

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY
(A CENTRAL UNIVERSITY)
SRINAGAR (GARHWAL), UTTARAKHAND



MINUTES
OF THE 22nd MEETING OF
THE FINANCE COMMITTEE OF THE UNIVERSITY
Held on 10th April, 2024
Time: 15:00 Hours Onwards

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY

Minutes of the 22nd Meeting of the Finance Committee

Dated: April 10, 2024 at 15:00 hours onwards

The 22nd Meeting of the Finance Committee of the University held on 10.04.2024 through online mode.

Following members were present-

1. Prof. Annpurna Nautiyal, Vice Chancellor – Chairperson
2. Prof. R.C. Bhatt, Pro-Vice Chancellor, HNBGU
3. Prof. A K Dobriyal, Dean School of Life Sciences, HNB Garhwal University, Srinagar Garhwal
4. Shri Praveer Saxena, Under Secretary, MoE, New Delhi (Representative of JS, MoE - Visitor's Nominee)
5. Dr. Anju Mohan Galhotra, Under Secretary, UGC, New Delhi (Representative of Joint Secretary of CU- Visitor's Nominee)
6. Prof. Manu Pratap, Head, Department of Computer Science, Institute of Engineering & Technology, Dr. Bhimrao Ambedkar University, Agra, U.P. (EC Nominee)
7. Prof. N.S. Panwar, Finance Officer - Secretary.

Dr. Dheeraj Sharma, Registrar, HNBGU also attended the meeting as a Special Invitee. Prof. Shivani Sharma, Department of Philosophy, Panjab University, Chandigarh (EC Nominee) and Representative of JS&FA, IFD, MoE- (Visitor's Nominee) could not attend the meeting.

At the outset, the Chairperson welcomed all the distinguished members of the Finance Committee and expressed special gratitude to the members for attending and participating in the meeting. She also mentioned that University is looking forward for valuable suggestions and support of the committee members in various affairs of the University, particularly in financial matters, for smooth functioning of the University. The members were also apprised about the progress of the University in receiving the sponsored projects from various sponsoring agencies.

Thereafter, the items were taken up with thorough discussions and deliberations. Comments on agenda received from MoE and UGC were well taken into consideration, while discussion on the agenda items.

Agenda Item No. 22-1: Confirmation of the Minutes of 21st Meeting of the Finance Committee.

Draft Minutes of the 21st Meeting of Finance Committee held on **30.06.2023** were circulated to all the members through email inviting suggestions/comments on recording of the minutes. Taking into consideration the suggestions/comments of the members, the final minutes were circulated vide letter No. HN BGU/FO/2023/73 dated 26.07.2023 through email, followed by speed post/courier.

Copy of the minutes is placed at **Annexure-1** for confirmation.

Resolution:

The minutes are confirmed subject to adherence and compliance of the relevant statutory provisions of the University and also strict compliance of the related document of Govt. of India instructions and guidelines including those issued by the CVC.

Agenda Item No. 22-2: Action taken report on the proceedings of 21st meeting of Finance Committee held on June 30, 2023.

Agenda	Resolution	Action Taken
<u>Agenda Item No. 21-1:</u> Confirmation of the Minutes of 20 th Meeting of the Finance Committee.	The minutes are confirmed subject to adherence and compliance of the relevant statutory provisions of the University and also strict compliance of the related document(s) of Govt. of India, and instructions and guidelines including those issued by the CVC.	Noted.
<u>Agenda Item No. 21-2:</u> Action taken report on the proceedings of 20 th meeting of Finance Committee held on August 06, 2022.	Committee noted the action taken report subject to adherence and compliance of the relevant statutory provisions of the University and also strict compliance of the related document(s) of Govt of India, and instructions and guidelines including those issued by the CVC.	Noted.
<u>Agenda Item No. 21-3.1:</u> Expenditure incurred during the period April 01, 2023 to May 31, 2023.	The Finance Committee noted the contents.	Noted.
<u>Agenda Item No. 21-3.2:</u> Progress of Construction of the building projects	The Finance Committee noted the contents.	Noted.

<p><u>Agenda Item No. 21-3.3:</u> To report the pending Parliamentary assurance in the University.</p>	<p>The Finance Committee noted the contents.</p>	<p>Noted.</p>
<p><u>Agenda Item No. 21-3.4:</u> To report the status of inspection audit paras pending up to financial year 2021-22.</p>	<p>The Finance Committee noted the contents.</p>	<p>Noted.</p>
<p><u>Agenda Item No. 21-3.5:</u> To report the status of filling up the backlog vacancies.</p>	<p>The Finance Committee noted the contents.</p>	<p>Noted.</p>
<p><u>Agenda Item No. 21-3.6:</u> To report the GPF rate of interest credited to the accounts of GPF subscribers of the University, for the financial year 2022-23</p>	<p>The Finance Committee noted the contents and ratified the same.</p>	<p>Noted.</p>
<p><u>Agenda Item No. 21-3.7:</u> To report the Sanctioned (memorandum) received from the Higher Education Funding Agency (HEFA).</p>	<p>The Finance Committee noted the contents and ratified the same.</p>	<p>Noted.</p>
<p><u>Agenda Item No. 21-3.8:</u> To consider and ratify the Separate Audit Report for the FY 2021-22 received from the office of Director General of Audit (Central), Lucknow.</p>	<p>The Finance Committee noted the contents and ratified the same.</p>	<p>Noted.</p>
<p><u>Agenda Item No. 21-3.9:</u> To consider and ratify the Budget Estimate</p>	<p>The Finance Committee noted the contents and ratified the same.</p>	<p>Noted.</p>

2023-24 under Recurring head, Salary head and Capital Assets head for Financial Year 2023-24.		
<u>Agenda Item No. 21-3.10:</u> To report Annual Allocation of Budget Estimate for the F.Y. 2023-24 under Salary, Recurring and Capital head.	The Finance Committee noted the content.	Noted.
<u>Agenda Item No. 21-3.11:</u> To report the grant received during the F.Y. 2023-24 under Salary, Recurring and Capital head.	The Finance Committee noted the content.	Noted.
<u>Agenda Item No. 21-4.1:</u> To consider the Unaudited Annual Accounts for the Financial Year 2022-23.	Finance Committee advised the University to complete the work of Annual Accounts for FY 2022-23 at the earliest and be sent to the members of Finance Committee through circulation for consideration and recommended the same to Executive Council for approval.	The Annual Accounts of the University for FY 2022-23 were approved by the FC members by circulation and submitted to Ministry on 02.02.2024.
<u>Agenda Item No. 21-4.2:</u> To consider and approve the Budget Estimates 2023-24 (Salary, Recurring and Capital Assets) of the University.	Finance Committee considered the budget of the University for the FY 2023-24 and recommended the same to Executive Council for approval.	The budget for the FY 2023-24 has been approved by the Executive Council.
<u>Agenda Item No. 21-4.3:</u> To consider the payment of leave encashment to the teachers of the University.	Finance Committee resolved to consider the leave encashment facility to the teachers of the University from the date of notification of UGC Regulation i.e. from July 18, 2018 and recommended the same to Executive Council for approval.	The matter has been approved by the Executive Council and encashment has been disbursed as per the availability of the budget in FY 2023-24.
<u>Agenda Item No. 21-4.4:</u> To consider the extension of Gratuity Facilities to the employees covered	Finance Committee considered the extension of gratuity facility to the employees covered under NPS as per provisions of Gratuity Act-1972 (as amended from time to time) and	The matter has been approved by the Executive Council.

under NPS (National Pension System).	recommended the same to the Executive Council for approval.	
<u>Agenda Item No. 21-4.5:</u> To consider the delegation of financial powers to Campus Directors (SRT, Tehri & BGR, Pauri).	Finance Committee considered the extension of delegation of financial powers to Campus Directors (SRT, Tehri & BGR, Pauri) and recommended the same to the Executive Council for approval.	The matter has been approved by the Executive Council.
<u>Agenda Item No. 21-5:</u> Table item.	No item was presented.	

Placed before Finance Committee for information and ratification.

Resolution:

Committee noted the action taken report subject to adherence and compliance of the relevant statutory provisions of the University and also strict compliance of the related document of Govt. of India instructions and guidelines including those issued by the CVC.

Agenda Item No. 22-3: Reporting items.

Agenda Item No. 22-3.1: Expenditure incurred during the period April 01, 2023 to March 2024.

As directed by the UGC vide its latter dated 29.05.2012, the expenses incurred during the period 01.04.2023 to 31.03.2024 and progress of expenditure under Salary, Recurring and Non-Recurring is prepared and enclosed as **Annexure-2**.

Placed before Finance Committee for information.

Resolution:

The Finance Committee noted the contents subject to compliance of the relevant statutory provisions of the University and the related Govt. of India instructions and guidelines including those issued by the CVC.

Agenda Item No. 22-3.2: Progress of construction of the Building Projects.

As directed by the UGC vide its letter dated 29.05.2012, the status of on-going building projects in prescribed format is to be reported to Finance Committee in its each meeting. Presently three building projects are under construction/on-going and the details are enclosed as **Annexure-3**.

Placed before Finance Committee, for information.

Resolution:

The Finance Committee noted the contents.

Agenda Item No. 22-3.3: To report the pending parliamentary assurance in the University.

As directed by Ministry of Education, the status of pending Parliamentary assurance at the University level is to be reported before finance committee.

As per information, the status of pending parliamentary assurance at university level is nil. It is pertinent to mention that whenever any communication is received from the ministry/UGC on the subject, immediate action is taken by the University for furnishing the reply and its compliances, wherever required.

Placed before Finance Committee, for information.

Resolution:

The Finance Committee noted the contents.

Agenda Item No. 22-3.4: To report the status of Inspection Audit Para pending up to Financial Year 2022-23.

CAG has completed the inspection audit of the University up to Financial Year 2022-23 from January 15, 2024 to February 19, 2024 and the draft report of the audit team has been received. However, it is submitted that the University worked hard to settle the outstanding audit para of the previous years and was able to successfully settle fifty pending para. The communication received from CAG office in this regard, with the details of the pending para is annexed as per **Annexure 4**.

Placed before Finance Committee, for information.

Resolution:

The Finance Committee appreciated the efforts of the Finance Team of the University in settling the outstanding audit para(s). It was also suggested that the Pending Audit Para(s) may be settled at the earliest as per Govt. of India rules in consultation with the office of DGACE.

Agenda Item No. 22-3.5: Status Report of HEFA Projects.

The Higher Education Funding Agency (HEFA) has approved Rs. 44.60 Crores vide Letter No. SAN/HNBGU/518/2022-23 Dated 30.12.2022 for construction of the building projects as mentioned below.

(Rupees in Crores)

Proposal submitted to MoE after approval of FC	Proposal Approved by HEFA
1. P.G Science Block at SRT campus Tehri	11.02

2. Examination, Laboratories and Faculty Block at Srinagar.	19.31
3. Boys Hostel, Chauras	14.27
Total	44.60

It is further mentioned in the sanction letter that the University falls under Window 3 of RISE by 2022 scheme, wherein university has to repay 10% of the principal portion from its internal resources. Balance 90% of the principal portion along with entire interest (100%) shall be serviced through the grants released by MoE.

Annexure-3

As per the terms of the sanction letter, the University has credited the 10% of the principal portion of 1st instalment from its internal resources to the ESCROW Account opened for this purpose. The remaining 90% of the principal amount (1st instalment) has also been received from the Ministry. The tendering process of these projects has been completed.

Placed before Finance Committee, for information.

Resolution:

The Finance Committee noted the contents.

Agenda Item No. 22-3.6: To consider the Separate Audit Report for the FY 2022-23 received from the office of Director General of Audit (Central), Lucknow.

The Annual Accounts of the University for the Financial Year 2022-23 audited by the office of Director General of Audit (Central), Lucknow and Separate Audit Report on the accounts of University has been received vide letter No. DIS-1340950 dated 12.12.2023. Last FC meeting was held on June 30, 2023 and thereafter the present meeting is being convened. As the printed annual accounts along with Separate Audit Report had to be sent to MoE for further laying the same before both houses of Parliament, in a time bound manner as such, the audit report was approved by the Vice Chancellor and Chairperson of the Finance Committee, and printed copy of Audited Annual Accounts for Financial Year 2022-23 was forwarded to MoE, which was duly acknowledged by MoE on dated 02.02.2024. **Annexure-5**

Placed before Finance Committee, for information.

Resolution:

The Finance Committee noted the contents and suggested to settle the discrepancies, if any, in the SAR for the Financial Year 2022-23.

Agenda Item No. 22-3.7: To consider and approve the Budget estimates 2024-25 (salary, recurring and capital assets heads) of the University.

As per the direction of UGC, the detailed requirement of fund under Salary, Recurring and Non-Recurring Heads for the period 01.04.2024 to 31.03.2025 is prepared and enclosed as **Annexure-6**.

Placed before Finance Committee for Consideration.

Resolution:

The Finance Committee suggested to enhance the budget in Salary head in view of the fresh recruitments recently completed and also on going. For providing the better lab facilities and Infrastructure to the students of the University, it was advised to enhance the budget in the Capital Head also. Accordingly, the budget estimate (for FY 2024-25) has been updated and approved by the Finance Committee (budget copy attached).

Agenda Item No. 22-3.8: Emoluments for Medical officer on contract.

The University is having three positions of Medical Officer, which were advertised but suitable candidates were not found. Efforts were also made to hire the services of medical officer(s) on contract but due to the less remuneration suitable candidates were not found. Keeping in view, the requirement of the Medical Officer for students and the constraints of the hilly terrain, the emoluments were decided as per the following details:

For Full-time engagement: Consolidated remuneration of Rs. 81,906/- (Rupees Eighty One Thousand Nine Hundred Six only) (per month, for eight hours of engagement on all working days of the university). The calculations were made as per basic pay of the post, i.e., Rs. 56,100/- plus DA @ 46%.

For Part-time engagement: Consolidated remuneration of Rs. 45,000/- (Rupees Forty Five Thousand only) per month for four hours of engagement on all working days of the university.

Placed before Finance Committee, for information and ratification.

Resolution:

The members enquired about the calculation of remuneration amount for the Part-time engagement of the Medical Officer. It was informed by the Finance Officer that the emoluments of Rs. 45000/- per month for Legal Consultant were approved by the Finance Committee in its 18th meeting on dated 05th January 2022, which was further approved by the Executive Council in its 17th meeting on dated 21st March 2022. Since the services of the medical officer are also professional in nature, the emoluments already approved by the FC and EC for Legal Consultant @ Rs 45000/- per month were taken for part time Medical Officer. The Finance Committee noted

and ratified the emoluments for Full-time and Part-time engagement of the Medical Officer.

Agenda Item No. 22-4: Items for Consideration.

Agenda Item No. 22-4.1 To consider payment of Leave Encashment to the eligible teaching staff of the University as per provisions of the UGC Regulations, 2010.

In compliance with the resolution passed by the Finance Committee in its 21st meeting dated 30-06-2023 under Agenda No. 21-4.3 and subsequent approval granted by the Executive Council in its 23rd meeting dated 02-07-2023 under Agenda No. 23.8, The University has extended the benefits of encashment of leave to the teaching staff of the University from the date of notification of the UGC Regulations, 2018, i.e., 18-07-2018.

The teaching staff superannuated before the above-mentioned date of 18-07-2018 are continuously demanding for extension of the benefits of encashment of leave to the regular teachers of the University (**Annexure-07**) as per the below-mentioned provision of the UGC Regulations, 2010:

“ 8.4.3 Earned Leave

.....

For avoidance of doubt, it may be noted:

.....

3. Encashment of earned leave shall be allowed to non-vacation members of the teaching staff as applicable to the employees of Central/State Government”

However, as the UGC has not provided any further clear directions regarding the identification of the non-vacation members of the teaching staff or cut-off date for payment of encashment of leave to the teaching staff eligible as per the above provision of the UGC Regulations, 2010, therefore, the University was not able to extend these benefits to the teaching staff covered by these regulations till now.

Aggrieved by the pendency of benefits of encashment of leave to the superannuated teaching staff eligible as per the above provision of the UGC Regulations, 2010, a few of such teaching staff have also filed a Writ Petition before the Hon'ble High Court of Uttarakhand in this regard.

To resolve the matter, it is proposed to extend benefits of payment of encashment of leave to such superannuated teaching staff who have not availed the summer/winter vacations during Academic Session and are therefore eligible as per the above provision of the UGC Regulations, 2010.

Submitted for kind consideration and approval of the Finance Committee.

Resolution:

The matter was deliberated in detail and it was informed that the payment of encashment is sought for those members of the teaching staff, who rendered their services during the summer/winter vacation period in the capacity of Director, Dean and/or Head of the Departments. Therefore, the benefit of payment of encashment of leave to such superannuated teaching staff may be extended as per the UGC Regulations, 2010, who have not availed the summer/winter vacations during Academic Session.

The committee resolved that the matter may be referred to the UGC with detailed proposal on this matter.

Agenda Item No. 22-5: Table item(s).**(With the permission of the chair)**

There was no table item placed before the Finance Committee.

The meeting of the committee ended with the vote of thanks to the Chair.

**Vice Chancellor
Chairperson**

**Finance Officer
Secretary**

ANNEXURE

1. Actual requirement under B.E. 2024-25 towards salary (Head 36) (except project schemes which are running separately).

(Rs. In Lakhs)					
Sl. No	Expenditure Head	RE for 2023-24 conveyed by UGC	Actual Exp. For 2023-24	B.E. for 2024-25 approved by F.C.	Actual requirement under B.E. for 2024-25
1	Amount spent on Salaries (Regular employees)				
(i)	Faculty	7,000.00	6,906.28	8,984.00	8,984.00
(ii)	Pending Arrear, if any		239.70		-
(iii)	Non-Faculty Staff	3,505.00	3,523.71	4,186.69	4,196.00
(iv)	Pending Arrear, if any		64.68		-
	TOTAL (1)	10,505.00	10,734.37	13,170.69	13,180.00
2	Other Components (These items should not be included in salary and pension indicated above)				
(i)	Leave Encashment	1,995.00	1,006.11	1,500.00	1,500.00
(ii)	LTC		9.03	120.00	120.00
(iii)	Children Education Allowance		86.07	150.00	150.00
(iv)	Medical Reimbursement		147.07	200.00	200.00
(v)	Retirement Benefits		507.35	1,040.00	1,040.00
	TOTAL (2) (Other Components)	1,995.00	1,755.63	3,010.00	3,010.00
	Total (1&2)	12,500.00	12,490.00	16,180.69	16,190.00

2. Actual requirement under B.E. 2024-25 under Recurring Head (Head 31)

(Rs. In Lakhs)

Sl. No	Pension & Pensionary Benefits (These items should not be included in Salary head)	RE for 2023-24 conveyed by UGC	Actual Exp. For 2023-24	B.E. for 2024-25 approved by F.C. of the Univ.	Actual requirement under B.E. for 2024-25
(i)	Pension for Faculty & Non-Faculty	3,200.00	2,955.86	3,630.00	3,630.00
(ii)	Pending Arrear, if any		48.95	160.00	160.00
(ii)	Contribution of Pension fund		-	69.00	69.00
(iii)	Contribution to New Pension Scheme		514.17	507.00	507.00
	Total 1 (i to iii)	3,200.00	3,518.98	4,366.00	4,366.00
2	Non-Salary				
(i)	Consumables and Laboratories	3,268.01	23.84	45.00	45.00
(ii)	Books and Journals		3.12	4.00	4.00
(iii)	Expenditure incurred on conduct of Examination (Annexure-B)		433.27	717.00	717.00
(iv)	Electricity Charges		130.15	155.00	155.00
(v)	Water Charges		101.93	140.00	140.00
(vi)	Property Tax		1.26	2.00	2.00
(vii)	TA/DA expenditure for Experts		45.87	80.00	80.00
(viii)	Payment of outsources / contract teaching staff		230.87	275.00	275.00
(ix)	Payment of outsources / contract non-teaching staff		862.26	1,050.00	1,050.00
(x)	Contingencies		12.29	14.00	14.00
(xi)	Maintenance/repair of Buildings		370.23	500.00	500.00
(xii)	Other expenses (Annexure C)		1,099.98	1,290.00	1,290.00
	Total 2 (i to xii)	3,268.01	3,315.07	4,272.00	4,272.00
3	Non-NET Fellowship (M.Phil / Ph.D)	350.00	274.91	500.00	500.00
	Grand Total (1 to 3)	6,818.01	7,108.96	9,138.00	9,138.00
	Internal Receipt of the University for the year		2,848.91	2,600.00	2,600.00

3. Details of grants under Capital Assets -35 for the year 2022-23 and Demand of grants for 2023-24

(Rupees In Lakhs)

S.No.	Items	Grant Allocated during 2023-24	Grant Received UGC during 2023-24	Expenditure incurred against grant released during 2023-24 (up to 31-03-2024)	Proposed Grants Required for the F.Y. 2024-25
1	Books and Journals	100.00	724.95	105.90	400.00
2	ICT enabled infrastructure for online learning & E-Resource	175.00		155.84	600.00
3	Small Equipments/Laboratories	125.00		121.47	650.00
4	Campus Development	100.00		100.01	450.00
5	Other Infrastructure including furniture & fixture	100.00		109.18	400.00
6	Additional Grants Allocated if any (Golden Jubilee Grant)	128.00		132.55	-
	Total	728.00	724.95	724.95	2,500.00