

**Ninth Meeting
Finance Committee
National Institute of Technology, Uttarakhand**

Date : 23rd Sept 2016
Time : 12.00 Noon
Venue : Dehradun

Agenda

Item No.	Items	Page No
FC 09.01	To confirm the Minutes of the Eight meeting of Finance Committee and Agenda by circulation.	01-05
FC 09.02	Action Taken Report upon previous Finance Committee decisions.	06
FC 09.03	Implementation of provisions of Seventh Pay Commission to Institute Employees.	06-10
FC 09.04	Extension of Retirement Gratuity and Death Gratuity to the Institute employees.	11-13
FC 09.05	To note the Separate Audit Report from CAG for the year 2015-16	14-32
FC 09.06	Approval for Subscription/Renewal of Electronic Databases for Library for the year 2016.	33-36
FC 09.07	Any other items with the permission of chair	33

Director

FC 09.01 To confirm the Minutes of the Eight meeting of Finance Committee and Agenda by circulation.

Minutes of the eight meeting of Finance Committee, duly approved by the Chairman were circulated vide letter no. NITUK/Mtngs/2016/2530 dated 18th January 2016 with the request to confirm if they have been recorded correctly or need modification(s) in any respect. No comments / suggestions were received by the Institute. Minutes are enclosed as **Annexure FC 09.01**

Minutes of BWC regarding DPR of NIT Uttarakhand was circulated vide agenda item no FC 10.01. No comments / suggestions were received by the Institute. Approval received from few members are enclosed as **Annexure FC 09.02.**

Finance Committee is requested to confirm the same.



Col. Sukhpal Singh
Registrar

राष्ट्रीय प्रौद्योगिकी संस्थान,
उत्तराखण्ड
National Institute of Technology,
Uttarakhand



Ref. No.: NITUK/Mtngs/2016/2530

18 Jan. 2016

To,

1. Shri. Rajesh Singh
2. Shri. Arun Kumar
3. Prof. S. C. Lakkad
4. Prof. Pradipta Banerji

Sub: Forwarding the minutes of the 8th meeting of Finance Committee...reg.

Sir,

I am pleased to enclose a copy of the minutes duly approved by the Hon'ble Chairman for your kind perusal. Kindly let this office know whether they have been recorded correctly or need amendment/modification in any respect.

The comments/suggestions are requested to be received by this office within 15 days, else your consent to above minutes will be presumed.

With regards,

Yours sincerely,

Registrar

-02-

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड
NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

MINUTES OF THE 8th MEETING OF FINANCE COMMITTEE, HELD ON 06th JANUARY 2016.

Following members were present:

- | | | |
|---------------------------|---|-------------------|
| 1. Shri Bhaskar Bhat | - | Chairman |
| 2. Shri Rajesh Singh | - | Member |
| 3. Shri Arun Kumar | - | Member |
| 4. Prof. Pradipta Banerji | - | Member |
| 5. Prof. H. T. Thorat | - | Member |
| 6. Col. Sukhpal Singh | - | Member- Secretary |
| 7. Prof. S. C. Lakkad | - | Special Invitee |

At the outset, the Chairman welcomed all the members.
The Committee discussed the following agenda:

- FC 08.01 Confirmation of the minutes of previous Finance Committee Meeting**
Resolution: The minutes of previous Finance Committee Meeting are confirmed.
- FC 08.02 Action Taken Report upon previous Finance Committee decisions.**
Resolution: Action Taken Report upon previous Finance Committee decisions is noted.
- FC 08.03 Ratification of notes approved by the Chairman**
Agenda: Approval was taken from Chairman, FC for revised budget for financial year 2015-16 and budget estimate for the financial year 2016-17.
The note duly approved by the Chairman is placed at Annexure- FC 08.02.
Resolution: Ratified, however the FC suggested that Institute shall prepare a Transition Plan for a period till permanent campus is built. Student and faculty accommodation, infrastructure and overall growth of the Institute shall be catered for.
- FC 08.04 Approval regarding development of Institutional Information Management System of NIT Uttarakhand.**
Agenda: NIT Uttarakhand is going at a very fast pace and managing all activities with limited manpower are very difficult without Office Automation. Initially Institute was handling less data but keeping in view the students and staff strength it is very necessary that we should opt for Office Automation at the earliest
In this connection a detailed discussion was held with many NITs/IITs and other agencies. EdCIL is ready to develop Institutional Information Management System for the Institute. Educational Consultants India Limited (EdCIL) was conceived and incorporated as a Public Sector enterprise by the Government of India in 1981, under the Ministry of Education and Culture (reconstituted as the Ministry of Human Resource Development in 1985). Finance Committee is requested to permit development of Institutional Information Management System of NIT Uttarakhand through EdCIL. Finance Committee is further requested permit to sign MoU with EdCIL to avail various services offered by EdCIL.
Resolution: The FC suggested independent Open Tender Process.
- FC 08.05 (a): Credit Transfer facility to the students of NIT Uttarakhand.**
Agenda: Undergraduate Ordinances of NIT, Uttarakhand permit students to spend one semester at any IIT / NIT with the Credit Transfer facility. This has been provided with an objective of exposing students to best of facilities provided by the other Institutions and exposing the students to the

NITUK/Mtngs/2016/Page 1 of 2

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड
NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

different environment. This will also enrich the academic exposure of the students. Students of NIT, Uttarakhand have expressed desire to spend one semester in other NITs.

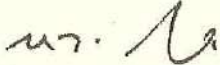
MNIT Jaipur and NIT Trichy have extended this facility to our students and 12 students have registered in these NITs for Spring 2016 semester. MNNIT Allahabad is actively considering our proposal for Spring 2016 semester. NITK Surathkal, NIT Warangal and NIT Kurukshetra are likely to extend this facility from Autumn 2016 semester.

NIT Uttarakhand collects the Institute fees as per NIT Uttarakhand norms from such students and if requested by the concerned NIT, their requisite fees shall be transferred to the concerned NIT as per the concerned NIT's norms.

This is for the information of the Finance Committee.

Resolution: Noted.

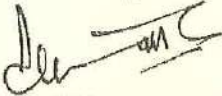
The meeting ended with Vote of thanks to the Chair.



(H. T. Thorat)
Director

Submitted for Approval to the Chairman, BoG

Approved / ~~Not Approved~~



The Chairman
Board of Governors
NIT, Uttarakhand

Agenda by Circulation (Finance Committee)

FC 10.01 : To approve the minutes of BWC regarding DPR of NIT Uttarakhand.

Fourth meeting of Building and Works Committee was held on 17th July 2016 to approve the Detailed Project Report of NIT Uttarakhand. The minutes of the same are placed before the Finance Committee for approval. While incorporating the suggestions made by the BWC members there was major change in financial outlay of the DPR. Consequent to the communication received from MHRD dated 18th July 2016, the DPR was forwarded to the Ministry and as per comments/suggestion received from Ministry the DPR was further revised. This revised DPR was then presented before BWC via circulation by e-mail vide BWC Agenda by Circulation (**BWC 05.01**) for approval on or before 01st Aug 2016 as due to urgency of the matter it was not possible to conduct the regular BWC meeting. The approval of six members of the BWC has now been received; however no comments were received from other members, hence presumed as their consent to the DPR.

As per instruction received from MHRD this revised DPR has to be forwarded to the Ministry after due approval of Finance Committee and Board of Governors. As approval of DPR and onward submission to MHRD is urgent, hence it is proposed to seek the approval of Finance Committee by circulation.

The minutes of Fourth BWC Meeting with approvals received from the BWC members on BWC agenda item (**BWC 05.01**) along with revised Detailed Project Report of NIT Uttarakhand is enclosed as **Annexure FC 10.01** for approval.

The FC is requested to note and approve the minutes.


Registrar and
Member Secretary

FC 09.02 Action Taken Report upon previous Finance Committee decisions.

Action taken report upon the agenda of the eight meeting of the Finance Committee is as under:

Item Nos.	Agenda Items	Action Taken
08.01	Confirmation of the minutes of previous Finance Committee Meeting.	Confirmed
08.02	Action Taken Report upon previous Finance Committee decisions.	Noted
08.03	Ratification of notes approved by the Chairman	Implemented. Institute has requested State Govt. for use of ITI land.
08.04	Approval regarding development of Institutional Information Management System of NIT Uttarakhand	Under Process
08.05 (a)	Credit Transfer Facility to the Students of NIT Uttarakhand	Implemented.
10.01	To approve the minutes of BWC regarding DPR of NIT Uttarakhand	DPR submitted to MHRD after approval of BOG

FC 09.03: Implementation of provisions of Seventh Pay Commission to Institute Employees.

The Government of India, Ministry of Finance issued notification through the Gazette of India G.S.R.721 (E) published on 25th July, 2016 regarding implementation of the provision of Seventh Pay Commission to the Government employees. The institute is totally under the administrative control and financial contribution from the Government of India. The Central Civil Services (Revised Pay) Rules, 2016 are, therefore, applicable to this Institute employee.

The pay fixation in revised Pay Structure of each regular employee has been worked out as per the provisions in the above stated notification and placed at **Annexure FC 09.03.**

The Finance Committee is requested to approve the provision of Seventh Pay Commission as per Government of India Notification and permit its implementation as per MHRD guidelines.

NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Implementation of the recommendations of the 7th Central Pay Commission

Pay fixation as per Rule 9, 10 & 17 of Central Civil Services (Revised Pay) Rules, 2016

Details of employees who have joined on or before 01-01-2016

S. No	Name & Designation	Pay scale as per 6th CPC				Revised pay as per 7th CPC			New Basic Pay from 01.07.16 after increment	Remarks
		Pay Band	Pay	G.P.	Basic Pay	Factor 2.57	Level	New Basic pay as per 7th CPC		
		a	b	c	d	e (d*2.57)				
1	COLONEL SUKHPAL SINGH, REGISTRAR	4	62,000	10,000	72,000	185,040	14 (10)	188,200	193,800	Next increment July-2017
2	DR. VINEETA NEGI ASSISTANT REGISTRAR	3	20,230	5,400	25,630	65,869	10 (7)	67,000	69,000	Next increment July-2017
3	MR. JAGDEEP SINGH ASSISTANT REGISTRAR	3	15,600	5,400	21,000	53,970	10 (1)	56,100	57,800	Next increment July-2017
4	MR. ANOOP SHARMA SUPERINTENDENT (ACADEMIC FIN)	2	10,130	4,200	14,330	36,828	6 (3)	37,600	38,700	Next increment July-2017
5	MR. SANJAY BHATT SUPERINTENDENT (ESTABLISHMENT)	2	10,130	4,200	14,330	36,828	6 (3)	37,600	38,700	Next increment July-2017
6	MRS. NEHA RATURI TECHNICAL ASSISTANT (PHYSICS)	2	10,130	4,200	14,330	36,828	6 (3)	37,600	38,700	Next increment July-2017
7	MS. BHAVANA TECHNICAL ASSISTANT (ECE)	2	10,130	4,200	14,330	36,828	6 (3)	37,600	38,700	Next increment July-2017
8	MR. RAM MOHAN GUPTA TECHNICAL ASSISTANT (MECH)	2	10,130	4,200	14,330	36,828	6 (3)	37,600	38,700	Next increment July-2017
9	MS. ANJALI GUPTA SUPERINTENDENT (STORES)	2	9,710	4,200	13,910	35,749	6 (2)	36,500	37,600	Next increment July-2017
10	MR. SUROJIT NAMATA SUPERINTENDENT (ACCOUNTS)	2	9,710	4,200	13,910	35,749	6 (2)	36,500	37,600	Next increment July-2017
11	MR. LALIT MOHAN BISHT JUNIOR ENGINEER (CIVIL)	2	9,710	4,200	13,910	35,749	6 (2)	36,500	37,600	Next increment July-2017
12	MR. SUMIT KUMAR JUNIOR ENGINEER (ELECTRICAL)	2	9,710	4,200	13,910	35,749	6 (2)	36,500	37,600	Next increment July-2017
13	MR. KAWAL PREET SINGH TECHNICAL ASSISTANT (EEE)	2	9,710	4,200	13,910	35,749	6 (2)	36,500	37,600	Next increment July-2017
14	MS. KUMUD SHARMA TECHNICAL ASSISTANT (L&I)	2	9,710	4,200	13,910	35,749	6 (2)	36,500	37,600	Next increment July-2017
15	MR. PRIYANK KRISHAN RUDOLA TECHNICAL ASSISTANT (SASA)	2	9,710	4,200	13,910	35,749	6 (2)	36,500		Resigned on 25.05.16
16	MOHAMMED ARSHAD SAIFY TECHNICAL ASSISTANT (MECH.)	2	9,300	4,200	13,500	34,695	6 (1)	35,400	36,500	Next increment July-2017
17	MR. PARAS SAH TECHNICAL ASSISTANT (CIVIL)	2	9,300	4,200	13,500	34,695	6 (1)	35,400	36,500	Next increment July-2017
18	MR. SAURABH PATWAL TECHNICAL ASSISTANT (MECH.)	2	9,300	4,200	13,500	34,695	6 (1)	35,400	36,500	Next increment July-2017
19	MR. ABHISHEK TECHNICAL ASSISTANT (ECE)	2	9,300	4,200	13,500	34,695	6 (1)	35,400	36,500	Next increment July-2017
20	MR. GOLE BALAJI DHANRAJ TECHNICAL ASSISTANT (ELECTRONICS)	2	9,300	4,200	13,500	34,695	6 (1)	35,400	36,500	Next increment July-2017
21	MR. VIKAS KOTHARI TECHNICAL ASSISTANT (C&SE.)	2	9,300	4,200	13,500	34,695	6 (1)	35,400	36,500	Next increment July-2017
22	MRS. BEENA RAWAT SENIOR ASSISTANT (ACADEMICS)	1	8,120	2,400	10,520	27,036	4 (3)	27,100	27,900	Next increment July-2017
23	MS. REKHA RAWAT JUNIOR ASSISTANT (ESTABLISHMENT)	1	6,990	2,000	8,990	23,104	3 (4)	23,800	24,500	Next increment July-2017

Sanjay Bhatt
10/08/2016

Sanjay Bhatt
10/08/2016
SANJAY BHATT

Surojit Namata
18/08/16
(SUROJIT NAMATA)

Sanjay Bhatt
18/08/16

Sanjay Bhatt
18/08/16
10/08/16
10/08/16

NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Implementation of the recommendations of the 7th Central Pay Commission

Pay fixation as per Rule 9, 10 & 17 of Central Civil Services (Revised Pay) Rules, 2016

Details of employees who have joined on or before 01-01-2016

S. No	Name & Designation	Pay scale as per 6th CPC				Revised pay as per 7th CPC		New Basic Pay from 01.07.16 after increment	Remarks	
		Pay Band	Pay	G.P.	Basic Pay	Factor 2.57	Level			
		a	b	c	d	e (d*2.57)				
24	MR. ANIL BHATT LABORATORY ASSISTANT (CHEMISTRY)	1	6,990	2,000	8,990	23.104	3 (4)	23,800	24,500	Next increment July-2017
25	MR PRADEEP KUMAR TECHNICIAN (ELECTRICAL)	1	6,990	2,000	8,990	23.104	3 (4)	23,800	24,500	Next increment July-2017
26	MR. JAIDEV TECHNICIAN (CS&E)	1	6,990	2,000	8,990	23.104	3 (4)	23,800	24,500	Next increment July-2017
27	MR. MANOJ KUMAR TECHNICIAN (CS&E)	1	6,990	2,000	8,990	23.104	3 (4)	23,800	24,500	Next increment July-2017
28	MS. SWATI BHATT JUNIOR ASSISTANT (ACADEMICS)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
29	MRS. MEENAKSHI BHATT JUNIOR ASSISTANT (ACADEMICS)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
30	MR. AMIT SINGH JUNIOR ASSISTANT (ESTABLISHMENT)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
31	MR. AJAY SINGH JUNIOR ASSISTANT (HOSTEL)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
32	MR. GAURAV SINGH NEGI JUNIOR ASSISTANT (ACCOUNTS)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
33	MR. SANJAY NAUTIYAL JUNIOR ASSISTANT (STORES)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
34	MRS. POOJA JUNIOR ASSISTANT (DIRECTORS OFF)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
35	MR. SANTOSH SINGH RAWAT TECHNICIAN (MECHANICAL)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
36	MR. MANAS SUTRADHAR TECHNICIAN (MECHANICAL)	1	6,720	2,000	8,720	22,410	3 (3)	23,100		Resigned on 19.02.16
37	MR. RINKU TECHNICIAN (MECHANICAL)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
38	MR. YUDHBIR SINGH NEGI TECHNICIAN (CS&E)	1	6,720	2,000	8,720	22,410	3 (3)	23,100	23,800	Next increment July-2017
39	MR. SUSHIL KUMAR TECHNICIAN (CIVIL)	1	6,460	2,000	8,460	21,742	3 (2)	22,400	23,100	Next increment July-2017
40	MR. CHANDRAMOHAN TECHNICIAN (CIVIL)	1	6,460	2,000	8,460	21,742	3 (2)	22,400	23,100	Next increment July-2017
41	MR. NILESH KUMAR BHARDWAJ TECHNICIAN (Library & Information)	1	6,460	2,000	8,460	21,742	3 (2)	22,400	23,100	Next increment July-2017
42	MR. RAVINDRA KUMAR MULTI-TASKING (ELECTRICAL)	1	5,630	1,800	7,430	19,095	1 (3)	19,100	19,700	Next increment July-2017

Authail
10/08/2016
Junior Assistant (Estt.)

Sanjay Bhatt
10/08/2016
Superintendent (Estt.)
SANJAY BHATT

Surojit Namata
Superintendent (Estt.)
(SUROJIT NAMATA)

Asst. Registrar
10/08/16
Asstt. Registrar (Admin.)

Kranti Jolm
10/08/16
Associate Dean (P&D)

Registrar
10/08/16
Registrar

Director
Director

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड

NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Implementation of the recommendations of the 7th Central Pay Commission

Pay fixation as per Rule 8, 9, 10 & 17 of Central Civil Services (Revised Pay) Rules, 2016

Details of employees who have joined on or after 02-01-2016

S. No	Name & Designation	Date of Joining	Pay scale as per 6th CPC				Revised pay as per 7th CPC			New Basic Pay after increment	Remarks
			Pay Band	Pay	G.P.	Basic Pay	Factor 2.57	Level	New Basic pay as per 7th CPC		
			a	b	c	d	e (d*2.57)				
1	MR. PRAVEEN KUMAR MANWAL SUPERINTENDENT (STORE)	04-Jan-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment Jan-2017
2	MS. SANGEETA BASU NURSE (FEMALE)	06-May-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment Jan-2017
3	MR. VIKAS SINGH CHAUHAN TECHNICAL ASSISTANT (CS&E)	06-May-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment Jan-2017
4	MR. ALOK KUMAR PATEL TECHNICAL ASSISTANT (EEE)	08-Jul-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment July-2017
5	MR. DILIP KUMAR TECHNICAL ASSISTANT (SASA)	20-Jul-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment July-2017
6	MR. RAJESH KUMAR TECHNICAL ASSISTANT (CS&E)	25-Jul-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment July-2017
7	MR. PURUSHOTTAM P. JAWARKAR TECHNICAL ASSISTANT (SASA)	01-Aug-16	2	9,300	4,200	13,500	34,695	6(1)	35,400	36,500	Next increment July-2017
8	MR. PAWAN RANA TECHNICIAN (MECHANICAL)	29-Apr-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment Jan-2017
9	MR. KRISHAN KUMAR TECHNICIAN (MECHANICAL)	02-May-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment Jan-2017
10	MR. CHANDRA PAL SINGH TECHNICIAN (ECE)	16-May-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment Jan-2017
11	MR. ROBIN MANISH KUJUR TECHNICIAN (CSE)	11-May-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment Jan-2017
12	MR. AMANDEEP SINGH TECHNICIAN (EEE)	04-Jul-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment July-2017
13	MR. SANJAY CHAUHAN TECHNICIAN (EEE)	19-Jul-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment July-2017
14	MR. SACHIN SHARMA TECHNICIAN (CSE)	22-Jul-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment July-2017
15	MR. INDER KUMAR TECHNICIAN (LIBRARY)	26-Jul-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment July-2017
16	MR. SHASHI KUMAR JHA TECHNICIAN (LIBRARY)	26-Jul-16	1	6,460	2,000	8,460	-	3(1)	21,700	22,400	Next increment July-2017
17	MR. ASHISH NAUTIYAL MULTI-TASKING (OFFICE)	25-Apr-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment Jan-2017
18	MR. RANJIT SHARMA MULTI-TASKING (OFFICE)	01-Jul-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment Jan-2017
19	MR. TANUJ THAPLIYAL MULTI-TASKING (OFFICE)	29-Jun-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment Jan-2017

Bhatia
16/08/2016SANGAY BHATT
10/08/2016Sujit
18/08/16
(SUKOTY NARAYAN)

10/08/16

G. K. JAIN
10/08/16
1 of 2

NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Implementation of the recommendations of the 7th Central Pay Commission

Pay fixation as per Rule 8, 9, 10 & 17 of Central Civil Services (Revised Pay) Rules, 2016

Details of employees who have joined on or after 02-01-2016

S. No	Name & Designation.	Date of Joining	Pay scale as per 6th CPC				Revised pay as per 7th CPC			New Basic Pay after increment	Remarks
			Pay Band	Pay	G.P.	Basic Pay	Factor 2.57	Level	New Basic pay as per 7th CPC		
			a	b	c	d	e (d*2.57)				
20	MR. DEEPAK VIJAY MULTI-TASKING (OFFICE)	14-Jul-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment July-2017
21	MR. SAURABH SINGH NEGI MULTI-TASKING (OFFICE)	19-Jul-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment July-2017
22	MS. DEEPIKA MULTI-TASKING (OFFICE)	19-Jul-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment July-2017
23	MRS. SUMAN MEWAD MULTI-TASKING (LIBRARY)	29-Jun-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment July-2017
24	MR. SIDDHARTH AWADHIYA MULTI-TASKING (LIBRARY)	20-Jul-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment Jan-2017
25	MR. MALKEET SINGH MULTI-TASKING, MACHINIST, (MECHANICAL ENGG.)	02-May-16	1	5,200	1,800	7,000	-	1(1)	18,000	18,500	Next increment Jan-2017

10/08/2016
Junior Assistant (Estt.)

10/08/2016
Superintendent (Estt.)
SANJAY BHATT

10/08/16
Superintendent (A/cs.)
(SUROJITNAMATA)

10/08/16
Asstt. Registrar (Admin.)

18/08/16
Associate Dean (P&D)
Kanti Jain

25/08/16
Registrar

m-16
Director

FC 09.04

Extension of Retirement Gratuity and Death Gratuity to the Institute employees.

All the employees of this Institute have been appointed after 01.01.2004 and hence are regulated by National Pension System (NPS)

The Govt. of India, Department of Pension and Pensioners Welfare, Ministry of Personnel, Public Grievances and Pensions vide OM No. 7/5/2012-P&PW(F)/B dated 26/08/2016 extended the benefit of Retirement Gratuity and Death Gratuity scheme to those employee who are appointed after 01.01.2004 and are governed by National Pension System. Copy of letter is enclosed as **Annexure FC 09.04**. The same provision can, therefore, be made applicable to the employees of NIT Uttarakhand who have been appointed on regular basis.

If approved, the subscription towards Retirement Gratuity and Death Gratuity from each regular employee will be taken from the date of joining of the concerned employee and financial provision in the Annual Budget will be made accordingly.

The Finance Committee is requested to approve the extension of Retirement Gratuity and Death Gratuity to the employee of the Institute, as proposed above.

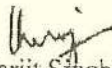
Lok Nayak Bhavan, Khan Market,
New Delhi - 110 003, Dated the 26 August, 2016.

OFFICE MEMORANDUM.

Subject : Extension of benefits of 'Retirement Gratuity and Death Gratuity' to the Central Government employees covered by new Defined Contribution Pension System (National Pension System) - regarding.

The undersigned is directed to say that the pension of the Government servants appointed on or after 1.1.2004 is regulated by the new Defined Contribution Pension System (known as National Pension System), notified by the Ministry of Finance (Department of Economic Affairs) vide their O.M No. 5/7/2003-ECB & PR dated 22.12.2003. Orders were issued for payment of gratuity on provisional basis in respect of employees covered under National Pension System on their retirement from Government service on invalidation or death in service, vide this Department's OM No. 38/41/2006-P&PW(A) dated 5.5.2009.

2. The issue of grant of gratuity in respect of government employees covered by the National Pension System has been under consideration of the Government. It has been decided that the government employees covered by National Pension System shall be eligible for benefit of 'Retirement gratuity and Death gratuity' on the same terms and conditions, as are applicable to employees covered by Central Civil Service (Pension) Rule, 1972.
3. These orders issue with the concurrence of Ministry of Finance, Department of Expenditure, vide their I.D. Note No. 1(4)/EV/2006-II dated 29.07.2016.
4. In their application to the persons belonging to the Indian Audit and Accounts Department, these orders issue after consultation with Comptroller and Auditor General of India.
5. These orders will be applicable to those Central Civil Government employees who joined Government service on or after 1.1.2004 and are covered by National Pension System and will take effect from the same date i.e. 1.1.2004.

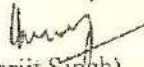

(Harjit Singh)
Director (Pension Policy)

To

All Ministries/Departments of the Government of India.

Copy to:-

1. President's Secretariat
2. Vice President's Secretariat
3. Prime Minister's Office
4. Lok Sabha Secretariat
5. Rajya Sabha Secretariat
6. Cabinet Secretariat
7. Secretary, UPSC, New Delhi
8. Supreme Court of India
9. Election Commission
10. Planning Commission
11. Comptroller and Auditor General of India
12. Accountants General of All States
13. Director of Audit, Central, Madhu Industrial Estate, PB Marg, Mumbai
14. Director of Audit (Central) Calcutta
15. Director of Audit, Central Revenue, New Delhi
16. Director of Audit, Central, Mumbai
17. Director of Audit, Scientific and Commercial Deptt., Mumbai
18. Director of Audit Commerce, Works and Miscellaneous, New Delhi
19. Controller General of Accounts
20. Directorate of Accounts, PAI Section, Panaji, Goa
21. Controller of Accounts, Delhi Administration, Vikas Bhavan, New Delhi
22. Controller General of Defence Accounts
23. Controller of Defence Accounts (Pension) Allahabad
24. Controller of Defence Accounts (Navy) Mumbai
25. Controller of Defence Accounts (Air Force) New Delhi
26. Dy. Controller of Defence Accounts (PD) New Delhi
27. Finance Secretaries of all States and UTs
28. Chief Secretaries of all States and UTs
29. All Attached and Subordinate Offices DoPT
30. All Officers and Sections of DoPT and Deptt. of P&PW
31. AIS Division, Deptt. of Personnel and Training
32. E-V Section, Department of Expenditure
33. J.C.A Section (with 100 spare copies) for circulation among members of National Council of JCM
34. Under Secretary (G) Department of Pension and PW (with 30 spare copies) for circulation among SCOVA members
35. Parliament Library
36. National Library.

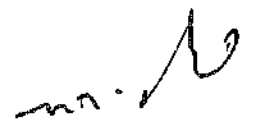

(Harjit Singh)
Director (Pension Policy)

FC 09.05 To note the Separate Audit Report from CAG for the year 2015-16

The office of the CAG has conducted Annual Audit inspection of the Institute in May 2016 for the year ending on 31st March'2016. Copy of the report received from audit office is enclosed as **Annexure FC 09.05**.

The Institute has suitably replied on the audit paras. Observations and suggestion received from the office of the CAG have been noted and will be incorporated accordingly. Copy of replies submitted to Audit office are also enclosed as **Annexure FC 09.06**.

This is for information of the Finance Committee.



कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबाद
सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-12/2016-17/59

दिनांक: 16.08.2016

सेवा में,

निदेशक,
राष्ट्रीय प्रौद्योगिकी संस्थान,
श्रीनगर पौड़ी, उत्तराखण्ड-246174

National Institute of Technology, Uttarakhand
Received letter Letter No. 4014
Dated 31/8/16 through O.P. Sign. (A)

विषय: वर्ष 2015-16 के लेखों पर ड्राफ्ट पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय,

मैं आपके संस्थान के वर्ष 2015-16 के लेखों पर ड्राफ्ट पृथक लेखा परीक्षा प्रतिवेदन इस आशय के साथ अग्रसारित कर रहा हूँ कि उसमें उल्लिखित तथ्यों की कृपया पुष्टि करें तथा इस पत्र की प्राप्ति के 07 दिनों के अन्दर यदि कोई आख्या हो तो प्रेषित करें ।

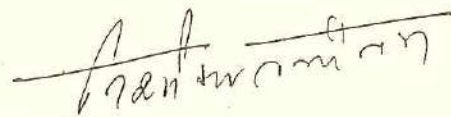
2. निर्धारित समय के अन्दर कोई उत्तर प्राप्त न होने की स्थिति में यह समझा जायेगा कि संस्थान के पास संदर्भित तथ्यों के सम्बन्ध में कोई उत्तर नहीं है तथा पृथक लेखा परीक्षा प्रतिवेदन में उल्लिखित आख्या/आपत्ति संस्था द्वारा स्वीकृत एवं सत्यापित की जाती है ।

3. वर्ष 2015-16 के वार्षिक लेखे का बोर्ड आफ गवर्नर (BOG) द्वारा किये गए अनुमोदन की प्रति संलग्न करें ।

4. वर्ष 2014-15 के लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के सम्मुख प्रस्तुत करने की तिथि सूचित करने का कष्ट करें ।

संलग्नक: उपरोक्तानुसार ।

भवदीय,



उप निदेशक लेखापरीक्षा (केन्द्रीय)

Support (sic)
for me
M
31/8

Draft Separate Audit Report of the Comptroller and Auditor General of India on the accounts of National Institute of Technology, Uttarakhand for the year ended 31 March, 2016

We have audited the attached Balance Sheet of the National Institute of Technology, Uttarakhand, Srinagar, (Institute) as at 31 March, 2016, Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Services) Act, 1971 read with Section 22(2) of the National Institutes of Technology Act, 2007, as amended in 2012. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on the financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/C&AG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit also includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format of financial statements for Central Higher Educational Institutions approved by the Ministry of Human Resources Development.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Section 22(2) of the National Institutes of Technology Act, 2007 as amended in 2012, in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Balance Sheet

(A.1) The Institute received ₹ 30.55 lakh for the R&D/Projects but reflected ₹ 44.15 lakh under head 'Designated/Earmarked/Endowment Fund' of R&D/Project Account for the year 2015-16. This resulted in overstatement of Designated/Earmarked/Endowment Fund and Current Assets by ₹ 13.60 lakh each.

(A.2) As per format of Financial Statements prescribed for Central Higher Educational Institutions (Format) Grants from UGC, Government of India and State Government to the extent utilised for Capital Expenditure should be reflected as addition in the 'Corpus/Capital Fund'.

The Institute purchased 'Fixed Assets' of ₹ 356.05 lakh during the year 2015-16 and reflected it under the head "Designated/Earmarked/Endowment Fund in sub-schedule 2.2-Plan Grant Liability instead of Corpus/Capital Fund.

This resulted in understatement of Corpus/Capital Fund and overstatement of Designated/Earmarked/Endowment Fund by ₹ 356.05 lakh each.

(A.3) As per Format, the available funds for different projects should be reflected under Current Liability (Schedule 3-A) and funds received from sponsors of projects/schemes shall not be reckoned as part of 'Earmarked Fund'.

However, the Institute reflected the balances of different R&D Projects ₹ 52.11 lakh under Earmarked/Endowment Fund instead of Current Liability. Thus, Endowment/Earmarked Fund overstated and Current Liability understated by ₹ 52.11 lakh respectively.

(A.4) The Grants utilised to purchase the Fixed Assets should be added with Corpus/Capital Fund year to year and depreciation subtracted through Income and Expenditure Accounts from Corpus/Capital Fund as "Excess of Expenditure/Income over Income/Expenditure".

The Institute received grant of ₹ 3509.18 lakh for purchase of fixed assets but included it in Designated/Earmarked/Endowment Fund instead of Corpus/Capital Fund.

This resulted in overstatement of Designated/Earmarked/Endowment Fund and understatement of Corpus/Capital Fund by ₹ 3509.18 lakh each.

(A.5) The Institute subscribed two online journals for ₹ 67.09 lakh and wrongly debited under the head 'Books & Journals' instead of 'e-journals'. This resulted in understatement of 'e-journals' and overstatement of 'Books & Journals'. Besides, the Institute charged depreciation on these e-journals at the rate of 10 *per cent* (as applicable for Library books) instead of 40 *per cent*. This resulted in understatement of depreciation by ₹ 20.13 lakh and overstatement of Current Assets.

(A.6) The Institute exhibited ₹ 852.32 lakh as 'work-in-progress' in schedule 4 of fixed assets which included un-utilised deposits of ₹ 500 lakh lying with NBCC as on 31 March, 2016. This resulted in overstatement of Fixed Assets under the head work-in-progress and understatement of Deposit/Advance by ₹ 500 lakh each.

(A.7) The Institute received 125.576 Hectare (310 acre) land from Uttarakhand Administration (01.10.2013). However, the value of land was neither reflected in Balance Sheet as Fixed Assets nor disclosed in Notes to Accounts.

(A.8) As per schedule 7 'Current Asset', cash and bank balance with the schedule bank was ₹ 1.43 crore and with SBI ₹ 52.11 lakh. As such the total cash balance with the Institute, worked out to ₹ 1.95 crore. However, in the Receipts and Payments Account of the Institute the closing balance as on 31 March, 2016 from seven Bank Accounts was ₹ 1.80 crore only. Thus, there was a difference of ₹ 14.52 lakh which needs to be reconciled.

(A.9) The Institute received sanction letter of plan grant for ₹ 23 crore before 31 March, 2016 out of which ₹ 7.08 crore was actually received on 2 April, 2016. The Institute irregularly accounted for grants in cash book instead of debiting under the head 'Grants receivable' This resulted in over statement of cash balances and understatement of grants receivable by ₹ 7.08 crore each.

(A.10) Un-utilised grants should be depicted under 'Current Liabilities and Provisions'. The institute entered the un-utilised grants of ₹ 20.57 crore under the 'Designated/Earmarked/Endowment Fund' instead of accounting it under 'Current Liabilities'. Due to mis-classification 'Current Liability' was understated and 'Earmarked Fund' overstated by ₹ 20.57 crore each.

(A.11) Item-wise details of Provision of ₹ 79.38 lakh shown under Schedule 3 'Current Liabilities and Provisions' was not given. Further, as per Ledger Account the above

Provision included sundry creditors of ₹ 10.62 lakh relating to ADCC Infocod Pvt Ltd (₹10.29 lakh) Sri Param Shivam Enterprises (₹ 0.01 lakh) and Taniya Electric House (₹ 0.32 lakh). Thus, sundry creditors of ₹ 10.62 lakh was misclassified as Provisions and resulted in understatement of sundry creditors and overstatement of Provision by ₹ 10.62 lakh each.

(A.12) As per Schedule-5 Institute had FDR of ₹ 16.40 lakh but according to Bank statement its value was of ₹ 17.83 lakh, as a result 'Earmark Fund' and 'Investment from Earmark Fund' were understated by ₹ 1.43 lakh each.

(A.13) As per MHRD's format of Financial Statement for Central Higher Educational Institute, the rate of depreciation of fixed assets has been laid down in Straight Line Method (SLM) and depreciation should be charged for the whole year irrespective of the in which assets have been acquired. During financial year 2015-16 the Institute did not follow the direction of MHRD and charged depreciation on monthly basis of acquiring the assets/goods. In Schedule-4 addition of Fixed assets was shown ₹ 356.05 lakh on which depreciation should have been charged ₹ 46.68 lakh but the Institute charged depreciation ₹ 19.44 lakh only resulting in overstatement of assets by ₹ 27.24 lakh and understatement of liability up to same extent. The adjusting figure for calculation of depreciation from the beginning as per MHRD guidelines required to be incorporated suitably in the accounts.

(A.14) The scrutiny of library records revealed that there was 32865 books as on 31 March, 2016 as per accession register. Out of which, 732 books valuing ₹ 4.15 lakh were missing. The value of missing books should be debited from value of Library books. This resulted overstatement of 'Fixed Assets' amounting to ₹ 4.15 lakh and understatement of liability to that extent.

(B) Income & Expenditure Accounts

(B.1) As format of Financial Statements for Central Higher Educational Institutions (Format) depreciation charged on Fixed Assets is to be routed through Income and Expenditure Accounts.

The Institute charged depreciation on fixed assets ₹ 439.21 lakh. The entry was not routed through Income and Expenditure. This resulted in understatement of expenditure and overstatement of Corpus/Capital Fund by ₹ 439.21 lakh each.

(B.2) As per Format (P/43) "Fees from student (except tuition fee) is accounted on cash basis". However, the Institute reflected ₹ 96.00 lakh as "Fees received in Advance"

which included ₹ 6.40 lakh other than tuition fee (Book bank ₹ 1.54 lakh + Seat Rent ₹ 4.86 lakh) which should not be entered in Current Liabilities. ₹6.40 lakh should be in Income & Expenditure Accounts under Academic Receipts. It resulted overstatement of Current Liability and understatement of Income by ₹6.40 lakh each.

(B.3) Fees from students in different manners should be shown in Income and Expenditure Account as "Academic Receipts". The Institute reflected ₹ 42.42 lakh of Fees from students (Students related activities fees of ₹ 41.30 lakh and Alumni Association Fees of ₹ 1.12 lakh) was included in Designated/Earmarked/Endowment Fund. The aforesaid amount of Fees of ₹ 42.42 lakh was not routed through Income and Expenditure Account. Thus, surplus was understated and Designated/Earmarked/Endowment Fund overstated by ₹ 42.42 lakh each.

(B.4) According to revised formats of accounts, introduced by MHRD, Income from Investment and accrued income should be depicted in Income and Expenditure Accounts and in corresponding Schedule 11. The Institute earned interest on FDR of ₹ 128.51 lakh after adjusting ₹ 0.68 lakh and accrued interest of ₹ 53.16 lakh. The total amount of interest ₹ 181.67 lakh should be depicted in Income and Expenditure Accounts but it was directly taken to Corpus Fund. This resulted in understatement of income by ₹ 181.67 lakh.

(B.5) schedule-3 ₹ 214.55 lakh has been shown under the head "Deposits from students". As per details of Ledger Account item wise deposits are as under:

(₹ in lakh)		
Sl. No.	Particular	Amount
1	Academic Deposits	
	(a) Additional Security (refundable)	25.25
	(b) CSAB 2015 Extra amount	0.05
	(c) Fees Summer Term 2014	1.60
	(d) Institute Security (refundable)	27.24
	Sub-total	54.14
2	Hostel deposits	
	(a) Electricity & water fund	26.51
	(b) Mess Fund	83.59
	(c) Hostel Security (refundable)	45.41
	Sub-total	155.51
3	Medical insurance	0.03
	Caution money	3.73
	Book bank caution money	1.14
	Sub total	4.90
	Grand total	214.55

Except item no. 1 (a, c) and 2(c), all items pertain to Income and Expenditure Accounts and related figure should be reflected there in Schedule 9 "Academic Receipts as miscellaneous Fees" but it was reflected in Schedule-3 "Current

Liabilities". This resulted overstatement of liability and understatement of Income by ₹ 116.65 lakh each.

C. Receipt and Payment Accounts

(C.1) In the Cash-book of Institute (SBI A/c no. 3351969550-IMN) Closing balance was ₹ 21.42 lakh whereas in Current Asset it was shown as ₹ 21.80 lakh. Thus, there was difference of ₹ 0.38 lakh between two sets of figures which needs to be reconciled.

(C.2) Opening balances of banks in Receipts and Payments Accounts for the year 2015-16 included balance of ₹ 10.30 lakh relating to Bank Account (No. 3351969550) which was, however, not part of the closing balance of Receipts and Payments Accounts of the year 2014-15. The institute, however, did not disclose it in the notes to accounts.

(C.3) As per revised format of accounts, expenditure on fixed assets and capital work in progress should be shown separately in Receipts and Payments Account. The Institute showed expenditure of ₹ 41.56 lakh on fixed assets in the Receipts and Payments Account which included capital work in progress of ₹ 12.60 lakh. The capital work in progress was not shown separately in the Receipt and Payments Accounts.

(D) Notes on Accounts

As per MHRD guidelines regarding revised formats of Accounts of Central Educational Institutions dated 17 April, 2015, In Schedule 24 "Contingent Liabilities and Notes on Accounts" The educational institutions should host the information regarding no of students, no of teachers, Building funds, Sports Activities, Co-curricular Activities, development charges, compliance with statutory dues and salary structure of teachers to enable all stake holders to have a bird's eye view of the Institutions capacity and capability. It was noticed that the Institute did not follow the above Instructions and no disclosures was made in Schedule 24.

(E) General

(E.1) The institute did not make provision in respect of retirement liabilities on actuarial valuation basis as required under approved Formats of Financial Statements for Central Higher Educational Institutions.

(E.2) The depreciation chart (schedule 4) was not as per approved format of Financial Statements for Central Higher Educational Institutions. In the column of Opening balance of Gross Block, Institute exhibited depreciated value instead of Gross/Initial

value of the Assets, Adjustment of depreciation for the year was not reflected in the appropriate column but merged with "depreciation on Opening". Thus, the Schedule-4 was not reflecting true and fair picture of depreciation charged.

(E.3) As per MHRD guide lines Annual Accounts of GPF/CPF and NPS should be prepared and annexed with Main Annual Accounts. The scrutiny of Annual Accounts revealed that the Institute contributed ₹ 50.12 lakh as employer's contribution which was entered in Schedule 15 of the Balance sheet but no accounts of PF and NPS was prepared by the Institute and annexed to the annual account as such the actual position of NPS Accounts could not be ascertained in audit.

(F) Grants-in-aid

The Institute received grants-in-aid of ₹ 23.00 crore (Plan) from MHRD and generated internal income of ₹ 4.72 crore during the year 2015-16. After taking into account the opening balance of ₹ 20.86 crore (Plan ₹ 14.01 crore and internal income ₹ 6.85 crore), the total funds available worked out to ₹ 48.58 crore (Plan ₹ 37.01 crore, internal income ₹ 11.57 crore), out of which the Institute utilised a sum of ₹ 16.36 crore (Non-Plan ₹ 12.80 crore Plan ₹ 3.56 crore), leaving a balance of ₹ 32.22 crore (Plan ₹ 20.65 crore, internal income ₹ 11.57 crore) as unutilised grant as on 31 March, 2016.

v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

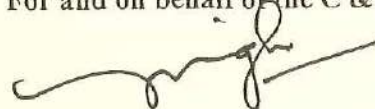
a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Institute of Technology, Uttarakhand as at 31 March, 2016; and

b. In so far as it relates to Income and Expenditure Account of the 'surplus' for the year ended on that date.

For and on behalf of the C & AG of India

Place: Lucknow

Date: 9.8.2016



Principal Director of Audit (Central)

1. Adequacy of Internal Audit System

The Institute does not have an Internal Audit system of its own and internal audit of NIT was carried out by a consultant during the year 2015-16. The Institute has prepared its Internal Audit Manual.

2. Adequacy of Internal Control System

The Internal Control System in the Institute reflected the following deficiencies:

- i. The post of Finance Officer and Accounts Officer were vacant since the beginning of the Institute. The post of Dy. Registrar was also vacant. These posts are back-bone of any Institute for smooth running and financial/administrative controlling system.
- ii. Meetings of Finance Committee and senates were held thrice and twice respectively during the year 2015-16 against norm of four per year.

3. System of Physical Verification of Fixed Assets

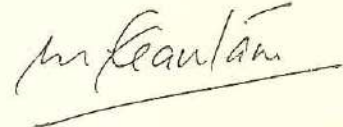
Physical verification of Fixed Assets was carried out during the year 2015-16.

4. System of physical verification of Inventories

Physical verification of Inventory was carried out during the year 2015-16.

5. Regularity in payment of statutory dues

The Institute had been regular in payment of statutory dues except NPS of ₹12.04 lakh as on 31 March, 2016.



Dy. Director of Audit (CE)

Col.Sukhpal Singh
Registrar

राष्ट्रीय प्रौद्योगिकी संस्थान,
उत्तराखण्ड

National Institute of Technology,
Uttarakhand



Ref. No.: NITUK/Estt./Audit /3/2016 /1527

Date:

5 SEP 2016

To,
The Deputy Director of Audit (Central),
Office of the Audit General (Central) Lucknow,
Branch Office Allahabad,
Satyanishtha Bhwan, 15-A,
Dayanand Marg, Allahabad


Sub: Replies on audit para

Ref: पत्र संख्या: स्वा0नि0(केन्द्रीय)/पू.ले.प.-12/2016-17/59 दिनांक 16.08.2016

Sir,

This has reference to the letter no 59 dated 16.08.2016. Replies are hereby attached for your kind perusal.

You are requested to take necessary action at your end.


Registrar

Encl: As mentioned above

- 24 -

Audit Para

Reply

(A) Balance Sheet

A.1 Noted for implementation.

(A.1) The Institute received ₹30.55 lakh for the R&D/Projects but reflected ₹44.15 lakh under head 'Designated/Earmarked/Endowment Fund' of R&D/Project Account for the year 2015-16. This resulted in overstatement of Designated/Earmarked/ Endowment Fund and Current Assets by ₹13.60 lakh each.

(A.2) As per format of Financial Statements prescribed for Central Higher Educational Institutions (Format) Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure should be reflected as addition in the 'Corpus/Capital Fund'.

The Institute purchased 'Fixed Assets' of ₹356.05 lakh during the year 2015-16 and reflected it under the head "Designated/Earmarked/Endowment Fund in sub-schedule 2.2-Plan Grant Liability instead of Corpus/Capital Fund.

A2. In order to make distinction between expenditure incurred on creations of assets from grant in aid distinctly these, have been shown separately. The capital fund indicates only accumulation of surplus/excess depicted exclusively. In this manner the liability to the guaranteee (Govt of India) is shown as a separate element and fully complies to the relevant Accounting Standard and are therefore, correctly reflected in accounts.


This resulted in understatement of Corpus/Capital Fund and overstatement of Designated/Earmarked/Endowment Fund by ₹356.05 lakh each.

A 3. The funds received from sponsors of Project/Schemes stipulates specific conditions for its expenditure, these are indicated as "Earmarked Funds" as indicated even though under the liability side of the balance sheet.

(A.3) As per Format, the available funds for different projects should be reflected under Current Liability (Schedule 3-A) and funds received from sponsors of projects/schemes shall not be reckoned as part of 'Earmarked Fund'.

However, the Institute reflected the balances of different R&D Projects ₹52.11 lakh under Earmarked/Endowment Fund instead of Current Liability. Thus, Endowment/ Earmarked Fund overstated and Current Liability understated by ₹52.11 lakh respectively

Besides these amount are to be spent between the stipulated project period and unspent amount are to be refunded to the sponsors. Thus these are shown as current liability.


Registrar

Audit Para

Reply

<p>(A.4) The Grants utilised to purchase the Fixed Assets should be added with Corpus/Capital Fund year to year and depreciation subtracted through Income and Expenditure Accounts from Corpus/Capital Fund as "Excess of Expenditure/Income over Income/Expenditure".</p> <p>The Institute received grant of ₹3509.18 lakh for purchase of fixed assets but included it in Designated/Earmarked/Endowment Fund instead of Corpus/Capital Fund.</p> <p>This resulted in overstatement of Designated/Earmarked/Endowment Fund and understatement of Corpus/Capital Fund by ₹3509.18 lakh each</p>	<p>A.4 There seems to be misconception by Audit on the application of depreciation. The accounting standard 6 entry no 21, stipulates while amount of depreciation should be written off as expenditure the same amount is to be recognized as receipts on the revenue side. The impact of depreciation is zero on the surplus/deficiency of income & expenditure. Also please refer note on account item no 13. This institute received grant in aid under nine distinct head and expenditure there from has to meet the criteria and conditions laid down. Thus the amount of ₹3509.10 Lakh grant in aid shown as earmarked fund is correctly depicted.</p>
<p>(A.5) The Institute subscribed two online journals for ₹67.09 lakh and wrongly debited under the head 'Books & Journals' instead of 'e-journals'. This resulted in understatement of 'e-journals' and overstatement of 'Books & Journals'. Besides, the Institute charged depreciation on these e-journals at the rate of 10 per cent (as applicable for Library books) instead of 40 per cent. This resulted in understatement of depreciation by ₹20.13 lakh and overstatement of Current Assets.</p>	<p>A 5. Noted for implementation.</p>
<p>(A.6) The Institute exhibited ₹852.32 lakh as 'work-in-progress' in schedule 4 of fixed assets which included un-utilised deposits of ₹500 lakh lying with NBCC as on 31 March, 2016. This resulted in overstatement of Fixed Assets under the head work-in-progress and understatement of Deposit/Advance by ₹500 lakh each.</p>	<p>A 6. Noted for necessary corrective actions.</p>
<p>(A.7) The Institute received 125.576 Hectare (310 acre) land from Uttarakhand Administration (01.10.2013). However, the value of land was neither reflected in Balance Sheet as Fixed Assets nor disclosed in Notes to Accounts.</p>	<p>A 7. Government of Uttarakhand has made available the land in question free of cost and therefore the value of land has been shown as zero in books of accounts.</p>


Registrar

Audit Para

Reply


<p>(A.8) As per schedule 7 'Current Asset', cash and bank balance with the schedule bank was ₹1.43 crore and with SBI ₹52.11 lakh. As such the total cash balance with the Institute, worked out to ₹1.95 crore. However, in the Receipts and Payments Account of the Institute the closing balance as on 31 March, 2016 from seven Bank Accounts was ₹1.80 crore only. Thus, there was a difference of ₹14.52 lakh which needs to be reconciled.</p>	<p>A 8. Difference has already reconciled. Copy of reconciled statement enclosed.</p>
<p>(A.9) The Institute received sanction letter of plan grant for ₹ 23 crore before 31 March, 2016 out of which ₹7.08 crore was actually received on 2 April, 2016. The Institute irregularly accounted for grants in cash book instead of debiting under the head 'Grants receivable' This resulted in over statement of cash balances and understatement of grants receivable by ₹7.08 crore each.</p>	<p>A 9. There is no irregularity is Annual Account. The amount is correctly indicated as receivable on page no 16 under Schedule 8 of Annual Accounts which may please be perused.</p>
<p>(A.10) Un-utilised grants should be depicted under 'Current Liabilities and Provisions'. The institute entered the un-utilised grants of ₹20.57 crore under the 'Designated/Earmarked/Endowment Fund' instead of accounting it under 'Current Liabilities'. Due to mis-classification 'Current Liability' was understated and 'Earmarked Fund' overstated by ₹20.57 crore each.</p>	<p>A.10 The unutilized grant is significantly indicated as a separate element as the amount cannot be utilised for any other purpose other than the purpose for which it was granted .However, the Institute noted the observation for correction from next Annual Account.</p>
<p>(A.11) Item-wise details of Provision of ₹79.38 lakh shown under Schedule 3 'Current Liabilities and Provisions' was not given. Further, as per Ledger Account the above Provision included sundry creditors of ₹10.62 lakh relating to ADCC Infocod Pvt Ltd (₹10.29 lakh) Sri Param Shivam Enterprises (₹0.01 lakh) and Taniya Electric House (₹0.32 lakh). Thus, sundry creditors of ₹10.62 lakh was misclassified as Provisions and resulted in understatement of sundry creditors and overstatement of Provision by ₹10.62 lakh each.</p>	<p>A.11 The Institute follows accrual basis of accounting. As per accrual accounting principles a journal entry is made in advance to meet the expenditure due to be paid to the particular person or agency.</p>
<p>A.12 As per Schedule-5 Institute had FDR of ₹16.40 lakh but according to Bank statement its value was of ₹17.83 lakh, as a result 'Earmark Fund' and 'Investment from Earmark Fund' were understated by ₹1.43 lakh each.</p>	<p>A.12 Accrual of interest is shown against interest receivable and not against the value of FDR. The entry for the accrual of interest is therefore, correctly shown in the account. This may please be reviewed.</p>

Registrar

Audit Para

Reply


<p>(A.13) As per MHRD's format of Financial Statement for Central Higher Educational Institute, the rate of depreciation of fixed assets has been laid down in Straight Line Method (SLM) and depreciation should be charged for the whole year irrespective of the in which assets have been acquired. During financial year 2015-16 the Institute did not follow the direction of MHRD and charged depreciation on monthly basis of acquiring the assets/goods. In Schedule-4 addition of Fixed assets was shown ₹356.05 lakh on which depreciation should have been charged ₹46.68 lakh but the Institute charged depreciation ₹19.44 lakh only resulting in overstatement of assets by ₹27.24 lakh and understatement of liability up to same extent. The adjusting figure for calculation of depreciation from the beginning as per MHRD guidelines required to be incorporated suitably in the accounts.</p>	<p>A.13 Straight Line Method (SLM) was adopted as per MHRD guidelines. However depreciation was not charged for whole year as per MHRD guidelines because it is not practical in nature. Depreciation can not be charged for the whole year on those assets which are procured in last quarter. Keeping in view the practical difficulties Institute has charged the depreciation as per accounting standard 6 in conformity of the provision of MHRD guidelines which says "<i>it is mandatory to follow the Accounting standards applicable for Autonomous organization</i>". Thus the institute has in true spirit followed the MHRD guide lines and therefore, there is no overstatement of assets by ₹27.24 lakh.</p>
<p>(A.14) The scrutiny of library records revealed that there was 32865 books as on 31 March, 2016 as per accession register. Out of which, 732 books valuing ₹4.15 lakh were missing. The value of missing books should be debited from value of Library books. This resulted overstatement of 'Fixed Assets' amounting to ₹4.15 lakh and understatement of liability to that extent.</p>	<p>A.14 The actual loss is being worked out. Necessary care will be taken to ensure that the correct value of the books reflect in ensuing Annual Account.</p>
<p>(B) Income & Expenditure Accounts (B.1) As format of Financial Statements for Central Higher Educational Institutions (Format) depreciation charged on Fixed Assets is to be routed through Income and Expenditure Accounts. The Institute charged depreciation on fixed assets ₹439.21 lakh. The entry was not routed through Income and Expenditure. This resulted in understatement of expenditure and overstatement of Corpus/Capital Fund by ₹439.21 lakh each.</p>	<p>B.1 As per MHRD accounting guidelines, the requirement of recognising similar amount of incomes of accounting standards 6 has not been considered. Thus there is no over/understatement of fixed assets.</p>


 Registrar

Audit Para

Reply

<p>(B.2) As per Format (P/43) "Fees from student (except tuition fee) is accounted on cash basis". However, the Institute reflected ₹96.00 lakh as "Fees received in Advance" which included ₹6.40 lakh other than tuition fee (Book bank ₹1.54 lakh + Seat Rent ₹4.86 lakh) which should not be entered in Current Liabilities. ₹6.40 lakh should be in Income & Expenditure Accounts under Academic Receipts. It resulted overstatement of Current Liability and understatement of Income by ₹6.40 lakh each.</p>	<p>B.2 The Institute follows accrual accounting system and thus fee received are accounted on day today basis. In respect periods not covered in accounting period of 2015-16 and are shown as current liability. As suggested by audit other receipts except tuition fees would be shown as academic receipts from next Financial year (2016-17).</p>
<p>(B.3) Fees from students in different manners should be shown in Income and Expenditure Account as "Academic Receipts". The Institute reflected ₹42.42 lakh of Fees from students (Students related activities fees of ₹41.30 lakh and Alumni Association Fees of ₹1.12 lakh) was included in Designated/Earmarked/Endowment Fund. The aforesaid amount of Fees of ₹42.42 lakh was not routed through Income and Expenditure Account. Thus, surplus was understated and Designated/Earmarked/ Endowment Fund overstated by ₹42.42 lakh each.</p>	<p>B.3 The action of showing the capital receipts in earmarked fund is taken with the approval of Finance Committee and The Board. However, the observation of the audit para has been noted for action in future.</p>
<p>(B.4) According to revised formats of accounts, introduced by MHRD, Income from Investment and accrued income should be depicted in Income and Expenditure Accounts and in corresponding Schedule 11. The Institute earned interest on FDR of ₹128.51 lakh after adjusting ₹0.68 lakh and accrued interest of ₹53.16 lakh. The total amount of interest ₹181.67 lakh should be depicted in Income and Expenditure Accounts but it was directly taken to Corpus Fund. This resulted in understatement of income by ₹181.67 lakh.</p>	<p>B.4 It may be stated that the corpus fund of the institute is as per nature of "Endowment fund" which in fact is recognized under GFR. This being in nature of capital receipts, is directly credited in corpus account significantly add as endowment fund. However, the guide lines of MHRD would be followed in future as suggested.</p>


Registrar

Audit Para

(B.5) schedule-3 ₹214.55 lakh has been shown under the head "Deposits from students". As per details of Ledger Account item wise deposits are as under:

(₹ in lakh)

Sl. No.	Particular	Amount
1	Academic Deposits	
	(a) Additional Security (refundable)	25.25
	(b) CSAB 2015 Extra amount	0.05
	(c) Fees Summer Term 2014	1.60
	(d) Institute Security (refundable)	27.24
	Sub-total	54.14
2	Hostel deposits	
	(a) Electricity & water fund	26.51
	(b) Mess Fund	83.59
	(c) Hostel Security (refundable)	45.41
	Sub-total	155.51
3	Medical insurance	0.03
	Caution money	3.73
	Book bank caution money	1.14
	Sub total	4.90
	Grand total	214.55

Except item no. 1 (a, c) and 2(c), all items pertain to Income and Expenditure Accounts and related figure should be reflected there in Schedule 9 "Academic Receipts as miscellaneous Fees" but it was reflected in Schedule-3 "Current Liabilities". This resulted overstatement of liability and understatement of Income by ₹116.65 lakh each.

C. Receipt and Payment Accounts

(C.1) In the Cash-book of Institute (SBI A/c no. 3351969550-IMN) Closing balance was ₹21.42 lakh whereas in Current Asset it was shown as ₹21.80 lakh. Thus, there was difference of ₹0.38 lakh between two sets of figures which needs to be reconciled.

Reply

B.5 Attention of the audit is invited on the fact that the funds are received in advance for meeting specific expenditure of the students such as electricity, water charges etc. When actual expenditure is known for each individual the amount shown received from the students will be adjusted against fixed charges. The excess amount is being refunded and the charges recovered from individual students recognized as revenue receipts. It may not be proper that the caution money received from the students is taken as misc. receipts where caution money is refundable. Therefore, these are shown as current liability. Thus there is no overstatement of liability as commented upon.


C.1 Already reconciled. Copy enclosed for your kind perusal.


Registrar

Audit Para

Reply


<p>(C.2) Opening balances of banks in Receipts and Payments Accounts for the year 2015-16 included balance of ₹10.30 lakh relating to Bank Account (No. 3351969550) which was, however, not part of the closing balance of Receipts and Payments Accounts of the year 2014-15. The institute, however, did not disclose it in the notes to accounts.</p>	<p>C.2 This was done in compliance with the earlier audit objection and the procedures adopted as suggested by audit during last audits.</p>
<p>C.3) As per revised format of accounts, expenditure on fixed assets and capital work in progress should be shown separately in Receipts and Payments Account. The Institute showed expenditure of ₹41.56 lakh on fixed assets in the Receipts and Payments Account which included capital work in progress of ₹12.60 lakh. The capital work in progress was not shown separately in the Receipt and Payments Accounts.</p>	<p>C.3 Noted for future compliance.</p>
<p>(D) Notes on Accounts As per MHRD guidelines regarding revised formats of Accounts of Central Educational Institutions dated 17 April, 2015, In Schedule 24 "Contingent Liabilities and Notes on Accounts". The educational institutions should host the information regarding no of students, no of teachers, Building funds, Sports Activities, Co-curricular Activities, development charges, compliance with statutory dues and salary structure of teachers to enable all stake holders to have a bird's eye view of the Institutions capacity and capability. It was noticed that the Institute did not follow the above Instructions and no disclosers was made in Schedule 24.</p>	<p>D The details are mentioned by you are already uploaded on website of the institute as a routine matter. However noted for necessary action for enclosing alongwith annual account from ensuing year.</p>
<p>(E) General (E.1) The institute did not make provision in respect of retirement liabilities on actuarial valuation basis as required under approved Formats of Financial Statements for Central Higher Educational Institutions.</p>	<p>E.1 This being a new Institute, is governed by NPS and therefore, no retirement benefits provisions have been made.</p>


Registrar

Audit Para

Reply

<p>(E.2) The depreciation chart (schedule 4) was not as per approved format of Financial Statements for Central Higher Educational Institutions. In the column of Opening balance of Gross Block, Institute exhibited depreciated value instead of Gross/Initial value of the Assets, Adjustment of depreciation for the year was not reflected in the appropriate column but merged with "depreciation on Opening". Thus, the Schedule-4 was not reflecting true and fair picture of depreciation charged.</p>	<p>E.2 Noted for necessary action.</p>
<p>(E.3) As per MHRD guide lines Annual Accounts of GPF/CPF and NPS should be prepared and annexed with Main Annual Accounts. The scrutiny of Annual Accounts revealed that the Institute contributed ₹50.12 lakh as employer's contribution which was entered in Schedule 15 of the Balance sheet but no accounts of PF and NPS was prepared by the Institute and annexed to the annual account as such the actual position of NPS Accounts could not be ascertained in audit.</p>	<p>E.3 NPS accounts is not held by the institute but with NSDL. Therefore, making a balance sheet is not possible. None of the regular staff in the Institute is governed by GPF rules except the Director of the institute who is a depute from VNIT Nagpur, and his GPF accounts operated by VNIT Nagpur and Registrar who is a depute from Armed Forces and his GPF account operated by CDAO Pune.</p>



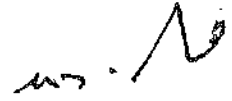
Registrar

FC 09.06 Approval for Subscription/Renewal of Electronic Databases for Library for the year 2016.

Electronic resources are being utilized extensively by the students as well as faculty members. Details of usage are placed as **Annexure FC 09.07**:

At present only Science Direct is providing access to our Institute. Therefore as per recommendation of Chairman Library Committee, all HoDs and Asst. Librarian Science Direct may be subscribe for F.Y 2016-17 .Total value of this subscription is Rs 45.31 Lakh. Committee report is placed as **Annexure FC 09.08**.
FC is requested to approve the above proposal.

FC 09.07 Any other items with the permission of chair.



Director

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड
NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Usage Statistics of Databases during 2015

S. No.	Name of the Databases	Total Number of Downloads
1	Science Direct	28394
2	IEEE-IEL Database	6923
3	ASME Journals	5062
4	ACM DL	3785
5	ASCE Journals	3929
Total		48093


06/07/16
I/c Assistant Librarian

राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड
NATIONAL INSTITUTE OF TECHNOLOGY, UTTARAKHAND

Minutes of the Meeting of Library Committee held on 07th September 2016.

The Library Committee Meeting was held on 07th September 2016 in the Committee Room of the Mechanical Department. Following were present:

1. Library Incharge : Chairman
2. HoD (Dept. of Sc. & Hum.) : Member
3. HoD (Dept. of MEC) : Member
4. HoD (Dept. of EEE) : Member
5. HoD (Dept. of ECE) : Member
6. HoD (Dept. of CSE) : Member
7. HoD (Dept. of CIV) : Member
8. I/c Assistant Librarian : Member

- The Committee discussed and recommended to release the Supply Order for the procurement of books to the respective vendor.
- Committee discussed on finalization of e-databases for the year 2016 and resolved as follows:-

Subscription of e-databases for the year 2015 has been ended on December 2015 and access of e-database has been suspended by all the publishers except Science Direct Database from April 2016. As per the communication made by the GIST, if Institute wants to renew the e-data bases provided by GIST, Institute has to pay full subscription amount (i.e. from January-2016 to December-2016)

Library Committee recommends the renewal/subscription of the Science Direct Database only for the year 2016 (i.e. from January-2016 to December-2016) from the list of proposed package by the Library Committee in the meeting held on 19th March 2016 because Science Direct Database is providing its access to NIT, Uttarakhand continuously from January-2016 to till date.

The meeting ended by vote of thanks by the Library Chairman.

Pewen
07/09/16
Library incharge
(Chairman)
(Pewen Kumar Bhatnagar)

[Signature]
07/09/16
HOD, Dept. of Sc. & Hum.
(Member) (M. K. Gupta)

[Signature]
07/09/16
HOD, Dept. of MEC
(Member)
(Dr. Anand Kumar)

S. Sarangi
07/09/16
HOD, Dept. of EEE
(Member)
(Saumendra Sarangi)

[Signature]
07/09/16
HOD, Dept. of ECE
(Member)
(K. K. K. K. K.)

[Signature]
07/09/16
HOD, Dept. of CSE
(Member)

[Signature]
07/09/16
HOD, Dept. of CIV
(Member)
(Dr. H. Sharma)

[Signature]
07/09/16
I/c Assistant Librarian
(Member)
(JAGDEEP SINGH)