

AGENDA PAPERS FOR THE HUNDRED ONE MEETING OF THE EXECUTIVE COUNCIL.

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1:1 (1)

Item No.1 ,CONFIRMATION OF THE MINUTES.

- (i) Confirmation of the Minutes of the 100th meeting of the Executive Council held on 16th March,1999.

The Minutes of the 100th meeting of the Executive Council held on 16th March,1999 were circulated to all members. Since no comments were received from the members, the minutes may be confirmed.

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Item No.2. REPORTINGS ITEMS

(i) REPORTING ITEMS.

Action have been taken on matter relating to placement of Senior Scale/Selection Grade/Confirmation of Service/Amendment of Ordinance/Constitution of Committee etc. Resolved at the 100th meeting of the Executive Council.

Item No.6. ADMINISTRATIVE MATTERS

6:2: Appointment/Creation-Upgradation of Posts/
confirmation/Extension/Option/Transfer/Release/
Termination.

- (1) Confirmation in respect of Smti. Lalbiakdiki Hnamte,
Lecturer, Education Department, NEHU, Mizoram Campus.

Smti. Lalbiakdiki Hnamte, Lecturer, Education Department NEHU, Mizoram Campus appointed on the recommendation of the selection Committee w.e.f. 7.12.95(F.N) has completed 2 years probationary period on 6.12.1997 and her service is due for confirmation. The Head of Department having verified the factual data at 'F' of part II of Self Appraisal Report has forwarded the same to the office, which is to be table from the chair.

The matter is placed before the Council for consideration of confirmation of service of Smti. Lalbiakdiki Hnamte w.e.f. 7.12.1995.

No F-19-278/ESH-D/95-76

- (ii) Confirmation in respect of Shri M.M. Naga, Lecturer Library & Information Science, NEHU, Shillong.

Shri Moses Mao Naga, Lecturer in Library & Information Science, NEHU, Shillong appointed on the recommendation of the Selection Committee w.e.f 26.7.96 (FN) has completed 2 years probationary period on 25.7.98 and his service is due for confirmation. The Head of Department having verified the Factual Data at 'F' of Part II of Self Appraisal Report has forwarded the same to the office, which is to be tabled from the chair.

The matter is placed before the Council for consideration of confirmation of service of Shri Moses Mao Naga w.e.f 26.7.96.

NO.F.19-326/Estt.II/96-77

ooOoo

6:6- Service condition/Financial and other Benefits-

(i) Enhancement of Honorarium.

The Executive Council in its 86th meeting held on 18.7.95 considered the enhancement of Honorarium to the Hostel Wardens and resolved that all such cases be placed before it. Subsequently, the matter was placed in the 87th meeting of the Council held on 1.11.95 and the Council resolved that the matter may be examined after the revised pay scales are implemented.

The DSW vide his letter at Appendix 'A' has suggested that the Honorarium for Wardens be increased from Rs.250/- to Rs.1000/- and for the DSW from Rs.500/- to Rs.1500/-. Since the revised pay scales in the 5th Pay Revision are approximately three times the pay scales recommended by the 4th Pay Commission it is suggested that the Council may consider enhancing the rates of Honorarium to the various incumbents at approximately three times of the existing rates. The following are the posts which have honorarium attached.

Sl. No.	Designation	No. of Posts	Existing Rates
1.	DSW	1	Rs.500/-
2.	Wardens	6	Rs.250/-
3.	Chief Proctor	1	Rs.600/-
4.	Proctors	2	Rs.500/-
5.	Director Publication's	1	Rs.500/-
6.	In - Charge Sports	1	Rs.500/-
7.	Editor Publication's	1	Rs.500/-

The matter is placed before the Council for consideration.

NORTH-EASTERN HILL UNIVERSITY
SHILLONGDean Students Welfare,
NEHU, Shillong.No: F.7-6/DSW/98-253
26 March 1999

To,

The Vice-Chancellor,
NEHU, Shillong.

Subject :- Minutes of the Hostel Committee held on 7th December 1998.

Sir,

In reference to the subject mentioned above I am to inform you that after the withdrawal of reimbursement of Telephone bills for Wardens the Hostel Committee felt that instead of this facility the committee strongly recommended for enhancement of honorarium to Wardens from Rs.250 to Rs.1000 and for DSW from Rs.500 to Rs.1500. This resolution is linked to 5th pay Commission which has enhance other facilities for University employees.

The minutes of the Hostel committee are also enclosed for your kind and necessary action.

Thanking you,

Yours faithfully

Sd/- Dr B S Mipun
Sd/- Dr D K Nayak
Sd/- Dr B B P Gupta
Sd/- Dr(Mrs)L Zehol
Sd/- Dr C Nunthara.Sd/-
(Dr B Kharbuli)

Copy to :-

1. Registrar, NEHU, Shillong for your kind information
2. Finance Officer, NEHU, Shillong.
3. Deputy Registrar(Conf)NEHU, for your kind information.

Sd/-
(Dr B Kharbuli)

7:1:1(1)

Item No:7 FINANCIAL MATTERS

7:1 Finance Committee

(i) Minutes of the Finance Committee

The Minutes of the 40th meeting of the Finance Committee held on 19th February'1999 at Aizawl are placed at Annexure 'A' for consideration of the Council.

No:FA-2/40th/FC-Minutes/99/46

NORTH EASTERN HILL UNIVERSITY
SHILLONG

Annexure 'A'

NO.: FA-2/40th/FC-Minutes/99/46

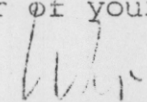
April 08 , 1999

1. Shri M.M.Jha,
Joint Secretary,
(University & Higher Education)
Govt. of India, Ministry of Human Resource Development,
Department of Education, Shastri Bhavan,
New Delhi - 110 001
2. Shri G.D.Sharma,
Secretary,
University Grants Commission,
Bahadur Shah Zafar Marg,
New Delhi - 110 002.
3. Shri Sudhira Nath,
Financial Adviser,
(University & Higher Education)
Govt of India, Ministry of Human Resource Development,
Department of Education, Shastri Bhavan,
New Delhi - 110 001.
4. Prof. R. Lalthantluanga,
Pro-Vice-Chancellor,
Mizoram Campus, NEHU,
Aizawl.
5. Director,
Higher & Technical Education,
Govt of Mizoram, Aizawl.
6. Shri C.Wolflang,
Director,
Higher & Technical Education,
Govt. of Meghalaya, Shillong.
7. Prof. A.L.Verma,
Department of Physics, NEHU, Shillong.

Subject : Minutes of the 40th meeting of the Finance
Committee.

Sir,

I am to forward herewith the minutes of the 40th
meeting of the Finance Committee of the University, which
was held on 19-02-1999 at Aizawl, for favour of your kind
persual and comments, if any.


Yours faithfully,

Copy to :-

Finance Officer

1. Dr. R.K.Chauhan, Jt. Secretary, UGC, Bahadur Shah Zafar
Marg, New Delhi- 110 002.
2. Shri Lalmalsawma, Director, (University & Higher Education)
Ministry of Human Resource Development, Shastri Bhavan,
New Delhi - 110 001.
3. Shri Biaksanga, Jt. Director, Higher & Technical Education)
Govt. of Mizoram, Aizawl.
4. P.S. to Vice-Chancellor, NEHU, Shg.

Contd ----2/-

5. Pro- Vice-Chancellor, NEHU, Shillong.
6. Pro- Vice-Chancellor, Tura Campus, NEHU, Tura.
7. SPA to Registrar/Finance Officer, NEHU, Shillong.
8. Deputy Registrar(Conference) NEHU, Shillong, 20(twenty) copies of the minutes are enclosed herewith with a request to place the same before the Executive Council. in the next ensuing meeting.

NORTH EASTERN HILL UNIVERSITY
SHILLONG

MINUTES OF THE 40TH MEETING OF THE FINANCE COMMITTEE HELD ON
19TH FEBRUARY, 1999, AT MIZORAM CAMPUS, NEHU : AIZAWL.

Members present :-

1. Prof. B Pakem,
Vice Chancellor, Chairman
NEHU, Shillong.
2. Prof. R Lalthantluanga,
Pro Vice-Chancellor, Member
Mizoram Campus, NEHU,
Aizawl.
3. Dr. R K Chauhan,
Joint Secretary, U.G.C., Member
New Delhi.
4. Mr. Lalmalsawma,
Director (Univ. & Higher Education), Member
Ministry of Human Resource Dev.,
(Deptt. of Education),
New Delhi.
5. Mr. Biaksanga,
Joint Director, Member
Higher & Technical Education,
Govt. of Mizoram,
Aizawl.
6. Mr. L Nampui, Ex-Officio
Finance Officer, NEHU, Secretary
Shillong.

At the very outset, the Chairman welcomed the members of the Finance Committee especially Mr. Lalmalsawma, Director (USHE), MHRD & Mr. R. K. Chauhan, Jt. Secretary, UGC, who had come all the way from New Delhi to Aizawl to attend the 40th Meeting of the Finance Committee of the University. The Chairman also welcomed Mr. Biaksanga, Jt. Director, Higher & Technical Education, Govt. of Mizoram, for attending the Meeting on behalf of the Director who was on that day out of station.

Item No.1 : Since no comments were received by the University on the minutes of the 39th Meeting which were circulated to the members of the Finance Committee vide letter No.FA-2/39th/FC Minutes/98/3215 dt.21.10.98, the Committee resolved to confirm the minutes of the 39th meeting of the Finance Committee held on 5th October, 1998.

Item No.2 : Reporting items on the action taken on the resolutions arrived at the 39th meeting of the Finance Committee.

- (1) As far as the rate of diet charges to Sports person is concerned, the Committee directed the Finance Department to write to Sports Authority of India with correct address and also to write separately to the Central Universities to intimate the rate paid by them to Sports person.
- (2) While reviewing the approved Revised Estimates 1998-99, which the 39th meeting of the Finance Committee fixed at Rs.2302.35 lakhs as against which the Commission has sanctioned and released Rs.1788.10 lakhs only, the Director, Ministry of Human Resource Development (Deptt. of Education), informed the Committee that Rs.1009.00 crores for 1998-99 under Non Plan have been sanctioned by the Ministry to the UGC for disbursing to the Central Universities, etc. The Joint Secretary, UGC, assured that the remaining amount of (Rs.2302.35 lakhs - Rs.1788.10 Lakhs) Rs.514.25 lakhs would be looked into by the Commission. In this connection, the Director of MHRD highlighted the Government of India's policies regarding the funding pattern to Central Universities/ the Autonomous Bodies in which the Govt. of India could provide fund to the extent of 80% only whereas the balance of 20% is to be generated by the Universities concerned. Apart from this, the Director also informed that as per MHRD's norms the Revised Estimates 1998-99 may be worked out on the basis of actual expenditure during the last year and the trend of expenditure for a couple of previous years and not the basis of Budget Estimates 1998-99. The Budget Estimates for 1999-2000 should be fixed with 3% increase on salary components and 8% on non salary components finalised for Revised Estimates 1998-99. The Chairman, however, informed the members of the Committee the difficulties and obstacles that the University has been facing in raising income from outside sources and therefore greatly stressed the members from the Ministry & UGC not to impose any cut as far as Maintenance Grant is concerned.

- (3) The Chairman reminded the members of the Committee that the Ministry is yet to reimburse the amount of Rs.240.00 lakhs which the University had borrowed from Plan grant to meet the committed liabilities under Non Plan during 1997-98. The Director, MHRD, assured the members that the matter in question will be looked into by him personally. The Committee, therefore resolved that the Ministry be moved to expedite reimbursement of the aforesaid amount without further delay.

Item No.3: In response to the request made by the University for release of the balance amount of Rs.304.90 lacs in addition to Rs.291.43 lacs towards payment of arrears to the teachers, the Joint Secretary, UGC, informed the members that Rs.94.00 lakhs (approx) only has been sanctioned by the UGC since the Commission has worked out the arrears upto the month of July, 1998, and not upto January, 1999, as worked out by the University and the expenditure on this account w.e.f. August, 1998, has to be met out of Normal Maintenance Grant. Joining the discussion, the Director, MHRD, clarified that there is an approximate increase of 40% on salary components due to revision of pay.

Item No. 4 : The Chairman expressed his unhappiness to the members about the delay of the UGC for sanctioning of the arrear amount of Rs.35.00 lakhs for payment to the Casual employees in which the Commission itself has called for the information on this account vide letter No.F.31-12/97(CU) dt.5.12.98. The Joint Secretary, UGC, assured the members that the matter will be expedited in consultation with MHRD as early as possible.

Item No.5 : With regard to the Budget Estimates 1999-2000 the position has been clarified at the reporting item No.2, Sl.No.P(2) in which the same should be fixed at 3% increase on salary components and 8% increase on Non Salary components finalised for Revised Estimates 1998-99.

Item No.6 : Additional Item from the Chair.

Regarding the jumbo size numbers of the Casual employees engaged by the University as pointed out by the Ministry, the Chairman has assured the members in the 39th meeting of the Finance Committee that necessary steps will be taken to reduce the number of daily wage employees to the maximum extent. Pursuance to the assurance given by the Chairman, a Committee was constituted to explore the possibilities of streamlining the

deployment of existing Casual employees and to reduce their engagement to the extent possible hereafter. In this connection, the Committee resolved that engagement of Casual (daily wage) employees for 89 days on rotation basis should be done away with immediately.

Secondly, regarding the criteria for posting of Peons to each Section and also for attaching a Peon to each officer of the rank of Assistant Registrar and above, the Joint Secretary informed the members that in UGC's office one peon is attached to the Joint Secretaries and so on. The Chairman then requested the Finance Officer who was the member of the Committee to justify the ground on which the Committee has recommended the criteria of deploying the Casual employees/ Grade-IV employees in the University Departments. The Finance Officer explained the problems which the University is facing due to location of its offices and Departments of the University in different parts of the city. However, the Committee resolved that the University should await the decision of the University Grants Commission after its consultation with the Government of India.

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

Sd/-
(L Nampui)
Finance Officer &
Ex-Officio Secretary

Sd/-
(B Pakem)
Chairman &
Vice Chancellor

7:5 Annual Accounts/Annual Reports

(i) Audited Annual Accounts for the year 1997-98

In accordance with Section 29 (2) of the NEHU Act 1973, the Annual accounts for 1997-1998 along with Audit Report and replies thereto, are placed before the Executive Council for consideration and comments.

No:Fin.V/Annual Accounts/Approval/93-617

SG/12/4/99)

Audit Certificate

I have examined the Receipts and Payments Account, Income and Expenditure Account only (Balance Sheet not prepared) for the year ended 31 March 1998 and the Statement of Assets and Liabilities ~~as on 31-3-1998~~ of the North Eastern Hill University, Shillong. I have obtained all the information and explanations that I have required, and subject to the observations in the appended Audit report, I certify, as a result, of my audit, that in my opinion these accounts and the statement of assets and liabilities are properly drawn up so as to exhibit a true and fair view of the state of affairs of the North Eastern Hill University according to the best of information and explanation given to me and as shown by the books of the organisation.

Place: Shillong

Date: 30 Mar 1999

s/d

(ROCHILA SAIAMI)

Accountant General (Audit)
Meghalaya, Arunachal Pradesh
and Mizoram

Audit Report on the accounts of the North Eastern
Hill University, Shillong for the year
1997-98

Introduction

The North Eastern Hill University (NEHU) with Headquarters at Shillong was established in July 1973 under the North Eastern Hill University Act, 1973. The objectives of the University are to disseminate and advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit and to pay special attention to the improvement of the social and economic conditions and welfare of the people of the hill areas of the North Eastern region, and, in particular, their intellectual, academic and cultural advancement. Besides Shillong Campus, the University had two campuses one each at Aizwal (Mizoram) and Tura (Meghalaya).

2. Scope of audit

The accounts of NEHU are audited under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 29 (I) of the North Eastern Hill University Act, 1973.

3. Annual Accounts

(a) The annual accounts of NEHU for the year 1997-98 comprising Receipts and Payments Accounts, Income and Expenditure Account and Statement of Assets and liabilities were submitted to Audit in August 1998 after a delay of 1 (one) month from the due date (June 1998) as recommended by the Committee on papers laid on the Table of the House in its First Report 1975-76.

The annual accounts of the University for the year 1997-98 were approved by the Executive Council on 8 December 1998.

(b) Mention was made in the Audit Report on the accounts of the NEHU for the years from 1973-74 to 1976-77 regarding non-preparation of balance sheet since its establishment. Preparation of balance sheet by the University is a specific requirement of Section 29(1) of the North Eastern Hill University Act, 1973 which provides inter alia that the balance sheet of the University shall be prepared under the directions of the Executive Council as in the case of previous years the the balance sheet as on 31 March 1998 had also not been prepared by the University and as a result provision of Section 29(1) of the NEHU Act, 1973 remained unfulfilled.

(c) The annual accounts for the year 1997-98 were maintained on cash basis as per decision taken by the Finance Committee in its 24th meeting held in May 1986. The University stated (December 1998) that the final decision of the University Grants Commission (UGC) on uniform pattern of accounting was awaited and such the annual accounts for the year 1997-98 were also maintained on cash basis.

4. Financial outlay

Funds for plan and Non Plan expenditure of the University mainly comprised of grants received from the University Grants Commission (UGC). The University's own receipts amounted to Rs. 101.60 lakhs under plan (Rs. 16.63 lakh) and Non Plan (Rs. 84.97 lakh) which constituted only 4.54 percent of the total grants of Rs. 2237.91 lakh from the UGC (Plan Rs. 492.21 lakh, Non Plan Rs. 1745.70 lakh)

5. Receipts and Payments Account

(a) Summary of Receipts and Payments Accounts for the year 1997-98 were as follows:-

Head of Account	Opening balance	Receipts	Payments	Closing balance
part I - Maintenance Account (Non-Plan)	8.35	1830.57	1932.79	(-)93.77
Part II - Development Account (Plan)	246.38	488.11	181.04	552.45
	(-) 1.00*			
Part III- earmarked (Special) Account	241.35	213.58	250.40	204.53
Part IV -Debt,Deposits etc. accounts	(-) 194.86	1844.70	1801.37	(-)151.53
	300.22	4377.06	4165.60	511.68

(b) As per deduction register of forest royalty, total forest royalty of Rs. 0.89 lakh was deducted from the suppliers/contractors bills during the year 1997-98, whereas in the receipts side of Part IV Debt, deposits etc. accounts an amount of Rs. 0.88 lakh was shown as forest royalty awaiting remittance which resulted in understatement of receipts in part IV of the accounts.

The University stated (March 1999) that there was no discrepancy between Royalty deducted and Royalty accounted for this is not tenable as even on the basis of the figures furnished by the University, the Royalty deducted was Rs. 87.701.00 against Rs. 87.529.00 shown in the accounts. Thus, the accounts did not reflect the correct position.

* In the annual accounts of 1996-97 closing balance under Part-II Development (Plan) accounts was overstated by Rs. 1.00 lakh. The same has been rectified by debiting the amount in the opening balance for the year 1997-98.

Rs. 87.529.00 shown in the accounts. The accounts did not reflect the correct position.

(c) Scrutiny of Receipts and Expenditure statement of state Resources Centre (SRC) (excluding the head state Resources Centre for Adult and Continuous Education) revealed that grants in aid of Rs. 2.00 lakh received during the year (May 1997) from the Ministry of Human Resources Development (MHRD) was not shown in the receipt of SRC under Part III of the accounts. Further, as per receipts and expenditure statement of SRC, total expenditure was Rs. 15.72 lakh whereas in the annual account it was exhibited as Rs. 1.16 lakh only under Part III SRC accounts. This resulted in understatement of receipt by Rs. 2.00 lakh and expenditure by Rs. 14.56 lakh.

The University stated (March 1999) that due to misclassification the receipts from MHRD was wrongly shown in the accounts and the expenditure of Rs. 1.16 lakh did not relate to the state Resource Centre (SRC). The fact, however remains that apart from the expenditure of Rs. 22.31 lakh under the head SRC for adult and continuous education, no other expenditure was booked under SRC, while the Receipts and expenditure statement of SRC indicated an expenditure of Rs. 15.72 lakh under salaries, office expenditure and Programme Expenditure, Thus the accounts did not depict the correct picture.

(d) An amount of Rs. 0.56 lakh received by the Computer Centre of the University as hire charge of computer from the Indira Gandhi National Open University (IGNOU), New Delhi was not exhibited in the receipts side of the accounts under Part I NonPlan leading to understatement of receipts by Rs. 0.56 lakh.

The University stated (March 1999) that the amount of Rs. 0.56 lakh will be accounted for in the accounts of 1998-99.

(e) Against Rs. 5.64 lakh realised by the Pachhunga University College (PUC) on account of academic, Examination and Miscellaneous fees during the year Rs. 4.82 lakh was shown as receipts on this account in the annual accounts of PUC. This resulted in understatement of receipts by Rs. 0.82 lakh in the accounts of the PUC as well as in the accounts of NEHU.

6. Income and Expenditure accounts

(a) On a scrutiny of Income and Expenditure accounts of the NEHU with reference to relevant records for the year 1997-98, it was seen that as per income and expenditure accounts book of Guest House the total receipts during 1997-98 were Rs. 2.82

lakh against which expenditure of Rs. 1.73 lakh was incurred during the year.

In the Income and expenditure accounts of the NEHU for the year 1997-98, Rs. 2.66 lakh was shown as income from building which included guest house receipts of Rs. 0.61 lakh only while the balance amount of Rs. 2.21 lakh remained unaccounted for. The expenditure of Rs. 1.73 lakh was also not exhibited in the expenditure side of income and expenditure accounts.

The University stated (March 1999) that the matter was being examined and outcome would be communicated to next audit.

However, the fact remains that both the income and expenditure were understated by Rs. 2.21 lakh and 1.73 lakh respectively in the annual accounts.

7. Statement of Assets and Liabilities.

(a) It was noticed that an amount of Rs. 1.24 lakh pertaining to Student Association Fund was exhibited in the Statement of Assets and Liabilities of the University for the year 1997-98.

The Student Association being an organisation of the NEHU students. This Fund is a private fund and does not form part of the University accounts. As such, the accumulated balance of student association fund is not an asset of the University. Inclusion of the balance in the Assets and Liability Statement resulted in overstatement of assets and liabilities of the NEHU by Rs. 1.24 lakh.

The University state (March 1999) that the Student Association Fund account would be excluded from the annual accounts of the University from 1998-99 onwards.

(b) The asset accounts depict book value of acquisition and do not exclude obsolete, unusable, irreparable and condemned assets and also do not take into account depreciation with corresponding reduction of capital account. Therefore, the capital and asset accounts are overstated accordingly thereby not giving the correct picture.

sd/-

Place: Shillong

Dated: 30 Mar'1999

(ROCHILA SAIWAI)

Accountant General (Audit)
Meghalaya, Arunachal Pradesh
and Mizoram

Replies to the Audit Report on the Accounts of NEHU for the year 1997-98.

1. Introduction

No Comment.

2. Scope of Audit

No Comment.

3. Annual Accounts.

(a) No comment.

(b) As already stated that unless the uniform accounting system and proforma for preparation of Annual Accounts of all the Central Universities of the country, being prescribed by the C & AG of India, is operational, preparation of Balance Sheet is not feasible.

(c) No comment.

4. Financial Outlay.

No comment.

5. Receipts and Payments Accounts.

(a) No comment.

(b) The Royalty statement prepared by the Audit Party is not correct. The royalty deducted from the bill of M/S R. Kharsati is Rs. 47.00 only and not Rs. 1426.00 which includes the figures of other deduction from the bill. Also Audit did not take into account the Royalty deducted from the bill of S. Sawkmie. The amount is Rs. 343.00.

Hence there is no discrepancy between the Royalty deducted and Royalty accounted for. The para may, therefore, be dropped.

(c) The Sale proceed of printed materials to the tune of Rs. 4.12 lakhs has been clearly accounted for in Part - IV Receipts Payments A/C in annual a/c 1997-98 at page 77 under the head "Publication Revolving Fund". Hence the contention of audit that the same has not been accounted for is not correct.

The receipts of 48,000/- as shown in Part - I (non-plan) as internal receipts, is the direct sale of various forms by NEHU, which is not to be linked with receipts of "Publication Revolving Fund".

The para may, therefore, be dropped.

Contd.....2/-

(d) The total receipt from MHRD during the year 1997-98 was Rs. 30,55,910 which has been correctly stated in the annual accounts. There are three schemes under MHRD, and the distribution of the total receipt under the different schemes should have been as under.

1. Financial assistance for Estt and strengthening of SRC	-	Rs. 20,00,000
2. Grant in aid for IPCL Dr. (Mrs) B.L. Laso	-	Rs. 1,00,910
3. Financial Assistance for Population Education Project through SRC Dr. (Mrs) B.L. Laso	-	Rs. 9,55,000
	Rs.	<u>30,55,910</u>

However erroneous there were some mis-classification and the schemes were shown as under

1. Financial Assistance for Estt. strengthening of SRC Dr.(Mrs) B.L. Laso	-	Rs. 7,51,250
2. Grant in aid for preparation printing of IPCL Dr.(Mrs) B.L. Laso	-	Rs. 1,00,910
3. Financial Assistance for Population Education Project through SRC Dr. (Mrs) B.L. Laso	-	Rs. 7,53,750
4. Financial Assistance Grant in aid to voluntary organisation of SRC Dr. (Mrs) B.L. Laso	-	Rs. 14,50,000
		<u>Rs. 30,55,910</u>

With regard to expenditure under SRC, stated to be Rs.22,30,520 in the annual accounts 1997-98. Hence the contention of the Audit that the annual accounts showed a total expenditure of Rs. 1.16 lakhs under SRC is absolutely incorrect.

The expenditure of Rs. 1,15,649 as stated by Audit was expenditure against Grant in aid for preparation of IPCL/ Preparation of literacy kits in Khasi, Garo, Naga & Mizo under Dr. B.L. Laso and not SRC.

Contd.....3/-

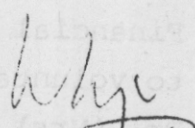
(e) The University has recently decided to include receipts and expenditure of a number of Commercial Centre like that of Computer Centre, as part of the annual accounts. Hence from 1998-99 accounts the total receipts of the Computer Centre as well as expenditure including Rs. 0.56 lakhs as pointed out by Audit, will be shown in the annual accounts under Part - IV Receipts from Computer Centre.

6. Income and Expenditure Accounts

The matter is being examined. The Outcome thereof will be intimated to the next Audit.

7. (a) Since Students Association Fee was collected as part of Revenue of the University which was then transferred to the Students Association Fund, the University had thought it proper to include the accounts of the said fund in annual accounts. However w.e.f. 1998-99, the Students Association Fund accounts will be excluded from the annual accounts of this University consequently. The liabilities and assets of Students' Association Fund shall also not be reflected in the Statement of Assets and Liabilities.

(b) No comments.


(L. Nampui)
Finance Officer
NEHU
Shillong