

**Modified Minutes of the 58th Meeting of the Finance
Committee of Assam University held on 15th July 2020 at
11.00 AM at Assam University, Silchar**

The following were present:

1. Prof. Dilip Chandra Nath - Chairman
Vice-Chancellor, Assam University
2. Prof. Geetika Bagchi - Member
Dept. of Education, Assam University, Silchar
(EC Nominee)
3. Dr. P.K. Nath - Permanent Invitee
Registrar (i/c), Assam University
4. Dr. Subhadeep Dhar - Ex-officio Secretary
Finance Officer (i/c), Assam University

The following were attended through Video Conferencing:

5. Prof. Abhik Gupta - Member
Pro Vice-Chancellor, Assam University, Silchar
6. Prof. Sivasish Biswas - Member
Pro Vice-Chancellor, Assam University, Diphu Campus
7. Dr. Chandra Shekhar Kumar - Member
Joint. Secretary (CU), MHRD, GoI
(Visitor's Nominee)
8. Dr. Jitendra Kumar Tripathi, Joint Secretary (CU), UGC - Member
(Visitor's Nominee)
9. Dr. Bijoy Kumar Mohapatra - Member
Director (i/c), Cuttack Campus, Maulana Azad
National Urdu University, Hyderabad (EC nominee)
10. Mr. Bishnu Chakraborty - Member
Finance Officer, K.K. Handique State Open University,
Guwahati (EC Nominee)



Joint Secretary and Financial Adviser, MHRD, GoI (Visitor's Nominee) could not attend the meeting due to other engagements and was granted leave of absence.

The comments of JS (CU), MHRD, Dept. of Higher Education, GoI on the agenda items received from Under Secretary (CU-I), MHRD vide his e-mail dated 12th July 2020; the comments received from the Under Secretary to the Govt. of India, IFD, Dept. of Higher Education, MHRD with the approval of JS & FA, MHRD, GoI vide letter No. F. No. 9-9/2017-IFD.pt, dated 14th July 2020; and the comments of the Joint Secretary (CU), UGC received from the Deputy Secretary, UGC vide letter No. F.18-6/2019 (CU), dated 14th July 2020 was presented by the Finance Officer (i/c) & Secretary, Finance Committee, Assam University before the Finance Committee and the members noted the comments & put on record.

The Vice-Chancellor, Assam University assured that the observations of the Ministry and UGC will be strictly followed by the University in true letter and spirit.

Item No. FC: 58/01: Welcome and Opening Remarks by the Vice-Chancellor, Assam University.

Prof. Dilip Chandra Nath, Vice-Chancellor, Assam University and Chairman, Finance Committee welcomed Dr. Chandra Shekhar Kumar, JS (CU), MHRD, Dr. J.K. Tripathi, JS (CU), UGC and all the members for attending the meeting. The Chairman introduced Prof. Abhik Gupta, Pro Vice-Chancellor, Assam University, Silchar campus; Prof. Geetika Bagchi, Dept. of Education, Assam University, Silchar (EC nominee); and Dr. Subhadeep Dhar, Finance Officer (i/c) to all the members as Prof. Gupta, Prof. Bagchi and Dr. Dhar in their capacity have been attending this meeting for the first time. The Chairman also informed that Mr. Bishnu Chakraborty, Finance Officer, K.K. Handique State Open University, Guwahati has been nominated for the 2nd time as a nominee of the Executive Council of the University to the Finance Committee of the University.

The Chairman in his opening remarks sought guidance from all the members for all round development and growth of the University. He then requested the Secretary, Finance Committee to initiate the proceedings as per the agenda items.



Item No. FC: 58/02: Confirmation of the Minutes of the 57th meeting of the Finance Committee of the University held on 25th November 2019.

The copy of the Minutes of the 57th meeting of the Finance Committee of the University held on 25th November 2019 was placed in the meeting as an Annexure to the Agenda item which was circulated to all the members vide letter No. AUF/686/FC-57/2019-20/2251, dtd. 29.11.2019. University has not received any comments from any of the members. The Minutes may kindly be confirmed.

Resolution: The Minutes of the 57th meeting of the Finance Committee of the University held on 25th November 2019 were confirmed.

Item No. FC: 58/03: Action Taken Report of the 57th Meeting of the Finance Committee of the University held on 25th November 2019.

Action Taken Report on the 57th Meeting of the Finance Committee of the University held on 25th November 2019 was placed in the meeting as an Annexure to the Agenda item for information and necessary review.

Resolution: Action Taken Report on the 57th Meeting of the Finance Committee of the University held on 25th November 2019 were perused and noted by the members of the Finance Committee after deliberations on the same.

Further, Agenda item No. FC:56/03, FC:57/02 and FC:57/05 regarding Conversion from CPF to GPF-cum-Pension Scheme of 12 numbers of employees of Assam University, the members discussed in detail on the issue and resolved that the University may appraise UGC in detail about the matter with views of Standing Counsel and case by case details along with latest status and thereafter may hold a meeting through Video Conference with the officials of UGC, Standing Legal Counsels of the University and officials of the University to resolve the matter at the earliest, preferably within a month.



Inserted on 28.07.2020

Ref: Communication on Minutes of the 58th meeting of the Finance Committee of Assam University held on 15th July 2020 received through e-mail vide F. No. 9-9/2017-IFD.pt, dated 21st July 2020 from Under Secretary to the Govt. of India, IFD, MHRD conveying the observation(s) of the JS&FA, MHRD and circulated vide e-mail dated 22nd July 2020 to all members of the Finance Committee.

Comments of IFD, MHRD on Agenda Item FC:58/03: "It is not understood as to why the considered advice of the MHRD/Government has not been obtained by the University, despite being clearly recommended by the FC to do so, in the case of conversion of CPF to GPF of the employees of the University. To this extent, The ATR is not approved. Merely forwarding the proposal to UGC is not sufficient, as there is a Court Case pending in the matter and the reply of the University has to be based on the advice/comments of MHRD."

Moreover, in regard to 57th Finance Committee meeting agenda item No. FC:57/04, it has been informed that the Audited Annual Accounts of the University for the year 2018-19 have been laid before both the Houses of the Parliament on the following dates:

Lok Sabha - 03.02.2020

Rajya Sabha - 12.12.2019

Item No. FC: 58/04: Recommendation for approval of compliances of the Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Assam University for the financial year 2018-19.

The Comptroller & Auditor General of India has conducted the audit of the Accounts of the Assam University for the financial year 2018-19 under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 31(1) of Assam University Act, 1989. The Director (Inspection), Indian Audit and Accounts Department, Office of the Director General of Audit, Central, Kolkata has furnished the Draft Separate Audit Report on the Accounts of the



University for the financial year 2018-19 to the University vide letter no. OA(AB)/AR/2018-19/Assam University/258, dtd. 26.09.2019. The University has submitted the Reply to the Draft Separate Audit Report issued by C&AG on vide letter No. AUF/715/2018-19, dtd. 10.10.2019.

Since, Separate Audit Report (SAR) was not received before the 57th Meeting of the Finance Committee of the University held on 25th November 2019, so the SAR on the Audited Accounts of the Assam University for the financial year 2018-19 and Management Letter from C&AG along with its compliances could not be submitted in the 57th Finance Committee meeting and it was resolved in the 57th Finance Committee meeting held on 25th November 2019 that the same will be submitted in the next Finance Committee meeting for consideration of approval and adoption.

The Comptroller and Auditor General of India has submitted the Management Letter and Separate Audit Report (SAR) on the Audited Accounts of the Assam University for the financial year 2018-19 which were placed in the meeting as an Annexure to the Agenda item for consideration and adoption.

The compliances of the Management Letter and SAR of the C&AG on the Accounts of the Assam University for the year 2018-19 has been sent by the University to the C&AG office vide letter No. AUF/715/2018-19/3065, dtd. 12.03.2020 which was placed in the meeting as an Annexure to the Agenda item for approval.

Resolution: The members discussed the Separate Audit Report (SAR) of the C&AG in detail and recommended to the Executive Council for adoption of the Audited Accounts of the University & Audit Report of C&AG for the year 2018-19.

During the discussion on compliance of the SAR, the members were of the opinion that the physical verification of fixed assets should be taken up on priority basis. The Registrar (i/c) informed the members that a Committee has been constituted in this regard and the Committee has been asked to submit its report for further action by the University.

The Finance Committee recommended the compliances of the SAR and Management Letter of the C&AG on the Accounts of the Assam University for the year 2018-19 to the Executive Council for approval.



Item No. FC: 58/05: Recommendation for approval and adoption of Annual Accounts of Assam University for the financial year 2019-20.


The Annual Accounts of the Assam University i.e. Receipt & Payment Account, Income & Expenditure Account, Balance Sheet and relevant Schedules for the financial year 2019-20 in the Revised Format of Accounts communicated by the Ministry of Human Resource Development, Department of Higher Education, Government of India vide their letter no. 29-4/2012-IFD dated 17th April, 2015 with the approval by the Office of the Comptroller & Auditor General of India, vide their letter no. RC (AB)/ Misc./ Format of A/cs./ 04-31/2013 dated 10th April, 2015 were placed in the meeting in a separate folder.

The Finance Committee under Section 19 (7) of the Statutes of the University may kindly recommend for approval & adoption of the Annual Accounts for the year 2019-20 by the Executive Council of the University and submission to the Comptroller & Auditor General of India for certification.

Resolution: The agenda item has been discussed in detail and the Finance Committee under Section 19 (7) of the Statute of the University recommended the Annual Accounts of Assam University i.e. Receipt & Payment Account, Income & Expenditure Account, Balance Sheet and relevant Schedules for the financial year 2019-20 prepared in the Revised Format of Accounts communicated by the Ministry of Human Resource Development, Department of Higher Education, Government of India vide their letter no. 29-4/2012-IFD dated 17th April, 2015 with the approval by the Office of the Comptroller & Auditor General of India, vide their letter no. RC (AB)/ Misc./ Format of A/cs./ 04-31/2013 dated 10th April, 2015 to the Executive Council of the University for approval & adoption and submission to the Comptroller & Auditor General of India for certification.

Item No. FC: 58/06: Approval for Budget estimates for the financial year 2020-21 under the head Salary & Recurring and Budget Requirement under Capital Assets for the financial year 2020-21 of the University.

The Budget Estimates for the financial year 2020-21 under the head Salary & Recurring and Budget Requirement under Capital Assets for the financial year 2020-21 of the



University as required by the UGC in the prescribed format have since been submitted to UGC vide letter no. AUF/C&A/831/2012/Vol-IV, dtd. 01.05.2020 and letter No.AUF/804/2019-20/137, dtd. 12.06.2020. The said Budget Estimates for the financial year 2020-21 under the head Salary & Recurring were placed in the meeting as an Annexure to the Agenda item and Budget Requirement under Capital Assets for the financial year 2020-21 of the University was placed in the meeting as an Annexure to the Agenda item for information and approval of the Committee.

Resolution: The agenda item was discussed in detail and after discussion the Budget estimates for the financial year 2020-21 under the head Salary & Recurring and Budget Requirement under Capital Assets for the financial year 2020-21 of the University were recommended subject to the availability of funds from the Govt. of India.

Item No. FC: 58/07: Review of details of the pending C&AG Transaction Audit Paras and the Action Taken to settle/liquidate the pending Paras.

The pending C&AG Transaction Audit Paras received vide Memo No. OAD/BO-GHY/5-14/UC-141/2019-20/452, dtd. 25.10.2019 received from the Dy. Director, Br. Office Guwahati, O/o. the Director General of Audit, Central, Kolkata. The pending Audit Paras are given below for kind information of the members.

Financial Year	No. of O/S Paras year-wise	No. of Paras dropped/deleted/settled	No. of O/S Paras as on 09.07.2020	Remarks
2012-13	01	0	01	The compliances to the outstanding Audit paras upto 2018-19 have been prepared on the basis of the resolutions taken in the meetings of the Standing Audit Committee of the University held on 09.06.2020 and 24.06.2020. In this regard, 18 para-wise reply has been sent by the University to the Office of the C&AG vide letter No. AUF/715/2018-19/244, dtd. 29.06.2020 to settle/liquidate the pending paras (copy of the letter was placed in the meeting as an Annexure to the agenda item).
2013-14	02	01	01	
2014-15	01	0	01	
2015-16	19	02	17	
2016-17	04	0	04	
2017-18	20	03	17	
2018-19	14	0	14	

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The details of the Transaction Audit Paras up to the financial year 2018-19 with up-to-date Action Taken (with small description of the Audit Paras) to settle/liquidate the pending paras were placed in the meeting as an Annexure to the agenda item for review by the members of the Finance Committee.

Resolution: The Finance Officer clarified the details of the Transaction Audit Paras up to the financial year 2018-19 with up-to-date Action Taken.

The members discussed the C&AG Inspection Audit Paras up to the year 2018-19 and the compliances of the University in detail and resolved/suggested the following:

- (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.
- (ii) University should take necessary action as per rules and action should be initiated by the University & affect recoveries against outstanding advances, wherever necessary.
- (iii) The constituted Standing Audit Committee (SAC) should review in every month and all pending Audit Paras and settle the Audit Paras urgently in a time bound manner.

Item No. FC: 58/08: Utilization of Funds - An overview of the financial position of the University up to 30th June 2020 and unspent balance as on 01st July 2020.

The Utilization of Funds head-wise showing an overview of the financial position of the University up to 30th June 2020 and unspent balances as on 1st July, 2020 were placed in the meeting as an Annexure to the agenda item for perusal of the Committee.

Resolution: The Finance Committee perused & noted the Utilization of Funds head-wise showing an overview of the financial position of the University up to 30th June 2020 and unspent balance as on 01st July 2020.




Item No. FC: 58/09: Review of progress of the ongoing construction activities of the University.

UGC in the letter F. No. 1-1/2012 (CU), dated 25th August 2015 intimated that a separate agenda item on progress of Building Projects in the prescribed format of the UGC should be placed in the meeting of Finance Committee for necessary review of the overall progress of the developmental activities in the University. The statement of progress of ongoing Building Projects was placed in the meeting as an Annexure to the agenda item for necessary review.

Resolution: The members discussed on the status of the ongoing building projects of the University. The Chairman informed the members that in the 99th Building Committee meeting of the University held on 29th June 2020, some proposals have been prepared and placed in the Building Committee meeting where it was discussed in detail about the status of the ongoing building projects of the University and its progress report.

In view of above, the Committee recommended that the matter be deferred for detailed discussion along with the Minutes of the 99th Meeting of Building Committee in the next meeting of Finance Committee which is likely to be held soon.

The meeting ended with vote of thanks to the Chair.


(Dr. Subhadeep Dhar)
Finance Officer (i/c) &
Ex-Officio-Secretary
Finance Committee
Assam University, Silchar


(Prof. Dilip Chandra Nath)
Vice-Chancellor &
Chairman
Finance Committee
Assam University, Silchar
