



**NATIONAL INSTITUTE OF TECHNOLOGY
KURUKSHETRA-136119**



AGENDA

For

45th MEETING OF FINANCE COMMITTEE

(28th January, 2021)



NATIONAL INSTITUTE OF TECHNOLOGY KURUKSHETRA
KURUKSHETRA - 136119 Haryana

Agenda : **45th Finance Committee Meeting**
Venue : **Online meeting**
Date & Time : **January 28, 2021 at 11.00 a.m.**

Item No.	Agenda	Page No.
FC 45.1	<i>To confirm the minutes of 44th meeting of Finance Committee, National Institute of Technology, Kurukshetra held on 21.08.2020.</i>	1-4
FC.45.2	<i>To note follow up action taken on the decision of 44th meeting of Finance Committee held on 21st August, 2020.</i>	5-7
FC.45.3	<i>To note action taken by the Hon'ble Acting Chairperson, Financial Committee in approving of Revised Estimates (RE) 2020-21 and Budget Estimates (BE) 2021-22 of the Institute.</i>	8-26
FC.45.4	<i>To consider approval of Accounting and Audit Manual of the Institute</i>	27
FC.45.5	<i>To note present status of audit paras keeping in view the general instructions issued by the Government of India, Ministry of Education, Department of Higher Education to minimize audit observations, Public Grievances and Parliamentary assurances.</i>	28-38
FC 46.6	<i>To consider and approve the Separate Audit Report (SAR) of the financial year 2019-20 issued by C&AG based on the statutory audit of the Institute.</i>	39



FC 45.1 To confirm the minutes of 44th meeting of Finance Committee, National Institute of Technology, Kurukshetra held on 21.08.2020.

The 44th online Meeting of the Finance Committee, NIT, Kurukshetra was held on 21st August, 2020 at 11.00 a.m through online.

The minutes of the meeting were circulated to all members of the Finance Committee in pursuance with clause 10 (5) read with clause 4(13) of the 1st statutes of NIT Act 2007. The Institute has not received any comments from any of the members of the Finance Committee. A copy of the minutes is placed as Appendix-I from page 02 to 04.

In view of the above, it is proposed that *“the Finance Committee may consider and confirm the minutes of 44th meeting of the Finance Committee.”*



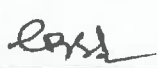
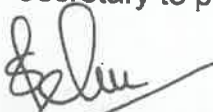
MINUTES OF 44th MEETING OF FINANCE COMMITTEE APPENDIX -I (FC.45.1)

Minutes of 44th Online Meeting of the Finance Committee, of National Institute of Technology, Kurukshetra was held on Friday, the 21st August, 2020 at 11.00 a.m. through ONLINE.

Present:

1. Dr. Satish Kumar
Director
National Institute of Technology
Kurukshetra
Chairperson (Acting)
2. Sh. Madan Mohan,
Additional Director General (HE),
Department of Higher Education,
Ministry of Education (Shiksha Mantralaya),
Govt. of India, Shastri Bhawan,
New Delhi-110115
Member
3. Sh. D.K.Singh
Deputy Secretary (Finance),
Representative of Joint Secretary & Financial Adviser (IFD)
Department of Higher Education
Ministry of Education (Shiksha Mantralaya)
Govt. of India, Shastri Bhawan
New Delhi – 110015
Member
4. Dr. S.K.Madan,
Professor,
Civil Engineering Department,
National Institute of Technology
Kurukshetra-136119
Member
5. Sh. G.R.Samantaray
Registrar In-charge
National Institute of Technology
Kurukshetra
Member-Secretary

At the outset, the Hon'ble Chairperson (Acting) welcomed the members in the 44th meeting of the Finance Committee of the Institute. Thereafter, the Chairperson (Acting) asked Member-Secretary to present the agenda items.



The discussion/decisions in respect of each item are recorded as hereunder:

FC 44.1 To confirm the minutes of 43rd meeting of Finance Committee, National Institute of Technology, Kurukshetra held on 06.12.2019.

The Finance Committee confirmed the minutes of the 43rd Finance Committee held on 6.12.2019.

FC.44.2 To note follow up action taken on the decision of 43rd meeting of Finance Committee held on 06th December, 2019.

The Finance Committee noted the 'follow up action taken' by the Institute on the decisions taken in the 43rd meeting of Finance Committee held on 6th December, 2019.

FC.44.3 To consider policy of obsolescence and disposal of Note Books; computers; Tablet; notepad; ultra book; net-book or devices of similar categories as per the policy of Govt. of India, Ministry of Finance, New Delhi

The Finance Committee considered the matter and recommended to the Board that the Institute may be allowed to adopt the Office Memorandum No. F.08 (34)/2017-EII(A) dated 20th February, 2018 issued by the Government of India, Ministry of Finance, Department of Expenditure, E.II (A) Branch, New Delhi for the obsolescence and disposal of Note Books; computers; Tablet; notepad; ultra book; net-book or devices of similar categories. However, clause 2 (iv) (c) of the Office Memorandum may be amended with the following modification on the basis of decision taken by the Finance Committee in its 43rd meeting held on 6.12.2019 and subsequently approved by the BOG in its 52nd meeting held on 6.12.2019:-

Clause 2 (iv) (c)

Post the completion of five years of usage, the Faculty/Staff may retain the item on depositing the 1/10th cost of the original value of item, as already decided by the Board in its 44th meeting held on 5.2.2018 or the same may be disposed off by the Institute as per Rules."



FC 44.4 To consider delegation of powers to Assistant Registrar (Accounts).

The Finance Committee considered the decisions already taken by the Finance Committee/Board on the issue and recommend to the Board that the financial powers for passing the bills upto Rs.2.00 lacs may be delegated to the Assistant Registrar (Accounts) for smooth functioning of the accounts provided that the expenditure in this respect has already been approved by the Director.

FC 44.5 To consider and approve the minutes of 26th meeting of Building & Works Committee (B&WC) held on February 25, 2020.

The Finance Committee considered the minutes of 26th meeting of Building & Works Committee (B&WC) held on February 25, 2020. After detailed deliberations, the Finance Committee approved the revised cost of the already approved works as mentioned in the Appendix IV and new works mentioned in the Appendix V of the agenda item, to be carried out from the respective head of the funds as mentioned in each of the Appendixes, subject to availability of funds under the said head(s) and recommended to the Board for its approval.

FC.44.6 To consider and approve the Annual Accounts for the Accounting/Financial Year 2019-20

The Finance Committee considered and deliberated on the proposed Annual Accounts for the financial year 2019-20 (Appendix VI on Booklet) and recommended to the Board that the Annual Accounts for the financial year 2019-20 may be approved for taking up with C&AG for issuance of Separate Audit Report (SAR).

Further, the Finance Committee confirmed the above minutes so that the matter may be placed before the Board, keeping in view the timely submission of Annual Accounts to the C&AG.

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

(Satish Kumar)
Chairperson (Acting), Finance Committee
and Director
NIT, Kurukshetra

(G R Samantara) 25/08/2020
Registrar (I/C) & Member Secretary
Finance Committee
NIT, Kurukshetra



FC 45.2 To note follow up action taken on the decision of 44th meeting of Finance Committee held on 21st August, 2020.

The 44th online Meeting of the Finance Committee, NIT, Kurukshetra was held on 21st August, 2020 at 11.00 a.m through online.

The follow up actions taken on the minutes of the meeting are mentioned hereunder:

Agenda No.	Summarized Decision of Finance Committee	Follow up action taken on the decision
FC 44.1	<p>To confirm the minutes of 43rd meeting of Finance Committee, National Institute of Technology, Kurukshetra held on 6.12.2019.</p> <p>The Finance Committee confirmed the minutes of the 43rd Finance Committee held on 06.12.2019.</p>	No further action is required.
FC 44.2	<p>To note follow up action taken on the decision of 43rd meeting of Finance Committee held on 6th December, 2019.</p> <p>The Finance Committee noted the 'follow up action taken' by the Institute on the decisions taken in the 43rd meeting of Finance Committee held on 6th December, 2019.</p>	No further action is required
FC 44.3	<p>To consider policy of obsolescence and disposal of Note Books; computers; Tablet; notepad; ultra book; net-book or devices of similar categories as per the policy of Govt. of India, Ministry of Finance, New Delhi</p> <p>The Finance Committee considered the matter and recommended to the Board that the Institute may be allowed to adopt the Office Memorandum No. F.08 (34)/2017-EII(A) dated 20th February, 2018 issued by the Government of India,</p>	Noted for compliance



	<p>Ministry of Finance, Department of Expenditure, E.II (A) Branch, New Delhi for the obsolescence and disposal of Note Books; computers; Tablet; notepad; ultra book; net-book or devices of similar categories. However, clause 2 (iv) (c) of the Office Memorandum may be amended with the following modification on the basis of decision taken by the Finance Committee in its 43rd meeting held on 6.12.2019 and subsequently approved by the BOG in its 52nd meeting held on 6.12.2019:-</p> <p>Clause 2 (iv) (c)</p> <p><i>Post the completion of five years of usage, the Faculty/Staff may retain the item on depositing the 1/10th cost of the original value of item, as already decided by the Board in its 44th meeting held on 5.2.2018 or the same may be disposed off by the Institute as per Rules.</i></p>	
44.4	<p>To consider delegation of powers to Assistant Registrar (Accounts)</p> <p>The Finance Committee considered the decisions already taken by the Finance Committee/Board on the issue and recommend to the Board that the financial powers for passing the bills upto Rs.2.00 lacs may be delegated to the Assistant Registrar (Accounts) for smooth functioning of the accounts provided that the expenditure in this respect has already been approved by the Director.</p>	<p>The financial powers has been delegated to Assistant Registrar (Accounts) for passing the bills up to Rs.2.00 lacs subject to the expenditure approval of Director.</p>



44.5	<p>To consider and approve the minutes of 26th meeting of Building & Works Committee (B&WC) held on February 25, 2020</p> <p>The Finance Committee considered the minutes of 26th meeting of Building & Works Committee (B&WC) held on February 25, 2020. After detailed deliberations, the Finance Committee approved the revised cost of the already approved works as mentioned in the Appendix IV and new works mentioned in the Appendix V of the agenda item, to be carried out from the respective head of the funds as mentioned in each of the Appendixes, subject to availability of funds under the said head(s) and recommended to the Board for its approval.</p>	Noted for compliance
44.6	<p>To consider and approve the Annual Accounts for the Accounting/Financial Year 2019-20</p> <p>The Finance Committee considered and deliberated on the proposed Annual Accounts for the financial year 2019-20 (Appendix VI on Booklet) and recommended to the Board that the Annual Accounts for the financial year 2019-20 may be approved for taking up with C&AG for issuance of Separate Audit Report (SAR).</p> <p>Further, the Finance Committee confirmed the above minutes so that the matter may be placed before the Board, keeping in view the timely submission of Annual Accounts to the C&AG.</p>	The Annual Accounts for the financial year 2019-20 were submitted to the C&AG. The C&AG conducted statutory audit during 22.9.2020 to 9.10.2020. the Statutory Audit Report (SAR) is still awaited from the C&AG.

In view of the above, it is proposed that *“the Finance Committee may note the action taken by the Institute on the minutes of 44th meeting of the Finance Committee.”*

FC 45.3 To note action taken by the Hon'ble Acting Chairperson, Financial Committee in approving of Revised Estimates (RE) 2020-21 and Budget Estimates (BE) 2021-22 of the Institute.

The Under Secretary (NITs), Government of India, Ministry of Education (MoE), Department of Higher Education, IF.I Section, New Delhi vide e-mail dated 5th October, 2020 requested to submit the proposals for RE 2020-21 and BE 2021-22 for consideration of the Ministry as per the communication received from the Director (Finance), Government of India, Ministry of Education, Department of Higher Education, IF.1 Section vide letter No. F.23017/08/2020-IF.1, dated 5th October, 2020. A copy of the e-mail along with the IFD letter dated 5.10.2020 is enclosed as **Appendix II from page 9 to 19.**

Accordingly, the Revised Budget Estimates for the year 2020-21 and Budget Estimates for the year 2021-22 have been prepared on the basis of expenditure upto September, 2020 as required vide the aforesaid. The proposal of RE and BE has been prepared on the basis of requirement under OH-31,35 and 36 keeping in view expenditure made during the financial year 2019-20. The projected figures in Revised Budget Estimate are based upon 5477 students, 626 staff members (298 (Faculty) & 328 (Non-Faculty) and 435 pensioners.

It is pertinent to mention here that before submitting the above proposal, the Revised Estimates and Budget Estimates are approved by the Finance Committee as well as Board of Governors. However, due to COVID-19 and the guidelines issued by the Ministry of Home Affairs, the meeting of Finance Committee and Board of Governors could not be held during the period 6.12.2019 to 20.8.2020. The Annual Accounts for the Financial Year 2019-20 were approved in the 44th online meeting of FC and 53rd online meeting of Board held on 21.8.2020 for submitting before the C&AG for certification. Therefore, the Revised Estimates and Budget Estimates have been prepared based on Annual Accounts.

Further, it is also submitted that the MoE desired the RE and BE on urgent basis for finalization budget for 3rd and 4th quarter of current financial year 2020-21 and for the next financial year 2021-22. However, the next meeting of the Finance Committee and Board was not expected to be held in near future due to COVID-19.

In view of the above the Revised Estimates for 2020-21 and Budget Estimates for 2021-22 were got approved from the Hon'ble Chairperson FC and BOG in anticipation of the approval of FC and Board so that the same may be submitted before the MoE for consideration. A copy of the approval is enclosed as **Appendix III from page 20 to 26.**

The Finance Committee may note the action taken by the Hon'ble Chairperson, Finance Committee in approving of Revised Estimates (RE) 2020-21 and Budget Estimates (BE) 2021-22 of the Institute keeping in view the urgency of the matter.

Fwd: Preparation of RE 2020-21 and BE 2021-22 in respect of Higher Education

From: MOHAMMAD FIROZ (mfiroz@nitkkr.ac.in)

APPENDIX –II (FC.45.3)

To: mafroz@nitkkr.ac.in; mongia.rajkumar@yahoo.com; kamlesh@nitkkr.ac.in

Date: Tuesday, October 6, 2020, 10:30 AM GMT+5:30

It is very urgent. Please get it done today itself.

----- Forwarded message -----

From: **registrar** . <registrar@nitkkr.ac.in>

Date: Tue, Oct 6, 2020 at 10:25 AM

Subject: Fwd: Preparation of RE 2020-21 and BE 2021-22 in respect of Higher Education

To: MOHAMMAD FIROZ <mfiroz@nitkkr.ac.in>, drga <drga@nitkkr.ac.in>

----- Forwarded message -----

From: **NITs Division Budget** <nits.budget@gmail.com>

Date: Mon, Oct 5, 2020 at 7:43 PM

Subject: Fwd: Preparation of RE 2020-21 and BE 2021-22 in respect of Higher Education

To: NIT ALLAHABAD <registrar@mnnit.ac.in>, Director, MNNIT - Allahabad <director@mnnit.ac.in>, NIT BHOPAL <registrar@manit.ac.in>, Director, MANIT - Bhopal <director@manit.ac.in>, NIT CALICUT <registrar@nitc.ac.in>, Director, NIT - Calicut <director@nitc.ac.in>, DURGAPUR <registrar@admin.nitdgp.ac.in>, <director@admin.nitdgp.ac.in>, Director, NIT - HAMIRPUR <registrar@nith.ac.in>, Director, NIT - Hamirpur <director@nith.ac.in>, Director, NIT - Agartala <nita.director@gmail.com>, NIT AGARTALA <registrar@rediffmail.com>, Director, MNIT-Jaipur <director@mnit.ac.in>, NIT JAIPUR <registrar@mnit.ac.in>, "NIT-JALANDHAR <registrar@nitj.ac.in>, Director, NIT - Jalandhar <director@nitj.ac.in>, Director, NIT - Jamshedpur <director@nitjsr.ac.in>, NIT JAMSHEDPUR <registrar@nitjsr.ac.in>, Director, NIT - Kurukshetra <director@nitkkr.ac.in>, NIT- KURUKSHETRA <registrar@nitkkr.ac.in>, Director, VNIT - Nagpur <director@vnit.ac.in>, Registrar, VNIT - Nagpur <registrar@vnit.ac.in>, Director, NIT-Patna <director@nitp.ac.in>, Registrar, NIT - Patna <registrar@nitp.ac.in>, Director NIT Raipur <director@nitrr.ac.in>, Registrar, NIT - Raipur <registrar@nitrr.ac.in>, Registrar, NIT - Rourkela <registrar@nitrr.ac.in>, Director, NIT - Rourkela <director@nitrr.ac.in>, Registrar, NIT - Silchar <registrar@nits.ac.in>, Dr. Sivaji.Bandyopadhyay, Director, NIT, Silchar <sivaji.cse.ju@gmail.com>, <director@nits.ac.in>, Director, NIT-Srinagar <director@nitsri.net>, registrar@nitsri.net <registrar@nitsri.net>, Director, SVNIT - Surat <director@svnit.ac.in>, h.a. parmar <registrar@svnit.ac.in>, Registrar, NITK - Surathkal <registrar@nitk.ac.in>, Director, NITK - Surathkal <director@nitk.ac.in>, Registrar, NIT - Tiruchirappalli <registrar@nitt.edu>, <karthikr@nitt.edu>, Director, NIT, Warangal <director@nitw.ac.in>, Registrar, NIT - Warangal <registrar@nitw.ac.in>, Director NIT Arunachal Pradesh <director@nitap.ac.in>, <registrar@nitap.ac.in>, Director, NIT - Delhi <director@nitdelhi.ac.in>, Registrar, NIT - Delhi <registrar@nitdelhi.ac.in>, Director, NIT - Goa <director@nitgoa.ac.in>, Vasantha MH <vasanthmh@nitgoa.ac.in>, Director NIT Manipur <director@nitmanipur.ac.in>, Nit Manipur <nitmanipur@yahoo.in>, Assistant Registrar NIT Meghalaya <registrar@nitm.ac.in>, Director, NIT-Meghalaya <director@nitm.ac.in>, Director, NIT-Mizoram <director@nitmz.ac.in>, <registrar@nitmz.ac.in>, Director, NIT Nagaland <director@nitnagaland.ac.in>, Registrar NIT Nagaland <registrar@nitnagaland.ac.in>, Director, NIT-Puducherry <director@nitpy.ac.in>, registrar@nitpy.ac.in <registrar@nitpy.ac.in>, NIT SIKKIM Director Office <directoroffice@nitsikkim.ac.in>, REGISTRAR NIT SIKKIM <registrar@nitsikkim.ac.in>, Prof. Shyam Lal Soni, Director, NIT, Uttarakhand <shyamlalsoni@gmail.com>, NIT Uttarakhand <nituttarakhand@gmail.com>, Registrar- NIT Andhra Pradesh <registrar@nitandhra.ac.in>, RCNIT AP <rcnitap@gmail.com>, NIT DIRECTOR <director@nitandhra.ac.in>, director@iiests.ac.in <director@iiests.ac.in>, regis@iiests.ac.in <regis@iiests.ac.in> Cc: <kuri.indrajit@gov.in>, Pawan Kumar <pawan.kumar2017@gov.in>

MOST URGENT (BY 6.10.2020)

Sir / Madam,

Please find attached herewith communication dated 05.10.2020 received from IF.1 Section regarding the above mentioned subject.

It is therefore requested to furnish the requisite information in the prescribed format to this Ministry by 6th October, 2020. **THIS MAY BE TREATED AS MOST URGENT.**

----- Forwarded message -----

From: **Pawan Kumar** <pawans100@hotmail.com>
Date: Mon, Oct 5, 2020 at 7:08 PM
Subject: Fwd: Preparation of RE 2020-21 and BE 2021-22 in respect of Higher Education
To: ts6section@yahoo.com <ts6section@yahoo.com>, nits.budget@gmail.com <nits.budget@gmail.com>

Get Outlook for Android

From: Mr Madan Mohan <mmohan.edu@gov.in>
Sent: Monday, October 5, 2020 5:25:36 PM
To: B K BHADRI A E A(T), Dept. of Education <bkbhadri.edu@nic.in>; Indrajit Kuri <kuri.indrajit@gov.in>; pawans100 <pawans100@hotmail.com>; Veena Dunga <veena.dunga@nic.in>; JOSEPH CF <cf.joseph@gov.in>
Subject: Fwd: Preparation of RE 2020-21 and BE 2021-22 in respect of Higher Education

From: internalfinance1@gmail.com
To: "Rakesh Ranjan" <ashe-mhrd@gov.in>, "Mrs Kamini" <jshe-mhrd@gov.in>, "Chandra Sekhar Kumar" <cs.kumar@nic.in>, "Neeta Prasad" <neetaprasad@pib.gov.in>, "Mr Madan Mohan" <mmohan.edu@nic.in>, "MADHU KUMAR" <madhu.ranjan@nic.in>, "Mr Sanjay Kumar Sinha" <sanjay.sinha@nic.in>, "m mohan" <m.mohan@gov.in>
Sent: Monday, October 5, 2020 3:20:25 PM
Subject: Preparation of RE 2020-21 and BE 2021-22 in respect of Higher Education

Sir/Ma'am,
Please find the attached letter regarding the "Preparation of Revised Estimates 2020-21 and Budget Estimates 2021-22 in respect of Higher Education".

Thanks and Regards,
Department of Higher Education
Shastri Bhawan, New Delhi-01
Tele:011-23384735



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Please acknowledge receipt.

Technical Section - III (NITs Desk),
Department of Higher Education,
Ministry of Human Resource Development,
Room No.435, C - Wing,
Shastri Bhawan, New Delhi - 110 001,
Tel: 011 - 23070177, Fax:011 - 23384345,

Email: nit.edu@nic.in, nits_coordination@gmail.com

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Registrar
National Institute of Technology, Kurukshetra
(Institution of National Importance)
Haryana-136119 (INDIA)
Tel: 01744-238122, 01744-233208

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With Best Regards,

Dr. Mohammad Firoz
PhD, FCA
Professor- In - Charge (Accounts)
Assistant Professor
Department of Business Administration
NIT Kurukshetra
Haryana - 136119
Mobile No. +91 9910 612165



Preparation of RE 2020-21 and BE 2021-22.pdf
2.4MB

F. No. 23017/08/2020-IF.I
Government of India
Ministry of Education
Department of Higher Education
IF.I Section

New Delhi, the 5th October, 2020

Subject: - Preparation of Revised Estimates 2020-21 and Budget Estimates 2021-22 in respect of the Department of Higher Education.

Ministry of Finance (Department of Economic Affairs) vide Budget Circular 2021-22, has invited proposals for Revised Estimates 2020-21 and Budget Estimates 2021-22 in respect of Department of Higher Education. The Budget Circular 2021-22 is available on Ministry of Finance website 'www.finmin.nic.in'.

2. The budget estimates must conform to the instructions contained in the Budget Circular 2021-22. To enable IF.I Section to process the proposals in time, all Divisions are required to submit URGENTLY [before 7th October, 2020] their budget proposals, duly supported by the usual statement of expenditure incurred during the first six months of the previous year & the current financial year (i.e up to September, 2019 & 2020) and also the expenditure incurred in the previous year 2019-20 in the following formats:-

- (i) Pending UCs and Unspent Balances (Appendix III)
- (ii) Estimates of Schemes (Appendix IV)
- (iii) Estimates of Expenditure Under Scheduled Castes Sub Plan (Minor Head 789) (Appendix IVA)
- (iv) Estimates of Expenditure Under Scheduled Tribe Sub Plan (Minor Head 796) (Appendix IV B)
- (v) Estimates of Establishment & Other Central Expenditure (Appendix V)
- (vi) Grants in Aid to Autonomous and other Bodies (Appendix V-A)- [in OH 31 the requirement for repayment of HEFA loan should also be included and mentioned].
- (vii) Details of Establishment Expenditure-Object Head Wise (Appendix V B)
- (viii) Non-Tax Revenue (Appendix VI)
- (ix) List of User Charges levied by the Department/Ministries (Appendix VI A)
- (x) Pending Liabilities/ Committed Expenditure of Ministries (Appendix VI B)
- (xi) Details of Corpus Funds (Appendix VI C)

3. The following factors inter-alia, must be taken into consideration:

- a) Latest actuals (till Sept'20) during current year;
- b) Actuals for the same period in preceding year;
- c) Actual expenditure during the previous financial years;
- d) Appropriations/re-appropriations ordered/contemplated during remaining part of the year, or any sanction to expenditure issued/proposed to be issued, including on new scheme during the remaining part of the year. In case EFC/SFC/Cabinet approvals are pending then these may be clearly brought out.
- e) All pending arrears should be incorporated in BE 2021-22 and in case a part of it is left out of SBE, the reason for the same need to be separately submitted;
- f) Any other relevant factor which may be foreseen at the time of framing the RE 2020-21/ BE 2021-22;
- g) Actual expenditure upto 30th September, 2019 of BE 2019-20 as also actual upto 30th September, 2020 of BE 2020-21 would supplement the RE 2020-21 proposals. The actuals may be reconciled with the monthly accounts compiled by Controller General of Accounts before incorporating the same.
- h) While preparing the details regarding dedicated corpus fund (Appendix VI C) with Autonomous Bodies, the reason for their continuance should be explained and why the same should not be wound up and requirements of the Autonomous Body met through Grants-in-Aid.

4. The following information may also be furnished to IF-I Section along with the SBEs (proposed):

- (i) Effect of additional installments of dearness allowance sanctioned this year and the net additionality asked therefor (that is, after setting off against savings, if any).
- (ii) Items of expenditure, which are matched by or linked to receipts like externally, aided projects, bonus share, cesses etc.
- (iii) Provision included in respect of vacant posts.
- (iv) A separate statement giving the committed liabilities as arrears of the Ministry/Department, in terms of payment already due, but lying unfulfilled due to lack of budgetary provision.
- (v) A separate statement indicating (a) provision made scheme/project-wise in BE 2020-21 against externally aided projects, (b) expenditure incurred up to September 2020, (c) amount for which claims have been lodged with the office of Controller of Aid Accounts & Audit, DEA seeking reimbursement from the external donor and (d) requirement in RE 2020-21 and BE 2021-22.


- (vi) Details of authorized and held manpower and current/arrear liability on account of pay & allowances in respect of CPSUs and substantially financed autonomous bodies getting budget support.
- (vii) Unspent balances as on 31st March, 2020 with all grantee/loanee bodies (other than the States) in respect of all bodies which received more than Rs. 1 crore grant/loan during 2019-20. (Separate details for each body). **APPENDIX -III (FC.44.5)**
- (viii) Unspent balances and pending Utilization Certificates, State-wise and scheme-wise as on 31st March, 2020 and 30th September, 2020, in respect of all schemes.
- (ix) Explanations for variations between BE 2020-21 and RE 2020-21 (proposed) may be given scheme-wise separately. Any increase/decrease in BE 2021-22 (proposed) may also be explained suitably.
- (x) Whether all continuing expenditure has been included in RE 2020-21 proposals.
- (xi) Efforts to recover arrears of Non-Tax revenue and whether all their CPSUs are paying dividend as per policy.
- (xii) Measures to increase user charges of Autonomous Bodies with a view to recover costs and engaging in buyback of shares.
- (xiii) Progress in compliance to cash management guidelines.
- (xiv) Savings as a result of implementing DBT.
- (xv) Draft paras for Budget Speech (along with financial implication).
- (xvi) Measures taken by UTs without legislature to enhance Non-tax receipts.
- (xvii) Assumptions regarding subsidy calculations.

5. For the Budget Estimates of 2021-22, the allocations will be finalized for the Establishment and Other Central government expenditures as well as the Finance Commission related transfers which will be based on the accepted recommendations of the 15th FC. For the Central Sector (CS) schemes and Centrally Sponsored Schemes (CSS), tentative ceilings would be discussed during the pre-budget meetings.

6. Attention is invited on Para 2.8 of Budget Circular 2021-22 which says that the Autonomous Bodies & Institutions have to furnish details of assistance received or proposed to be received from other Central Governments Departments and also from State Governments.

7. It is, therefore, requested that the Proposals for RE 2020-21 and BE 2021-22 complete in all respects may please be furnished in the prescribed formats (Copy enclosed: Appendix III-VI) duly approved by the Bureau Head to IF-I section at the earliest before 07.10.2020.

8. In case the Budget proposals are not received by the stipulated date i.e. 07.10.2020, the Revised Estimates 2020-21 and Budget Estimates 2021-22 figures will be worked out independently by IF.I on the basis of data available in Section.


(Anil Kumar)
Director (Finance)

Encl: As above.

All Bureau Heads of D/o Higher Education
Pr.CCA

Copy to:-

All Divisional Heads/ All Under Secretaries/ All Section Officers (as per list) in the Department of Higher Education.

Copy also forwarded for information to:

1. PPS to Secretary (HE)
2. PPS to JS & FA

Appendix III
Pending UCs and Unspent Balances
(See Para 1.2)

Name of Scheme/Item	As on 31st March 2020		Total relea FY 20'
	Unspent Balances	Pending Ucs	
Total			

Appendix IV
Estimates of Schemes
(See Para 1.2)

Sl. No.	Name of Scheme	Actuals 2019-20	BE 2020-21	Actuals up to 9/2020	% w.r.t. BE 20-21	RE 20-21 prop. By Min/Dep	Addl. RE 20-21 sought over BE 20-21	RE 20-21 recom. By Budg. Div.	BE pr M:
	Centrally Sponsored Schemes (CSS)								
	1								
	2								
	Total (CSS)								
	Central Sector Schemes (CS)								
	1								
	2								
	Total (CS)								
	Total (CS + CSS)								

Note: List out schemes where cash additionality/reappropriation has been made in 1st Supplementary (July/ Aug 20: Estimates for each scheme may be mentioned separately
Scheme Description should be as per that used in Expenditure Budget 2020-21
Specific reasons for any increase should be mentioned
The schemes should necessarily include the expenditure on pending liabilities and committed expenditure
Justification should clearly explain reasons for any significant increase in RE 20-21 and BE 21-22 over BE 20-21
Net figures should be given and any expenditure being set-off against receipts/recovery should be separately mentioned

Appendix IV-A
[See Paragraph 7.4]

ESTIMATES OF EXPENDITURE UNDER SCHEDULED CASTES SUB PLAN (MINI)

Name of the Scheme	Actuals 2019-20	Budget 2020-21	Actuals up to 9/2020	Revised 2020-21

Appendix IV-B
[See Paragraph 7.4]

ESTIMATES OF EXPENDITURE UNDER SCHEDULED TRIBE SUB PLAN (MINO)

Name of the Scheme	Actuals 2019-20	Budget 2020-21	Actuals up to 9/2020	Revised 2020-21

Appendix V
Estimates of Establishment & Other Central Expenditure
(See Para 1.2)

Sl. No.	Item	Actuals 2019-20	BE 2020-21	Actuals up to 9/2020	% w.r.t. BE 20-21	RE 20-21 prop. By Min/Dep.	RE 20-21 recom. By Budg. Div.
1	Establishment Exp.						
1a	Salary						
1b	Non-Salary						
	Total (Estt. Exp.)						
2	Other Central Exp						
2a	Aut. Bodies (ABs)						
2a(i)	GIA General						

Appendix V B
Details of Establishment Expenditure - Object Head Wise
 (See Para 1.2)

(₹ in crore)

Sl. No.	Object Head	Actual 2018-19 19-20	BE 2019-20 20-21	Actuals upto 9/19 9/20	Proposed RE 19-20 20-21	Proposed BE 20-21 21-22	Remarks
Total							

Appendix VI
Non-Tax Revenue:
 (See Para 1.2)

(₹ in crore)

Receipt type	Actual 2019-20	BE 2020-21	Actuals upto 9/20	Proposed RE 20-21	Remarks
Dividends (separately for each PSU)					
Interest Receipts (separately for each PSU)					
Other receipts (for each type of receipt, indicate separately)					



NATIONAL INSTITUTE OF TECHNOLOGY
KURUKSHETRA-136119

No. Acs./RBE-20/BE-21/

Dated: 9.10.2020

Subject: Preparation of Revised Estimates (RE) 2020-21 and Budget Estimates (BE) 2021-22 in respect of Department of Higher Education

The Director (Finance), Government of India, Ministry of Education (MoE), Department of Higher Education, IF.I Section, New Delhi vide letter No F.23017/08/2020-IF.I dated 5th October, 2020 has requested that the proposals for RE 2020-21 and BE 2021-22 may be sent to MoE for consideration.

Accordingly, the Revised Estimates for the year 2020-21 and Budget Estimates for the year 2021-22 have been prepared on the basis of requirement under OH-31,35 and 36 keeping in view expenditure made during the financial year 2019-20.

The projected figures in Revised Budget Estimate are based upon 5477 students, 626 staff members (298 (Faculty) & 328 (Non-Faculty) and 435 pensioners. The breakup of the Budget as per Object Head (OH) of Account is enclosed as Annexure-A for kind consideration.

It is pertinent to mention here that before submitting the above proposal, the Revised Estimates and Budget Estimates are approved by the Finance Committee as well as Board of Governors. Due to COVID-19 and the guidelines issued by the Ministry of Home Affairs, the meeting of Finance Committee and Board of Governors could not be held during the period 6.12.2019 to 20.8.2020. The Annual Accounts for the Financial Year 2019-20 were approved in the 44th meeting of FC and 53rd meeting of Board held on 21.8.2020 for submitting before the C&AG for certification. The Revised Estimates and Budget Estimates are prepared based on Annual Accounts.

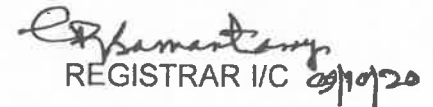
Now, the MoE has desired the RE and BE on urgent basis for finalization budget for 3rd and 4th quarter of current financial year 2020-21 and for the next financial year 2021-22. However, the next meeting of the Finance Committee and Board is not expected to be held in near future.

Keeping in urgency of matter, it is proposed that the above proposal may kindly be approved in anticipation of the approval of the FC and Board. The matter will be reported to the FC and Board in its next meeting.

Submitted for kind consideration and approval please



The Hon'ble Director and
Chairperson, FC and Board
NIT Kurukshetra



REGISTRAR I/C 09/10/20

NATIONAL INSTITUTE OF TECHNOLOGY, KURUKSHETRA

STATEMENT OF TOTAL LIABILITIES DURING 2020-21

(Rs. in lacs)

S. No.	Object Head	Opening Balance as on 01.04.2020	Revised Budget Requirement for 2020-21	Net Requirement for 2020-21	Grant Received as on 30.09.2020	Balance Requirement of Grant in Aid for 2020-21	Reference
1	NON PLAN GENERAL OVERHEAD (OH - 31)	0.00	8118.00	8118.00	2397.00	5721.00	
2	NON PLAN SALARY OVERHEAD (OH - 36)	859.24	6541.00	5681.76	1528.00	4153.76	
3	PLAN CREATION OF CAPITAL ASSET (OH - 35)	118.07	3219.00	3100.93	220.00	2880.93	
4	TOTAL OF PLAN & NON-PLAN EXPENDITURES (1+2+3)	977.31	17878.00	16900.69	4145.00	12755.69	

PART - I REVENUE INCOME BUDGET (RECEIPTS)

ESTIMATE OF REVENUE INCOME

S. No.	Head of Account	Actual Income 2018-19	Actual Income 2019-20	Actual Income (Apr. to Sep.20)	Budget Estimates 2020-21	Revised Budget Estimates 2020-21	Budget Estimates 2021-22	Remarks	
								Note	Page
	FEE & OTHER CHARGES								
1	Tuition Fee	2578.08	2546.21	1364.89	3200.00	3000.00	3000.00		
2	Examination Fee	81.28	100.42	46.89	90.00	90.00	100.00		
3	Hostel Fee/Seat Rent	261.73	338.86	0.00	300.00	150.00	325.00		
4	Income from Sale of Prospectus	1.34	6.30	5.95	4.00	2.00	2.00		
5	Watch & Ward	44.33	62.54	2.07	60.00	60.00	60.00		
6	Admission Fee & Fine	15.70	20.91	4.57	15.00	10.00	15.00		
	TOTAL (1 to 6)	2982.46	3075.24	1424.37	3669.00	3312.00	3502.00		
	OTHER RECEIPT								
7	License Fee	9.03	8.50	5.58	12.00	12.00	12.00		
8	Income from Hire of Vehicles	0.00	0.22	0.00	0.50	0.25	0.50		
9	Water Charges	1.87	2.13	0.94	2.00	2.00	2.00		
10	Income from Sale of Tender Form	0.00	4.37	0.00	2.00	1.00	4.00		
11	Interest earned on Deposits	1640.30	1811.36	20.72	1100.00	1100.00	1000.00		
11A	Interest earned on Saving Deposits	0.00	5.64	0.37	5.00	3.00	5.00		
12	Consultancy & Sponsored Research	40.34	51.04	0.00	200.00	100.00	125.00		
13	Income from Lease of Shops & Offices	12.22	16.25	3.83	13.00	10.00	12.00		
14	Guest House Charges	1.53	14.88	0.49	5.00	2.00	5.00		
15	Income from scrap material	0.00	4.45	0.00	1.00	0.00	1.00		
16	Other Incomes	45.69	301.81	19.21	20.00	25.00	30.00		
	TOTAL (7 to 17)	1750.98	2220.65	51.14	1360.50	1255.25	1196.50		
	GRAND TOTAL	4733.44	5295.89	1475.51	5029.50	4567.25	4698.50		8

NATIONAL INSTITUTE OF TECHNOLOGY, KURUKSHETRA

PART - II REVENUE EXPENDITURE BUDGET

ESTIMATE OF NON-PLAN OVERHEAD UNDER 36 (SALARY)

S. No.	Head of Account	Actual Exps. 2018-19	Actual Exps. 2019-20	Actual Exps. (Apr. to Sep.20)	Budget Estimates 2020-21	Revised Budget Estimates 2020-21	Budget Estimates 2021-22	Remarks	
								Note	Page
	NON-PLAN OVERHEAD UNDER SALARY - (36)								
	1. SALARY								
1	Faculty	2998.65	3116.80	1564.36	3500.00	3500.00	4200.00		
2	Non-faculty	1028.69	1112.32	591.64	1500.00	1500.00	1800.00		
3	7 CPC Arrear	975.09	0.00	0.00	0.00	0.00	0.00		
4	DA & Increment Arrear	0.00	0.00	0.00	80.00	0.00	0.00		
5	Provision of Recruitment of New Staff	0.00	0.00	0.00	2000.00	500.00	2000.00		
6	House Rent Allowance	70.90	53.00	26.72	70.00	70.00	84.00		
7	Transport Allowance	120.28	133.37	66.97	170.00	170.00	204.00		
8	Washing Allowance	0.36	0.04	0.00	1.00	1.00	0.00		
9	Bonus	0.00	0.00	0.00	0.00	0.00	0.00		
	TOTAL (1-11)	5193.97	4415.53	2249.69	7321.00	5741.00	8288.00		
	2. OTHER COMPONENTS								
12	Leave Encashment	20.08	25.81	22.56	150.00	150.00	200.00		
13	Retirement Benefits	382.35	750.18	48.65	200.00	200.00	300.00		
14	LTC	39.85	41.23	0.00	100.00	50.00	150.00		
15	Children Education Allowance	57.20	42.93	0.00	105.00	105.00	125.00		
16	Professional Development Allowance	16.45	49.40	9.31	225.00	225.00	150.00		
17	Medical Reimbursement	32.69	35.78	42.24	60.00	70.00	84.00		
	TOTAL (12-17)	548.62	945.33	122.76	840.00	800.00	1009.00		
	3. TOTAL (1+2)	5742.59	5360.86	2372.45	8161.00	6541.00	9297.00		

NATIONAL INSTITUTE OF TECHNOLOGY, KURUKSHETRA
PART - III REVENUE EXPENDITURE BUDGET
ESTIMATE OF NON-PLAN OVERHEAD UNDER 31

S. No.	Head of Account	Actual Exps. 2018-19	Actual Exps. 2019-20	Actual Exps. (Apr. to Sep.20)	Budget Estimates 2020-21	Revised Budget Estimates 2020-21	Budget Estimates 2021-22	Remarks	
								Note	Page
4. Pension & Pensionary Benefits									
1	Pension	1360.57	2422.07	929.42	2100.00	2200.00	3000.00		
2	7 CPC Arrear of Pensioners	660.54	0.00	0.00	0.00	0.00	0.00		
3	Contribution to New Pension Scheme	152.31	221.85	87.79	350.00	350.00	425.00	3 (a)	
4	Contribution to Staff Welfare Fund/ Staff Club	2.90	4.17	2.10	7.00	7.00	7.00		12
5	Outsourcing Services (Security/Santation/Elect.Maint./House Keeping)	1556.55	1547.16	628.21	2000.00	1900.00	2200.00		12
6	Salary of Contractual Staff	167.95	303.86	117.28	150.00	300.00	400.00	3 (b)	
	TOTAL (1 to 5)	3900.82	4499.11	1764.80	4607.00	4757.00	6032.00		
5. Scholarship/Fellowship									
6	Merit Scholarship	2.43	0.00	0.00	7.00	7.00	10.00		
7	Scholarship (PG Courses)	824.76	850.83	279.89	1300.00	1300.00	1475.00		
8	Ph.D Scholarship & Contingencies	268.20	449.80	182.91	600.00	700.00	950.00	3 (c)	12 & 13
	TOTAL (6 to 8)	1095.39	1300.63	462.80	1907.00	2007.00	2435.00		
6. Other Recurring items									
9	Repair & Maintenance - Estate Deptt.	186.49	99.94	24.46	300.00	500.00	500.00	4(a)	13
10	Electrical Tariff	253.37	235.83	41.26	300.00	200.00	300.00	4(b)	13
11	Departmental Operating Cost	31.99	57.20	1.90	60.00	50.00	75.00	5(a)	14
12	Maintenance of Computers	18.65	22.59	7.93	30.00	30.00	30.00		
13	Vehicle Maintenance Charges	14.98	12.12	2.52	20.00	20.00	25.00		
14	Library Exps	1.81	3.45	0.20	4.00	4.00	5.00		
15	NIT Transit House Contribution	2.50	3.50	0.00	3.50	3.50	4.00		
16	Taxes, Duties & cess	0.05	29.98	13.00	10.00	20.00	25.00		
17	Postage and Telegram	1.55	2.00	0.50	4.00	2.00	4.00		
18	Internet/Telephone charges	46.19	26.43	11.37	75.00	75.00	90.00		
19	Printing & Stationery	12.46	22.53	3.97	30.00	25.00	35.00	5 (b)	14
20	Liveries	0.60	11.35	0.00	2.50	2.50	3.00		
21	TA/DA to Staff	5.58	8.84	0.21	130.00	80.00	125.00		
22	TA/DA to Board/FC/other Committee Members	31.92	20.92	0.99	30.00	20.00	30.00		
23	Legal and Professional Charges	18.26	23.34	3.25	15.00	15.00	25.00		
24	Hospital Medical and other charges	27.65	26.17	11.41	40.00	40.00	50.00	5 (c)	14
25	Advertisement	9.70	9.12	0.11	12.00	10.00	15.00	5 (d)	14
26	Campus interview for students	6.45	0.81	0.00	12.00	12.00	15.00		
27	Other Miscellaneous Expenses	75.70	68.74	25.83	90.00	90.00	100.00		
28	Diesel & Petrol for DG Sets	16.43	18.93	13.67	25.00	20.00	30.00		
29	Telephone Bill Reimbursement	13.46	16.79	5.33	30.00	30.00	36.00		
30	Innovative Club/IPR/Incubation Centre	3.51	0.74	0.02	10.00	10.00	10.00		
31	Industry Interaction Club & entrepreneur Cell	0.00	0.00	0.00	10.00	10.00	10.00		
32	Annual Maintenance Contract Charges (AMC)	51.17	48.25	15.75	75.00	75.00	90.00	5 (e)	15
33	Skill Development & Education tour	0.00	0.00	0	12.00	10.00	10.00		
	Total (to 33)	830.47	769.57	183.68	1330.00	1354.00	1642.00		
	7. TOTAL (4+5+6)	5826.68	6569.31	2411.28	7844.00	8118.00	10109.00		

NATIONAL INSTITUTE OF TECHNOLOGY, KURUKSHETRA
PART - IV CAPITAL BUDGET

ESTIMATE OF OVERHEAD EXPENDITURES UNDER 35 (CREATION OF CAPITAL ASSETS)

S. No.	Head of Account	Actual Exps. 2018-19	Actual Exps. 2019-20	Actual Exp. (Apr. to Sep.20)	Budget Estimates 2020-21	Revised Budget Estimates 2020-21	Budget Estimates 2021-22	Remarks	
								Note	Page
	PLAN FOR CREATION OF ASSETS								
1	Building/Construction Works	33.09	5315.05	0.00	1614.06	1000.00	4000.00	6(a)	16
2	Advance for Ongoing Construction Work to CPWD/WIP	3018.09.	363.84	0.00	0.00	0.00	0.00		
3	Machineries & Lab. Equipments	635.97	397.53	10.93	1991.23	1000.00	1500.00	6 (b)	16
4	Vehicles	0.00	0.00	16.36	0.00	0.00	0.00		
5	Furniture & Fixtures	112.24	237.61	4.11	39.00	39.00	50.00		
6	Computer & Peripherals & Softwares	479.22	332.30	41.66	858.91	800.00	1000.00	6 (c)	17
7	Library Books	64.42	14.93	0.37	80.00	80.00	100.00		
8	E-Resources & Journals	305.32	187.82	21.04	275.00	300.00	350.00	6 (d)	17
		4648.35	6849.08	94.47	4858.20	3219.00	7000.00		

NATIONAL INSTITUTE OF TECHNOLOGY, KURUKSHETRA

SUMMARY OF PLAN AND NON-PLAN EXPENDITURES AND GRANT RECEIVED (OH-31,35 &36)

S. No.	Head of Account	Actual 2018-19	Actual 2019-20	Actual (Apr. to Sep.20)	Budget Estimates 2020-21	Revised Budget Estimates 2020-21	Budget Estimates 2021-22
1	NON PLAN OVERHEAD EXPENDITURE UNDER 36 (SALARY)	5742.59	5360.86	2372.45	8161.00	6541.00	9297.00
2	NON PLAN OVERHEAD EXPENDITURE UNDER 31	5826.68	6569.31	2411.28	7844.00	8118.00	10109.00
3	TOTAL OF NON-PLAN EXPENDITURES (1+2)	11569.27	11930.17	4783.73	16005.00	14659.00	19406.00
4	PLAN OVERHEAD EXPENDITURE UNDER 35	4648.35	6849.08	94.47	4858.20	3219.00	7000.00
5	TOTAL OF PLAN & NON-PLAN EXPENDITURES (3+4)	16217.62	18779.25	4878.20	20863.20	17878.00	26406.00
6	GRANT IN AID PLAN OVERHEAD UNDER 35 (CAPITAL)	1542.00	1350.50	220.00	220.00	220.00	0.00
7	GRANT IN AID NON-PLAN OVERHEAD UNDER 36 (SALARY)	6685.00	6177.00	1528.00	1528.00	1528.00	0.00
8	GRANT IN AID NON-PLAN OVERHEAD UNDER 31	4959.00	5647.83	2397.00	2397.00	2397.00	0.00
9	TOTAL GRANT IN AID RECEIVED (PLAN & NON-PLAN)	13186.00	13175.33	4145.00	4145.00	4145.00	0.00
10	INTERNAL REVENUE GENERATION (IRG)	4733.44	5295.89	1475.51	5029.50	4567.25	4698.50

**FC.45.4 To consider approval of Accounting and Audit Manual of the Institute**

The Finance Committee in its 34th meeting held on 30.1.2017 decided as under:

“The Institute should prepare its own Accounting Manual in consultation with authorized financial organizations/institutions such as National Institute of Financial Management, Faridabad etc. “

In view of the above decision, a work order for drafting of Accounts and Audit Manual was issued to National Institute of Financial Management (NIFM), Faridabad vide letter No.ACS/AM/17/1805/5056 dated 31.10.2017 against a payment of fees of Rs.5.00 lacs plus applicable taxes. However, the NIFM could not prepare the same in time. Therefore, the matter was again put up before the Finance Committee. The Finance Committee of the Institute in its 37th meeting held on 04.06.2018 has decided as under:

“The Finance Committee taken it very seriously that the Internal Audit System and Manual has not been prepared by the NIFM Faridabad till date despite of repeated verbal and written reminders. Therefore, the Finance Committee decided that the order may be cancelled and the Institute shall prepare the Internal Audit System and Manual at its own level on the basis of IIT Delhi pattern.”

It is pertinent to mention here that the Director, NIFM assured that the work of preparing Accounting & Audit Manual on speedy basis. Therefore the matter may be reconsidered on the issue. Therefore, the matter was again put up before the Finance Committee in its 38th meeting held on 23.10.2018. The Finance Committee decided as under:

“After detailed deliberations on the issue, the Finance Committee reviewed its earlier decision taken in its 37th meeting held on 4.6.2018 vide item No. 37.4 under sub clause (b) and recommended to the Board that the NIFM, Faridabad be asked to prepare Accounts and Audit Manual of Institute within a period of two months.”

Now, the NIFM has submitted the draft Accounting and Audit Manual. The Draft Accounting & Audit Manual is enclosed as **Appendix IV in the shape of Booklet ‘A’ & ‘B’**.

In view of the above, it is proposed that *“The Draft Accounting & Audit Manual may be adopted for implementation in the Institute from the date of approval by the FC /BOG. Further, the Director may be authorized to make necessary amendments in the relevant clause/section as and when required in view of the notification/Office Memorandum issued by the MOE and any other competent authority from time to time”*.



FC.45.5 To note present status of audit paras keeping in view the general instructions issued by the Government of India, Ministry of Education, Department of Higher Education to minimize audit observations, Public Grievances and Parliamentary assurances.

The Under Secretary (NITs), Government of India, Ministry of Education, Department of Higher Education, Technical Section III, New Delhi vide letter No. F.33-3/2020.TS.III (Pt.), dated 24th November, 2020 forwarded a copy of letter No. G-25012/22/2019-IF.IV(Pt.) dated 10th November, 2020 issued by Deputy Secretary (Finance), Government of India, Ministry of Higher Education, New Delhi.

Through the aforesaid letter, the Deputy Secretary (Finance) conveyed the decision of Standing Audit Committee (SAC) meeting held on 15.12.2020, headed by Secretary (HE) on the pending audit observations and also in disposal of public grievances. Therefore, some general instructions have been circulated to minimize the audit observations and also to ensure proper follow up action. A copy of both the aforesaid letters and general instructions are enclosed as **Appendix V from page 30 to 35** for kind consideration.

Further, the Under Secretary (NITs), Government of India, Ministry of Education, Department of Higher Education, Technical Section III, New Delhi vide letter No. F.33-3/2020.TS.III, dated 29th December, 2020 conveyed the decision to include complete details and status of their Audit Paras, pending Public Grievances and Parliamentary Assurances in every meeting of Finance Committee (FC)/ Board of Governors (BoG)/Board of Management (BoM) as Standing Agenda item. A copy of letter dated 29th December, 2020 is enclosed as **Appendix VI from page 36 to 38**.

Keeping in view the above facts, the present status of pending audit Para(s), based on Audit Report for the financial year 2018-19, is as under:-

Sr. No	Financial Year	Present status			
		Total Audit Para(s)	Already settled	Settled during 2018-19	Pending Para (s)
1.	2008-09	06	05	-	01 (Para 5)
2.	2010-11	09	07	-	02 (Para 7 and 9)
3.	2012-13	07	04	02	01 (Para 6)
4.	2013-14	11	08	01	02 (Para 1 and 5)
5.	2014-15	09	03	03	03 (Para 1,4 and 7))
6.	2015-16	08	02	05	01 (Para 2,)
7.	2016-17	10	03	05	02 (Para 4 and 7)
8.	2017-18	15	-	03	12(1,2,3,4,5,6,7,9,11,12,14,15)
9	2018-19	14	-	04	10 (1,2,7,8,9,10,11,12,14,15)
Total		89	32	23	34

Further, it is pertinent to mention here that the Senior Audit Officer, Indian Audit & Accounts Department, Office of the Director General of Audit (Central), Chandigarh vide letter DGA(C)/CE/GHQ/Intimation 3rd Qtr/2020-21/1284, dated 30.9.2020 informed that an audit team of C&AG will conduct transaction audit tentatively from 5.10.2020. The C&AG audit team conducted transaction audit of the Institute during 7.10.2020 to 6.11.2020 for the financial year 2019-20. It is worth mentioning here that as per the instructions of the Audit Party, the Para-wise reply of the old outstanding paras (2008-09 to 2018-19) was submitted to C&AG through the Audit Party vide this office letter No. Acs./Audit/OPR, dated 06.11.2020. The final Audit & Inspection Report for the financial year 2019-20, is still awaited. Therefore, the latest status of audit report will be submitted in the next meeting of Finance Committee.

With regard to general instructions issued by the MoE, the Institute ensures that the efforts will be made to minimize the above audit observations keeping in view the general instructions issued by the MoE through the aforesaid letters.

In view of the above, it is proposed that *“the Finance Committee may note the present status of audit observations of the Institute.”*

AO 6699
25/11/20 1.



director . <director@nitkkr.ac.in>

APPENDIX -V(FC.45.5)

General Instruction to minimize audit observations and to ensure proper follow up action in CEIs

1 message

NITs Division Coordination <nits.coordination@gmail.com> Tue, Nov 24, 2020 at 11:25 AM
 To: Director NIT Agartala <nita.director@gmail.com>, registrar@rediffmail.com, director@mnnit.ac.in, "Registrar, MNNIT Allahabad" <registrar@mnnit.ac.in>, "Prof. N. S. Raghuwanshi" <director@manit.ac.in>, Atul Prakash Trivedi <registrar@manit.ac.in>, director@nitc.ac.in, registrar@nitc.ac.in, director@admin.nitdgp.ac.in, registrar@admin.nitdgp.ac.in, director@nith.ac.in, SUSHIL CHAUHAN <registrar@nith.ac.in>, Director MNIT <director@mnnit.ac.in>, registrar@mnnit.ac.in, director@nitj.ac.in, Registrar NITJ <registrar@nitj.ac.in>, Director NIT Jamshedpur <director@nitjsr.ac.in>, Registrar NIT Jamshedpur <registrar@nitjsr.ac.in>, "director ." <director@nitkkr.ac.in>, registrar@nitkkr.ac.in, Director <director@vnit.ac.in>, registrar@vnit.ac.in, director@nitp.ac.in, Registrar NIT <registrar@nitp.ac.in>, director@nitrr.ac.in, Registrar NIT Raipur <registrar@nitrr.ac.in>, Sunil Kr Sarangi <director@nitrrkl.ac.in>, "REGISTRAR REGISTRAR-NIT,RKL" <registrar@nitrrkl.ac.in>, director@nits.ac.in, registrar@nits.ac.in, director@nitsri.net, Registrar NIT Srinagar <registrar@nitsri.net>, director@svnit.ac.in, "h.a. parmar" <registrar@svnit.ac.in>, director@nitk.ac.in, Registrar NITK Surathkal <registrar@nitk.ac.in>, Registrar NITK Surathkal <registrar@nitk.edu.in>, director@nitt.edu, registrar@nitt.edu, arr <ssathish@nitt.edu>, director@nitw.ac.in, REGISTRAR NITW <registrar@nitw.ac.in>, director@nitap.ac.in, Registrar NIT Arunachal Pradesh <registrar@nitap.ac.in>, Director NIT Delhi <director@nitdelhi.ac.in>, registrar@nitdelhi.ac.in, director@nitgoa.ac.in, "Dr.Vasantha M.H. Registrar(I/C)" <registrar@nitgoa.ac.in>, director@nitmanipur.ac.in, admin@nitmanipur.ac.in, Registrar NIT Manipur <registrar@nitmanipur@gmail.com>, director@nitm.ac.in, Registrar NIT Meghalaya <registrar@nitm.ac.in>, director@nitmz.ac.in, "Dr. Lalthanchami Sailo" <registrar@nitmz.ac.in>, Venugopal Srinivasan <directornitnagaland@gmail.com>, registrar@nitnagaland.ac.in, SANKARANARAYANASAMY K <director@nitpy.ac.in>, "Dr. G. Aghila" <registrar@nitpy.ac.in>, director@nitsikkim.ac.in, registrar@nitsikkim.ac.in, directoroffice@nitsikkim.ac.in, NIT Uttarakhand <nituttarakhand@gmail.com>, aradmn.nit-uk@gov.in, director@nitandhra.ac.in, registrar@nitandhra.ac.in, rcnitap@gmail.com, director@iiests.ac.in, regis@iiests.ac.in, dean.admin@iiests.ac.in
 Cc: veena.dunga@nic.in

Sir/Madam

Kindly find the attached communication No.33-3/2020-TS.III dated 24th Nov, 2020 in connection with above mentioned subject for information and further necessary action.

General instructions to minimize audit.pdf
217K

AR (Audit)
 AR (Acc.)
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 04/01/21
 [Signature]
 04/01/21
 A 887 34-1

(i) "R"
 (ii) Dr. Feroz, Prof. mehang (AIC)
 For necessary action & compliance.
 [Signature]
 24/11/21
 30

**F.No.33-3/2020-TS.III (Pt.)
Government of India
Ministry of Education
Department of Higher Education
Technical Section-III**

Shastri Bhawan, New Delhi
Dated: 24 November, 2020

To

The Director
All National Institute of Technology (NITs) and IEST Shibpur

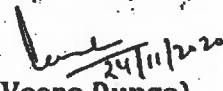
**Subject: General Instructions to minimize audit observations and to ensure
proper follow up action in CEIs – regarding**

Sir/Madam,

I am directed to forward herewith a copy of IF.IV Section's letter No.G.25012/22/2019-IF.IV(Pt.) dated 10.11.2020 on the above mentioned subject, for information and for strict compliance.

Encl.: As above

Yours faithfully,


(Veena Dunga)
Under Secretary (NITs)
Tel: 011-23384159

No.G-25012/22/2019-IF.IV(Pt.)
Government of India
Ministry of Education
(Department of Higher Education)

.....
New Delhi, dated the 10th November, 2020

Subject: General Instructions to minimize audit observations and to ensure proper follow up action in CEIs – reg.

.....
The Standing Audit Committee (SAC) headed by the Secy (HE) has desired that general instructions may be issued to the concerned Bureau on the subject as many CAG audit observations are being repeated in different Institutes and during subsequent years. Hence, the enclosed general instructions are circulated to all the Bureau Heads with the request to bring the said instructions to the notice of all the Institutes under their administrative control for strict compliance.

This issues with the approval of the competent authority.

(D.K.Singh)
Deputy Secretary (Finance)

All Bureau Heads in the Department of Higher Education

Copy for information to :

- (i) PSO to Secy (HE)
- (ii) Sr. PPS to JS & FA

Signature Not Verified

Digitally signed by
DHANANJAY KUMAR SINGH
Date: 2020.11.09 14:45:04 IST

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US (AK/K/VD)

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We may circulate to
all, for compliance to
10/11/2020

So (Ranjana)

Ms. Anshu

General Instructions for CEIs (Central Educational Institutions) to minimize audit observation and to ensure proper follow up action

1.	Preparation and presentation of Annual Accounts should be strictly as per the prescribed Format of Accounts for CEIs circulated vide MHRD's letter no. 29-4/2012-IFD dated 17.04.2015 (copy enclosed for ready reference).
2.	It is mandatory to conduct Internal Audit of the accounts in a time bound manner every year in respect of all the CEIs. Registrar/Finance Officer of the Institute is required to ensure periodical Internal Audit.
3.	<p>Finance Officer/Registrar of every CEI should ensure the compliance of the following:</p> <ul style="list-style-type: none"> (i) All the Institutes should have Internal Audit Manual and should prepare Annual Plan for audit of all the units of the Institute well in advance every year; (ii) All outstanding Audit Paras of internal Audit need to be settled within a given time frame. Management response to internal as well as external audit reports should be made prompt and effective by taking expeditious corrective measures on audit observations. Details of the pending Audit Paras and the Action taken to settle/liquidate the pending Paras need to be placed in every Finance Committee meeting of the Institute; (iii) Certificate of closing balance at the end of each month should be recorded in the Cash Book and duly certified by the competent authority. Bank reconciliations should be done regularly as it is an important tool of internal control. Expeditious action should be taken to reconcile the Account of the Institute with the corresponding Bank Account; (iv) System of annual physical verification of fixed assets and inventory needs to be strengthened and complied with without fail; (v) In many cases the internal control mechanisms were not found adequate and the audit reports pointed out that some vouchers were not signed by the Head of accounts & DDO; (vi) It may also be ensured that all the Buildings of the Institutes are capitalized in the Books of Accounts and cases of work-in progress should be reviewed regularly and thoroughly.
4.	Long pending Audit Paras may be settled at the earliest and responsibility may be fixed for delay in submission of replies/ details. A Standing Audit Committee (SAC) may be constituted in each Institute and they should meet at regular intervals to monitor the progress of settlement of Paras. Head of Institutions should fix responsibility in cases of inordinate delays.

5.	Grants-in-aid received by an Institute should be used only for the purpose for which grant has been given by the Central Government/ Other granting agency. The Officer, responsible to ensure proper utilization of funds should not release funds on such decisions of the Institute's body which are not in accordance with the extant rules/regulations/instructions, and which might have been inadvertently taken due to the reasons that relevant rules/regulations/instructions were not brought to their notice before taking such decisions, or otherwise. The concerned officer should bring the relevant rules/ regulations/instructions to the notice of EC/FC/BoG, and seek clarification from MoE, if required.
6.	Broadsheet of GPF/CPF should be maintained properly.
7.	Investment Register, Asset Register, etc. should be maintained in the format prescribed under GFR, 2017 and other relevant instructions and should be updated on real time basis.
8.	All the books of Accounts should be maintained on accrual basis as per MHRD's letter no. 29-4/2012-IFD dated 17.04.2015 so as to avoid over statement in one head and understatement in another head. This will lead to better fiscal management and will give true financial picture of the Institute and its units.
9.	No corpus fund should be created by an Institute without approval of competent authority and Grant-in-aid to the Institute should not be transferred to the corpus. Shortage of fund due to inadequate Grant release should be met from Internal Resources of the Institute and unspent balance of Grant should not be shown in the negative. Also, grant should not be sought for recouping IRG Account or Corpus fund.
10.	Rules and Regulations of Government of India and amendments/modifications issued thereunder from time to time especially those relating to GFR, 2017, Manual of Procurement of Goods/Services/Works, DFPRs and the Guidelines/Instructions issued by the Department of Expenditure, Central Vigilance Commission (CVC) etc. may be strictly followed. It is the sole responsibility of the Institute and its concerned officials to ensure strict compliance to the above mentioned extant rules, instructions and guidelines issued by the Government of India.
11.	If any decision(s) taken in a financial matter is found to be contrary to rules/regulations/instructions of the Government of India, the amount involved in such decision(s) will be deducted from the entitlement of the respective Institute and the Institute shall recover the same from the salary of the official(s) responsible for such

	decision(s).
12.	Registrar/Vice Chancellors/Director, being the Head of the Institute must exercise utmost watchfulness in the financial and administrative management. Any statutory penalty imposed on the Institute due to delay in payment of the statutory dues in time may be paid by the Institute but the amount of penalty paid by the Institute should be recovered from the concerned person (s) after fixing responsibility in this regard.



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APPENDIX VI (FC.45.5)

Mechanism to monitor/minimize Audit Objections, Public Grievances and Parliamentary Assurances

1 message

NITs Division Coordination <nits.coordination@gmail.com> Wed, Dec 30, 2020 at 11:48 AM
 To: Director NIT Agartala <nita.director@gmail.com>, registrarnita@rediffmail.com, director@mnit.ac.in, "Registrar, MNNIT Allahabad" <registrar@mnit.ac.in>, "Prof. N. S. Raghuwanshi" <director@manit.ac.in>, Atul Prakash Trivedi <registrar@manit.ac.in>, director@nitc.ac.in, registrar@nitc.ac.in, director@admin.nitdgp.ac.in, registrar@admin.nitdgp.ac.in, director@nith.ac.in, SUSHIL CHAUHAN <registrar@nith.ac.in>, Director MNIT <director@mnit.ac.in>, registrar <registrar@mnit.ac.in>, director@nitj.ac.in, Registrar NITJ <registrar@nitj.ac.in>, Director NIT Jamshedpur <director@nitjsr.ac.in>, Registrar NIT Jamshedpur <registrar@nitjsr.ac.in>, "director ." <director@nitkr.ac.in>, registrar <registrar@nitkr.ac.in>, Director <director@vnit.ac.in>, registrar <registrar@vnit.ac.in>, director@nitp.ac.in, Registrar NIT <registrar@nitp.ac.in>, director@nitrr.ac.in, Registrar NIT Raipur <registrar@nitrr.ac.in>, Sunil Kr Sarangi <director@nitrl.ac.in>, "REGISTRAR REGISTRAR-NIT,RKL" <registrar@nitrl.ac.in>, NIT-Silchar <director@nits.ac.in>, registrar <registrar@nits.ac.in>, NIT-Srinagar <director@nitsri.net>, Registrar NIT Srinagar <registrar@nitsri.net>, SVNIT-Surat <director@svnit.ac.in>, "h.a. parmar" <registrar@svnit.ac.in>, director@nitk.ac.in, Registrar NITK Surathkal <registrar@nitk.ac.in>, Registrar NITK Surathkal <registrar@nitk.edu.in>, NIT-Tiruchirappalli <director@nitt.edu>, registrar <registrar@nitt.edu>, arr <ssathish@nitt.edu>, NIT-Warangal <director@nitw.ac.in>, REGISTRAR NITW <registrar@nitw.ac.in>, director@nitap.ac.in, Registrar NIT Arunachal Pradesh <registrar@nitap.ac.in>, Director NIT Delhi <director@nitdelhi.ac.in>, registrar@nitdelhi.ac.in, director@nitgoa.ac.in, "Dr.Vasantha M.H. Registrar(I/C)" <registrar@nitgoa.ac.in>, director <director@nitmanipur.ac.in>, admin@nitmanipur.ac.in, Registrar NIT Manipur <registrar@nitmanipur.ac.in>, director@nitm.ac.in, Registrar NIT Meghalaya <registrar@nitm.ac.in>, director@nitmz.ac.in, "Dr. Lalthanchari Sailo" <registrar@nitmz.ac.in>, Venugopal Srinivasan <director@nitnagaland.ac.in>, registrar <registrar@nitnagaland.ac.in>, SANKARANARAYANASAMY K <director@nitpy.ac.in>, "Dr. G. Aghila" <registrar@nitpy.ac.in>, director@nitsikkim.ac.in, registrar@nitsikkim.ac.in, directoroffice@nitsikkim.ac.in, NIT Uttarakhand <nituttarakhand@gmail.com>, aradmn.nit-uk@gov.in, director@nitandhra.ac.in, registrar@nitandhra.ac.in, rcnitap@gmail.com, director@iiests.ac.in, regis@iiests.ac.in, dean.admin@iiests.ac.in
 Cc: veena.dunga@nic.in, kuri.indrajit@gov.in, pawan.kumar2017@gov.in

Sir/Madam

Kindly find the attached communication No.33-3/2020-TS.III (Pt.) dated 29th December in connection with above mentioned subject for information and further necessary action.

33-3-2020(Pt.) dated 29-12-2020 minimize cag audit and pg.pdf
81K

Prof. incharge (Atc)

- Registrar etc for necessary compliance & reply

- AR (Acc.)

- Reg. kv.

Handwritten initials and date: 01/12/21

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**F.No.33-3/2020-TS.III
Government of India
Ministry of Education
Department of Higher Education
Technical Section-III**

Shastri Bhawan, New Delhi
Dated: 21st December, 2020

To
The Director
All National Institute of Technology (NITs) and IEST Shibpur


**Subject: Mechanism to monitor /minimize Audit Objections, Public Grievances
and Parliamentary Assurances - reg.**

Sir/Madam,

I am directed to inform that Secretary (HE) in a recent Standing Audit Committee meeting held on 15.12.2020 has taken a serious note of the fact that most of the Higher Educational Institutions (HEIs) are not observing due diligence in disposing audit paras and public grievances. Therefore, to ensure their proper disposal and monitoring, it has been desired that all HEIs should henceforth include complete details and status of their Audit Paras, pending Public Grievances and Parliamentary Assurances in every meeting of Finance Committee(FC)/ Board of Governors (BoG)/ Board of Management (BoM), as standing Agenda Item.

2. All NITs and IEST, Shibpur are accordingly requested to comply with the above direction and to invariably include above details in the BoG/FC/ BoM agenda.

Yours faithfully,


29/12/2020
(Veena Dunga)
Under Secretary (NITs)

Ministry of Education
D/o Higher Education

During review of the pending audit paras in the Standing Audit Committee (SAC) meeting held on 15.12.2020, it came to notice that due diligence is not being observed by many Higher Educational Institutions (HEIs) in disposal of public grievances and in handling financial matters leading to increasing number of audit objections. As Finance Committee (FC) / Board of Governors (BoG) / Board of Management (BoM) of Higher Educational Institutions (HEIs) are the main mechanism/instrument to ensure proper administration, management and governance of the Institutes, to minimise CAG audit objections and public grievances, all the Institutes under the administrative control of your Bureau may be directed to invariably include:

- (i) Complete details and status of audit paras
- (ii) Public Grievances pending in the Institutes
- (iii) Parliamentary Assurances pending in the Institutes in every meeting of their Finance Committee (FC) / Board of Governors (BoG) / Board of Management (BoM) as Standing Agenda items.

2. All the Bureau Heads in the Department of Higher Education may advise all the Institutes under their administrative control accordingly.

Amit Khare
(Amit Khare)
Secretary(HE)
17.12.2020

All the Bureau Heads in D/o HE

DE (ACW)
US (AK/IK/MS)

W
18/12

Pl. issue necessary instructions to all NITs.

SD (TS-III)

18/12
Ms. Ankush





FC.45.6 To consider and approve the Separate Audit Report (SAR) of the financial year 2019-20 issued by C&AG based on the statutory audit of the Institute.

The Finance Committee of the Institute in its 44th online meeting held on 21.08.2020 decided as under:

“The Finance Committee considered and deliberated on the proposed Annual Accounts for the financial year 2019-20 (Appendix VI on Booklet) and recommended to the Board that the Annual Accounts for the financial year 2019-20 may be approved for taking up with C&AG for issuance of Separate Audit Report (SAR).

Further, the Finance Committee confirmed the above minutes so that the matter may be placed before the Board, keeping in view the timely submission of Annual Accounts to the C&AG.”

The above minutes of Finance Committee were approved by the Board of Governors in its 53rd online meeting held on 21.08.2020.

In view of the above decision of FC/BOG, the Annual Accounts for the Financial Year 2019-20 were submitted to the C&AG vide letter No. Acs/2017-18/97 dated 4.9.2020 for consideration.

The Senior Deputy Accountant General, Indian Audit & Accounts Department, Office of the Director General of Audit (Central), Chandigarh vide letter ES-1/CA-4/Audit Information//2020-21/152, dated 21.9.2019 informed that an audit team of C&AG will conduct statutory audit during 22.9.2020 to 09.10.2020. The C&AG audit team conducted statutory audit of the Institute during 22.9.2020 to 16.10.2020 to audit/inspect the Balance sheet/Annual Accounts for the financial year 2019-20.

On the basis of report submitted by the said audit team, the Deputy Director (Central Expenditure) issued draft Audit Comments vide letter No. DGA(C)/K.Ex./SAR NITK/2019-20/1667, dated 01.12.2020, received on 11.12.2020 for offering reply within two weeks along with supporting documents. The Institute has submitted its reply vide office letter No. Acs./SAR/2019-20/199 dated 31.12.2020. On the basis of reply, the C&AG will issue the final SAR.

The final Separate Audit Report is awaited. The matter was discussed with the office of Deputy Director, C&AG Chandigarh on 11.01.2021. As per C&AG, it will be issued within 10 to 15 days. Therefore, the final SAR will be placed on table during the meeting.

In view of the above, it is proposed that *“the Separate Audit Report (SAR) of the Institute may be approved for including in the Annual Report for the financial year 2019-20.”*

