

**MINUTES OF THE 107th MEETING OF THE FINANCE COMMITTEE OF IGNOU
HELD ON 16th JULY 2024 AT 11.30 A.M. THROUGH HYBRID MODE.**

The following were present:-

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| 1. | Prof. Nageshwar Rao | Vice-Chancellor, IGNOU | - Chairman |
| 2. | Prof. Ashok Sharma | Former VC, VMOU, Kota &
Member, BOM, IGNOU | - Member |
| 3. | Prof. Uma Kanjilal | Pro Vice-Chancellor, IGNOU | - Member |
| 4. | Prof. K.S. Arul Selvan | Director, SOJNMS, IGNOU | - Member |
| 5. | Sh. Mrutyunjay Behera | Economic Advisor/JS, MoE | - Member |
| 6. | Dr. Alok Chaube | Registrar (Admn.) IGNOU | - Special Invitee |
| 7. | Sh. Mukesh Kumar | Director (IFD), MoE
Representative of JS & FA, MoE | - Member |
| 8. | Dr. J.D. Gangwar | Finance Officer, IGNOU | - Secretary |

Ms. Rajni A. Jeet and Sh. Kamaldeep Singh Bhatia, Dy. Registrar, were present to assist the Committee.

The Secretary, Finance Committee welcomed the Chairman and Hon'ble Members of the Committee. The Secretary specially extended welcome to the newly nominated members in the Finance Committee viz. Prof. Uma Kanjilal, Pro Vice-Chancellor, IGNOU and Prof. K.S. Arul Selvan, Director, SOJNMS, IGNOU. The Secretary requested the Chairman for his introductory remarks.

The Chairman welcomed all the members of the Finance Committee and appreciated the contribution made by the outgoing FC members viz. the Prof. Satyakam, former PVC, IGNOU and Shri Shreenibas Chandra Prusty, former Registrar, Indian Law Institute.

With the permission of the Chairman, Secretary, Finance Committee, presented the agenda items. The following agenda items were presented and deliberated upon.



FC 107.1 Action Taken Report on the minutes of 106th Meeting of the Finance Committee.

107.1.1 The Secretary presented the Action Taken Report and apprised the Committee on the actions taken on the recommendations of the 106th Finance Committee meeting.

107.1.2 The Committee noted the Action Taken Report on the minutes of the 106th Meeting of the Finance Committee.

FC 107.2 To consider and approve unaudited Annual Accounts of the University for the Financial Year 2023-24 to be submitted to DGA(HE&SD) for Audit.

107.2.1 The Secretary presented the unaudited Annual Accounts of the University for the financial year 2023-24 and apprised the Committee on the trends of the of income & expenditure under various heads in the Annual Accounts.

107.2.2 During the discussion on the trends of income & expenditure, Director (IFD), MoE enquired on the reasons of increase in the establishment expenditure. The Secretary explained that the increase is mainly due to provisioning for pension fund based on the actuarial assessment done by a certified Actuary. The increase in establishment expenditure is also partially attributed to the new recruitments that have taken place in the academic cadre.

107.2.3 The Economic Advisor/JS, MoE emphasized that timelines for submission for Annual Accounts to the office of DGA (HE&SE) as notified by the MoE must be adhered to strictly.

107.2.3 The Finance Committee appreciated the efforts made by all officers/ employees of Finance & Accounts Division, IGNOU in compilation of the Annual Accounts for 2023-24 on Samarth Portal.

107.2.4 The Finance Committee accorded its approval on the unaudited Annual Accounts for 2023-24 and recommended for consideration of Board of Management before its submission to DGA (HE&SE) for audit certification.

FC 107.3 To report the status of pending audit paras.

107.3.1 The Status Report of the pending CAG audit paras as on 31.03.2024 was presented before the Finance Committee:

Sl. No.	Period of Inspection Report	Opening Balance of Outstanding paras	Para settled	Balance of old outstanding paras	New Paras Added	Closing balance of Outstanding paras
1	2008-09	236	39	197	11	208
2	2009-10	208	27	181	14	195
3	2010-11	195	42	153	14	167
4	2011-12	167	30	137	21	158
5	2012-13	158	39	119	24	143
6	2013-14	143	55	88	28	116
7	2014-15	116	21	95	27	122
8	2015-16	122	48	74	23	97
9	2016-17	97	29	68	20	88
10	2017-20*	88	44	44	20	64
11	2020-21	64	17	47	09	56
12	2021-22	56	35	21	15	36
13	2022-23	36	06	30	**	30
14	2023-24	30	08#	22	12#	34

*Transaction audit for the period 2017-20 was conducted in the year 2021.

**Audit completed on 25.01.2024. Audit report was awaited in the last FC.

#As per audit report for the year 2022-23 received on 29.02.2024, 12 paras have been raised & updated. Total outstanding paras as on date are 34. Out of 34 paras, two paras pertaining to IR 2021-22 have been partially settled.

107.3.2 The Finance Committee noted that from 208 pending paras in the year 2008-09, number of pending outstanding paras has been reduced to 34 in the year 2023-24. The Director, IFD, MoE, pointed out that the first 04 audit paras as annexed with the agenda item pertaining to the year 2003-2004 to the year 2014-2015 which are more than 10 years old must be settled and action on unauthorized payments/overpayments as pointed out in the CAG audit paras must be initiated at the earliest.

107.3.3 The Secretary apprised the Finance Committee that transaction audit for the year 2023-24 has been conducted during 23.04.2024 to 06.06.2024 and a substantial number of outstanding audit paras is expected to be settled after the receipt of the audit report which is expected to be received shortly. The Secretary also apprised that the University has a Standing Committee under the chairmanship of the PVC Prof. S.K. Mohapatra. The Committee meets at regular intervals and review the status of outstanding audit paras.

- 107.3.4 The Finance Committee noted the action taken by Finance & Accounts Division, IGNOU and appreciated their efforts in settlement of outstanding audit paras.
- 107.4 **To consider the Report of the Committee to examine and look into the issue of granting Non-Functional Selection Grade (NFSG) to Assistant/ Stenographer in the Pay Band-2 with Grade Pay of Rs.4200 (as per 6th CPC).**
- 107.4.1 The Registrar, Admn. Division, IGNOU explained that the CSCS and CSSS scales have been adopted in IGNOU R&P Rules 2010 for the posts of SOs/PSs and ASO/PA and the NFSG is an integral part of CSCS/CSSS scales. Therefore, the scheme may also be applied in case of Assistant and Stenographers. He further explained that this benefit of Non-Functional Selection Grade (NFSG) to Assistant/ Stenographer in the Pay Band-2 with Grade Pay of Rs.4200 has already been extended to the Stenographers and Assistants in AIIMS, Delhi, GGIP University, Delhi and CSIR.
- 107.4.2 During the deliberation on the agenda, the Director, IFD, MoE pointed out that DoPT OM No-20/49/2009-CS.II(B) dated 22.06.2011 is a cadre specific OM for CSCS and CSSS cadres of the Central Secretariat Services. The University may adopt it only after the approval of the Department of the Expenditure, GoI.
- 107.4.3 The Finance Committee recommended that a proposal in this regard may be sent by the IGNOU Administration to the MoE with proper justification for its consideration.
- FC 107.5 **To consider the proposal for promotion against the posts falling under Direct Recruitment Quota as a one-time measure for relief to the Non-Academic employees.**
- 107.5.1 The Registrar, Admn. presented the agenda in detail and apprised the Committee about the practical difficulties in filling the vacant positions earmarked for direct recruitment. He explained that requisition for 300 Group-C positions was sent to the NTA more than a year back but the recruitments could not take place yet. In view of the OM F.No.7(1)/E.Coord-I/2017(Part.III) dated 04.01.2024 of the Department of Expenditure, Ministry of Finance, Govt. of India regarding, the position vacant for more than five years are deemed to be abolished. Therefore, to avoid the abolition of vacant posts, the approval of the Finance Committee/

Board of Management is required to fill these positions through internal promotions as a one-time measure. He further explained that by resorting to this one-time measure, the vacant post will be filled up by promotion from lower cadre and hence lower cadre post will fall vacant which will save the extra expenditure of the University.

107.5.2 The Director, IFD enquired that whether the proposed internal promotions against the position earmarked for direct recruitment is provided in the IGNOU R&P Rules. If the same is not provided in the R&P Rules, then the proposal cannot be considered by the Finance Committee.

107.5.3 The Finance Committee recommended that vacant positions earmarked for direct recruitment must be filled by the University through direct recruitment only. In case any relaxation from abolition of vacant post is required, the proposal be sent to the MoE for necessary approval.

FC 107.6 To consider the recommendation of the Committee constituted for restructuring of Computer Cadre vide Notification No.AD/2/NA/5690 dated 03/10/2022.

107.6.1 The Registrar, Admn. apprised the Committee that in the present cadre structure of the Computer Cadre, there are hardly any opportunity for upward mobility by way of promotion. He further submitted that by way of MACP, most of the Executive (DP) have already been granted higher pay. Therefore, granting of the designation and cadre restructuring as proposed in the agenda item would not cause any additional financial burden on the University.

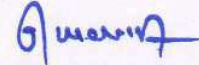
107.6.2 The Director, IFD made an observation that upgradation of posts amounts to creation of posts as mentioned in the Department of Expenditure, Ministry of Finance OM F.No.15(1)/E-III(B)/2021 dated 10th October 2023. Therefore, the upgradation of posts can take place only with the prior approval of the Department of Expenditure, MoF as envisaged in the referred OM.

107.6.3 The Finance Committee recommended that a proposal in this regard may be sent by the IGNOU Administration to the MoE with proper justification for its consideration.



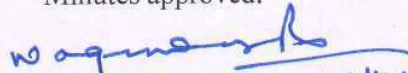
Before the proceedings of the 107th FC meeting were concluded, the Committee confirmed the Minutes of the 107th FC Meeting, as the Annual Accounts of the University are required to be submitted to the Office of the Director General of Audit (Home, Education & Skill Development) i.e. DGA(HE&SD) for audit in time bound manner.

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



(Dr. J.D. Gangwar)
Finance Officer/Secretary, FC

Minutes approved.



(Prof. Nageshwar Rao) 16/8/24
Chairman, Finance Committee