

डॉक्टर हरीसिंह गौर विश्वविद्यालय, सागर
DR HARISINGH GOUR VISHWAVIDYALAYA, SAGAR, MP, 470003
(केन्द्रीय विश्वविद्यालय / A Central University)

प्रभारी वित्ताधिकारी
I/c Finance Officer



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No/Finance/FC/2021/1648

08 February 2021

To,
Hon'ble Chairperson and the Esteemed Members
Finance Committee
Dr. Harisingh Gour Vishwavidyalaya
Sagar (MP) 470003

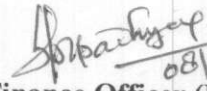
Subject:- Minutes of the 19th Meeting of the Finance Committee (FC) held on 16.01.2021 through Virtual Mode on Google Meet reg.-

Respected Sir/Madam,

1. This is to inform that 19th Meeting of the Finance Committee (FC) was held on 16 January 2021 through Virtual Mode on Google Meet, platform.
2. The approved copy of the Minutes is enclosed herewith for your kind perusal.

With regards,

By Order,


08/02/2021
Finance Officer (I/c)
Secretary
Finance Committee

Encl: As above.

Copy to:-

1. All concerned.
2. I/c Website Cell, Dr Harisingh Gour Vishwavidyalaya, Sagar (MP) - with a request to upload it on the Vishwavidyalaya Website.
3. Secretary to VC - for information of Hon'ble VC please.
4. AR to O/o Registrar.
5. Guard File.



डॉक्टर हरीसिंह गौर विश्वविद्यालय, सागर
DOCTOR HARISINGH GOUR VISHWAVIDYALAYA, SAGAR
(A CENTRAL UNIVERSITY)

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की 19वीं बैठक
का
कार्यवृत्त

MINUTES
OF
19th MEETING
of
FINANCE COMMITTEE

Date: 16 January 2021
Venue: Online through Google Meet
Time: 11: 00 AM onwards
<https://meet.google.com/dtw-jant-wjr>

[Signature]

The following members attended the 19th Meeting of the Finance Committee in virtual mode:

Sl	Name and Designation	
1	Prof. J.D. Ahi I/c Vice-Chancellor, Doctor Harisingh Gour Vishwavidyalaya, Sagar, MP	Chairperson
2	Shri Mohammad Rizwan Director, Finance Integrated Finance Division Ministry of Education, New Delhi	Member
3	Shri Jitendra Tripathi Joint Secretary University Grants Commission New Delhi	Member
4	Shri Vijay Kumar Under Secretary Department of Higher Education Ministry of Education New Delhi	Member
5	Prof. R.K. Trivedi Department of Applied Geology Dr Harisingh Gour VV, Sagar, MP	Member
6	Shri A. Jena Finance Officer IGNTU, Amarkantak, MP	Member
7	Shri Shreenibas Chandra Prusty Registrar, Indian Law Institute New Delhi	Member
8	Shri Santosh Sohgora I/c Registrar Dr Harisingh Gour VV, Sagar, MP	Special Invitee
9	Shri S.K. Biswas I/c Finance Officer Dr Harisingh Gour VV, Sagar, MP	Ex-Officio Secretary

Time

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REMARKS OF THE CHAIRPERSON OF THE FINANCE COMMITTEE:

Chairperson formally welcomed all the esteemed members of the Finance Committee in its 19th meeting conducted through virtual mode and thanked them for sparing their valuable time from their busy schedules to attend the meeting.

Chairperson also expressed gratitude on the suggestions, received through E-mail from the Department of Higher Education; Integrated Finance Division, Ministry of Education and University Grants Commission vide letter No. F.No. 56-1/2021-CU.IV dated 15 January 2021; F.No. 9-3/2016-IFD.pt dated 15 January 2021 and No. F. 67-8/2014(CU) dated 13th January 2020 respectively on the Agenda of the meeting and informed to all the members that the referred letters have been taken on the record and the Annual Accounts of Financial Year 2017-18, 2018-2019 and 2019-2020 have been prepared in the prescribed proforma of Ministry of Education. It is also mentioned that the observations made in the SAR(s) of FY 2017-2018 and 2018-2019 have been taken care of in the Annual Accounts of FY 2019-2020 and noted for future guidance.

Thereafter, chairperson initiated the proceedings by requesting the Secretary to present the agenda item one by one.



ITEMS FOR CONSIDERATION

FC: 16:19:1 Approval of Revised Annual Accounts for FY 2017-18 with the Separate Audit Report:

The Annual Accounts for the FY 2017-2018 prepared by University was submitted to CAG, Gwalior vide letter no. F&A/2018/684 dated 13 July 2018 after the approval of the Finance Committee in its 15th Meeting held on 15 June 2018 under Item no. FC:15:18:4 (i) and approval of Executive Council in its meeting held on 05 July 2018.

Accordingly, the Audit team visited the University from 16 August 2018 to 28 August 2018 for the audit of the same and Draft SAR was received from CAG vide letter no. CEA-I/AMG-II/SAR-12/DHSGVV,S/2017-18/D-184 dated 24 September 2018 and reply on the same was sent to CAG, Gwalior on 09 October 2018 vide letter no. Fin & Acctt/CAG/1274.

Further, due to the errors found in balances of the said Accounts during the scrutiny at CAG, it was instructed to University vide its Letter No. CEA-I/AMG-II/SAR-12/DHSGV,S/2017-18/D-273 dated 08 February 2019 to revise the Annual Accounts for the FY 2017-2018 by the said agency.

Keeping in view the observations raised by CAG, University has revisited all documents and revised the Statements of Annual Accounts for the FY 2017-2018 and the same was placed before Finance Committee in its 16th Meeting held on 21 June 2019 and placed before Executive Council. After the approval of the Executive Council, Revised Annual Accounts were sent to CAG vide letter No. Vittta avam Lekha/2019/914 dated 22 July 2019. CAG has audited the same from 29 August 2019 to 11 September 2019. Draft SAR on the same was received in the University vide letter no. CEA-1/AMG-II/SAR-15/DHSGV,S/2017-18/D-192 Dated 26 December 2019 and reply on the same was sent to CAG vide letter No. Fin & Acctt./CAG/2020/2551 dated 10 January 2020. Final SAR was received vide letter No. AMG-II/SAR-15/DHSGV,S/2017-18/D-75 dated 11 September 2020.

Due care has been taken on the points raised in the SAR while preparing the Annual Accounts of FY 2019-2020.

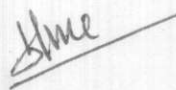
The salient features of the Annual Accounts for the FY 2017-2018 are as under:

1. The Internal Receipts of the University is Rs.1680.49 Lakh.
2. Grant received during the year 2017-18 are as under:

Budget Head (31) - Recurring	-	Rs.3738.66 Lakh
Budget Head (36) - Salary	-	Rs.9086.24 Lakh
Budget Head (35) - Capital Asset	-	Rs. 6500.00 Lakh*

*included Rs. 2000.00 Lacs Grant in Transit

3. The grant including Internal Receipts utilized during the year are as under:



Budget Head (31) Recurring	-	Rs.5348.22 Lakh
Budget Head (36) – Salary	-	Rs.7651.14 Lakh
Budget Head (35) – Capital Asset	-	Rs. 1434.54 Lakh

The Finance Committee is requested to kindly consider the SAR with Revised Annual Accounts for FY 2017-2018 and recommend to Executive Council for its approval.

Annexure-1

Resolution:

The Committee discussed the matter and it is suggested that the observations given in SAR be taken care in future and resolved to recommend the same for approval of the Executive Council.

FC: 16:19:2 Approval of Annual Accounts for F.Y. 2018-19 with the Separate Audit Report:

The Annual Accounts for F.Y. 2018-19 prepared by the University was submitted to CAG vide letter No. Vitta-Lekha/2019/914 dated 22 July 2019 after the recommendation of FC in its 16th meeting held on 21 June 2019 and approval of Executive Council held on 29 August 2019. CAG team visited to University from 29 August 2019 to 11 September 2019 for the audit of the same. Draft SAR on the same was received to university vide letter No. CEA-I/AMG-II/SAR-17/DHSGV,S/2018-19/D-215 dated 10 January 2020 and reply on the same was sent to CAG vide letter no Vitta-Lekha/2020/2585 dated 17 January 2020. Final SAR was received to University vide letter No. AMG-II/SAR-I7/DHSGV,S/2018-19/D-82 dated 24 September 2020.

Due care has been taken on the points raised in the SAR while preparing the Annual Accounts of FY 2019-2020.

The salient features of the Annual Accounts are as under:

Grant received during the year:

Budget Head (31) -Recurring	-	Rs. 4962.06 Lakh
Budget Head (36) – Salary	-	Rs. 8197.40 Lakh
Budget Head (35) – Capital Asset	-	Rs. 1400.00 Lakh

Expenditure incurred during the year:

Budget Head (31) -Recurring	-	Rs. 5441.81 Lakh
Budget Head (36) – Salary	-	Rs. 9981.94 Lakh
Budget Head (35) – Capital Asset	-	Rs. 2435.80 Lakh

- (i) For Building Projects, no grant was released during the Financial Year.

The SAR with Annual Accounts for the FY 2018-2019 is submitted for consideration and recommendation of the Finance Committee for placing it before the Executive Council for approval.

(Annexure- 2)

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Resolution:

The Committee discussed on the captioned agenda item and the Separate Audit Report (SAR) at length. Further, it is suggested that the observations given in SAR be complied with and taken care in future and resolved to recommend the same for approval of the Executive Council.

FC: 16:19:3 Approval of the Annual Accounts for F.Y. 2019-20

The Annual Accounts for the FY 2019-2020 have been prepared by the University. The same is submitted before Finance Committee for consideration and recommendation for placing it before the Executive Council for approval as the same may be submitted to CAG, Gwalior for its audit.

The salient features of the Annual Accounts for the FY 2019-2020 are as under:

Grant received during the year:

Budget Head (31) -Recurring	-	Rs. 4741.67 Lakh
Budget Head (31) -EWS Recurring	-	Rs. 31.00 Lakh
Budget Head (36) - Salary	-	Rs. 9000.00 Lakh
Budget Head (36) -EWS Salary	-	Rs. 164.00 Lakh
Budget Head (35) - Capital Asset	-	Rs. 1252.00 Lakh

Expenditure incurred out of Grant during the year:

Budget Head (31) -Recurring	-	Rs. 4741.67 Lakh
Budget Head (31) -EWS Recurring	-	Rs. 31.00 Lakh
Budget Head (36) - Salary	-	Rs. 9000.00 Lakh
Budget Head (35) - Capital Asset	-	Rs. 4614.09 Lakh
		(including committed liabilities)

Remaining Balance

Budget Head (36) -EWS Salary	-	Rs. 164.00 Lakh
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- (i) For Building Projects, no grant was released during the Financial Year, however as per the policy, University applied in HEFA.

Resolution:

The Committee discussed on the Annual Accounts of the FY 2019-2020 and resolved to recommend the same for approval of the Executive Council for the submission before the CAG, Gwalior for Audit.

Further, Committee discussed on the delay of the submission of the Annual Accounts of the University and instructed to follow the time frame prescribed for the submission of the Annual Accounts strictly and it was also suggested to take the necessary steps to fill up the position of the Finance Officer, as per the norms of the GOI, University Act, Statute and Ordinances. The computerization of the Annual Accounts should be done on priority basis by providing the training of computer accounting to the existing staff and adequate number of staff as well.

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FC: 16:19:4 Details of the Pending Audit Para(s) of Inspection Report with the remarks and action taken by the University:

Details of the pending para(s) of Inspection Reports with remarks and action taken by the university are as under:

Sl	Period	Total No of Para(s)	Details of the Para	Remarks and Action taken	Suggestion of FC
1	04/2008 to 03/2010	0	-	-	-
2	04/2010 to 03/2011	01	मै एकेए कंसल्टेंट की सुरक्षा निधि राजसात न करना।	Since the case is pending in the Court, therefore no action has been taken.	Earnest Money be forfeited immediately.
3	04/2011 to 3/2012	04	डाकघर आवास किराया न वसूला जाना।	Agreement is under process.	Agreement should be made for a long period of time to save University resources.
	-	-	Irregular Payment for Satellite Mapping.	The work was issued to IIT, Kanpur. The matter will again be submitted before the next Audit for review.	GFR should strictly be followed and the matter be placed before audit for reconsideration.
	-	-	Irregularities in granting the promotion and increment to Dr Badri Prasad Retired Professor.	The case was pending in the Hon'ble High Court/Supreme Court.	Action may be taken as per rules/norms.
	-	-	Deficiencies noticed in procurement of computers and furniture for E – Library.	The case has been closed by the CBI. The said information has already been submitted before audit and again will be submitted before next Audit.	GFR should strictly be followed and procurement should be made as per requirements and norms and the matter be placed before audit for reconsideration.
4	04/2012 to 03/2013	03	पोस्टमैट्रिक छात्रवृत्ति की अवितरित राशि	The amount has already been cleared and	This matter be placed before audit for

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			शासन को वापस न किया जाना।	information has given to audit.	reconsideration.
	--	--	खेल सामग्री का टुकड़ों में क्रय किया जाना।	Purchase has been made as and when required on different dates as per the specifications. The information has already been given to audit on the matter.	GFR should strictly be followed and the matter be placed for reconsideration before next audit.
	--	--	अनुपयोगी वाहनों तथा समग्रियों की विक्रय न किया जाना।	अनुपयोगी वाहनों तथा समग्रियों की नीलामी समय-समय पर की जा चुकी है। इसकी सूचना ऑडिट को दी गयी है। पुनः आगामी ऑडिट को प्रदान की जायेगी।	As per the comments of the university, the matter be placed before Audit for reconsideration.
5	04/2013 to 04/2014	04	सुपर कम्प्यूटर के क्रय में निरर्थक व्यय।	The case has been closed by the CBI. The said information has already been given to the audit and will again be submitted before next Audit.	GFR should strictly be followed and the matter be placed before Audit for reconsideration.
	--	--	सेवाकर का अनियमित भुगतान।	The case was in the Court and it has been decided in the favour of University. The same information will be given to the next audit.	Accordingly, the matter be placed before next audit for reconsideration.
	--	--	कम्प्यूटर क्रय में भंडार नियमों का पालन नहीं किया जाना।	All the computers have been distributed to the concerned departments within the time.	The purchase should only be made as per the requirements and GFR/GOI/CVC norms should strictly be followed.
	--	--	श्री सत्यप्रकाश उपाध्याय एवं अन्य अभिलेख प्रस्तुत न किया जाना	सभी दस्तावेज ऑडिट के समक्ष प्रस्तुत किये जा चुके हैं। आगामी ऑडिट	Accordingly, the matter be placed before next audit for

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				के समक्ष पुनः प्रस्तुत किये जायेंगे।	reconsideration.
6	04/2015 to 04/2017	5	Blockage of funds.	No funds have been blocked. All the funds are being utilized as per the requirements of the University and concern project.	GFR should strictly be followed.
	--	--	Non-adjustment of Balance deposit from CPWD.	The agreement was signed with CPWD in 2012 and as the works are completing, the adjustment of the same are being done.	GFR and GOI norms should strictly be followed.
	--	--	The works withdrawn from HSCL.	Due to the award of the work to CPWD, the works was withdrawn from HSCL and there is no loss since all the documentation prepared by the HSCL has been utilized when the work was awarded to CPWD.	GFR and GOI norms should strictly be followed.
	--	--	Unclaimed Caution Money.	The unclaimed caution money has been taken in the receipt of the university.	The unclaimed caution money may be taken in the corpus of the university as per the norms/rules.
	--	--	Regarding audit Fee.	According to the orders of the Govt of India, action has been taken and information has been given to audit.	The orders of the Govt of India may be followed.
7	11/17 to 11/18	14	Loss in TEM.	Under process.	The action should be completed well in time. GFR should strictly be followed.
	--	--	Irregular purchase of equipment for Smart Class.	The purchase has been done through GEM Portal. The matter will be	GFR and GOI norms should strictly be followed and the

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				placed before next audit.	matter be placed before next audit for reconsideration.
	--	--	Discrepancy in stock register of Liquid Nitrogen in SIC.	Action has been taken and total amount has been recovered.	GFR should strictly be followed.
	--	--	Over expenditure in Research Project.	Grant has been received for some of the projects and adjustments have been made out of overhead amounts.	The matter be placed before next audit for reconsideration.
	--	--	Non-disbursement of Fellowship and scholarships.	Disbursement has been made as per rules.	Since, University is student oriented, therefore, timely disbursement of the fellowship and scholarships be ensured.
	--	--	Non-utilization of Grants.	Grants have been utilized as per rules.	GFR and GOI norms should strictly be followed.
	--	--	Non Refund of Earnest Money/EMD received from suppliers.	Earnest Money/EMD is being refunded as and when the contract period of the contractors is over.	GFR should strictly be followed.
	--	--	Non Adjustment of Advances.	Advances are being adjusted. Compliance Report will be submitted before next audit.	GFR should strictly be followed. Adjustments of advances should be made immediately, if any.
	--	--	Discrepancy noticed in the appointment of Shri Santosh Sohgaure on the post of Dy Registrar.	The documents have already been submitted. The matter will again be submitted before next audit.	Accordingly, the matter be placed before next audit for reconsideration.
	--	--	Non-compliance of Print Media Advertisement.	Some advertisements were published on Local Level,	GFR and GOI norms should strictly be followed.

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				however, university is following the orders of the Ministry issued on the issue.	
	--	--	Outstanding Advance on Affiliated Colleges.	The adjustments have been made.	GFR should strictly be followed.
	--	--	Regarding Audit Fee.	According to the orders of the Govt of India, action has been taken and information has been given to audit.	The orders of the Govt of India may be followed in this regard.

Resolution:

The Committee discussed on the captioned agenda item and noted the above information given by the University. Further, it is resolved that immediate necessary remedial measures be taken to settle the pending audit para(s) as per Government of India norms.

FC: 16:19:5: Grant received in current FY i.e. 2020-2021 up to December 2020:

The details of the grant received during the current FY i.e. 2020-2021 up to December, 20 are as under with the expenditure incurred.

Sl	Head of the Grant	Allotted Budget	Grant Received	Rs in Lakh	
				Expenditure 30 Dec 20 with Liabilities	
1	Recurring -31	Not finalized	4865.36	4920.34	
2	Internal Receipt	-	200.00 (Ten.)		
3	Salary -36	Not finalized	7380.32	6838.21	
4	Capital Asset-35	750.00	375.00	327.12	

Resolution:

The Committee noted the above information.

FC: 16:19:6 Any other matter with the permission of Chair:

No agenda item was placed on table.

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

[Signature]
08/12/2021
Secretary, Finance Committee

[Signature]