



TEZPUR UNIVERSITY
TEZPUR 784 028: ASSAM

MINUTES OF THE 61ST MEETING OF THE FINANCE COMMITTEE
HELD ON 07 NOVEMBER, 2022 AT 11.30 A.M. IN HYBRID MODE

The following members were present:

Sl.No.	Name	Designation
1.	Prof. Dhruba Kumar Bhattacharyya Vice-Chancellor (Acting), Tezpur University	Chairman
2.	Pro Vice-Chancellor, Tezpur University	Vacant
3.	Mr. Md. Rizwan, Director (F.II) (Nominee of the AS&FA) Ministry of Education, Govt. of India (Visitor's Nominee)]	Member
4.	Mr. Navin Kumar, Under Secretary (CU-I), MoE [Nominee of Addl. Secretary, MoE, GoI (Visitor's Nominee)]	Member
5.	Dr. N. Gopukumar Joint Secretary, UGC, (Visitor's Nominee)	Member
6.	Mr. Sword Vashum, IAAS (Retd.), Former Addl. Dy. C&AG of India (BoM Nominee)	Member
7.	Prof. Ramesh Kumar Pandey, Former Vice Chancellor Shri Lal Bahadur Shastri National Sanskrit University, New Delhi (BoM Nominee)	Member
8.	Prof. Papori Baruah Dept. of Business Administration, Tezpur University (BoM Nominee)	Member
9.	Mr. V. Talreja Under Secretary, UGC, New Delhi	Special Invitee
10.	Mr. H. C. Yadav Section Officer, UGC, New Delhi	Special Invitee
11.	Dr. Biren Das, Registrar, Tezpur University	Permanent Invitee
12.	CMA Dr. B. B. Mishra, Finance Officer, Tezpur University	Secretary

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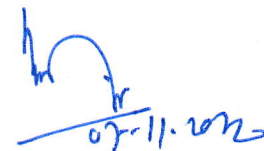
The comments of the Dept. of Higher Education, MoE, GoI on the agenda items received from the ASO (CU-I), Dept. of Higher Education, MoE vide his e-mail dated 31st October, 2022; the comments received from the Under Secretary (IFD), MoE with the approval of AS & FA, MoE, GoI vide letter F.No. 9-2/2018-IFD.pt, dated 3rd November, 2022; and the comments of the Under Secretary (CU), UGC with the approval of the JS (CU), UGC received vide letter No. F. 57-8/2016 (CU) Vol.I, dated 20th October, 2022 were presented by the Finance Officer and Secretary, Finance Committee, Tezpur University before the Committee and the members noted the comments & put on record.

Professor Dhruva Kumar Bhattacharyya, Vice-Chancellor (Acting), Tezpur University & Chairman, Finance Committee welcomed the external members, viz. Prof. Ramesh Kumar Pandey, Former Vice-Chancellor, Shri Lal Bahadur Shastri National Sanskrit University; Mr. Sword Vashum, Former Addl. Dy. C&AG of India; Mr. Md. Rizwan, Director (IFD), Ministry of Education, Govt. of India; Dr. N. Gopukumar, Joint Secretary, UGC; Mr. Navin Kumar, Under Secretary (CU-I), MoE, Govt. of India; Mr. V. Talreja, Under Secretary, UGC; Mr. H.C. Yadav, SO (UGC) and the internal members who attended the meeting.

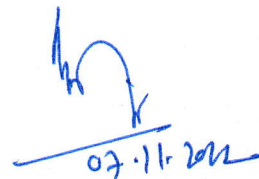
The Chairman in his opening remarks sought guidance from all the members for all-round development and growth of the University. The Chairman also assured that the observations/comments of the Ministry and UGC will be strictly followed by the University in true letter and spirit. The Chairman invited the Secretary, Finance Committee to initiate the proceedings as per the agenda items. The Finance Officer presented the agenda accordingly.

FC.61/2022/01	To confirm the Minutes of the 60 th Meeting of the Finance Committee held on 17 th June 2022 at 11:00 a.m. on blended mode.
NOTE	The minutes of the 60 th Meeting of the Finance Committee were circulated to all the members on dated 17 th June 2022 for perusal and comments, if any. The University has not received any comments from any of the members. The copy of the Minutes is placed at Annexure - A. The minutes may be confirmed.
DECISION	The members confirmed the minutes of 60th meeting of FC 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.

FC.61/2022/02	To report on the Action Taken on the recommendations of the 60 th Meeting of the Finance Committee held on 17 th June 2022.
NOTE	Action Taken Report on the recommendations of the 60 th meeting of the Finance Committee is placed at Annexure - B for perusal and necessary review. The Action Taken Report may be considered for approval.
DECISION	The Action Taken Report was noted by the members 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.
FC.61/2022/03	To consider the approval and adoption of the Audited Annual Accounts & Separate Audit Report (SAR) of Tezpur University for the financial year 2021-22.
NOTE	<p>The Comptroller and Auditor General of India has conducted the audit of the Accounts of the Tezpur University for the financial year 2021-22 under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 31(1) of The Tezpur University Act, 1993. The audit was conducted during the period from 06.07.2022 to 29.07.2022 and from 08.09.2022 to 30.09.2022. The Director General of Audit, (Central), Kolkata has communicated the Separate Audit Report on the Accounts of the University for the financial year 2021-22 on dated 11th October 2022.</p> <p>The Separate Audit Report (SAR) on the Audited Accounts of the Tezpur University for the financial year 2021-22 along with its compliances are placed at Annexure-C and Annexure-D respectively for approval and adoption.</p>
DECISION	<p>The compliances of the Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the University for the financial year 2021-22 were approved by the members.</p> <p>The committee suggested for submission of the compliances to the C&AG for review and settlement. The University should ensure that the observations/instructions/suggestions of audit should be complied with.</p> <p>The committee suggested that the following points should be addressed by the University on priority basis:</p> <p>i) The difference of Rs. 8.00 Lakh in GPF/CPF investment should be reconciled as pointed out by audit under Para No. 2.1.1 of the Report.</p> <p>ii) The accrued interest/interest received on the investment in Axis Bank of GPF fund should be reflected during the financial year 2022-23 as pointed out by audit under Para 2.1.2 of the Report.</p>

	<p>iii) The Hostel Revolving Fund account should be transferred to the University account as suggested by the audit under Para 3.1 of the Report.</p> <p>iv) HEFA grant as pointed out by audit under Para 3.2 of the Report should be transferred to the Earmarked Fund (HEFA Loan) in Schedule-2 in the Annual Accounts for the year 2022-23.</p> <p>v) Necessary correction as pointed by the audit under Para 3.8 for non-incorporation of the words "Project Funds" should be made in the Annual Accounts 2022-23.</p> <p>vi) Necessary reconciliation should be made under the accrued interest in opening balance as pointed out by the audit under para 3.9 of the Report.</p> <p>Further, the committee resolved that the printed version of the Audited Annual Accounts for the year 2021-22 along with Separate Audit Report thereon should be submitted to the Ministry of Education, Govt. of India on approval by the Board of Management of the University for being laid in both the Houses of Parliament.</p>
FC.61/2022/04	To report to the Committee on the utilization of funds under Salary (under OH-36), Recurring (under OH-31) and Creation of Capital Assets (under OH-35) for the year 2021-22.
NOTE	The Utilization of Funds head-wise showing an overview of the financial position of the University under Salary, Recurring and Creation of Capital Assets for the year 2021-22 is placed at Annexure - E for perusal of the Committee.
DECISION	The status of utilization of funds under Recurring, Salary and Creation of Capital Assets for the year 2021-22 was discussed and noted by the members subject to relevant provisions of GFRs, 2017 and other related Govt. of India/UGC instructions/guidelines.
FC.61/2022/05	To report to the Committee on the utilization of funds under Salary (under OH-36), Recurring (under OH-31) and Creation of Capital Assets (under OH-35) for the year 2022-23 (01.04.2022 to 30.09.2022).
NOTE	The Utilization of Funds head-wise showing an overview of the financial position of the University under Salary, Recurring and Creation of Capital Assets for the year 2022-23 (01.04.2022 to 30.09.2022) is placed at Annexure - F for perusal of the Committee.
DECISION	The status of utilization of funds under Recurring, Salary and Creation of Capital Assets for the year 2022-23 (up to 30.09.2022) was discussed and noted by the members subject to relevant provisions of GFRs, 2017 and other related Govt. of India/UGC instructions/guidelines.

07.11.2022


	<p>Further, it was resolved that University should approach the UGC for release of additional grant for the deficit amount under Salary Head of Rs. 600.02 Lakh and an additional fund of Rs. 100.00 Lakh for Books & Journal and Rs. 100.00 Lakh for Scientific Equipment under Creation of Capital Assets in the Revised Budget Estimates (2022-23) to meet the essential requirements of the University.</p>																																								
FC.61/2022/06	To review the details of the pending C&AG Transaction Audit Paras and the Action Taken to settle/liquidate the pending Paras.																																								
NOTE	<p>As advised by the Ministry of Education, Govt. of India & UGC, the details of the pending Transaction Audit Paras are given below for kind information of the members.</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Total No. of Audit Para</th> <th>No. of Settled/dropped Paras</th> <th>No. of O/S Paras recommended for settlement</th> <th>No. of O/S Paras as on date</th> </tr> </thead> <tbody> <tr> <td>2015-16</td> <td>12</td> <td>09</td> <td>01</td> <td>02</td> </tr> <tr> <td>2016-17</td> <td>15</td> <td>14</td> <td>00</td> <td>01</td> </tr> <tr> <td>2017-18</td> <td>14</td> <td>08</td> <td>04</td> <td>02</td> </tr> <tr> <td>2018-19</td> <td>07</td> <td>06</td> <td>01</td> <td>00</td> </tr> <tr> <td>2019-20</td> <td>14</td> <td>07</td> <td>04</td> <td>03</td> </tr> <tr> <td>2020-21</td> <td>16</td> <td>04</td> <td>08</td> <td>04</td> </tr> <tr> <td>TOTAL</td> <td>78</td> <td>48</td> <td>18</td> <td>12</td> </tr> </tbody> </table> <p>The details of the Transaction Audit Paras up-to the financial year 2020-21 with up-to-date Action Taken (with description of the Audit Paras) to settle/liquidate the pending paras are placed at Annexure - G for review by the members of the Finance Committee.</p> <p>Reply/Clarification/Action Taken on the outstanding audit paras have already been furnished to the Director General of Audit (Central), Kolkata, Guwahati Branch for review/ settlement of the paras.</p>	Financial Year	Total No. of Audit Para	No. of Settled/dropped Paras	No. of O/S Paras recommended for settlement	No. of O/S Paras as on date	2015-16	12	09	01	02	2016-17	15	14	00	01	2017-18	14	08	04	02	2018-19	07	06	01	00	2019-20	14	07	04	03	2020-21	16	04	08	04	TOTAL	78	48	18	12
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DECISION	<p>After threadbare discussion, the Committee suggested that:</p> <p>i) The University should comply with the suggestions/instructions of the Audit and efforts should be made to settle/drop the Audit Paras on priority basis.</p> <p>ii) The constituted Standing Audit Committee (SAC) should review all pending Audit Paras and take appropriate action in a time bound manner.</p> <p>Further, while discussion on the transaction audit paras, the committee opined that the following paras should be taken up seriously on priority</p>																																								

	<p>basis and immediate action needed to be initiated for settlement of the paras:</p> <p>a) Para No. 1 of Part IIA of 2015-16: The University administration should take up the matter with the Assistant Solicitor General of Govt. of India for disposal of this long pending case at the Hon'ble Gauhati High Court at the earliest. Being the matter is in contravention to the Govt. of India rules/UGC guidelines, a SLP may be filed before the Hon'ble Supreme Court of India, if required.</p> <p>b) Para No. 2 of Part IIA of 2015-16: As explained by the University, the matter may be taken up with the Director (Inspection), Office of the C&AG to settle the para failing which necessary orders should be issued by the University for recovery of the inadmissible payment of SDA.</p> <p>c) Para No. 2.13 of Part IIB of 2019-20: The matter should be taken up in details with all supporting documents with UGC/MoE at the earliest.</p> <p>d) Para No. 2.11 of Part IIB of 2020-21: The committee requested the Vice Chancellor to look into the matter and place the same before the Board of Management of the University for necessary decision.</p>
FC.61/2022/07	To review the progress of HEFA Projects as on 30.09.2022.
NOTE	The Department of Higher Education, Ministry of Education, GoI vide letter F. No. 13-74/2020-CU-cdn, dated 27.08.2020 issued guidelines to present the progress of HEFA Projects in each meeting of the Finance Committee. The progress of the HEFA Projects as on 30.09.2022 is placed at Annexure – H for perusal and review of the members.
DECISION	The progress of HEFA funded projects was perused and noted by the members.
FC.61/2022/08	To review the Public Grievances pending in the University.
NOTE	<p>The Department of Higher Education, Ministry of Education, GoI vide letter F. No. 13-110/2020-CU-cdn, dated 22.12.2020 issued guidelines to present the Public Grievances pending in the University in every meeting of Finance Committee.</p> <p>It is for information of the members that there is no Public Grievance pending in the University.</p>
DECISION	The status was noted by the members.

FC.61/2022/09	To review the Parliamentary Assurances pending in the University.
NOTE	The Department of Higher Education, Ministry of Education, GoI vide letter F. No. 13-110/2020-CU-cdn, dated 22.12.2020 issued guidelines to present the Parliamentary Assurances pending in the University in every meeting of Finance Committee. It is for information of the members that there is no Parliamentary Assurances pending in the University.
DECISION	The status was noted by the members.

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


 (CMA Dr. B. B. Mishra)
 Secretary
 Finance Committee
 Tezpur University
 वित्त अधिकारी
 तेजपुर विश्वविद्यालय
 Finance Officer
 Tezpur University


 (Prof. Dhruba K. Bhattacharyya)
 Chairman
 Finance Committee
 Tezpur University
 Vice-Chancellor
 Tezpur University