

82

**RAJIV GANDHI UNIVERSITY
RONO HILLS::DOIMUKH**

MINUTES OF THE MEETING OF THE STANDING AUDIT COMMITTEE (SAC) OF RGU

A meeting of the Standing Audit Committee (SAC) of RGU was held on 8th April, 2024 at 10:00 a.m. in the Vice-Chancellor's Secretariat. The following members were present:

1	Prof. Saket Kushwaha, Vice-Chancellor
2	Dr. N.T. Rikam, Registrar
3	Prof. Otem Padung, FO
4	Dr. Bijay Raji, CoE
5	Prof. Prof. Ashan Riddi, Director, IDE
6	Prof S.K. Nayak, Dept. of Economics.
7	Prof. Vandana Upadhyay, Coordinator (CDS)
8	Prof. Utpal Bhattacharjee, Director IQAC
9	Jt. Registrar (Acad.)
10	Jt. Registrar (Project)
11	Asstt. Registrar (Exams.)
12	Dy. Registrar (Estt.)
13	Executive Engineer
14	Asstt. Registrar (Finance)
15	Estate Officer
16	Mr. Alip Roy, SO (Audit)

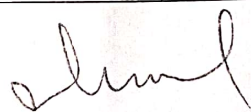
At the very outset, the Vice-Chancellor welcomed all the members and informed that the meeting has been convened to meet the Audit Observations raised by the Chief Controller of Accounts, New Delhi.

Finance Officer informed the members that the officials from the Chief Controller of Accounts, Ministry of Finance, New Delhi raised 8 para. The committee deliberated upon the draft reply with regard to all the 8(eight) para one by one. After thorough discussion, the committee recommended the following:

Para-1	Inadmissible payments done for availing helicopter services in TA	As Arunachal Pradesh is located in geographically remote location, at times it becomes very essential to avail the services of helicopter because of landslide, etc. Moreover, it is not a chartered helicopter, it is a passenger service. The fare is almost like AC 1 st class. RGU was reimbursing such service since beginning. The members suggested to request CCA to consider for deletion of the para.
Para-2	Interest on the Corpus Fund initially earned not credited to the concerned account	It was reported that instantly on the receipts of Rs.10 crore from the Ministry of Finance a file was moved for opening of new account i.e. Corpus Fund Account, Dept. of Economics RGU which took 27 days. The members suggested that interest earned for 27 days be deposited shortly.

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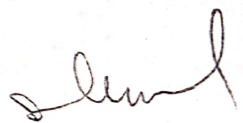
Para-3	Delay in submitting Annual Reports and Statement of Accounts	Submission of UC in respect of financial year 2019-20 was delayed due to Covid Pandemic. We have noted corrective measures suggested by the audit team from Ministry of Finance, Internal Audit Wing, New Delhi which will be followed rigorously. It was informed that the Annual Report and Statement of Accounts were submitted. However, the members suggested to inform CCA with relevant supporting documents and to request CCA to consider for deletion of the para.
Para-4	Management Committee meetings not convened on regular basis	As per the draft reply, it was informed that RGU do agree that the Management Committee meetings were not convened on regular basis, though attempts were made during 2019 and also in 2021 and 2022, but unfortunately the meetings could not be held, as RGU did not receive any reply from the Ministry. RGU assure that henceforth RGU would conduct the meetings regularly at least once in every year. The members suggested to conduct the Management Committee meeting of CDS timely as per CDS Guidelines.
Para-5	Non-submission of performance-cum-achievement reports	It was informed that the performance-cum-achievement reports were submitted to the Committee members of CCA who visited RGU. The members suggested to request CCA to consider for deletion of the para.
Para-6	Delay in remittance of unspent amount of on account advance into government account	In regard to refund of unspent balances we have taken note of the suggestion made by the audit team and will follow it strictly in future. It was suggested by the committee to enquire if any interest earned out of the unspent balance and if so, the same may be deposited to their account.
Para-7	Procurement of Goods not made through GeM.	In regard procurement of Goods through GeM, RGU have taken note of the point raised by the audit team and will follow in future. The members suggested to improvise the draft reply by incorporating the problem related to procurement of Goods through GeM like geographical difficulty, area located in remote place, untimely delivery, etc.



Para-8	Difference shown in interest/income earned as per UC and ledger balance of 2013-14 and balance of 2014-15.	It was informed that during the financial year 2013-14 the difference of one lakh only was inadvertently shown as Rs.31,16,000/- only instead of Rs.32,16,000/-. However, after cross verification of annual account of the said financial year, it has been verified that the interest on term deposit for the period 2013-14 is Rs.32,16,000/-. Hence the under casted amount of Rs.1.0 lakh is noted and to be corrected in the interest Term Deposit head in upcoming UC with a proper noting. In view of the above may consider to drop the observation please. The members suggested to incorporate in the UC.
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2. The members advised the Department of Economics/CDS to convene a meeting on the suggestion made by SAC for improvement of the draft reply under the Chairmanship of HoD (Economics)/Coordinator, CDS and all the faculty members of the Dept. of Economics. The JR (Project) and AR (Finance) to be included as Special Invitee in the meeting. The minutes of the meeting with modified reply be placed in Advisory Committee meeting of CDS and further submission of the reply to the Ministry of Finance, New Delhi.

As there were no other points to discuss, the meeting ended with a vote of thanks from the Asstt. Registrar (Finance).


Prof. Otem Padung
Finance Officer

**RAJIV GANDHI UNIVERSITY
RONO HILLS::DOIMUKH**

**MINUTES OF THE FOURTH STANDING AUDIT COMMITTEE MEETING HELD ON
30TH MARCH, 2021.**

The Fourth Meeting of the Standing Audit Committee was held on 30th March, 2021 at 12:30 a.m. in the office chamber of the Vice-Chancellor. The following members were present:

1. Prof. Saket Kushwaha, Vice-Chancellor
2. Prof. A. Mitra, PVC
3. Dr. N.T. Rikam, Registrar
4. Prof. Otem Padung, Finance Officer
5. Prof. R.C. Parida, Director, IQAC
6. Prof. Ashan Riddi, Director, IDE
7. Mr. Kurian Thomas, JR(Fin)
8. Dr. David Pertin, JR (Aca. & Conf) (online)
9. Dr. N.T. Jose, JR (Exam) (online)
10. Er. B.K. Shah, EE
11. Mr. Abu Lego, E.O.
12. Mr. T. Nath, AR (Bill/DDO)
13. Mr. Alip Roy, S.O. (Audit)

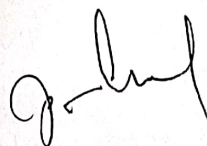
At the very outset, the Finance Officer welcomed all the esteemed members and briefed the members on the agenda of the meeting. The Finance officer informed the house that from 2010 to 2018 out of 24 observations, 14 observations are dropped by PAG in two phases. Now remaining 10 observations are to be settled for which correspondence are on with PAG, Itanagar, to settle the observations. In the recent visit of the Audit team for conducting transaction and accounts audit, they have raised the following 06 observations for the period 2019-20 and 2020-21 (upto 31/10/2020).

1. Failure of the University to exercise due diligence while evaluation tenders resulted in extending undue benefit for Rs.1.56 crore to the contractor
2. Inordinate delay in commencement of work had resulted in escalation of project cost by Rs.83.35 lakhs and one time grant of Rs.6.47 crores was locked up with university for more than two and half years besides failure to provide new faculty buildings to Zoology Department.
3. Un-utilized and idle stock for water supply system Rs.18.22 lakh
4. Deficiencies in contract agreement for construction of faculty building of Social Science and languages (First Floor)
5. Non disposal of obsolete or unserviceable materials
6. Physical verification of Library books.

The reply on the above observations have also been given and its outcome is still awaited. Finance Officer also informed that the Audit Team use to drop the points in phase manner.

Concluding on the above points, the VC suggested to reply the above points with proper justification and with proper records so that it gets dropped. Regarding the physical verification in Library, it should be done every year.

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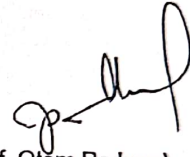


Finance Officer, while informing about the outstanding advances lying to be adjusted, informed that a notice was issued in the month of September-October to adjust the outstanding advances within 31st March. In spite of the notice many of the advances are outstanding for settlement. The VC directed the Finance Officer to issue a notice stating that if the outstanding is not adjusted within 31st March, the entire advance will be deducted from the salary of that particular employee. A proper record is to be maintained by the concerned officer in this regard.

Dr. N.T. Jose, JR(Exam) informed that the old answer scripts of examination branch needs to be disposed off as there is insufficient space in the branch to stock the used scripts. Towards this, the VC suggested to authorise CoE to deal with the matter to dispose the same as per GFR so that in future no new audit para is created.

The Vice-Chancellor, while appreciating the team effort of Finance Officer for justifying audit paras, told that their efforts will be kept on record. VC also informed that he is in touch with other central universities across India and in compared to them RGU have the least audit observations. He emphasized to maintain it to zero.

As there were no other points to discuss, the meeting came to an end with a vote of thanks from the Joint Registrar (Finance).


(Prof. Otem Padung)
Finance Officer.

**RAJIV GANDHI UNIVERSITY
RONO HILLS, DOIMUKH**

FIN-2070/2014

30th December, 2020.

MINUTES OF THE MEETING

The 3rd Meeting of the Standing Audit Committee (SAC) was held on 30th December, 2020 (Wednesday) at 11.00 a.m. in the Office Chamber of the Vice Chancellor. The following members were present:

1. Prof. Saket Kushwaha, Vice Chancellor (attended on virtual mode)
2. Prof. A. Mitra, Pro Vice Chancellor
3. Prof. Otem Padung, Finance Officer
4. Prof. R.C. Parida, Director, IQAC
5. Prof. Ashan Riddi, Director, IDE
6. Dr. David Pertin, Joint Registrar (Academic)
7. Mr. Hage Kojee, Joint Registrar (Finance), i/c
8. Mr. T. Nath, Assistant Registrar (Bill/DDO)
9. Dr. D.K. Pandey, Assistant Librarian
10. Mr. Taw Teri, Assistant Engineer (i/c)
11. Mr. Abu Lego, Estate Officer

Dr. N.T. Rikam, Registrar could not attend the meeting due to pre-occupation. It is to be noted that Prof. Saket Kushwaha, Vice Chancellor and Chairman attended the meeting on virtual mode since he was on official tour to Tawang.

At the outset, Prof. Otem Padung, Finance Officer welcomed all the members in the meeting. He informed that the transaction audit of the university for the period April 2018 to October 2020 was successfully conducted by the audit team, PAG, Itanagar. Accordingly, on 09.12.2020, official inspection report on account of RGU was received from PAG, Itanagar, Arunachal Pradesh wherein six audit observations was raised for reply.

In this regard, the university had issued a circular vide No. Fin-2070/2014 (Vol-II) dated 17.12.2020 to all concerned branches for immediate compliance against the audit observations on or before 28.12.2020, but it has come to the notice of the members that till date no reply has been received from any branch. It was viewed it seriously by the members. In future, the explanations may be asked from the concerned branches.

He informed that the 3rd meeting of the SAC was conducted to resolve these audit observations as raised by the Office of the Principal Account General, Itanagar, Arunachal Pradesh during the audit at Rajiv Gandhi University w.e.f. 13.11.2020 to 20.11.2020.

While joining the meeting on virtual mode, Vice Chancellor, Prof. Saket Kushwaha felt dissatisfaction for non-submission of reply on the current audit observations by branch concerned on time. He asked the Finance Officer try to collect the reply from the concerned branch on or before 31.12.2020 positively. He also viewed it seriously for non-compliance of reply of audit observations despite of circular issued by the Finance Branch.

[Signature]

Prof. A. Mitra, Pro Vice Chancellor, deliberated on the matter and asked all the Branches to immediately comply the audit observations positively. He further ascertained that the fulfilment of audit observations is the duty of all branches to rectify and send the befitting reply. He expected that university shall try to drop more audit observations by giving proper reply against each observation.

As per audit inspection report on the accounts and records of the University for the period from April 2018 to October 2020, the following observations were made and initiated for discussion and early resolve the same:

Part-I

2. Incumbency

Prof. Otem Padung, Finance Officer was rightly pointed out that the names of Drawing and Disbursement Officers must be changed as mentioned in the list submitted by PAG, Itanagar, Arunachal Pradesh.

The meeting decided that the names of Mr. T. Nath, Mrs. Oriental Taggu, and whosoever were the in-charges during the period of Drawing and Disbursement Officers must be included. The meeting decided that a correct list may be prepared and send it to PAG, Itanagar, Arunachal Pradesh for updating the same immediately.

3. Budget Allotment & Expenditure

The meeting noted the figures mentioned in the inspection Report submitted by the PAG, Itanagar, Arunachal Pradesh.

4. Information Technology

The meeting noted that the university has not computerized its accounting system. However, Cash Book was prepared using the Tally Software.

In the meeting, Finance Officer informed the members that RGU is in the process of implementing University Management System (including computerization of account & finance) under Samarth e-Gov Suite, MoE, Govt. of India.

5. Case of Theft/Misappropriation of Cash/Materials

The member noted the PAG, Itanagar, Arunachal Pradesh observation i.e. Nil.

6. Disclaimer Certificate

The meeting noted that report submitted by the PAG, Itanagar, Arunachal Pradesh in this regard.

Part-II A

1. **Failure of the University to exercise due diligence while evaluating tenders resulted in extending undue benefit of Rs. 1.56 crores to the Contractor.**

The meeting noted the detailed observations mentioned by PAG, Itanagar, Arunachal Pradesh in this regard.

The meeting asked Mr. Taw Teri, Assistant Engineer (i/c), who attended the meeting on behalf of the Executive Engineer to present a detail deliberation on the matter. Mr. Taw Teri gave a detailed deliberation on the matter. He explained that the said two buildings is completely different and the contract of the said building project is also different. Besides, columns and plinth areas are different in two buildings as pointed out by the CAG, Itanagar, Arunachal Pradesh and due to which the RCC rates were quoted differently by the Contractor in two occasions.

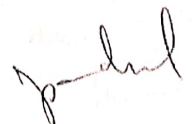
After a long deliberation, it was decided that the Development Branch must give a proper justification in writing as stated above with proper documentation and the same may be submitted on or before 01.01.2021 positively.

2. **Inordinate delay in commencement of work had resulted in escalation of project cost by Rs. 83.35 lakh and one time grant of Rs. 6.47 crores was locked up with the University for more than two and half years besides, failure to provide new faculty building to Zoology Department.**

The meeting noted the detailed observations mentioned by PAG, Itanagar, Arunachal Pradesh, in this regard.

The meeting asked Mr. Taw Teri, Assistant Engineer (i/c) to present the case in detail. Mr. Taw Teri gave feedback on the issue as pointed out by the PAG, Itanagar, Arunachal Pradesh. He explained that initially the university submitted a proposal amounting to Rs. 15.47 crores to UGC, New Delhi for construction of Zoology Department. But the UGC has sanctioned an amount of Rs. 6.63 crores only. On received the approval letter from UGC, New Delhi, the university has requested the UGC, New Delhi to relook the sanction amount for the same. In the meantime, the University has requested the HEFA, Bangalore for granting the additional fund for the construction of the Zoology Building. It has come to know that HEFA, Bangalore turned down the request of the university. Moreover, the university was in the practice of manual tendering during that time and was in the process of transit from manual tendering to online tendering so a considerable time has also been consumed to this effect.

After a long deliberation, it was decided that the Development Branch must give a proper justification in writing with proper documentation as stated above and the same may be submitted on or before 01.01.2021 positively.



Part-II B**1. Unutilised and idle stock for water supply system – Rs. 18.22 lakhs**

The meeting had gone through the observations made by PAG, Itanagar, Arunachal Pradesh in this regard.

The meeting asked Mr. Taw Teri, Assistant Engineer (i/c) to give the feedback in detail in this regard. Mr. Taw Teri gave the feedback on the issue as pointed out by the PAG, Itanagar, Arunachal Pradesh. He explained that the sixth Building and Construction Committee (BCC) Meeting approved the lifting of water from Dikrong river and its distribution. But in the subsequent meeting (7th Meeting) of the BCC turned down the same. In the meantime, the university procured the items for the same since it was approved by the 6th BCC in its meeting. He stated that the said items may be used by the university for distribution of internal water supply at the completion of water project by the State Government.

After detailed deliberation, it was decided that the university will constitute a Committee to assess the value of the items procured and its present status on priority basis. The Development Branch was asked to submit a detail write up on the issue on or before 01.01.2021 positively for onward submission to PAG, Itanagar, Arunachal Pradesh.

2. Deficiencies in contract agreement for construction of faculty building of Social Science and Languages (First Floor).

The meeting noted the observations made by the PAG, Itanagar, Arunachal Pradesh in this regard. Prof. Otem Padung, Finance Officer and Mr. Taw Teri, AE (i/c) discussed the matter in details.

Mr. Taw Teri further stated that the delay in construction is due to mostly on account of COVID-19 pandemic and the Nation-wide Lockdown. The construction works were badly hampered due to this.

The following decisions were also taken on the basis of the observations made by the PAG, Itanagar, Arunachal Pradesh:

- (i) The university will explore the possibility to sign legal paper/non-judicial stamp paper setting out the obligations and to prevent from any disputes in the future. The Development Branch may initiate the process immediately. This will come into with immediate effect. The same may be incorporated in the ensuing NIT to be published on 31.12.2020.
- (ii) It was informed in the meeting that monitoring of all building projects are being taken up by duly constituted Building Monitoring Committee. The Development Branch is asked to comply on the financial and physical progress of the project as observed by the Audit Team.

- 189
- (iii) It was also decided that a completion clause must be incorporated in the contract agreement, if not done so far. In this regard, it was informed that the date of completion is mentioned in the contract agreement with regard to instant case. The Development Branch is asked to incorporate the same for all building projects in future.

The meeting decided that lacuna of to this effect will be resolved by the Development Branch. A written reply against the audit observations must be submitted on or before 01.01.2021 positively.

3. Non-disposal of obsolete or unserviceable materials

The meeting noted that the observations made by the PAG, Itanagar, Arunachal Pradesh in this regard. The meeting asked Mr. Abu Lego, Estate Officer to give a detailed feedback on the matter. Mr. Abu Lego, Estate Officer explained in details on the issue.

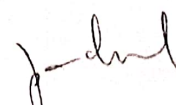
It was resolved that the university shall constitute a Committee immediately to verify the list of obsolete items. On receipt of the report of the said Committee, the university shall dispose off / write off the obsolete items after observing all codal formalities. In the meantime, the meeting asked Estate Officer to give a reply to this effect on or before 01.01.2021 positively.

4. Physical Verification of Library Books.

The meeting noted the observations made by the PAG, Itanagar, Arunachal Pradesh in this regard. The meeting asked Dr. D.K. Pandey, Assistant Librarian to give a detailed deliberation on the issue. Dr. D.K. Pandey, Assistant Librarian informed that several Committees were constituted by the University for physical verification of Library Books but till date no report has been submitted by the concerned Committees. He further informed that recently the university has constituted a Committee under the Chairmanship of Prof. S.K. Patnaik vide No. RGU/EO/07-UA-2013 dated 24th November, 2020 for annual verification of library books.

The members viewed it seriously and asked the Assistant Librarian to do the physical verification immediately and the process of verification must be completed on or before 3rd week of January, 2021 positively and a report should reach the university authority for further action.

It was also decided that the university shall do the physical verification of library books once in every three year. The Professor-in-charge, University Library, Assistant Librarian and Library Consultant are entrusted to do the physical verification as pointed out by the PAG, Itanagar, Arunachal Pradesh within 31.01.2021.



Part-III

Review of outstanding Inspection Reports

The meeting noted the report furnished by the PAG, Itanagar, Arunachal Pradesh.

It was resolved that Section Officer (Audit) / Finance Branch shall do the needful in this regard.

Part-IV

Best Practices

The functioning of the university was normal.

The meeting glad to note the inputs given by the PAG, Itanagar, Arunachal Pradesh to this effect.

Acknowledgement

The Audit Team acknowledge and appreciates the cooperation and assistance extended by the University.

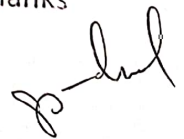
The members satisfied the inputs given by the PAG, Itanagar, Arunachal Pradesh to this effect.

In the conclusion, Finance Officer informed the members that there were total 54 audit observations were made by the PAG, Itanagar, Arunachal Pradesh for the financial years 2009-10 to 2018-19 while auditing the accounts and records of the university. Out of 54, 34 audit observations have already been dropped after giving proper reply by the university in the past and recently 03 more audit observations were also dropped. At present, the university has to resolve the rest of the remaining, i.e. 21 audit observations, which are pending till date.

At last, Mr. Hage Kojee, Joint Registrar (Finance), i/c thanked all the members for shared their valuable deliberations/opinions.

As there was no other item for discussion, the meeting ended with a vote of thanks from the Chair.

Sd/-
Finance Officer



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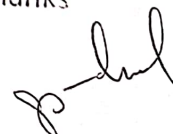
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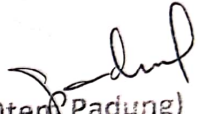
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Sd/-
Finance Officer



Copy to:

1. PS to Vice Chancellor for information.
2. PA to Pro Vice Chancellor for information.
3. PS to Registrar / Finance Officer for information.
4. All concerned members for information and necessary action.
5. All Branch Heads for information and asked to submit their written reply on or before 01.01.2021.


(Prof. Oten Padung)
Finance Officer