डॉक्टर हरीसिंह गौर विश्वविद्यालय, सागर (म.प्र.)

(केन्द्रीय विश्वविद्यालय)

DOCTOR HARISINGH GOUR VISHWAVIDYALAYA, SAGAR (M.P.)

(A CENTRAL UNIVERSITY)

कार्यवृत्त

MINUTES

of the

वित्त समिति की चौदहवीं बैठक

14th MEETING OF THE FINANCE COMMITTEE

16 फरवरी, 2018

16th February, 2018

Draft- for approval

5/5/18

समयः सायं 03.00 बजे

23/5/18

TIME : 03.00 PM

बैठक स्थान : ए.आई.यू., नई दिल्ली

DOCTOR HARISINGH GOUR VISHWAVIDYALAYA, SAGAR (M.P.)

(A CENTRAL UNIVERSITY)

MINUTES OF THE 14th FINANCE COMMITTEE MEETING

Date: 16th February, 2018

Venue: AIU, New Delhi

Time: 03.00 PM

The meeting of the 14th Finance Committee was held on 16th February, 2018 in AIU, New Delhi at 03.00 P.M. Following members attended the meeting:

1. Prof R. P. Tiwari, Vice – Chancellor & Chairman.
2. Dr. J.K.Tripathi, Joint Secretary, (CU), UGC, New Delhi
3. Shri Surat Singh, Dy. Secretary(CU), MHRD, New Delhi
4. Shri Fazal Mehmood Dy. Secretary (Finance), MHRD, New Delhi-Representative of JS & FA, MHRD.
5. Shri Rama Shankar Singh, Finance Officer, BBA University, Lucknow (UP).
6. Shri A.K.Mishra, Sr. Deputy Registrar, (F&A) IIT, Kanpur (UP)
7. Prof. G.L.Puntambekar, In-charge Finance Officer, Dr. H.S.Gour VV, Sagar and Secretary.

Leave of absence:

1. Shri A. Jena, Finance Officer, Indira Gandhi National Tribal University, Amarkantak.
2. Prof. R.K. Trivedi, Department of Applied Geology, Dr. H.S.Gour VV, Sagar.

The meeting of the 14th Finance Committee commenced with the welcome by Prof. R.P. Tiwari, Vice- Chancellor of the University and Chairman of the Committee. The Chairman also expressed his heartiest thankfulness to all the members for sparing their valuable time to attend the meeting in spite of their busy schedule. The Committee was also informed that the two members i.e. Shri A. Jena & Prof. R.K.Trivedi expressed their inability to attend the meeting due to their pre-occupation.

The item-wise discussion and resolutions of the meeting are as under.

Agenda Items:

FC:14:18:1: **Confirmation of Minutes of 13th Meeting of the Finance Committee held on 09th October,2017 at AIU, New Delhi.**

Resolution : The minutes of the 13th Meeting of the Finance Committee was placed before the Committee and F.C. resolved to confirm the minutes as the comments received from the members were already incorporated. It is advised that the Agenda of the forthcoming FC meetings should be sent to the MHRD, UGC and all the esteemed members as per the MHRD letter dated 3rd March, 2017.

"The FC also resolved the Finance Officer would ensure that a hard copy of the Agenda Papers (complete set along with Annexures) would invariably be made available to JS&FA, MHRD and JS/AS, CU Bureau, MHRD, at least 15 days before the date of the FC meeting."

FC:14:18:2: **ITEMS FOR INFORMATION :**

FC:14:18:2 (i): **Action Taken Report on the resolutions of the 13th Meeting of Finance Committee held on 09-10-2017.**

Resolution : The Committee noted the information and action taken by the University on 13th meeting of the Finance Committee.

FC:14:18:2 (ii) **Status of Recurring and Capital Asset & Grant upto 31st January, 2018 :**

The expenditure status of Salary & Recurring grant is as under:-

(Rs.in Lakhs)

			Amount (Rs.)
1.Opening Balance as on 1.4.2017			**207.01**
2 (i). **(+)** Grant paid during the year 2017-18			7899.44
Total- (1+2)			**8106.45**
3.Internal Receipts (2017-18)			1324.54
Grand Total -(1+2+3)			**9430.99**
Less Expenditure incurred during (2017-18) 1st April 2017 to 31st Jan. ,2018			**10454.05**
	Allocation (In lakhs)	**Grant Receipt (In lakhs)**	**Expenditure (In lakhs)**
Grant in aid -Salary (Teaching)	3200.00	5501.43	2408.94
Grant in aid -Salary (Non-Teaching)	4200.00		3137.72
Recurring -Other components-Leave encashment,LTC,Children Education	700.00		800.83

Allowance,Retirement Benefit and Medical Reimbursement.			
Recurring -Pension for the year 2017-18 including Pensionary benefits namely Contribution to Pension fund and New Pension Scheme	2300.00	1627.17	1897.38
Recurring-Non-Salary (against UGC allocation)	753.40	556.09	2084.72
Non-NET Fellowship in the year 2017-18	300.00	214.75	124.46
Total :-	**11453.40**	**7899.44**	**10454.05**
Balance available as on 01-02-2018.			**(-)1023.06**

Allocation of Capital Assets received from UGC vide D.O. No. F.1-3/ 2017 (CU) dated 21.09.2017

S.No.	Name of the Item	Allocation for the year 2017-18	Expenditure against the allocation for the year 2017-18
1.	For completion of ongoing building projects started during XII Plan	3000.00	Due process for approval is completed and work order will be issued shortly
2.	For New Building Projects		
i)	Lecture Hall Complex for Humanities & Social Sciences Departments (G+2)	500.00	
ii)	New Building for Urdu, Yoga and Adult Education	500.00	
3.	Campus Development	200.00	Amount will be expended till 31st March, 2018
4.	Books & Journals	100.00	
5.	Equipments	200.00	
	Total	**4500.00**	

Resolution: **The Committee noted the information.**

FC:14:18:2 (iii): **Submission of Audited Annual Accounts to MHRD with SAR :**

The SAR for FY-2016-17 with audited Annual Accounts with delay statement has been submitted to MHRD for placing it before Parliament after the approval from FC & EC through circulation.

Resolution: **The Committee, while noting the information, advised the university to take appropriate measures to avoid the delay in submitting the audited Annual Accounts and SAR to MHRD in future.**

FC:14:18:2 (iv): MHRD Letter regarding CA&G Audit Para :

A letter dated 06.02.2018 received from MHRD regarding the C&AG para No. 13.1 of Report 12/2017 relating to Financial Management & Infrastructure Development for initiating action for fixing the responsibility against the erring officials. The C&AG para No. 13.1 of Report 12/2017 and Reply of the University is annexed for information and further directions.

Resolution: **The Committee deliberated on the issue and resolved to constitute a Committee for fixing the responsibility against the erring Officials. The mandate of the Committee should be clearly defined and report of the Committee should be submitted within 45 days from the date of notification of the Committee and the action taken in the matter should be intimated to Central University Bureau, MHRD, at the earliest.**

FC:14:18:3: ITEMS FOR RATIFICATION :

FC: 14:18:3(i): Approval of SAR through Circulation.

The Audited Annual Accounts and SAR for Financial Year 2016-17 was to be submitted upto 15th December, 2017 as per original schedule (upto 17.11.2017 as per letter dated 26.09.2017) the SAR was received from C&AG on 28.11.2017 and therefore approval of SAR from FC & EC was communicated to the University 01.01.2018.

Resolution: **The Committee ratified the action taken by the University and suggested that necessary action should be taken in future to avoid through circulation approval of FC.**

FC: 14:18:3(ii): **Minutes of the 15th Building Committee (BC) meeting held on 13th February 2018.**

The minutes of 15th Building Committee (BC) meeting held on 13th February 2018 shall be tabled by the Chairperson during the meeting of FC for ratification.

Resolution: **The Committee deliberated on the minutes of 13th BC Meeting held on 13 February 2018 and resolved to ratify the same. However, on the resolution vide Agenda Item Nos. 15.6 and 15.7, the Finance Committee was informed that as per resolution of 13th Finance Committee meeting, a Committee was constituted for assessment of current status and quality of Sophisticated Instrument and Nano Technology Centre building and the balance work of boys hostel projects as well as to suggest possible remedial measures for completion of the work keeping in view the legal aspects. The committee submitted its reports and recommended that-**

"After going through the performance record and correspondence recommended that the University may approach CPWD for execution of remaining works of Sophisticated Instrument and Nano Technology Centre building as well as for the balance work of boys hostel upon acceptance by the CPWD." (The details of the report is enclosed)

The Draft minutes were circulated to the FC Members vide e-mail dated 16.02.2018. In response to it, Shri Fazal Mahmood vide his e-mail dated 06.03.2018 suggested some amendments to the final FC Minutes **(Annexure-1)** which are as follows :

"The Finance Committee considered the details made available during the meeting and expressed its displeasure and dismay at the tardy execution of the project. Since, the matter needs detailed examination; a self-contained proposal with all the relevant details should be forwarded, by the University, to the

Central University Bureau for consideration, particularly in view of the fact that the MHRD have constituted a Project Monitoring Unit (PMU), comprising former DGs/Special DG, CPWD, former Executive Director, RITES and former Chief Engineer, MES, to examine and advise on such issues, if required."

Registrar vide e mail dated 16.03.2018 requested to reconsider the draft minutes due to pressing reasons pertaining to completion of these much required buildings. **(Annexure-2)**

In response, the Under Secretary MHRD vide letter No. F.No. 9-3/2016-IFD dated 17th April, 2018 **(Annexure-3)** submitted comments as under :

"**Amendments to draft minutes** were conveyed **including amendments in respect of agenda item FC:14:18:3(ii),** Which are serious and prima-facie, point to irregularities, vide our E-Mail dated 6th March, 2018 addressed to Finance Officer (with a copy endorsed to VC). On re-examination, our above amendments to the Draft Minutes are re-iterated."

It is requested that the final minutes, after incorporating the above amendments, may please be issued. In case of any disagreement; a clear mention to this effect may please be made in the final minutes and the amendments as a Dissenting Note may be separately enclosed as an annexure, as per the statutory provisions.

In pursuance of the above observation, it is resolved that a Self Contained Proposal may be prepared and placed before the next FC for ratification and obtaining more clarity in the matter on further course of action.

FC:14:18:4: **ITEMS FOR CONSIDERATION:**

FC: 14:18:4 (i): **Implementation of 7th Pay Commission Recommendations to Teaching and Non Teaching employees:**

The University Grants Commission vide letter No. F.No. 23-4/2017(PS) dated 30.01.2018 and F.No.11-1/2017 (CU) dated 18.01.2018 has forwarded a copy of letter No. F.No.19-62/2017-CU.Cdn dated 02.01.2018 regarding extension of pay revision of the non-teaching employees of the Central Universities (CUs) & Centrally funded Deemed Universities under the administrative control of the MHRD.. Para 3 (iv) of the above said letter dated 18.01.2018 is reported below:-

" It may also be ensured that the Institution which are in a position to fully meet the additional financial impact or the Institution which are not in a position to meet either 30% or any lesser amount from their internal resources, the revised pay scales are allowed only after adjusting the amount so calculated . It is, therefore, mandatory that the internal resources are strictly and realistically kept in view for the purpose. The Statutory Bodies viz., Finance Committee, Executive Committee etc., should ensure this conditionality."

Keeping in the view of above, the details of financial implications and justification for 100% UGC share for implementation of 7th CPC are as under :

Details of Financial Implication on account of 7th CPC

Rs. In Lakhs

Annual Current Salary according to 6th CPC	6788.16
Annual Salary after implementation of 7th CPC	8016.00
Difference	1227.84
Arrear from 01.01.2016 to 31.12.2017 (for 24 months)	2455.69

The status of Internal Receipt for the last five years is shown in the table below:.

Year wise Non-Salary Expenditure met out from Internal Receipt

Rs. in Lakhs

S.No.	**Year**	**Internal Receipt**
1.	2013-14	3785.89
2.	2014-15	1700.85
3.	2015-16	2617.62
4.	2016-17	1917.74
5.	2017-18	1324.54

Decreasing Internal Receipt and Non Salary Expenditure

Due to de-affiliation of colleges the Internal Receipt of the University is decreasing. In the year 2013-14 the Internal

Receipt was 3785.89 and it reduced to 1324.54 lakhs in 2017-2018 (till 31st January 2018). The Non-salary expenditure of the University was 3252.36 lakhs in 2013-2014 and 3000.00 lakhs (Estimated) in 2017-2018.

Moreover the Internal Receipt is not sufficient enough to meet the maintenance expenditure and therefore the University requested UGC to enhance the yearly maintenance grant from 753 lakhs to 1200 lakhs.

On the basis of above mentioned facts it is clear that the University is not in a position to meet out the additional financial burden of 7th CPC implementation and therefore 100% UGC share on account of 7th CPC implementation is required.

Resolution: **The Committee deliberated at length and after considering the financial position and additional financial burden of 7th CPC implementation, the committee resolved to recommend that 100% share on account of 7th CPC implementation be borne by UGC. Accordingly, the proposal may be sent to UGC/MHRD in this regard.**

FC:14:18:4 (ii): **To consider the issue of medical reimbursement in the light of CAG para:**

The CAG issued a Audit Para regarding Medical Reimbursement procedure of the University for the period of 2015-2017. The details of the Audit Para are as under:

As per Rule(6)of CS (MA) Rule 1944 (1) A Government servant shall be entitled, free of charge, to treatment.

a. in such Government hospital at or near the place where he falls ill as can in the opinion of the authorised medical attendant provide the necessary and suitable treatment; or

b. if there is no such hospital as is referred to in sub-clause (a) in such hospital other than a Government hospital at or near the place as can in the opinion of the authorised medical attendant, provide the necessary and suitable treatment;

c. Where a Government servant is entitled under sub-rule (1), free of charge, to treatment in a hospital, any amount paid by him on account of such treatment shall, on production of a certificate in writing by the authorised medical attendant in this behalf, be reimbursed to him by the Central Government.

During the test check of medical reimbursement bills of University officials it is seen that in contravention of above rule approximately all local private hospitals bills are being reimbursed whereas government hospital is available in Sagar.

Thus the medical reimbursement of Rs. 1.68 Crore made to University officials during 04/2015 to 10/2017 was irregular.

The existing procedure of Medical Reimbursement in the University is as under:

The employees of the University are governed by the CS(MA) rules 1944. as per CS(MA) rules 1944, reimbursement of government Hospitals and CGHS/CS(MA) recognized Hospitals are permissible. But there was only one Medical Officer (Now two Medical Officers) i.e. authorized medical attendants in the Vishwavidyalaya. There is no CGHS/CS(MA) recognized Hospital in the city Sagar or in its vicinity. This being the reason, the medical reimbursement for treatment in Private Hospital was also allowed under the orders of then Vice-chancellor passed on 6/11/2011 but recently Audit team CAG has made observation that during the test check of medical reimbursement bills of university employees, it is seen that in contravention of rules 6th of CS(MA) rules 1944, approximately all local private hospital bills are being reimbursed where as government hospital are available in Sagar.

In this regards, it is informed to the Finance Committee that all the bill of local private hospitals were reimbursed as per rate of the local Bundelkhand Government Medical College, Sagar.

In the fourth finance committee meeting dated 3/02/2011 vide Item No. FC-11-4-6, 12 private hospitals and 6 diagnostic centers were empanelled. Most of the medical bills presented for reimbursement were related to the aforesaid empanelled hospitals /diagnostic centers.

After receiving the objections raised by the CAG the University constituted a Committee. The Committee examined the existing system of medical reimbursement and to make it strictly in accordance with the CS(MA) Rules 1944, the following are suggested as remedial measures :-

1- Process of authorizing some more Medical Attendants in the city of Sagar as per norms of CS(MA) Rules 1944 should be initiated, at the earliest.

2- For entertaining the claim for medical reimbursement for treatment in other than government hospitals, it is required that cases of treatment, excepting emergency/exceptional cases, must be referred by the Medical Officers of the Vishwavidyalaya.

3- Henceforth, the claim for reimbursement of the treatment of employees and their dependents in non-recognized private hospitals/ doctors, excepting emergency/exceptional cases, should be stopped with immediate effect.

Resolution: **The Committee deliberated on the issue and resolved that the recommendation of the Committee and relevant provisions of CC(MA) Rules 1944 should be send to UGC/MHRD. A detailed proposal in this regard should be sent to UGC/MHRD, for seeking their approval.**

FC:14:18:4 (iii): **Liability of the Pensioners retired before 15.01.2009 :**

The issue of payment of arrears in terms of order No. F/8-2/2017/38-3 dated 13.11.2017 of the Government of Madhya Pradesh, Department of Higher Education, Bhopal to the pensioners who were retired from the Vishwavidyalaya service prior to 01.01.2006 is pending.

As per UGC Letter F.No. 2/2008(CU) dated March, 2014, the payment of pension or their revision etc. in respect of pensioners before conversion of the State University into a Central University is to be dealt in accordance with the rules of concerned State Government. The State Government for the first time vide its order No. F/8-2/2017/38-3 dated 13.11.2017, directed to pay the revised pension to the pensioner of the Vishwavidyalaya like State Government employees who retired prior to 01.01.2006 in terms of Order No. F 9/2/2009/Niyam Four (Part-I) dated 03.08.2009 of the Government of Madhya Pradesh, Department of Finance.

As per office reports, there are approximately 407 pensioners at present who retired prior to 01.01.2006. In the event of the implementation of the aforesaid order of the Government of Madhya Pradesh, there will be a financial burden of Rs. 3.50 Crore (approximately).

Resolution: **The Committee deliberated on the issue and resolved that the payment to the pensioners on account of this statutory liability should be made after the approval of the UGC/MHRD.**

FC:14:18:4 (iv): **Issue of fixation of pension of the pensioners retired before 01.01.1996 :**

As per UGC letter F.No.20-2/2008(CU) dated March, 2014, payment of pension or their revision etc. in respect of pensioners before conversion of State university in to Central University is to be dealt in accordance with rules of the concerned State Government. As per Government of Madhya Pradesh order No. F-9.6/2017/Niyam/Char dated 23.10.2017; the pensioners of the period prior to 01.01.1996 be granted revised pension as per recommendations of 5th CPC w.e.f. 01.01.1996 in place of 01.04.2007. In the event of implementation of the aforesaid state government order, 77 pensioners will be benefitted.

Financial burden thereon will be nearly 2 crores.

Resolution: **The Committee deliberated on the issue and resolved that the payment to the pensioners on account of this statutory liability should be made after the approval of the UGC/MHRD. A detailed proposal in this regard should be sent to UGC/MHRD, for seeking thier approval.**

FC:14:18:4 (v): **Proposal for approval of Audit Fee payable to the Director, Local Fund Audit, Government of Madhya Pradesh, Bhopal.**

As per the resolution passed in the 13th Meeting of FC in Item No. FC:13:17:4 (iv), the details of payable Audit Fee from 2000-2001 to 2008-2009 has been received from the Director, Local Fund Audit, Government of Madhya Pradesh, Bhopal and a letter has been sent to the UGC and MHRD for approval of the payment and release of the additional grant to pay the statutory liability.

Resolution: **The Committee deliberated on the issue and resolved that the payment of the statutory liability on account of Audit fees to Local Fund Audit, Bhopal should be made after the approval of the UGC/MHRD.**

FC:14:18:5 ***ANY OTHER MATTER WITH THE PERMISSION OF THE CHAIR***

No agenda item under this section.

The meeting ended with a vote of thanks from and to the Chair.

25/5/18

I/C Finance Officer