

**The table shows the points raised in the Audit report and the period in which the points raised being implemented with remarks**

The Finance( Internal Audit) department , GoWB conducted a Special Audit of alleged irregularities in West Bengal University of Technology(WBUT) for the period from **01.4.2009 to 31.12.2011**

Sl No In executive summary in Audit report	Sl No In Scope of Audit	Item	Date of advertisement	Date of interview	Date of issue of appointment letter	Remarks
1	i	Appointment of Swapn Kumar Maity to the post of Inspector of Colleges	4.10.2005	12.02.2008	29.02.2008*	Qualification and experience in tune with State Govt and UGC norm
2	iii	Promotion of Dr.P.K.Dan from the post of reader to professor	25.08.2007	15.01.2008	08.02.2008*	Dr. P.K.Dan was appointed as a reader and never promoted to the post of Professor as made out in audit query
3	ii	Kaushik Roy was allowed 10 increments on appointment as lecturer	25.11.2005	18.03.2006	10.5.2006*	Dr. K.Roy was released from service at WBUT on 31.03.2009
4		Prof. Amitava Sinha joined as professor coming from a private Institute got eight advance increments as pay protection			Joined on 17.01.2006*	Protection of last pay as in practice at BESU and Jadavpore University was extended
5		Santanu Phadikar got one additional increment			Joined on 25.05.2006*	In consideration of contractual service at Vidyasagar University, the increment was allowed
	iv	Counting of experience in private colleges for promotion under Career advancement Scheme				Not a single case has been implemented during the tenure of the present V.C.  The promotion of Asst controller under the scheme has been approved in 25 <sup>th</sup> EC meeting but stayed by the HED, GoWB  The decision of EC to count private service for CAS is based on WB Go171-Edn(A) 5p-38/90 dated 6.3.1991;WB Go 1663 Edn(cs)1g-43/89 dated 12.12.1990,UGC regulation F3-1/2009 dated 28.6.2010 and practices followed at Jadavpore University, Calcutta University and BESU

\* All these items were implemented before the joining of the present incumbent Prof. Sabyasachi Sengupta in the post of Vice Chancellor, on **10.06.2008**

Sl No In executive summary of Audit Report	Sl No In Scope of Audit	Item	Relevant date	Remarks
6	v	Investment policy and premature encashment of Fixed Deposit	29.07.2011	Decision on Investment of surplus fund in fixed deposits is taken by a committee and reported to FC and EC during Budget and final accounts discussion.  An amount of Rs 1,04,10398 was <b>invested in Fixed deposit by transferring from current account</b> on 14.04.2011. The salary of the University staff were made from the grant in aid received from the State Government. There was a deficit of Rs 2,34,02,007 between the demand and sanctioned amount in between 1 <sup>st</sup> April 2010 to 30 <sup>th</sup> June 2011 in the grant-in-aid. The fund in the current account was not enough to pay salary of the employees. The University had two options, either go for premature encashment of one fixed deposit instrument and pay salary to employees , or not to pay salary of employees. The University felt it prudent to go for first option and thus the premature encashment on 29.07.2011 and <b>transfer of the amount back to the current account.</b>
7	ix	Payment of Overtime allowances at higher rates	Rates finalized on 31.05.2006 and 01.06.2006*	The policies adopted earlier were continued in the tenure of present V.C.  Only 31 ministerial staff and 14 group D staff were sanctioned by the State Government. University deals with 1.5 lakh students with semester system of examination along with an in-house teaching program. Impossible to cope with work pressure without asking the employees to work overtime.
8		Hiring of office personnel		Two to four persons (according to work pressure) with experience in financial accounting has been hired, @ Rs 10,634 per person per month, from the firm which handles internal audit of the University for the last 10 years or so
9		Internal audit firm was not selected through tender process	Appointed on May 2001*	The process is continuing since 2001. Present audit fee is Rs 2,40,000 per annum.
10		Engagement of contractor Mackintosh Burn to develop Haringhata Campus	Appointed on Feb.2008*	Mackintosh Burn appointed as per Building committee resolution 01/01/2008, 18/04/2008 Executive Council meeting resolution 28/02/2008, 05/05/2008
11		Cofidential Bank Account		To pay the question setter/moderator and printer of question papers only .

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