

# Central University of Himachal Pradesh

Confidential



MINUTES  
Of  
28<sup>th</sup> Meeting of the Finance Committee  
Held on 10.08.2020 at 11:00 AM

Dharamshala, District Kangra, Himachal Pradesh - 176215  
Phone: +91(1892)229330; Fax: +91(1892)229331;  
Email: [vc.cuhimachal@gmail.com](mailto:vc.cuhimachal@gmail.com); [fo@cuhimachal.ac.in](mailto:fo@cuhimachal.ac.in)  
Website: [www.cuhimachal.ac.in](http://www.cuhimachal.ac.in)

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## Central University of Himachal Pradesh

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Website: [www.cuhimachal.ac.in](http://www.cuhimachal.ac.in)

Minutes of 28<sup>th</sup> Meeting of the Finance Committee  
Held on 10.08.2020 at 11:00 AM onwards

The 28<sup>th</sup> Meeting (Online) of the Finance Committee was held on 10.08.2020 at 11:00 AM onwards:-

The Following members were present in meeting:-

- |  |                   |
|--|-------------------|
| 1. Professor Kuldeep Chand Agnihotri<br>Vice Chancellor                                  | Chairman          |
| 2. Professor S. K. Garg<br>Nominee of the Executive Council                              | Member            |
| 3. Sh. Rai Singh Thakur<br>Nominee of the Executive Council                              | Member            |
| 4. Dr. Hari Signh<br>Nominee of the Executive Council                                    | Member            |
| 5. Sh. Rakesh Sharma<br>Nominee of University Court                                      | Member            |
| 6. Dr. Jitendra K. Tripathi<br>Joint Secretary, UGC                                      | Ex-Officio Member |
| 7. Sh. Fazal Mahmood<br>Deputy Secretary, MHRD<br>Nominee of Joint Secretary (IFD), MHRD | Ex-Officio Member |
| 8. Sh. C.P. Ratnakarn<br>Under Secretary, MHRD<br>Nominee of Joint Secretary (CU), MHRD  | Ex-Officio Member |
| 9. Sh. Narinder Kumar<br>Finance Officer   | Secretary         |

At the outset, the Hon'ble Vice-Chancellor extended a warm welcome to the members and thanked them for sparing their valuable time to attend the meeting through Skype/telephonic conversations. The Hon'ble

Vice-Chancellor apprised the members about the Agenda Items tabled for discussion. After brief general discussion, each item were taken up/discussed in detail. The item wise details of discussion held and decision taken are as under:-

Item No. 28.1: Confirmation of the minutes of the 27<sup>th</sup> Meeting of the Finance Committee held on 10-06-2020 (Annexure-28.1)

The minutes of the 27<sup>th</sup> Meeting of the Finance Committee held on 10.06.2020 are placed at Annexure 28.01 for the kind perusal and confirmation of the Hon'ble Members.

Comments of MHRD on Agenda Item 28.1 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Minutes of the last meeting may be discussed and decided subject to their compliance with Government of India rules, regulations, etc."

Comments of MHRD (IFD) on Agenda Item 28.1 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Our comments sent vide letter No. 9-3/2018-IFD.pt dated 15th June, 2020 are re-iterated. Subject to above and 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 UGC, New Delhi on Agenda Item on Agenda Item 28.1 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, 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 Comments received from MHRD (IFD) and UGC, New Delhi noted for compliance.

The minutes of the 27<sup>th</sup> meeting of the Finance Committee were confirmed.

Item No. 28.2: Action Taken Report on the decisions of the 26<sup>th</sup> Meeting of the Finance Committee held on 13.02.2020 (Annexure-28.2).

The report about the action taken on the decisions of the 26<sup>th</sup>

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH

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Meeting of the Finance Committee held on 13.02.2020 is placed before the Committee as per Annexure- 28.2 for kind perusal and confirmation of the Hon'ble members.

Comments of MHRD on Agenda Item 28.2 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Minutes of the last meeting may be discussed and decided subject to their compliance with Government of India rules, regulations, etc."

Comments of MHRD (IFD) on Agenda Item 28.2 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Our comments sent vide letter No. 9-3/2018-IFD.pt dated 15th June, 2020 are re-iterated. Subject to above and 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 UGC, New Delhi on Agenda Item on Agenda Item 28.2 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, 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 Comments received from MHRD (IFD) and UGC, New Delhi noted for compliance in future.

The action taken report on the decision of the 26<sup>th</sup> Meeting of the Finance Committee were noted and confirmed.

Item No. 28.3: Action Taken Report about on the decisions of the 27<sup>th</sup> Meeting of the Finance Committee held on 10.06.2020 (Annexure-28.3).

The report about the action taken on the decisions of the 27<sup>th</sup> Meeting of the Finance Committee held on 10.06.2020 is placed before the Committee as per Annexure- 28.3 for kind perusal and confirmation of the Hon'ble members.

Comments of MHRD on Agenda Item 28.3 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "May be discussed".

Comments of MHRD (IFD) on Agenda Item 28.3 received vide

letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Our comments sent vide letter No. 9-3/2018-IFD.pt dated 15<sup>th</sup> June, 2020 are re-iterated. Subject to above and 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 UGC, New Delhi on Agenda Item on Agenda Item 28.3 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, 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 Comments received from MHRD (IFD) and UGC, New Delhi noted for compliance in future.

The action taken report on the decision of the 27<sup>th</sup> Meeting of the Finance Committee were noted and confirmed

Item No. 28.4:

To place before the Finance Committee the status of Audit Paras as directed by the MHRD for reporting vide letter F. No. 9-2/2014-IFD dated 23<sup>rd</sup> March 2017 (Annexure-28.4).

The details of the Audit Paras and reply of the University to settle/liquidate the pending paras are given as Annexure-28.4.

Comments of MHRD on Agenda Item 28.4 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Immediate action may be taken to get the audit paras dropped".

Comments of MHRD (IFD) on Agenda Item 28.4 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Each Para may be discussed in detail. Pending Audit Paras may be settled as per GOI rules, in consultations with the office of DGACE."

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.4 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote "The observations of audit are extremely serious and needs to be discussed in detail in the FC meeting. University is required to take necessary action as per rules and in the case

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH

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of irregularities, the responsibility may be fixed and recoveries may be made wherever necessary. Further, university may advised to constitute earlier to review all the pending audit paras and furnish the progress report of the Standing Audit Committee Constituted by the university before the FC.

The Members were informed that the Meeting of Standing Audit Committee constituted under the Chairmanship of Hon'ble Vice-Chancellor to review the Audit Para(s) is being convened on 19.08.2020 at 11: 00 AM. The members took note of action taken and recommended that earnest efforts be made by initiating the required action to get all the Para(s) settle in a time bound manner.

Item No. 28.5: To place before the Finance Committee the Portability of Old Pension Scheme applicable to 10 (Ten) Employees (by name) of Central University of Himachal Pradesh (Annexure-28.5).

It is submitted that the Ministry of Human Resource Development, Department of Higher Education, Govt. of India has accorded its permission vide letter No. F. No. 54-3/2012-CU-III dated 2<sup>nd</sup> December, 2019 (copy annexed) in respect of 10 (Ten) Employees of Central University of Himachal Pradesh (CUHP), who joined the CUHP after tendering technical resignation from their respective parent departments will continue to be governed in the Old GPF-cum-Gratuity and Pension Scheme of their respective department(s) for the continuance of Pensionary benefits in accordance with CCS (Pension) Rules, 1972.

The Hon'ble High Court has also passed an order dated 06.01.2020 vide which the portability of Pension Scheme was to be implemented within one month in letter and spirit. The same could not be implemented due to non-fulfillment of procedural/codal formalities. The issue has been taken up consistently with the MHRD vide communication dated 28.05.2020, 02.06.2020, 12.06.2020, 23.06.2020 and 02.07.2020 and 15.07.2020 (Annexure 28.5). Feeling aggrieved, Prof I.V. Malhan has filed contempt proceedings 54/2020 in LPA 13 of 2016 filed by Prof I.V. Malhan was listed for hearing on 10.07.2020 and the Hon'ble High Court, HP, Shimla has passed an order in the said contempt proceedings as follows:-

"COPC No. 54 of 2020 and CMP No. 5944 of 2020

"Pursuant to order dated 22.06.2020. Mr. Sanjeev Sharma, Registrar, Central University of Himachal Pradesh has come present. Above named officer has explained the circumstances,

which have led to delay in implementing the judgment alleged to have been violated.

Besides above, an application bearing CMP No. 5944 of 2020, praying therein for extension of time to implement the judgment alleged to have been violated, has been filed. Above named officer fairly states before this Court that though in terms of judgment dated 06.01.2020, passed by the Division Bench of this Court, respondent University is bound to give Pensionary benefits under old pension scheme in terms of letter No. 1-8/CUHP/GA/2011/CWP9311/7465 dated 05.12.2019, but since matter is pending clarification with MHRD, some more time may be given to the University to do the needful.

Having heard officer present in the Court as well as averments contained in the application as referred herein above, this Court though after having seen conduct of the respondents, whereby they despite repeated opportunities failed to implement the judgment, sees no reason to accede to the aforesaid request made on behalf of the contemnors, however on the vehement request of learned Assistant Solicitor General of India, and for reasons stated implementation of judgment alleged to have been violated, failing which, respondent would aggravate the contempt and this Court would have no action but to proceed against them in accordance with Contempt of Courts Act. Ordered accordingly. Application bearing CMP No. 5944 of 2020 is disposed of accordingly”.

List on 17.08.2020”

Pursuant to above orders of Hon’ble High Court, this office has left with no option except to implement the decision. Besides, earlier clarifications as sought for vide this office communications dated 28.05.2020, 02.06.2020, 12.06.2020, 23.06.2020 and 02.07.2020, kindly render valuable guidance/ clarification with regard to “Emoluments” to be considered for release of pension or Pensionary benefits as per Table “A” or “B” as follows.

Table “A”

Pro-rata benefits transferred by the University of Jammu: (As per their own Statues and Pension Scheme)

Sr. No.	Amount received in r/o Prof. I.V. Malhan	Amount in Rs.
1.	Pro-rata Gratuity*	10,00,000.00
2.	Pro-rata Pension**	27,78,026.00
3.	Leave Encashment***	3,83,176.00
4.	G.P.F	6,91,446.00
<b>Total</b>		<b>48,52,648.00</b>

Pro-rata Gratuity =  $\frac{(\text{Basic Pay} + \text{AGP} + \text{DA})}{2} \times \text{Qualifying Service}$

2

**CENTRAL UNIVERSITY OF HIMACHAL PRADESH**

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$$= \frac{(53440 + 10000) + 51\% \times 29}{2}$$

$$= \frac{(63440 + 32354) \times 29}{2}$$

$$= \text{Rs. } 13,89,013/-$$

Maximum = Rs. 10,00,000/- (Sr. No. 1)

\*\* Pro-rata Pension Service = (Basic Pay + AGP + DA) Qualifying Service

$$= (53440 + 10000) + 51\% \times 29$$

$$= (53440 + 10000 + 32354) \times 29$$

$$= 95794 \times 29$$

$$= \text{Rs } 27,78,026/- \text{ (Sr. No. 2)}$$

\*\*\* Leave Encashment =  $\frac{[\text{Basic Pay} + \text{DA}(51\%)] \times \text{No of days}}{30}$

$$= \frac{(63440 + 32354) \times 120}{30}$$

$$= \text{Rs. } 3,83,176/- \text{ (Sr. No. 3)}$$

Sr. No. 4 G.P.F Stand Released.

Or

**Table "B"**

The 'emolument' drawn by Prof. I.V. Malhan on 31.05.2019 in CUHP under:-

Sr. No.	Financial Implications/Liability	Tentative Amount (In Rs.)
1.	Last pay drawn as on 31.05.2019 (Minus benefits of 3 increments till final settlement of audit observations)	2,18,200.00 (Provisional)
2.	Pension	1,09,100.00 (Tentative)
3.	Gratuity	20,00,000.00 (Tentative)
4.	Leave Encashment	26,00,000.00 (Tentative)
5.	Commutated value of Pension	39,75,000.00 (Tentative)
<b>Total</b>		<b>89,02,300.00</b>

**Note: The above figures are subject to change as per scrutiny of record.**



Based on above tabulation & with reference to MHRD letter dated 02.12.2019 it may be considered/decided to release the Pension and Pensionary Benefits either on as per Table "A" or Table "B". The letter dated 02.12.2019 reads as under:-

"..... will continue to be governed by the old GPF-cum-Pension and Gratuity Scheme of their respective parent department(s) for the continuation of pensionary benefits in accordance with CCS (Pension) Rules, 1972."

Apart from above, in order to regulate the GPF-cum-Gratuity Fund and Old Pension Scheme Fund, Standards of Operating procedure to implement and monitor the said scheme has been broadly drafted and enclosed herewith for consideration/approval of Finance Committee and Executive Council.

Comments of MHRD on Agenda Item 28.5 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Necessary steps may be taken to implement the MHRD order."

Comments of MHRD (IFD) on Agenda Item 28.5 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "The matter may be decided by the Central University of Himachal Pradesh (CU-HP). Strictly as per the advice and approval received from the Department of Expenditure, Ministry of Finance. It is for the CU-HP to critically examine and satisfy themselves that the conditions / stipulations laid down by the Department of Expenditure, Ministry of Finance in respect of the specific and identified employees are fully complied with and that the benefits are extended to only those entitled employees who fully satisfy the prescribed eligibility criteria as laid down by the Department of Expenditure, Ministry of Finance and conveyed to the CU-HP by the MHRD. It is also emphasized here that the calculation of the quantum of pension and pensionary benefits to the individual eligible and entitled employee should be done strictly as per the relevant applicable Government of India Rules and this is the sole responsibility of the CU-HP and FC is not the body to calculate and decide the quantum of pensionary benefits to the eligible employee".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.5 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH

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"MHRD vide its letter No. F. No. 54-3/2012-CU.III dated 29<sup>th</sup> July, 2020 already clarify the matter to University stating theirwith that the sole responsibility to ensure the entitlement of officials for Pensionary benefits in terms of the CCS (Pension) Rules is of Central University of Himachal Pradesh (CUHP). In case, the employees are found to be eligible in terms of the approval given by the Department of Expenditure, the benefit of pension portability may be granted to those employees".

"Setting up of GPF Fund for eligible and entitled officials may be done out of the sanctioned Budget Grant of the CUHP and MHRD done not have to allocate separate fund for the purpose to CUHP."

"MHRD further, advised to university that in case of any Court Case filed by any of the ineligible employees of CUHP regarding payment of pension etc. the reply of the University should be filed after getting it first vetted by the MHRD and if considered necessary, in consultation with the Department of Expenditure. In case of adverse judgment by the High Court, a review petition would need to be filed in the High Court or the Judgment should be challenged, on merit, in the Supreme Court, after due consultation/approval of MHRD. Accordingly university may take the appropriate action".

The Finance Committee examined the proposal with reference to MHRD letter dated 02.12.2019, 29.07.2020 and the Orders of Hon'ble High Court of H.P. dated 06.01.2020, 10.07.2020 and recommended/decided as follow:-

1. The Registrar Office should release the office order regarding release of Pension and Retiral benefits at once. The follow-up action shall be taken in the Finance Wing accordingly. This must be given priority so that Hon'ble High Court is apprised of position on the next date of hearing on 17.08.2020.
2. Pension may be considered in pursuance to the provisions contained in CCS (Pension) Rules, 1972 and instructions issued by the Govt. of India in this regard by deducting the component of 03 (three) advance increments which is under CAG observation. Thus provisional pension orders may be issued till final settlement of audit para.
3. The Finance Committee also recommended the adoption of Standard(s) of Operating Procedures and Letter No. 11-4/2017 (CU) dated 19<sup>th</sup> June, 2018 issued by UGC, New Delhi

(revision of Pension w.e.f. 01.01.2016) to regulate the Pension/Pensionary benefits by the Office of Registrar and Finance Officer, CUHP unitedly and collectively with a view to ensure the compliance of Hon'ble High Court Orders.

4. The Gratuity may be released as received. The remaining amount shall be released after issuance of final PPO.

Based on above recommendations submitted for approval of Executive Council, CUHP.

Item No. 28.6 To place before the Finance Committee the Annual Accounts for the year 2019-20 (Annexure-28.6)

The Annual Accounts for the year 2019-20 have been prepared by the Finance Officer as per provisions of Statutes 7(7)(c). The Annual Accounts so prepared are required to be laid before the Finance Committee for consideration and comments in terms of Statutes 17(7). As per the instructions issued in this regard by the Ministry of Human Resource Development, Govt. of India, vide their D.O. letter No. F.19-18/2003-IFD dated 23.05.2008, the annual accounts are required to be got adopted by the Executive Council by 30<sup>th</sup> June of the following year before being sent to the audit authorities for commencement of audit. The delay in preparation of Annual Accounts have been caused due to COVID-19 and the same may be condoned please.

The Annual Accounts have been prepared strictly as per the revised format of Accounts, guidelines and instructions issued by the Govt. of India, Ministry of Human Resource Development, Department of Higher Education vide their letter No. 29-4/2012.IFD dated 17<sup>th</sup> April, 2015. The accounts have been prepared on accrual basis and taking into account the component of depreciation at the rates provided in the revised format of accounts.

Comments of MHRD on Agenda Item 28.6 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Annual Accounts may be prepared as per the Revised Formats of Accounts for CEIs and timelines may be adhered so that these Accounts could be laid in the Parliament during the Winter Session".

Comments of MHRD (IFD) on Agenda Item 28.6 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Subject to the condition that the preparation and presentation of Annual

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH

Accounts for the year 2019-20 are strictly as per the Revised Formats of Accounts for CEIs and instructions/guidelines which were issued vide MHRD's letter No. 29-4/2012-IFD dated 17.04.2015, these accounts may be recommended for approval".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.6 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote "Subject to the condition that the preparation and presentation of Annual Accounts for the year 2019-20 are strictly as per the Revised Format of Accounts for CEIs and instructions/guidelines which were issued vide MHRD's letter No. 29-2/2012-IFD dated 17.04.2015; the Annual Accounts for 2019-20 may be recommended for placing it to EC and CAG for conducting the audit for the said purpose".

The Finance Committee Considered/adopted the Annual Accounts for the year 2019-20 and recommended for approval of Executive Council.

Item No. 28.7

To placed before the Finance Committee the matter regarding shortfall/deficit of funds on account of less allocation of Grant as compare to actual requirement under Component Code Salary-36.

The Finance Committee is informed that the Central University of Himachal Pradesh has received the grant under Salary Component Code (36) during the current financial year 2020-21:-

Sr. No.	Month	Sanction No. Dated	Amount released by UGC (in Rs)	Expenditure incurred on account of Salary (in Rs)	Short fall/Deficit (in Rs.)
1.	April-2020	29-1/2020/CU & 27-04-2020	18008000.00	18143011.00	135011.00
2.	May-2020	29-1/2020/CU & 12-05-2020	9004000.00	18143011.00	3556011.00
		29-1/2020/CU & 30-05-2020	5583000.00		
3.	June-2020	29-1/2020/CU & 15-06-2020	14587000.00	18237582.00	3650582.00
Total (Rs.)			47182000.00	54523604.00	7341604.00

The above deficit/shortfall of Rs 73.41 Lakhs on account of less allocation of funds have been met by raising a need based loan from the Internal receipts to meet out the committed salary expenses only with the prior approval of Hon'ble Vice-Chancellor. The remaining expenses like Medical expenses, LTC etc. have been deferred/kept pending due to want of funds. Apart from aforesaid deficit/shortfall, the arrears of salary of Teaching/Non-Teaching staff, recruited in the month

of October, 2019 onwards last year as the same could not be prepared/released due to non-fixation of pay etc. at that time and now on account of paucity of funds. Further the details of arrears of Children Education Allowance and arrears on account of Career Advancement Scheme payable are as under:-

Sr. No.	Particulars'	Amount in Lakhs (Rs.)
1.	Salary October, 2019 to March, 2020 (42,66,323.00 rounded off to Rs 43.00 lac)	43.00
2.	CAS Arrears April,2012 onwards	60.00
3.	Children Education Allowance (Payable in the month of April every year) (17,12,863.00 rounded off to Rs 18 Lac)	18.00
4.	Deficit on account of less allocated funds in the month of April/May/June	74.00
<b>Total (Rs.)</b>		<b>195.00</b>

In view of position explained above, ex-post facto approval of loan to tune of Rs. 74.00 Lac approx. raised from internal receipts may kindly be accorded.

Comments of MHRD on Agenda Item 28.7 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "May be discussed".

Comments of MHRD (IFD) on Agenda Item 28.7 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "May be discussed in the FC meeting, in the light of the extant Government of India instructions and MHRD / UGC guidelines".

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.7 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote "Loan is not permissible for payment of salary of regular employee of the University. However, university may incur the expenditure within the overall funds available with the University till additional funds received from MHRD".

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

Item No. 28.8

To Place before the Finance Committee to conduct the Internal Audit of Fee/Funds and final claims of retrial benefits of beneficiaries under CCS (Pension) Rules, 1972.



The Finance Committee is informed that clause No. IX of MHRD letter No. 61-19/2015 dated 03.03.2016 reads as

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH

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under:-

“(IX) It is mandatory for all the Universities to conduct internal audit of their accounts in action bound manner.”

The post of Internal Audit Officer in CUHP is lying vacant since 11.06.2016 onwards. Resultantly, all the claims are being released/settled in the absence of Internal Audit Officer. Further the audit of internal receipts is also pending since 2011 onwards. Recently two Professors of CUHP have been retired and their claims may be settled as per Old Pension Scheme. Before settlement of claims on account of pension/retiral benefits, the internal audit of all dues paid to the said officers proposed to be audited.

Therefore till such time, the post of Internal Audit Officer is filled up, may allow to conduct the internal audit of all Receipts since 2011 onwards and all dues paid/to be paid to the retired officers and need based auditing wherever required on case to case basis by hiring the services of retired Controller of H.P. University of Agriculture, Palampur on negotiable remuneration. The said controller also rendered his services in the Department of Education, Govt. of Himachal Pradesh and was involved in conducting the Audit of Scholarship Fund released to the various institutions and thus has sound knowledge of the working of Educational Institutions. This will be purely a stop gap arrangement till the post of Internal Audit Officer is filled up. Further, this has also become essential as the Principal Accountant General, O/o Comptroller and Auditor General of India, Chandigarh (UT) has raised its observations regarding poor internal control during the Annual inspection of accounts of the University.

Comments of MHRD on Agenda Item 28.8 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote “May be considered in accordance with UGC Guidelines/Gol Rules.”

Comments of MHRD (IFD) on Agenda Item 28.8 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote “The proposal is incomplete and hence not recommended.”

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.8 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote

"University may explain the position why the post of Internal Audit Officer is lying vacant since, 2016. Further, to appoint/engage the person for Internal Audit which is not under the purview of Finance Committee".

The Finance Committee took a serious note of poor internal control as in the absence of Internal Audit Officer possibility of over payment or financial irregularities cannot be overruled. The issue was discussed in detail and after detailed deliberations it was held that the matter may be placed to appoint/engage the services of a retired Controller before Executive Council.

Item No. 28.9

To Place before the Finance Committee investment of funds in Private Banks and collection of Fee through the gateway of Private Banks.

The CUHP involves in investment of funds lying on account of unspent Fee, Internal Receipts and Grants etc. at the higher rate of interest being offered by the nationalized banks like Punjab National Bank, Canara Bank, State Bank of India, UCO Bank etc. based at Dharamshala.

The private banks like ICICI, HDFC, Axis Bank etc. are also making frequent request to consider their rate of interest also for investment purpose while call is floated/drawing comparative statement of rate of interest alongwith above stated nationalized banks. Further, presently the online fee collection is being made through Canara Bank. The software being used by the said bank is very slow and thus is not user friendly. The reconciliation of fee account due to non-receipt of timely fee collection statement is creating a lot of problem/mess on this account. In order to address the said problem and to facilitate the fee collection, it is proposed that the online fee collection may be allowed /permitted through the gateway of ICICI, HDFC, Axis Bank etc.. The selection of banks will be made by a Technical Committee to be constituted for this purpose after due presentation/demos of software.

Apart from above, sometimes the Kangra Co-operative Bank offers a comparatively higher rate of interest as compare to nationalized banks. Consideration of said bank alongwith private banks and nationalized banks for investment purpose may be decided to fetch a comparatively higher rate of interest in the larger interest of Institution/investment.

Comments of MHRD on Agenda Item 28.9 received vide letter

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH

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F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "May be considered in accordance with UGC Guidelines/Gol Rules."

Comments of MHRD (IFD) on Agenda Item 28.9 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "The matter may be considered strictly as per Government of India Rules. The extant instructions / guidelines do not permit Co-operative Banks for Government Business."

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.9 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote "May be discussed in the Finance Committee meeting. However, to safeguard the interest of Govt. of India, University may be advised to invest the funds in nationalized banks".

The Finance Committee examined the proposal and members were unanimous in view not to make investment in private banks including Kangra Co-operative Bank because the investment of funds in nationalized banks is always safer and hence may continue with the existing investment policy. The members were further informed that the Govt. of India has introduced Bharat Bill Payment System (BBPS) which is a Reserve Bank of India (RBI) conceptualized system vide letter dated 09.06.2020 and can be considered for fee collection purposes.

The Finance Committee considered the proposal and recommended that the Bharat Bill Payment System (BBPS) may be adopted after proper evaluation/examination of the portal by the Director (Computer Centre) CUHP and the investment policy through Nationalized banks only.

Item No. 28.10 To Place before the Finance Committee the matter regarding adoption of economy measures & to ensure the proper utilization of Funds.

In order to regulate the procurement process and to ensure the proper utilization/ allocation of funds to each departments/schools of CUHP it is proposed that the procurement of all goods and services may be made/effected with prior approval of Hon'ble Vice-Chancellor in all cases/each occasion where the procurement proposal beyond Rs.5.00 Lacs and upto Rs.25.00 Lacs. Beyond Rs.25.00 Lacs approval of Finance Committee will be essential in all cases.



Therefore financial powers delegated vide CUHP PROCUREMENT OF GOOD AND SERVICES RULES, 2010 (Under Section 28(2) of Act and Statute 12(2) (xx)) may be kept in abeyance till further orders.

Comments of MHRD on Agenda Item 28.10 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "May be considered in accordance with UGC Guidelines/Gol Rules."

Comments of MHRD (IFD) on Agenda Item 28.10 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "There is no clarity in the proposal and it is not clear how this step would introduce Austerity and avoid mis-utilisation of funds."

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.10 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote "UGC may have no objection 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 item was deferred and may be placed in next meeting with detailed justification.

- Item No. 28.11 To Place before the Finance Committee the matter regarding approval to meet out the Shortfall/Deficit from Corpus/Capital Fund under Component Code-31 (Recurring), Component Code-35 (Capital) and Component Code-36 (Salary).

The Finance Committee is informed that the unspent grants/sponsored fund and internal receipts alongwith interest earned thereon is being from the date of establishment of University every year Corpus/Capital Fund as per format of Annual Accounts. These funds are kept in banks and invested/re-invested in the shape of FDR(s) at the higher rate of interest. As the funds pertains to the year 2010 onwards and now it has become very difficult to segregate these funds and interest thereon at this belated stage. However, efforts have been made to workout year wise detail of funds kept in the shape of FDR(s) as per (Annexure 28.11).

The MHRD/UGC has now allocating the funds through PFMS portal since financial year 2017-18 onwards and October-2018 onwards the grants under Component Code-31 (Recurring), 35

## CENTRAL UNIVERSITY OF HIMACHAL PRADESH


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(Capital) and 36 (Salary) is being released on monthly/quarterly/yearly basis. Sometimes the funds are released on lesser side as compare to actual expenses especially in the case of Salary and Recurring expenditure. The shortfall is being met by raising a loan from the internal receipts in order to ensure the timely release of Salary/Other committed time bound expenses. Since the Februray-2020 onwards the salary expenses have been met out by way of loan raised from internal receipts. Therefore necessary approval to raise need based loan from the Internal Receipt and Corpus/Capital Funds with prior approval of Hon'ble Vice-Chancellor to defray the salary expenses and committed liabilities on short term basis may kindly be accorded please. The shortfall/loan so raised shall be repaid to the said funds on receipt of Grant on this account from the UGC/MHRD.

Comments of MHRD on Agenda Item 28.11 received vide letter F. No. 54-4/2020-CU.III dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "May be considered in accordance with UGC Regulations/Gol Rules."

Comments of MHRD (IFD) on Agenda Item 28.11 received vide letter No. F. No. 9-3/2018-IFD.pt dated 07<sup>th</sup> August, 2020 through email dated 07<sup>th</sup> August, 2020, quote "Central Universities (CUs) are fully funded by the Central Government and MHRD releases sufficient funds regularly and timely, through Block Grants, to UGC for CUs, to fully meet their bonafide expenditure."

Comments of UGC, New Delhi on Agenda Item on Agenda Item 28.11 received vide letter No. 29-6/2017 (CU) dated 04<sup>th</sup> August, 2020 through email dated 06<sup>th</sup> August, 2020, quote "University has created the corpus fund by diverting the funds from the unspent balance grant available with the university/internal receipts/interest of the grant, which is in contravention of the UGC/Govt. of India guidelines for creation of corpus fund. University may be advised to intimate the amount transferred to corpus fund and return the money which was transferred to corpus fund (separately for Recurring-31, Salary-36 and Capital-36) by way of diverting the UGC grant/internal receipts/interest earned on UGC grant".

The Finance Committee was informed that as per prescribed Format of Accounts the unspent grant/internal receipt/interest of grant from the year 2009-2010 onwards were booked in Schedule-1 under head of Corpus/Capital Fund. The Members were further informed that the CAG Audit has also raised its

