

Central University of Himachal Pradesh

Confidential



**Minutes
Of
36th Meeting of the Finance Committee
Held on 13.12.2022 at 10:30 AM**

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Minutes of 36th Meeting of the Finance Committee

Held on 13.12.2022 at 10:30 AM onwards

The 36th Meeting of the Finance Committee was held on 13.12.2022 at 10:30 AM onwards.
The following members were present in meeting: -

- | | |
|--|----------------------|
| 1. Professor Sat Prakash Bansal
Vice- Chancellor | Chairman |
| 2. Prof. Kulbhushan Chandel
Nominee of the Court | Member |
| 3. Prof. Nagesh Thakur
Nominee of the Executive Council | Member |
| 4. Sh. Gian Chand Raita
Nominee of the Executive Council | Member |
| 5. Dr. Deen Dayal Verma
Nominee of the Executive Council | Member |
| 6. Sh. Mohamed Rizwan
Director (IFD)
Ministry of Education
(Nominee of Jt. Secretary & FA, MoE) | Ex-Officio Member |
| 7. Sh. Vishwajeet Kumar
Director (CU-III) Ministry of Education
(Nominee of Jt. Secretary (CU&L), MoE) | Ex-Officio Member |
| 8. Dr. Mriganka Sekhar Sarma
Deputy Secretary, UGC
(Nominee of Jt. Secretary (CU), UGC) | Ex-Officio Member |
| 9. Prof. Vishal Sood
Registrar, CUHP | Special Invitee |
| 10. Sh. Rajeev Sharma
Chartered Accountant | Special Invitee |
| 11. Sh. Narinder Kumar
Finance Officer, CUHP | Ex-Officio Secretary |

CENTRAL UNIVERSITY OF HIMACHAL PRADESH

Prof. Nagesh Thakur, Nominee of the Executive Council; Mohamed Rizwan, Director (IFD), Ministry of Education; Sh. Vishwajeet Kumar, Director (CU-III), MoE, Dr. Mriganka Sekhar Sarma, Deputy Secretary (CU), UGC, New Delhi and Sh. Rajeev Sharma, Special Invitee attended the meeting through Google Meet/video conferencing (Google Meet link <https://meet.google.com/yia-sxou-kin>).

Thereafter, the Hon'ble Vice-Chancellor apprised the members about the Agenda Items tabled for discussion. After brief general discussion, each item was taken up for discussion in detail. The item-wise details of discussion held and decisions taken are as under:-

ITEMS FOR CONSIDERATION/RATIFICATION AND APPROVAL :

Item No. 36.1: Confirmation of the minutes of the 35th Meeting of the Finance Committee held on 27.07.2022 (Annexure – 36.1)

The minutes of the 35th Meeting of the Finance Committee held on 27.07.2022 are placed at **Annexure 36.1** for kind perusal and confirmation of the Hon'ble Members.

Comments of Ministry of Education (IFD) on Agenda Item 36.1 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "Subject to strict compliance of the relevant statutory provisions of the University and also strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission; the minutes may be confirmed".

Comments of Ministry of Education (CU Bureau) on Agenda Item 36.1 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote " Minutes of the last meeting may be discussed and decided subject to their compliance with Government of India rules, regulations, etc".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 36.1 received vide letter No. 29-6/2017(CU) dated 07.12.2022 through email dated 07.12.2022 quote " Subject to strict compliance of the relevant statutory provisions of the University and also strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission, the minutes may be confirmed.

The observations of the CU Bureau and IFD of MoE, if any, may also be considered while confirming the minutes and the ATR".

The Observations of MOE (IFD), MOE (CU Bureau) & UGC noted and the minutes were confirmed.

Item No. 36.2: Action Taken Report on the decisions of the 35th Meeting of the Finance Committee held on 27.07.2022 (Annexure-36.2).

The report of action taken on the decisions of the 35th Meeting of the Finance Committee held on 27.07.2022 is placed before the Committee as per **Annexure- 36.2** for kind perusal and confirmation of the Hon'ble members.

Comments of Ministry of Education (IFD) on Agenda Item 36.2 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "As above"

Comments of Ministry of Education (CU Bureau) on Agenda Item 36.2 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote " May be considered "

Comments of UGC, New Delhi on Agenda Item on Agenda Item 36.2 received vide letter No. 29-6/2017(CU) dated 07.12.2022 through email dated 07.12.2022 quote " Subject to strict compliance of the relevant statutory provisions of the University and also strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission, the minutes may be confirmed.

The observations of the CU Bureau and IFD of MoE, if any, may also be considered while confirming the minutes and the ATR".

The action taken report on the decisions of the 35th Meeting of the Finance Committee noted & approved.

Item No. 36.3 **Status of Annual Accounts/Audit Paras/Utilization of Funds/HEFA Projects & Computerizations etc.**

1. Annual Account Report for discussion.
2. Completion of Audit Paras observations.
3. Utilization of Funds received under OH-35 during the last three years.
4. Progress of HEFA Projects and other normal works.
5. Progress of computerization of accounting of financial matters.

The status report in respect of above sated items is as under:-

1. Annual Account Report for discussion: - The Separate Audit Report on Accounts for the year 2021-22 received from the Principal Director of Audit (Central), Chandigarh vide letter No. डी.जी.ए.(सी)/के.व्यय/SAR CUHP/2021-22/CUHP-D/2022-23/1963 dated 12.11.2022 has been placed as an separate **Item No.36.4**.

2. Completion of Audit paras observations: - The **52 Nos. (Fifty Two)** Audit Para(s) were pending upto 31.03.2021. The Audit and Inspection Report for the year 2019-21 was received from O/o Director General of Audit (Central), Chandigarh vide letter No. DGA (Central)/Central Exp. (Vetting)/2021-22/202-203 dated 25.02.2022 wherein **29 Nos. (Twenty Nine)** Old Audit Para(s) were settled/dropped by the CAG as per reply submitted by the University and out of remaining **23 Nos. (Twenty Three)** Old Audit Para(s) **02 Nos.** Old Audit Para(s) has been settled/dropped vide letter No. डी.जी.ए. (सेंट्रल)/के.व्यय/वैटिंग-II/2022-23/119-20 dated 21.07.2022 received from O/o Director General of Audit (Central), Chandigarh

(Annexure-36.3.2). Thus now **21 Old Audit para** are pending as on 31.03.2022 for which the reply stands submitted to the CAG Office. The final outcome shall be conveyed in next meeting.

3. Utilization of Funds received under OH-35 during the last three years:

Sr. No.	Year	Opening Balance	Funds Received	Fund Utilized			Unspent Balance
				Account Head	Exp.	Total Exp.	
1.	2020-21	3667.56	252.14	Campus Development	0.00	147.78	3771.92
				Book & Journals	60.29		
				Equipment/lab	3.25		
				Other Infr. Furniture Computer etc.	84.24		
2.	2021-22	3771.92	300.00	Campus Development & Civil Work	40.83	340.83	3731.09
				ICT Lab	75.00		
				Book & Journals	50.00		
				Equipment/lab	75.00		
3.	2022-23	3731.09	87.50	Campus Development & Civil Work	2563.77	2662.25	1156.34 (as on 01.10.22)
				ICT Lab	22.20		
				Book & Journals	0.20		
				Equipment/lab	25.50		
				Other Infr. Furniture Computer etc.	50.58		

4. Progress of HEFA Projects and other normal works: - HEFA projects in CUHP yet to be implemented.

5. Progress of computerization of accounting of financial matters:-

- I. The fee is being collected through on-line mode.
- II. Tally software is being utilized for accounting purpose.
- III. The payment under OH-31, OH-35 and OH-36 are being released through PFMS.
- IV. New Treasury Single Account (TSA)-PFMS has been implemented.
- V. Implementation of Samarth portal is being ensured. Salary Module, account of Leave through Samarth portal has been made fully operational. The inventory management through Samarth portal is under process.

Comments of Ministry of Education (IFD) on Agenda Item 36.3 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "

- (i) May be noted.
- (ii) Each Para may be discussed in detail. Pending Audit Paras may be settled as per GOI rules, in consultations with the office of DGACE.
- (iii) May be noted after detailed discussion in the meeting as per GFR's 2017 and other relevant GOI/UGC instructions/guidelines.
- (iv) May be noted.
- (v) May be noted."

Comments of Ministry of Education (CU Bureau) on Agenda Item 36.3 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "Necessary action may be taken to get the pending Audit paras, if any, dropped. Time schedule may be adhered for HEFA projects".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 36.3 received vide letter No. 29-6/2017(CU) dated 07.12.2022 through email dated 07.12.2022 quote "

- I. Noted.
- II. Each pending audit paras may be discussed in the meeting. University may make serious efforts to settle their pending paras.
- III. Subject to strict compliance of the relevant statutory provisions of the University and also strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission, as well as utilization of funds within the stipulated period of time communicated by UGC the Utilisation of funds under Creation of Capital Assets (under OH-35) during the last three years may be noted.
- IV. No Comments as the funds under HEFA is being dealt by the MoE directly.
- V. Noted."

1. Detailed discussion with regard to Annual Accounts Report 2021-22 was held against item No. 36.4.
2. Each Audit Para(s)/observations were discussed. The Members were apprised that out of 52 Nos. of Old Audit Para(s), 29 Nos. were got settled. The replies of remaining outstanding old audit para(s) have also been submitted to the Director General of Audit (Central), Chandigarh. During deliberations, the Chairman of the Committee directed to get all the Old outstanding para(s) settled in a time bound manner by paying a visit to the audit office, if need be.
3. During deliberation with regard to utilization of funds under OH-35 the progress of expenditure was noted by the Members. The demand of funds under the said component code during the current financial year was discussed and the Members were apprised that approximately Rs. 30.00 Crores would be required for construction activities during the current financial year 2022-2023 depending upon the receipt of demand from CPWD. The Member Sh. Vishwajeet Kumar, Director (CU-III) assured that the funds will be allocated to CUHP based on actual requirement.
4. The Members were apprised that the HEFA Projects has not been operationalised as yet.
5. The Members noted the progress of computerization of accounting of financial matters.

Based on above detailed deliberations, the Finance Committee approved the matter and recommended for approval of the Executive Council.

CENTRAL UNIVERSITY OF HIMACHAL PRADESH

Item No. 36.4 To place before the Finance Committee the Audited Annual Accounts 2021-22 alongwith Separate Audit Report on the Accounts (Annexure-36.4).

It is submitted that the Annual Accounts of the University for the year 2021-22 were prepared as per provisions of Statute 7(7)(c) and were presented before the Finance Committee in terms of Statutes 17(7) in its 35th Meeting held on 27.07.2022 vide item No.35.3. The Finance Committee accorded its approval and recommended the same to the Executive Council for approval. The Executive Council accorded its approval vide item No. 55.15 in its 55th Meeting held on 29.07.2022. The Accounts duly approved by the Executive Council was submitted to the Pr. Director of Audit (Central), Chandigarh to conduct the Audit. The audit was conducted w.e.f. 29.08.2022 to 09.09.2022 at Central University of Himachal Pradesh, Dharamshala (H.P.). The Separate Audit Report (English Version) has been received by the University on 12.11.2022 and is enclosed at Annexure 36.4. The Finance Committee is requested to ratify the Annual Accounts 2021-22 so that as per Sub-Section (2) of Section 31 of the Act, these Accounts could be submitted before the Executive Council & Court of the University so that same shall be forwarded to Visitor and MOE for further laying before both the Houses of the Parliament.

Comments of Ministry of Education (IFD) on Agenda Item 36.4 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "Observations of the audit contained in the SAR for the year 2021-22 may be complied with by the University at the earliest. Further, it is seen that some of observations are being pointed out by the audit since FY 2019-20 and University has not complied with these observations. University is advised to strictly comply with the observations pointed by the audit".

Comments of Ministry of Education (CU Bureau) on Agenda Item 36.4 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "May be discussed. Time schedule for submitting the Annual Report and Audited Annual Accounts may be adhered. These are to be placed in the Parliament during the on-going Winter Session".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 36.4 received vide letter No. 29-6/2017(CU) dated 07.12.2022 through email dated 07.12.2022 quote "May be recommended to approved the Separate Audit Report alongwith replies on the Annual Accounts of the University for the year 2021-22 to Executive Council to lay before the houses of the Parliament through MoE.

However, University may settle the discrepancies, if any, in the SAR for the financial year 2021-22".

The Audited Annual Accounts alongwith Separate Audit Report were deliberated upon the Finance Committee in detail. The status is as follows:-

A. Sponsored Projects (Schedule 3(D):- The Members were apprised that a sum of Rs. 10.05 lakh recoverable on account of excess expenditure incurred under various projects sponsored by the different donor agencies. The matter has been taken up with the respective agencies to settle the account as per actual Utilization

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B.1 :- With regard to observations regarding non-accountal of land raised by the CAG, the Members were apprised by Finance Officer that the said issue has been discussed in detail with the Officers of CAG at Chandigarh. Necessary compliance in this regard as per audit observations shall be ensured at the time of compilation of Annual Accounts for the current Financial Year i.e. 2022-23.

B.2 :- Regarding observations raised with reference to detail of Bank Deposits showing in Annexure A to Schedule 7 & 7A, the Members were apprised by the Finance Officer that the funds lying in bank deposits pertains to the year 2010 onwards and efforts are afoot to reconcile and segregate the same.

B.3 :- With regard to formulation of policy regarding inventory, the Members were apprised that efforts are being made to maintain and monitor the inventory through Samarth Portal.

B.4 :- The accountal of tuition fee on accrual basis shall be ensured while compiling the Annual Accounts of current Financial Year i.e. 2022-23.

B.5 :- The accountal of E-Journals as suggested by the audit shall be ensured while compiling the Annual Accounts of current Financial Year i.e. 2022-23.

B.6 :- The matter is being pursued with the CPWD to submit the Utilization Certificate of funds disbursed for construction work. The said agency has assured to submit the requisite UC shortly.


B.7 :- The accountal of assets created out of Sponsored Projects is being ensured as per guidelines issued by the donor agencies. The factual status of such assets have been depicted in Schedule 4 (A). The audit has also been informed of the action taken.

B.8 :- The status of Grant funds depicted by the audit in its observations noted by the Members.

Apart from above deliberations the Finance Committee suggested to frame Accounting Manual on the lines of Manual framed by the Central University, Punjab.

Further, while taking part in deliberations, Sh. Mohamed Rizwan, Director (IFD), MOE suggested to prepare the agenda of audit observations alongwith compliance in an annotated form and place the same as an separate item for consideration in future.

Based on above deliberations Sh. Mohamed Rizwan, Director, IFD expressed his satisfaction. The Finance Committee ratify the Audited Annual Accounts 2021-22 and recommended for approval of the Executive Council.



Item No. 36.5 To place before the Finance Committee the information regarding Grants-in-Aid released by the UGC, New Delhi under Recurring-31, Capital-35 and Salary-36 components for the year 2022-23.

The UGC has released the Grant-in-aid under Recurring (31), Capital-35 and Salary(36) components for the year 2022-23 up to 30.11.2022 as per detail given below:-

(Rupees in Lakhs)

Sr. No.	Head of Accounts	B.E. Allocation for 2022-23	Grant Released upto 30.11.2022
1.	Recurring-31	905.64	528.29
2.	Capital -35	350.00	233.33
3.	Salary-36	2893.36	2002.75

Comments of Ministry of Education (IFD) on Agenda Item 36.5 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "May be noted after detailed discussion in the meeting".

Comments of Ministry of Education (CU Bureau) on Agenda Item 36.5 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "May be discussed".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 36.5 received vide letter No. 29-6/2017(CU) dated 07.12.2022 through email dated 07.12.2022 quote "Noted".

The Finance Committee noted the Grant released by the University Grants Commission and further assured to release the future grant as per actual requirement.

Item No. 36.6 To place before the Finance Committee Research Projects received by the University from various funding agencies after the last meeting of the Finance Committee.

The detail of Research Projects sanctioned by the different funding agencies are as under:-

Sr. No.	Title of Project	Funding Agency	Duration	Sanctioned Financial Outlay (Rs.)
1.	गुरु गोविंद सिंह जी का विद्या दरबार (विद्या दरबार के साहित्य का समाज सभ्यजागर अध्ययन)	ICSSR	02 Year	6,00,000.00
2.	<u>Digital Proficiency and Utilization of ICT Resources Among the Teachers Working in the Tribal Areas of Himachal Pradesh)</u>	ICSSR	02 Year	10,50,000.00

Comments of Ministry of Education (IFD) on Agenda Item 36.6 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "May be noted".

Comments of Ministry of Education (CU Bureau) on Agenda Item 36.6 received vide letter No. F. No. 9-3/2018-IFD.pt dated 12.12.2022 through email dated 12.12.2022, quote "May be discussed".

[Handwritten Signature]

Comments of UGC, New Delhi on Agenda Item on Agenda Item 36.6 received vide letter No. 29-6/2017(CU) dated 07.12.2022 through email dated 07.12.2022 quote "Noted".

The Finance Committee considered the proposal and recommended for approval of Executive Council please.

Item No.36.1(T): To place before the Finance Committee the matter regarding revision in the existing provision of telephone facilities and re-imburement to the University officials.


It is submitted before the Finance Committee that the telephone reimbursement facilities are being provided by the University to its Officer(s) vide Office Order F. No. Bud.3-3/CUHP/2010/161-68 dated 29th June, 2010[Annexure-36.1(T)(A)]. Recently, the Department of Finance, Ministry of Expenditure has enhanced the rates of reimbursement of telephone facilities vide Office Memorandum F. No. 24(3)/E. Coord./ 2018 dated 26th March, 2018[Annexure-36.1(T)(B)] Accordingly, in pursuance to said Office Memorandum dated 26th March, 2018, the University constituted a committee vide Office Order F./No 2-7/CUHP/GA/2020/Vol.II/6511-16 dated 17th November, 2022 [Annexure-36.1(T)(C)] to look into the matter for enhancement of rates for the reimbursement of telephone (landline and/or mobile connections) charges to the University Officers by deciding / ascertaining the hierarchy/ equivalency of the ranks/levels in the University.

The meeting of the said Committee was convened on 29th November, 2022 at 11.30 A.M. in the Chamber of Dean (Academic), Dhauladhar Parisar-I, Dharamshala. The Committee after consideration of Office Memorandum F. No. 24(3)/E. Coord./ 2018 dated 26th March, 2018 issued by Department of Finance, Ministry of Expenditure recommended to enhance the telephone reimbursement rates to the Officer(s) / Official(s) of the University.

The Committee also deliberated that the Central Universities Act, 2009 & Ordinances of the University has defined certain positions in the University as University Officer(s) and the University is already providing telephone reimbursement facilities to the University Officer(s) vide Office Order F.No. Bud.3-3/CUHP/2010/161-68 dated 29th June, 2010 vide which, as of now, the Provost, Proctor & Associate DSW also being provided with this facilities in accordance with the fact that they are declared University Officer(s) vide Ordinance No. 7 & 17. Therefore, the telephone reimbursement facilities should be given to these Officer(s) of the University equivalent to the Pay Level 12.

It is further added that the Hostel Warden, Executive Engineer, PRO are the Officer(s) of the University and keeping in view of the nature of their job/work, the Committee is of the opinion and suggested that the telephone reimbursement facilities should also be given to these Officer(s) of the University equivalent to the Pay Level 10.

Therefore, the Committee, in consonance to the Office Memorandum F. No. 24(3)/E. Coord / 2018 dated 26th March, 2018 issued by Department of Finance, Ministry of Expenditure, Govt. of India sums up its recommendations as per table below:



CENTRAL UNIVERSITY OF HIMACHAL PRADESH

Sr. No.	Officer(s) of the University	Ceiling Amount	Pay Level
1.	Deans of the Schools, Registrar, Dean (Academic), DSW, Controller of Examinations, Finance Officer & Librarian.	2700.00	14
2.	Deputy Registrar, IAO, Associate DSW, Provost & Proctor	2250.0	12
3.	Assistant Registrar, Assistant Director(OL), PRO, Executive Engineer, Hostel Warden	1200.00	10

The Committee also recommended that the other terms and conditions of Office Memorandum F. No 24(3)/E. Coord./2018 dated 26th March, 2018 for reimbursement shall be followed strictly

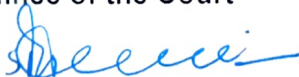
The members deliberated on the proposal regarding revision of existing limit of reimbursement of Telephone facilities in detail and after detailed discussions, the revision of said telephone facilities recommended as proposed in the agenda but should not exceed the limit fixed by the Department of Expenditure, Ministry of Finance vide OM No. 24(3)/ E.Coord/2018 dated 26.03.2018.

Based on said recommendations the Finance Committee recommended the proposal for the approval of the Executive Council.

The meeting ended with a vote of Thanks of the Chair.



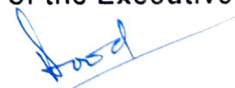
(Prof. Kulbhusan Chandel)
Nominee of the Court



(Dr. Deen Dayal Verma)
Nominee of the Executive Council



(Gian Chand Raita)
Nominee of the Executive Council



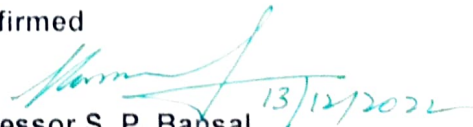
(Prof. Vishal Sood)
Special Invitee



(Narinder Kumar)

Finance Officer & Ex-Officio Secretary

Confirmed



Professor S. P. Bansal
Vice-Chancellor – Chairman