would not have been of much use to the University in any case (paragraph 115).
- 264.** While the proposal for a three-year tenure for each Research post has been supported by most Heads of Departments, we find it rather difficult to recommend a rigid time limit in regard to the tenure of these posts.

The nature of research work is such that it is difficult to lay down a uniform period for all departments and all workers irrespective of the nature of work undertaken. Accordingly, we feel that it is best to leave the matter to the guiding professors although we would welcome a move on the part of the University to impose a three-year limit which could be extended by specific permission on the recommendation of the guiding professor (paragraph 115).

265. We recommend that the date from which the new scales of pay are to be adopted should be fixed in consultation with Government but should not be later than the beginning of the next financial year of the University (paragraph 116).

266. We further recommend that for the present incumbents of posts the scales of pay of which are to be revised, the initial pay in the new scale should be determined according to Rule 42 of the Bengal Service Rules. That is to say, the initial pay in the new time-scale will be equal to the pay the incumbent is drawing on the particular date and if there is no such stage in the new scale, it will be fixed at the stage next below, the difference being treated as personal pay to be absorbed in future increments (paragraph 116).

267. In giving effect to the revision of pay scales the following order of priorities should be observed:—

- (a) Conversion of Assistant Lecturers to Lecturers.
- (b) Revision of pay of Research staff.
- (c) Revision of pay of Lecturers, Readers and Professors in that order (paragraph 117).

Number.

268. We propose that the staff of the departments mentioned below should be increased by the number noted against each:—

Modern Indian Languages	..	1 Reader 2 Lecturers.
Political Economy	..	1 Reader 4 whole-time Lecturers in replacement of the existing part-time Lecturers.
Political Science	..	1 Reader in replacement of one post of Lecturer to be abolished.
History	..	1 Lecturer.
Pure Mathematics	..	1 Reader.
Applied Mathematics	..	1 Reader 2 Demonstrators.
Pure Physics	..	1 Reader, the conversion of one existing Lecturership into a Readership, and 2 Demonstrators.
Pure Chemistry	..	2 Demonstrators.
Botany	..	1 Reader 2 Lecturers 1 Demonstrator.
Statistics	..	1 Professor 2 Lecturers.
Physiology	..	1 Professor.
Geology	..	1 Professor 2 Lecturers.
Research Staff—		
Science Departments	..	6 Research Fellows and 20 Research Scholars.
Arts Departments	..	10 Research Scholars (paragraphs 120-137).

269. In the course of his interview the Head of the Department of Modern Indian Languages stated his need for 6 student assistants whom he proposed to engage on stipends varying from Rs. 30 to Rs. 50 per mensem and 2 clerks for the purpose of deciphering a large number of manuscripts which had been collected and were awaiting attention. The Committee considers that this requirement should be met in full (paragraph 138).

270. We recommend that the recurring grants to the different scientific laboratories should be doubled. If our recommendations are accepted an additional sum of Rs. 28,000 approximately will have to be provided for the purpose (paragraph 142).

271. The recurring grant of Rs. 30,000 to the Law College should be discontinued (paragraph 144).

272. The University has, in the first place, adopted a policy whereby the number of subjects in which under-graduate teaching is conducted directly by the University will be very limited. There is, secondly, another measure recently adopted whereby a proportion of the candidates for admission into the Post-Graduate classes who are considered unfit will be screened off by selection. Both measures should make some economy of staff possible, although it is difficult to make an exact estimate of the savings at this stage (paragraph 145).

273. We have also examined the duties which the Development Officer is expected to discharge and do not find any need for continuing this post in addition to the post of the Assistant Registrar (paragraph 146).

274. Without going into the merits or details of these various items of expenditure we would observe that the present financial condition of the University admits of no further increases of expenditure on extra curricular activities. We would, on the other hand, recommend that the University should immediately undertake an examination of these items of expenditure with a view to effect the utmost economy. We would in particular suggest the amalgamation of the Students' Advisory Bureau with the Appointments and Information Board. It may also be considered whether some economy in the administration of these different departments can be effected by a judicious re-allocation of duties of the administrative staff and a curtailment of the allowances now admissible to different officers for functions they discharge in connection with these departments (paragraph 147).

275. In our discussions with the Vice-Chancellor we also raised the question of delegation of authority from the Syndicate to lower bodies, which, we feel, is a vital necessity in the interests of University administration. At that stage the Vice-Chancellor mentioned certain legal difficulties which stood in the way of such delegation. We have no doubt in our mind that there is scope for much delegation of powers and that such delegation would increase the efficiency of the institution and would result in considerable economy both immediately and in the long run. We therefore recommend that an examination should be undertaken immediately of the extent to which such delegation can be made and how the legal hurdles, if any, can be overcome (paragraph 148).

276. Funds made available for some of the economy measures which have not been taken into consideration in calculating the recurring grant should be invested in the Reserve Fund (paragraph 149).

CHAPTER V.—FINANCIAL IMPLICATIONS.

Capital Grants.

277. We have recommended the following capital grants to be paid to the University in course of a period of five years:—

	Lakhs.
	Rs.
(i) Repairs to University buildings	2.5
(ii) Repairs to hostels .. .. .	.5
(iii) Grant for the publication of research work .. .. .	.5
(iv) Acquisition of 3 bighas of land	6.0
(v) The construction of a four-storied block with plinth area of 20,000 sq.ft. complete with fittings	16.0
(vi) Re-equipment grant for laboratories	5.0
(vii) Grant for the acquisition of new press machinery under order	2.02
(viii) Capital grant for the library including seminar libraries	1.5
Total	34.02

Capital grants should be earmarked for specific purposes (paragraphs 155-156).

Recurring Grants.

278. Taking into account the normal annual deficit it appears that if our recommendations are implemented and the University exploits to the full the sources of revenue which we have taken into account the Government will have to provide to the University an annual recurring grant of Rs. 3 lakhs in addition to the grant of Rs. 14.64 lakhs provided in 1948-49 (paragraph 162).

279. In making these grants the amount estimated on account of dearness allowance, viz., Rs. 72,000, should be kept separate from the rest of the grant and treated as a part of the annual grant which Government make to cover deficits on account of dearness allowance charges. In regard to the rest of the grant, Government should ensure that money is spent for the purposes for which it is given (paragraph 164).

APPENDIX I.

Computation of Financial Implications of Proposals relating to Staff.

The usual practice in working out the financial implications of a proposal involving the creation of additional posts and of upgrading the existing posts is to estimate the overall expenditure on account of the creation of the new posts and the revision of pay and the overall expenditure due to the existing scales both on the basis of the average value of each post according to the proposed scale and the existing scale respectively. The difference of the two total figures represents the extra cost consequent on the proposed changes which will be incurred in the long period. In our calculations we have followed this principle.

For the purpose of calculating the average value of posts the Fundamental Rules lay down two formulæ for gazetted posts and non-gazetted posts respectively which are as follows:—

Gazetted posts.—

$$\text{Average} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .014 + \frac{1 - .01R}{F-E} \right\} \right]$$

Where A = Minimum pay,
 B = Maximum pay,
 R = Period of rise,
 E = Average age at entry in the grade, and
 F = Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

Non-Gazetted posts.—

$$\text{Average pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .021 + \frac{1 - .015R}{F-E} \right\} \right]$$

Where A = Minimum pay,
 B = Maximum pay,
 R = Period of rise,
 E = Average age at entry in the grade, and
 F = Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

For the purpose of our computation the Professors, Readers (on the higher scale of Rs. 500—700 among the existing staff) and the Curator have been taken as gazetted officers while the rest have been regarded as non-gazetted ones. This is in accordance with the classification which the Provincial Government follow in regard to their teaching staff. The age of retirement has in all cases been taken to be 55. As regards the age of entry in the existing posts, we have assumed the average to be 40 years in the case of Professors and Readers which, taking into account the qualifications necessary for the posts, may be considered to be a fair estimate and in accordance with existing practice in the University. Only in one case namely the Professors on the scale of Rs. 600—1,000 has the age of entry been assumed to be 35. This has been done in consideration of the comparatively large range of the time-scale. In all other cases the age of entry has been assumed as 25 years. In regard to the proposed scales since the scale suggested for the professors covers a range of 16 years the assumption of an average age of entry of 40 years would imply that the maximum of the scale would not be attained in the normal course of service in a large

number of cases if the age of retirement is taken to be 55 years. Accordingly we have assumed an average age of entry of 35 years for the purposes of our calculation in the case of Professors. Consequently the same assumption has had to be made in regard to Readers. In regard to other categories the average age of entry has been taken to be 25 years. The average value of the different posts worked out on this basis is as follows:—

Existing time-scales of pay.	Proposed time-scales of pay.
Professor (800—1,000): $\text{Average} = \frac{1,800}{2} + \frac{200}{2} \times .61 = 961$	Professor (800—1,200): $\text{Average} = \frac{2,000}{2} + \frac{400}{2} \times .048 = 1,009.6$
Professor (700—1,000): $\text{Average} = \frac{1,700}{2} + \frac{300}{2} \times .0553 = 858.3$	Reader (800—800): $\text{Average} = \frac{1,400}{2} + \frac{200}{2} \times .46 = 746$
Professor (600—1,000): $\text{Average} = \frac{1,600}{2} + \frac{400}{2} \times .048 = 809.6$	Lecturer (250—600): $\text{Average} = \frac{850}{2} + \frac{350}{2} \times .29 = 475.7$
Reader (500—700): $\text{Average} = \frac{1,200}{2} + \frac{200}{2} \times .322 = 632.2$	Demonstrator (100—250): $\text{Average} = \frac{350}{2} + \frac{150}{2} \times .2507 = 193.7$
Reader (200—20—500): $\text{Average} = \frac{700}{2} + \frac{300}{2} \times .2507 = 387.5$	
Lecturer (200—25—500): $\text{Average} = \frac{700}{2} + \frac{300}{2} \times .3717 = 405.6$	
Lecturer (200—20—500): $\text{Average} = \frac{700}{2} + \frac{300}{2} \times .2507 = 387.5$	
Curator (200—600): $\text{Average} = \frac{800}{2} + \frac{400}{2} \times .1800 = 436$	
Assistant Lecturer (150—300): $\text{Average} = \frac{450}{2} + \frac{150}{2} \times .4573 = 259.3$	
Lecturer (75—125): $\text{Average} = \frac{200}{2} + \frac{50}{2} \times .4573 = 111.4$	
Instructor-in-charge (150—300): $\text{Average} = \frac{450}{2} + \frac{150}{2} \times .4573 = 259.3$	
Demonstrator (100—200): $\text{Average} = \frac{300}{2} + \frac{100}{2} \times .4573 = 172.9$	

There is no formula for determining the average of the rates of dearness allowance admissible to an officer while holding a time-scale post. We have considered that the most convenient method is to find out the rates of dearness allowance admissible on the basis of the minimum and the maximum of the scales of pay and to take the mean of the two as the average dearness allowance. The averages worked out on the basis of the existing time-scales and of the proposed time-scales are as follows:—

Average of dearness allowance admissible on existing time-scales of pay.				Average of dearness allowance admissible on proposed time-scales of pay.			
Post.	Scale of pay.	Rate of dearness allowance.	Average dearness allowance.	Post.	Scale of pay.	Rate of dearness allowance.	Average dearness allowance.
Professor	800—1,000	140—175	158	Professor	800—1,200	140—210	175
Professor	700—1,000	122·5—175	149	Reader	600—800	105—140	123
Professor	600—1,000	105—175	140	Lecturer	250—600	50—105	78
Reader	500—700	87·5—122·5	105	Demonstrator	100—250	35—50	42·5
Reader	200—500	45—87·5	67				
Lecturer	200—500	45—87·5	67				
Curator	200—600	45—105	75				
Assistant Lecturer	150—300	40—60	50				
Lecturer	75—125	35—40	37·5				
Instructor- in-charge	150—300	40—60	50				
Demonstrator	100—200	35—45	40				

The two following tables summarize the overall financial implications on account of the proposed changes calculated on the basis we have adopted :—

Name of post.	No. of existing posts.	Cost per year on the basis of existing strength and existing scale.	Cost per year on the basis of existing strength at proposed scale.	New post proposed.	Cost per year of new posts on proposed scale.	Totals of columns 4 and 6.	Increase in cost per year due to changes of both number and scales.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.						
Professor	2 (800—1,000)	23,064.0	3,87,686.4	3	36,345.6	4,24,032.0	88,348.8
Professor	28 (700—1,000)	2,93,188.8					
Professor	2 (600—1,000)	19,430.4					
Reader	4 (500—700)	30,345.6	44,760.0	8	71,616.0	1,16,376.0	81,380.4
Reader	1 (200—500)	4,650.0					
Lecturer	33 (200—25—500)	1,60,617.6	7,64,925.6	14	79,917.6	8,44,843.2	2,77,886.4
Lecturer	61 (200—20—500)	2,83,650.0					
Lecturer	1 (75—125)	1,336.8					
Assistant Lecturer ..	38 (150—300)	1,18,240.8					
Instructor-in-charge ..	1 (150—300)	3,111.6					
Curator	1 (200—600)	5,232.0	5,232.0	..	..	5,232.0	..
Demonstrator	12 (100—200)	24,897.6	27,892.8	7	16,270.8	44,163.6	19,266
Research Fellow ..	9	13,500.0	27,000.0	6	18,000.0	45,000.0	31,500
Research Scholar (35) and Research Assistant (9).	44	59,580.0	79,200.0	28	50,400.0	1,29,600.0	70,020
Total cost per year ...	.....	10,40,845.2	13,36,696.8	...	2,72,550.0	16,09,246.8	5,68,401.6

APPENDIX II.

Memorandum prepared by the University.

The year 1946-47 (July 1946—June 1947) was the last year when the jurisdiction of this University extended over the whole of Bengal and Assam. There were 2,300 schools and 120 colleges under it. The number of candidates at the various examinations was 92,615 (plus 13,108 Supplementary). The total income was 39.95 lakhs as follows:—

	Lakhs.	Per cent.
Examination fee	20.84	52.1
Publications	4.06	10.2
Miscellaneous	4.86	12.2
Post-graduate	1.94	4.9
	<u>31.70</u>	
Government grant	8.25	20.6
	<u>39.95</u>	<u>100.0</u>

The total expenditure was 41.57 lakhs distributed as follows:—

	Lakhs.	Per cent.
Examination charges	7.38	17.8
Press	2.55	6.1
Administration	2.70	6.6
Miscellaneous	8.58	20.6
Post-graduate	16.01	38.5
Dearness allowance	4.35	10.4
	<u>41.57</u>	<u>100.0</u>

As there was an opening balance of 1.10 lakhs, the year closed with a deficit of .51 lakhs.

2. The partition of Bengal and the establishment of Gauhati University affected the University very adversely in 1947-48. The number of schools was reduced to 770 and of colleges to 63. The number of candidates dropped to 53,046 (plus 8,753 Supplementary). The total income diminished to 37.01 lakhs. The details are as follows:—

	Lakhs.	Lakhs.	Per cent.
Examination fee	16.45	(-4.39)	44.5
Publications	3.23	(- .83)	8.7
Miscellaneous	6.57	(+1.70)	17.7
Post-graduate	2.51	(+ .56)	6.8
	<u>28.76</u>		
Government grant	8.25		22.3
	<u>37.01</u>		<u>100.0</u>

N.B.—The increase in Miscellaneous fees was due mainly to Private Matriculation Permission Fee, Non-collegiate Students' Fee, Migration Fee, and Fees for marks.

The total expenditure incurred during the year was 46.37 lakhs distributed as follows:—

	Lakhs.	Lakhs.	Per cent.
Examination charges	9.66	(+2.28)	20.8
Press	3.62	(+1.07)	7.8
Administration	2.67	(- .03)	5.9
Miscellaneous	8.80	(+ .22)	19.0
Post-graduate	16.71	(+ .70)	35.9
Dearness allowance	4.91	(+ .56)	10.6
	<u>46.37</u>		<u>100.0</u>

N.B.—(1) The increase in Examination charges is explained by the fact that the remuneration of examiners in 1946-47 was paid in 1947-48.

(2) Interim relief was paid to each Assistant at the rate of Rs. 18 per month and each member of the Lower Subordinate Staff at Rs. 15 per month from 1st January 1947. A total sum of Rs. 1.86 Lakhs was paid on this account up to the end of 1947-48. The amount is distributed among the various heads mentioned above.

At the end of the year 1947-48 there was then a deficit of Rs. 9.87 lakhs which included the deficit of the previous year amounting to 51 lakhs.

3. The year 1948-49 showed a slight improvement in the position of the University as compared with 1947-48. The number of schools increased to 1,023 and colleges to 89. Candidates at the various examinations increased in number.

The income rose to Rs. 50.53 lakhs, as detailed below:—

	Lakhs.	Lakhs.	Per cent.
Examination fees	19.08	(+2.63)	38.0
Publication	3.94	(+ .71)	7.7
Miscellaneous	7.27	(+ .70)	14.5
Post-graduate	2.65	(+ .14)	5.1
	<u>32.94</u>		
India Government grant	2.75		5.5
Government grant	14.64	(+6.39)	29.2
	<u>50.33</u>		<u>100.0</u>

N.B.—(1) The increase in Examination fees is due to the large number of Intermediate, B.A. and B.Sc. and B.Com. and M.B. candidates.

(2) The income from publications will diminish from 1950 as the Dacca University will cease to prescribe text-books published by Calcutta University.

The expenditure for the year amounted to 50.98 lakhs as detailed below:—

	Lakhs.	Lakhs.	Per cent.
Examination charges	7.62	(-2.03)	14.9
Press	4.41	(+ .79)	8.6
Administration	3.47	(+ .80)	6.7
Miscellaneous	11.61	(+2.81)	22.7
Post-graduate	18.17	(+1.47)	35.9
Dearness allowance	5.70	(+ .79)	11.2
	<u>50.98</u>		<u>100.0</u>

N.B.—(1) The increase in "Administration" is due to the Award which is dated 1st April, 1948.

(2) The increase in "Dearness Allowance" is due to the Award and the revision of the rate in accordance with that of Government.

(3) The increase in "Miscellaneous" is due to Government of India Grant of Rs. 2.75 lakhs.

(4) The increase in "Press" is due to Award and printing at outside Press.

The year closed with a deficit of Rs. 10.52 lakhs, in which was included the amount of 9.86 lakhs deficit of the previous year. The actual deficit, on the working of the year was thus only Rs. 66 thousand, due mainly to the increased Government grant of Rs. 14.62 lakhs.

To bridge the gulf between the income and the expenditure to some extent the University can raise the fees of examination and certain other fees. This is estimated to yield Rs. 4 lakhs annually. Deducting expenses at 2 lakhs, the net revenue will be 2 lakhs. The University is further retrenching its expenditure by not filling up permanent vacancies among assistants. The number of such vacancies at present is 23. But the amount saved is inconsiderable.

There is not much scope for retrenchment in staff, as though the number of schools and colleges have decreased, partition has created many new problems such as refugee students.

Increased activity in the sphere of Education by the Government of India has increased the work of the University greatly.

Moreover, much inconvenience is caused as there is no regular Leave Reserve in the staff. The administrative and supervising staff also needs strengthening.

4. A study of the financial situation of the University after partition leads to the irresistible conclusion that the University will need a very large amount from the State in order to meet its normal expenditure. While the Income, apart from Government grant, is slightly over the pre-partition figure due mainly to increased miscellaneous fees, the expenditure has gone up considerably. This is not due to any extravagance on the part of the University but to factors over which the University has no control. The Award of the Tribunal has imposed a burden of 2.50 lakhs annually on its funds. Along with the rise in salaries followed an increase in the amount of dearness allowance, which was still further increased recently owing to revision of rates by Government. The system of overtime and holiday payments introduced by the Award is costing the University Rs. 25,000 per annum. The rise in the price of almost every article in use has involved higher expenditure. The introduction of certain new departments like Politics, Statistics has added to the expenditure.

The amount at present necessary to meet the normal expenditure of the University is about 15 lakhs, including 5.81 lakhs for dearness allowance. Deducting the dearness allowance the total comes up to 9.19 lakhs as compared to the previous grant 5.25 lakhs.

5. Additional grants of a recurring nature are however necessary. The grades of pay of University teachers have to be improved. The present scales of pay are inadequate and have ceased to be attractive. The new scales suggested by the University to the Government of India, if given effect to, will cost about 1 lakh at the initial stage and about 1.70 lakhs at the end of 5 years.

6. Developments of the activities of the University are necessary by the establishment of certain new Departments and the expansion of existing Departments. Facilities for the study of Diplomatics, Foreign Languages, Geology, Agriculture do not exist here; in some other subjects they are extremely meagre, e.g., Statistics, Geography, Physiology, Education.

Expansion is also needed in such Departments like Economics, History, Politics, Commerce, Modern Indian Vernacular, Sanskrit, Pali, Mathematics, etc. The Science Departments cannot function properly for lack of funds. The scheme for the physical welfare of the students should be given effect

to. There is a pressing need for the introduction of Military Training among students both for the purpose of improving their physique and for inculcating in them a sense of discipline.

In order to encourage research, a larger number of scholarships are needed, and the amounts of the scholarships should be increased.

Almost all departments complain of inordinate delay in the Press in printing research works of the Post-Graduate Staff. There is heavy congestion in the Press due to removal of 2 machines for confidential work. The 2 new machines that have been ordered will merely restore the old position. It is suggested that a separate section should be created in the Press with machines of their own exclusively for the printing of books. The estimated capital costs are Rs. 3 lakhs and recurring expenses Rs. 25,000.

The remuneration paid to examiners, is extremely low ranging from 8 annas at the Matriculation to Re. 1 at the M.A. The University proposes to increase it by at least 25 per cent. This will cost Rs. 1.25 lakhs annually.

8. Summing up, the additional recurring grant essential for the University is 7 lakhs, as detailed below:—

	Lakhs.
Revision of teachers' salary	1.50
Expansion and establishment of Post-Graduate Departments	3.50
Press .. .. .	.25
Revision of Examiners' remuneration	1.25
Research grants .. .. .	.50
	7.00

The estimate has been kept at a moderate scale, as finances of the University are expected to improve slowly as years go by. So the total recurring grant needed is about 22 lakhs (15 lakhs for normal expenditure plus 7 lakhs for expansion).

Capital and non-recurring expenses.

9. Lack of space is a common complaint among all departments. Most of the buildings of the University are in a dilapidated condition. One of the buildings at Ballygunge should be demolished and a new building with up to date laboratories should be erected in its stead. This is estimated to cost Rs. 14 lakhs. A sum of Rs. 2.50 lakhs is available to the University for the purpose.

10. The University also propose to acquire about 10 bighas of land near the Science College at 92, Upper Circular Road, in order to provide much-needed room for expansion. The cost will be about 25 lakhs of rupees. The Government of West Bengal propose to advance a loan of Rs. 25 lakhs of rupees with interest at the rate of 3½ per cent., payable in 30 annual instalments of Rs. 1.25 lakhs. This, it is needless to say, will be a heavy burden on University funds, and it would be a great relief to the University if the Government could make a grant of the amount, or at least make the loan interest free as has been done by the Government of India.

The cost of erecting buildings on this land is considerable but the University at present proposes to build a floor space of about 35,000 sq. ft. costing Rs. 8 lakhs.

The repairs to Science Buildings will cost Rs. 2.50 lakhs, and Hostels Rs. 50,000.

The cost of furniture and fittings for the above buildings would be about Rs. 2 lakhs.

About 8½ bighas of land adjacent to the Ballygunge Science College should be acquired for locating the Asutosh Museum, the Social Welfare Department, Vihari Lal Mitra Institute for Women, the Educational and Teachers' Training Department and a Hostel for students. The approximate value of the land is Rs. 9 lakhs and the cost of building would be Rs. 20 lakhs, out of which Rs. 16 lakhs will be available from various funds in the University.

10. About 450 bighas of land have been given to the University at Haringhata by the Government of West Bengal. The land is proposed to be utilised for Agriculture and for locating an Ionospheric Research Institute. The total cost would be about Rs. 5 lakhs. Assuming that the Ionospheric Research Institute may be built out of grants from the Government of India, the immediate needs of the newly established department of Agriculture may be met by a sum of Rs. 2 lakhs for the present.

11. The Library also requires further sums for its expansion. During the war, the purchase of books and periodicals was almost at a standstill. Besides, with the establishment of new departments, books in those subjects will have to be stocked in the Library. As some of the Arts Departments will be removed to Ballygunge, a part of the Library should be located there. There should also be a Central Library for the Science College. Seminars will have to be established in some of the more important departments, viz., Politics, Economics, History, Ancient Indian History, Indian Vernaculars, Pali and Commerce. A grant of 1.50 lakhs spread over 5 years will be sufficient for these purposes.

12. The University Science College is badly in need of a good workshop. This would cost 2 lakhs. Equipments for the Laboratories are a dire necessity. Some of the existing instruments and accessories have become obsolete and have to be replaced by modern instruments. A sum of Rs. 5 lakhs is necessary for the purpose.

13. The congestion in the office should be relieved by transferring part of it to the Press Building. For this purpose a second storey should be erected there at a cost of Rs. 1 lakh.

New machines will have to be purchased for the Press for the speedy disposal of Research work and for running the Press on a commercial basis. A sum of Rs. 3 lakhs will be needed. For translating, editing and publishing Bengali and Hindi books a grant of Rs. 1 lakh is necessary. As Hindi is going to be the State language it is essential that our students should be well-versed in that language in order to be able to compete on equal terms with boys of other Provinces.

14. The Students' Welfare Department needs improvement. The University has promised to pay a subvention of Rs. 50,000 to colleges for proper medical examination and physical education of students. This sum should be paid by Government to the University.

For the military training of University students the National Cadet Corps needs encouragement. A small sum of Rs. 50,000 was needed to meet preliminary expenses, and housing of officers, etc.

15. To sum up a sum of Rs. 41 lakhs will be required under the head Capital and Non-recurring grants. The details are as follows :—

		Lakhs.
1.	Repairs—	
	University Buildings	2.50
	Hostels .. .. .	.50
2.	Building construction—	
	92, Upper Circular Road	8.00
	35, Ballygunge Circular Road	14.00
		-2.50
		11.50
	Furniture and fitting for above	2.00
3.	Workshop	2.00
4.	Equipment : Science Colleges	5.00
5.	Central Library and Seminar	1.50
6.	Press—	
	Machinery	3.00
	Building	1.00
	Publication	1.00
7.	Haringhata : Agriculture and Ionospheric	2.00
8.	Students' Welfare and National Cadet Corps	1.00
		41.00

Recurring grant for expansion.

A—Arts.

		Rs.	Rs.
1.	Indian Vernacular—		
	1 Reader	15,000	
	2 Lecturers		
	Students—Research and Manuscript	10,000	25,000
2.	Commerce—		
	1 Professor	25,000	
	1 Reader		
	2 Lecturers		
3.	Education (M.A. and B.T.)—		
	1 Professor	25,000	
	4 Lecturers		
4.	Political Economics—		
	1 Reader	15,000	
	4 Lecturers		
5.	Political Science—		
	1 Reader	15,000	
	4 Lecturers		
6.	Diplomatic and Foreign Language—		
	1 Professor	36,000	
	1 Reader		
	8 Additional Instructors		
7.	History—		
	2 Lecturers	10,000	
8.	Mathematics—		
	1 Reader	12,000	
	1 Lecturer		
		1,63,000	

B.—Science.

	Rs.
1. Applied Mathematics—	
1 Reader	} 17,000
2 Lecturers	
2 Instructors	
2. Pure Physics—	
1 Professor	} 33,000
2 Readers	
2 Lecturers	
2 Instructors	
3. Pure Chemistry—	
2 Readers	} 24,000
2 Lecturers	
2 Instructors	
4. Botany—	
1 Reader	} 16,000
2 Lecturers	
1 Instructor	
5. Zoology—	
1 Reader	} 12,000
1 Lecturer	
1 Instructor	
6. Geography—	
1 Reader	} 12,000
1 Lecturer	
7. Psychology—	
1 Reader	} 12,000
1 Lecturer	
2 Instructors	
8. Anthropology—	
1 Reader	} 14,000
1 Lecturer	
2 Instructors	
9. Statistics—	
1 Professor	} 15,000
1 Reader	
2 Lecturers	
10. Physiology—	
1 Professor	} 12,000
1 Reader	
2 Lecturers	
11. Geology and Geophysics—	
1 Professor	} 30,000
2 Lecturers	
2 Research Assistants	

 2,00,000

 Total Arts ..
 Science ..

	Lakhs.
..	1.63
..	2.00
	<hr/> 3.63 <hr/>

