

AGENDA NOTES

For the 57th Meeting of the Finance Committee of National Institute of Technology Durgapur to be held on February 08, 2023 from 3:00 p.m onwards in Online Mode.

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57.01 To confirm the Minutes of the 56th Meeting of the Finance Committee held on October 10th 2022

The 56th Meeting of the Finance Committee of NIT Durgapur was held on October 10th 2022 in the online mode in MS-Team Platform.

The Minutes of the said meeting was circulated amongst the members of the Finance Committee for comments. No comments were received from the Members. The Minutes of the meeting is placed before the Finance Committee for consideration and confirmation. **(Annexure I, page# 8-10)**

57.02 To note the Actions Taken on the Minutes of the 56th Meeting of the Finance Committee held on October 10th 2022

The Actions Taken on the Minutes of the 56th Meeting of the Finance Committee held on October 10th, 2022 are given in **Annexure-II, page# 11-14)**

57.03 To consider the fund position as on January 15, 2023

(Rs in Lakh)

Object Head	Expenditure 2021-22	Opening Balance 01.04.2022	Grant released during 22-23	IRG	Total fund Available	Actual Expenditure during 22-23	Unspent/ Deficit Balance
[1]	[2]	[3]	[4]	[5]	[6]=[3]+[4]+[5]	[6]	[7]=[5]-[6]
31	6224.76	0.00	4219.64622	1650.00	5869.65	5620.90	248.75
36	7085.85	670.71	6038.00	0.00	6708.71	6812.86	(104.15)
Total (recurring)	13310.61	670.71	10257.65	1650.00	12578.36	12433.76	144.60
35	2983.00	0.00	1691.00	0.00	1691.00	912.37	778.63
Grand Total (OH-31+35+36)	16293.61	670.71	11948.65	1650.00	14269.36	13346.13	923.23

N.B.: (Excess Expenditure) incurred from IRG of the Institute

57.04 To consider the resolution of the 42nd meeting of the Building and Works Committee (B&WC) to be held on February 03, 2023

To be placed on the table.

57.05 To consider letter No. F. No. 33-3/2022-TS.III regarding applicability of Payment of Gratuity Act, 1972 to educational institutions under the Ministry of Education - regarding

The Department of Expenditure (DoE), vide OM No. 1(16)/EV/2017 dated 02.12.2021(copy enclosed), **(Annexure-III, page15-26)** has advised the Ministry of Education to instruct Autonomous Bodies/Organizations to adopt Payment of Gratuity Act, 1972 in consultation with MoL&E. Further, vide O.M. No. R-13011/02/2022-SS.II dated 23.11.2022 (copy enclosed), the MoL&E has clarified that the Payment of Gratuity Act, 1972 is applicable to all employees of educational institutions, as the said Act does not have provisions for different

set/categories/class of employees and further no separate notification is required to be issued by the Ministry of Education for applicability of the said Act (in case of NPS employees).

In view of the above it is proposed to adopt the letter No. F. No. 33-3/2022-TS.III regarding applicability of Payment of Gratuity Act, 1972 to the all employees of NIT Durgapur (including NPS employees).

Submitted for approval please.

57.06 To consider the Separate Audit Report (SAR) for the financial year 2021-22

The Separate Audit Report (SAR) for the financial year 2021-22 (**Annexure-IV, page 27-37**) has already been submitted to the MoE along with Utilization Certificate. Comments on Annual Accounts 2021-22 and reply thereon are as follows:

Audit Para	Subject	NITD Reply
A.	Balance Sheet	
1.1	Liabilities:	
1.1.1	Designated/Earmarked/Endowment Funds (Schedule-2):Rs.180.72 crore The above head was overstated, as the 'New Pension Scheme' fund balance, amounting to Rs.2.91 crore, was again included under the 'Earmarked Funds' (Schedule 2), instead of being shown under a separate account, attached with the annual accounts, in violation of the Format of Accounts prescribed by the MoE (erstwhile MHRD). This further resulted in overstatement of 'Current Assets' (Schedule 7) by Rs.2.91 crore.	The receipts and payments account of NPS has been prepared and separately attached with the annual accounts. However further noted and rest will be complied in the future year.
1.1.2	Current Liabilities and Provisions (Schedule-3): Rs.116.12 crore Despite similar mention in the previous year's audit report, and in violation of the Format of Accounts approved by MoE, the above head was overstated by Rs.90.32 crore, due to inclusion of the fund balances and interest, of the 'General Provident Fund' (Rs.80.55 crore), as well as the 'Contributory Provident Fund' (Rs.9.77 crore). This resulted in overstatement of the 'Current Assets' (Schedule 7) by Rs.90.32 crore.	Noted and will be complied in the future year.
a)		
1.2	Assets	

1.2.1	<p>Current Assets (Schedule-7) : Rs. 222.59 crore</p> <p>Despite mention in the previous year's Audit Report, the above head was understated by an amount of Rs.15.19 crore, due to non-exhibiting the closing balances of two separate savings bank accounts for: (i) the Sponsored Research Consultancy Cell (SRCC) [Canara Bank Account No.: 8569101003197; Closing Balance: Rs.14.23 crore, and (ii) Continuing Education Programme (CEP) [(SBI Account No: 37850318679); Closing Balance: Rs.0.96 crore], as on 31 March 2022. This further resulted in understatement of the 'Current Liabilities and Provisions' (Schedule 3), by the same amount.</p>	<p>The separate SRCC account has been prepared and hence balances are not taken in NIT main account during the financial year 2021-2022 and further the balance of CEP has been noted to comply in the next financial year.</p>
1.2.2 a)	<p>Loans, Advances and Deposits (Schedule-8): Rs.46.44 crore Despite similar mention in the previous financial year's audit report, the above head was overstated by Rs.1.12 crore, as, during the financial year 2013-14, subscriptions and contributions, for the New Pension Scheme, were paid from the 'IA Rec A/c', instead of being paid from the 'SBI New Pension Scheme Bank A/c', and the said amount was, thereafter, shown as 'Receivable from NPS to IA Rec A/c'. This further resulted in understatement of the 'Current Assets' (Schedule 7), by an amount of Rs.1.12 crore, as on 31 March 2022.</p>	<p>The necessary adjustment entries have already been done during the FY 2022-23.</p>
b)	<p>The above head was understated by an amount of Rs.25.20 lakh, due to non-booking of the expenditure incurred towards 'Computer Network and Bandwidth' pertaining to the financial year 2022-23, during the current financial year as prepaid expenses. The Institute, however, booked the same as revenue expenditure under the head 'Administrative and General Expenses' (Schedule 17). This further resulted in understatement of the 'Corpus/ Capital Fund' (Schedule 1), by Rs.25.20 lakh.</p>	<p>Noted and necessary adjustment entries will be made in the next financial year</p>
c)	<p>The Institute had deposited an amount of Rs. 31.25 crore, to the ESCROW Account created for repayment of the HEFA Principal and out of this Rs.16.19 crore had already been paid till date. However,</p>	<p>Noted and the same will be rectified in the next financial year.</p>


	the Institute has booked only Rs.9.07 crore under the head 'Capital Works in Progress' and kept the rest of the amount of Rs.22.17 crore under the head 'Other Receivables', instead of booking the amount of Rs.15.05 crore under the head 'Current Assets'. This resulted in overstatement of 'Loans, Advances and Deposits' (Schedule 8) by Rs.22.17 crore and understatement of the 'Fixed Assets (Capital Work in Progress)' (Schedule 4) by Rs.7.12 crore and understatement of the 'Current Assets' (Schedule 7), by Rs.15.05 crore.	
B	Income and Expenditure Account	
2.1	Expenditure	
2.1.1	Staff Payments & Benefits (Schedule 15): Rs.109.80crore The above head was understated by an amount of Rs4.67 lakh, due to non-provisioning of the salary towards Hostel Employees for the month of March 2022. This further resulted in overstatement of the Surplus (being the Excess of Income over Expenditure), by Rs.4.67 lakh.	Noted and necessary provisions will be made in the Future year.
2.1.2	Administrative and General Expenses (Schedule 17): Rs.22.42 crore The above head was understated by an amount of Rs.81.05 lakh, due to non-provisioning of the salary of the outsourcing staffs (Rs.80.68 lakh) and expenditure incurred towards postage and telegram (Rs.0.37 lakh) for the month of March 2022. This further resulted in overstatement of the Surplus (being the Excess of Income over Expenditure), by Rs.81.05 lakh.	Noted and necessary provisions will be made in the Future year.
2.2	Income	
2.2.1	Income from Investments (Schedule- 11): Rs.6.41 crore The above head was understated by an amount of Rs.1.03 crore, due to non-booking of the accrued interest earned from two SBI term deposits (TDR No. 31798608464 (Principal Amount: Rs.0.69 crore) and TDR No. 36976480014 (Principal Amount: Rs.0.80 crore)) invested during 2011 and 2017 respectively. This further resulted in understatement of the Surplus (being the Excess of Income over Expenditure), by Rs.1.03 crore.	Noted and necessary adjustment will be made in the next financial year.
C	General Comments	
3.1	The Institute had wrongly booked the following under the head 'Fixed Assets'	

	(Schedule 4):-	
a)	The 'Fixed Assets (Building)' was understated by an amount of Rs.1.95 crore, due to non-transferring of the completed works during previous years from the head 'Capital Works in Progress'.	Noted and necessary rectification entries will be made in the next financial year.
b)	Further, the 'Fixed Assets' was overstated by an amount of Rs.2.36 crore, due to wrong transfer of the works completed and put to use during the financial year 2022-23.	Noted and necessary rectification entries will be made in the next financial year.
3.2	The Institute had booked capital expenditure during the financial year as Rs.11.85 crore in the 'Corpus/ Capital Fund' (Schedule 1), Rs.23.18 crore in the 'Current Liabilities and Provisions' (Schedule 3C), Rs.112.42 crore in the 'Fixed Assets' (Schedule 4) and Rs.29.83 crore in the Receipts and Payments Account. This discrepancy of figures needs to be reconciled.	Noted and the reconciliation will be done in the next financial year.
3.3	The Institute had booked an amount of Rs.2.91 crore, as the balance under NPS Fund, however, it booked an amount of Rs.2.24 crore under the head 'Investment-Others' (Schedule 6) (Rs.1.85 crore) and 'Current Assets' (Schedule 7) (Rs.0.39 crore) against the NPS Fund. This needs to be reconciled.	Noted and the reconciliation will be done in the next financial year.
3.4	As per the Bank Reconciliation Statement, 'receipts' of Rs 22.74 lakh, were recorded in the Cash Book, but had not been credited in the Institute's bank account (SBI Account No: 11520034072), till 31 March 2022. The Institute needs to take necessary steps to review the same, for further action, at the earliest.	Noted and the remedial measures will be taken in the next financial year.
3.5	As per the Bank Reconciliation Statement, Rs.0.82 lakh, was debited from the Institute's Bank Account (SBI Account No: 11520034072), but had not been entered in the Cash Book, till 31 March 2022. The Institute needs to take necessary steps to review the same, for further action, at the earliest.	Noted and the remedial measures will be taken in the next financial year.
3.6	Despite mention in the previous year's Audit Report, the Institute had not taken any rectifying measures in the following cases:	
a)	No actuarial provision was made towards retirement benefits and leave encashment, in term of Accounting	The details of Actuarial value received from Actuarial agency (M/s. LIC of India) were placed in the 56th Finance

	Standard 15 and the Format of Accounts prescribed by MoE.	Committee meeting to be held on 10th October 2022 vide item No. 56.07. It was suggested, to wait for a few months as MoE is coming-up with a new regulation in respect of payment of Gratuity.
b)	In violation of Accounting Standard-5, the impact on the annual accounts was not disclosed in the 'Notes to Accounts', even though the method of depreciation had been changed from the 'Written Down Method', to the 'Straight Line Method', from the financial year 2018-19.	Noted and the same will be disclose in the next financial year account.
c)	The Institute did not prepare 'Schedule - 3C (Unspent Grants)' and 'Schedule - 10 (Grants/ Subsidies)', as per the format of accounts prescribed by MoE. Thus, the unspent balance of grants received under the Capital, Revenue and Specific Purpose heads and the interest earned thereon, were not exhibited separately.	Noted and to be complied in the future year.
d)	In violation of the Format of Accounts prescribed by the MoE, certain items of accounts (such as Tuition fee, Admission fee, Registration fee, Training and Placement fee, Library charge, Students Activity Fund)., were not shown separately in the Annual Accounts.	In 2021-22, the Hostel fees and Institute fees has been shown separately. However as advised by CAG we will comply in the next Financial Year.
e)	In deviation from the Format of Accounts prescribed by MoE, three reserve funds, with a total balance of Rs.4.99 crore, were again created under the head 'Corpus/Capital Fund' (Schedule 1).	Noted and to be complied in the future year.
f)	A balance of Rs.5.65 lakh, was shown under 'Advances and other amounts recoverable in cash or in kind or for value to be received (Others)', under 'Loans, Advances and Deposits (Schedule 8)'. As the amounts are more than 10 years old, chances of their recovery appear to be remote. The Institute did not take necessary steps, to review the need to write-off these long pending receivable amounts.	Noted and the necessary adjustment will be done after reconciliation as amounts are more than 10 years old.
D	Grants-in-Aid	
	The National Institute of Technology, Durgapur, is mainly financed by grants from the Government of India (Gol). For the financial year 2021-22, it received grants from the Gol, amounting to	No discrepancies found.

<p>Rs.153.25 crore [Revenue: Rs.125.96 crore, Capital: Rs.27.16 crore and HEFA1 Interest: Rs.0.13 crore (OH-31)]. In addition, it had an opening balance of Rs.10.55 crore (Revenue: Rs.8.18 crore and Capital: Rs.2.37 crore), from the previous financial year's unspent grants. Out of the total grants of Rs.163.80 crore, so available, it spent Rs.157.09 crore (Revenue: Rs.127.26 crore and Capital: Rs.29.83 crore), leaving an unspent balance of Rs.6.71 crore, as on 31 March 2022.</p>	
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57.07 Any other item with the permission of the Chair


Registrar & Member Secretary
Finance Committee
National Institute of Technology
Durgapur - 713209

Annexure - I

NATIONAL INSTITUTE OF TECHNOLOGY DURGAPUR
MAHATMA GANDHI AVENUE, DURGAPUR-713209, WEST BENGAL, INDIA

Minutes for the meeting of 56th Finance Committee of National Institute of Technology Durgapur held on Monday, October 10th, 2022 in the online mode in MS-Team Platform from 03:00 p.m. onward

The following members attended the Meeting:

- | | |
|--|-------------------------|
| 1. Prof. (Retd.) Sadanand Sadashiv Gokhale
Chairperson
National Institute of Technology Durgapur | Chairperson |
| 2. Prof. Anupam Basu
Director
National Institute of Technology Durgapur | Member |
| 3. Ms. Soumya Gupta
Joint Secretary
Department of Higher Education
Ministry of Human Resource Development
Government of India, New Delhi | Member |
| 4. Mr. Anil Kumar
Director (Finance)
Department of Higher Education
Ministry of Human Resource Development
Government of India, New Delhi | Member |
| 5. Professor Apurba Kumar Patra
Professor,
Department of Chemistry,
National Institute of Technology Durgapur. | Member |
| 6. Shri Soumya Sen Sharma
Registrar
National institute of Technology Durgapur | Member-Secretary |

At the outset, the Chairperson, Finance Committee, greeted all with a warm welcome to all members of the Finance Committee. Thereafter, the following Agenda Items were taken up sequentially by the Finance Committee and the decisions of the Committee were noted as follows against each individual item:

56.01 To confirm the Minutes of the 55th Meeting of the Finance Committee held on May 24, 2022

The Minutes of the 55th Meeting of the Finance Committee held on May 24, 2022 at NIT Transit House was confirmed by the Finance Committee.

56.02 To note the Actions Taken on the Minutes of the 55th Meeting of the Finance Committee held on May 24, 2022

The Finance Committee discussed the Actions Taken on the Minutes of the 55th Meeting of the Finance Committee held on May 24, 2022.

56.03 To consider the fund position as on September 22, 2022

The fund position and the expenditure incurred by the Institute on different budget heads were discussed. It was informed that the Institute has already sent the Budget requirement for the financial year 2023-24 in the prescribed format to MoE along with enclosures.

56.04 To consider status of construction projects under EWS scheme and HEFA scheme at NIT Durgapur

The Finance Committee deliberated on the progress of the projects under EWS and HEFA scheme. Chairman BoG emphasized for enhanced financing under OH-35 and OH-31 for creation of additional academic, research and other infrastructure support and sustainable development of the Institute.

56.05 To consider reimbursement of tuition fee waivers for the UG and PG students to the NITs.

It was informed that due to implementation of MHRD letter No. F.No. 33-4/2014-TS.III, dated June 24, 2016, for extending tuition fee waiver NIT Durgapur is losing an amount of Rs. 13.39 crore p.a. IRG, which is seriously hampering developmental activities of the Institute. Chairman, BoG requested the help of representatives of MoE present in the meeting for recovery of shortfall on account of tuition fee waiver from Ministry of Social Justice or, from Ministry of Tribal Affairs. It was suggested to write a letter to MoE in this regard along with supporting documents and slide presented in the meeting.

56.06 To consider the proposal of recruitment of 106 vacancies of non-teaching position through outsourced agency, M/S EdCIL (India) Limited

It was suggested to form a high-power purchase committee to look into the justification of price quoted by M/S EdCIL (India) Limited. If required, the purchase committee can go for open tender. It was also suggested to contact with National Testing Agency (NTA) for conducting written examination, if required. Alternately, trade test could be carried out for different groups in smaller number by the Institute itself. Autonomy of the Institute in governance in within stipulated norms of GoI is important.

56.07 To ratify the actuarial provision of retirement benefits (Gratuity) in terms of Accounting Standard 15 and Format of Accounts prescribed by MoE

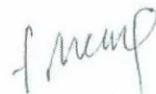
The Finance Committee deliberated on the proposal. It was suggested, to wait for a few months as MoE is coming-up with a new regulation in respect payment of Gratuity.

56.08 Any other item with the permission of the Chair

56.08.01 Enhancement of the honorarium for lectures by Visiting/Temporary faculty:

The Finance Committee approved the proposal and suggested, that the amount of honorarium for lectures by Visiting/Temporary faculty should not exceed the sanctioned faculty strength of Regular *plus* Contractual *plus* Visiting faculty.

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



**Registrar & Member Secretary,
Finance Committee
National Institute of Technology
Durgapur - 713209**

Annexure - II

57.02	To note the Actions Taken on the Minutes of the 56th Meeting of the Finance Committee held on October 10th 2022		
Item #	Agenda Item	Decision taken on the Item	Action Taken on the Item
56.01	To confirm the Minutes of the 55 th Meeting of the Finance Committee held on May 24, 2022.	The Minutes of the 55 th Meeting of the Finance Committee was confirmed.	Uploaded in the Institute website
56.02	To note the Actions Taken on the Minutes of the 55 th Meeting of the Finance Committee held on May 24, 2022.	The Actions Taken on the Minutes of the 55 th Meeting of the Finance Committee was discussed in details.	The Actions Taken were noted by Finance Committee.
56.03	To consider the fund position as on September 24, 2022	The fund position and the expenditure incurred by the Institute on different budget heads were discussed. It was informed that the Institute has already sent the Budget requirement for the financial year 2023-24 in the prescribed format to MoE along with enclosures.	No action required.
56.04	To consider status of construction projects under EWS scheme and HEFA scheme at NIT Durgapur	Chairman BoG emphasized for enhanced financing under OH-35 and OH-31 for creation of additional academic, research and other infrastructure support and sustainable development of the Institute.	The fund position as on January 15, 2023 under OH-35 and OH-31 and OH-36 is given in Agenda item No. 57.03.

Item #	Agenda Item	Decision taken on the Item	Action Taken on the Item
56.05	To consider reimbursement of tuition fee waivers for the UG and PG students to the NITs	It was informed that due to implementation of MHRD letter No. F.No. 33-4/2014-TS.III, dated June 24, 2016, for extending tuition fee waiver NIT Durgapur is losing an amount of Rs. 13.39 crore p.a. IRG, which is seriously hampering developmental activities of the Institute. Chairman, BoG requested the help of representatives of MoE present in the meeting for recovery of shortfall on account of tuition fee waiver from Ministry of Social Justice or, from Ministry of Tribal Affairs. It was suggested to write a letter to MoE in this regard along with supporting documents and slide presented in the meeting.	As suggested, communication was made to MoE with supporting documents and slide presented in the meeting.
56.06	To consider the proposal of recruitment of 106 vacancies of non-teaching position through outsourced agency, M/S EdCIL (India) Limited	It was suggested to form a high-power purchase committee to look into the justification of price quoted by M/S EdCIL (India) Limited. If required, the purchase committee can go for open tender. It was also suggested to contact with National Testing Agency (NTA)	The Institute is following the recruitment guidelines of MoE, as post of permanent Director is lying vacant since 1 st December 2022.

		for conducting written examination, if required. Alternately, trade test could be carried out for different groups in smaller number by the Institute itself. Autonomy of the Institute in governance in within stipulated norms of GoI is important.	
56.07	To ratify the actuarial provision of retirement benefits (Gratuity) in terms of Accounting Standard 15 and Format of Accounts prescribed by MoE	It was suggested, to wait for a few months as MoE is coming-up with a new regulation in respect payment of Gratuity.	<p>The new regulation which has been given in Agenda Item No. 57.05 is regarding applicability of Payment of Gratuity Act, 1972 to educational institutions under the Ministry of Education. The Institute has got Audit Observation which has been given in Agenda No. 57.06 for :</p> <p>No actuarial provision was made towards retirement benefits and leave encashment, in term of Accounting Standard 15 and the Format of Accounts prescribed by MoE.</p>
56.08	Any other item with the permission of the Chair 56.08.01: Enhancement of the honorarium for	The Finance Committee approved the proposal and suggested, that the amount of honorarium for lectures by	Office Order issued in this regard.

	lectures by Visiting/Temporary faculty:	Visiting/Temporary faculty should not exceed the sanctioned faculty strength of Regular <i>plus</i> Contractual <i>plus</i> Visiting faculty.	
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Inward MoEdu. - Fwd: Applicability of Payment of Gratuity Act, 1972 to educational institutions under the Ministry of Education - reg.

2 messages

Director NIT Durgapur <director@admin.nitdgp.ac.in>

Wed, Dec 28, 2022 at 4:41 PM

To: Indrajit Basak <indrajit.basak@me.nitdgp.ac.in>, Registrar NIT Durgapur <registrar@admin.nitdgp.ac.in>, Registrar Office <registrar.office@admin.nitdgp.ac.in>, Asit Kumar <drest@admin.nitdgp.ac.in>, Uday Chandra Mukherjee <dracs@admin.nitdgp.ac.in>, A Das <audit.officer@admin.nitdgp.ac.in>

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

From: **NITs Division of MoE** <nit.edu@nic.in>

Date: Wed, Dec 28, 2022 at 4:22 PM

Subject: Applicability of Payment of Gratuity Act, 1972 to educational institutions under the Ministry of Education - reg.

To: nita director <nita.director@gmail.com>, <registrarnita@rediffmail.com>, NITA Establishment Section <Establishment@nita.ac.in>, <director@mnnit.ac.in>, <registrar@mnnit.ac.in>, Prof. N. S. Raghuwanshi <director@manit.ac.in>, Registrar MANIT <registrar@manit.ac.in>, <director@nitc.ac.in>, <registrar@nitc.ac.in>, <director@admin.nitdgp.ac.in>, <registrar@admin.nitdgp.ac.in>, <director@nith.ac.in>, <registrar@nith.ac.in>, <director@mnit.ac.in>, <registrar@mnit.ac.in>, <director@nitj.ac.in>, <registrar@nitj.ac.in>, <director@nitjsr.ac.in>, <registrar@nitjsr.ac.in>, <director@nitkkr.ac.in>, <registrar@nitkkr.ac.in>, <director@vnit.ac.in>, <registrar@vnit.ac.in>, <director@nitp.ac.in>, <registrar@nitp.ac.in>, <director@nitrr.ac.in>, <registrar@nitrr.ac.in>, <director@nitrl.ac.in>, <registrar@nitrl.ac.in>, <director@nits.ac.in>, <registrar@nits.ac.in>, <director@nitsri.net>, <registrar@nitsri.net>, <director@svnit.ac.in>, <registrar@svnit.ac.in>, <director@nitk.edu.in>, <registrar@nitk.edu.in>, <director@nitt.edu>, <registrar@nitt.edu>, <ssathish@nitt.edu>, <director@nitw.ac.in>, <registrar@nitw.ac.in>, <director@nitap.ac.in>, <registrar@nitap.ac.in>, <director@nitdelhi.ac.in>, <registrar@nitdelhi.ac.in>, <director@nitgoa.ac.in>, <registrar@nitgoa.ac.in>, <director@nitmanipur.ac.in>, <admin@nitmanipur.ac.in>, <registrarnitmanipur@gmail.com>, <director@nitm.ac.in>, <registrar@nitm.ac.in>, <director@nitmz.ac.in>, <registrar@nitmz.ac.in>, <directornitnagaland@gmail.com>, <director@nitnagaland.ac.in>, <registrar@nitnagaland.ac.in>, <director@nitpy.ac.in>, <registrar@nitpy.ac.in>, <director@nitsikkim.ac.in>, <registrar@nitsikkim.ac.in>, <directoroffice@nitsikkim.ac.in>, <nituttarakhand@gmail.com>, P M Kala <aradmn.nit-uk@gov.in>, <director@nitandhra.ac.in>, <registrar@nitandhra.ac.in>, <director@iiests.ac.in>, <regis@iiests.ac.in>
Cc: Veena Dunga <veena.dunga@nic.in>, Pawan Kumar <pawan.kumar2017@gov.in>, Indrajit Kuri <kuri.indrajit@nic.in>, ANKUSH TYAGI <ankush.edu@nic.in>

Respected Sir \ Madam,

Please find enclosed herewith a copy of TC Section's OM No. 15-2/2022-TC dated 16.12.2022 forwarding therewith a copy of Ministry of Finance, DoE OM No. 1(16)/EV/2017 EV Branch dated 02.12.2021 and Ministry of Labour & Employment OM No. R.13011/02/2022-SS.II dated 23.11.2022 on the subject mentioned above, for information and further necessary accordingly.

"Please acknowledge receipt and reply in-line"

Thanks & Regards,

Technical Section - III (NITs Desk),
Department of Higher Education,
Ministry of Education (Shiksha Mantralaya),
Government of India,
Room No.435, C - Wing,
Shastri Bhawan, New Delhi - 110115,
Tel: 011-23070177, Fax: 011-23384345,



Applicability of Payment of Gratuity Act, 1972.pdf

710K

Uday Chandra Mukherjee <dracs@admin.nitdgp.ac.in>

Wed, Dec 28, 2022 at 5:01 PM

To: Asit Kumar <drest@admin.nitdgp.ac.in>

Cc: Bijoy Hensh <bijoykumarhensh@gmail.com>, Sri Chandra Talukder <ct.4p724@min.nitdgp.ac.in>, "Santosh K. Saha" <santosh.saha@admin.nitdgp.ac.in>, Sri Goutam Bhattacharjee <gb.4p240@min.nitdgp.ac.in>

PFA.

CMA Uday Chandra Mukherjee, PhD

Joint Registrar (F&A)

NIT, Durgapur

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Applicability of Payment of Gratuity Act, 1972.pdf

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F.No.33-3/2022-TS.III
भारत सरकार / Government of India
शिक्षा मंत्रालय / Ministry of Education
उच्च शिक्षा विभाग / Department of Higher Education
तकनीकी अनुभाग- III / Technical Section-III

Shastri Bhawan, New Delhi
Dated: 28 December, 2022

To

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

**Subject: Applicability of Payment of Gratuity Act, 1972 to educational institutions
under the Ministry of Education - regarding**

Sir/Madam,

I am directed to forward herewith a copy of TC Section's OM No.15-2/2022-TC dated 16th December, 2022 forwarding therewith a copy of Department of Expenditure (DoE), OM No.1(16)/EV/2017 dated 02.12.2021 and Ministry of Labour & Employment OM No.R-13011/02/2022-SS.II dated 23.11.2022 on the above mentioned subject, for information and further necessary action accordingly.

Encl.: As above

Yours faithfully,

Kumar
28/12/22

(Pawan Kumar)
Under Secretary to the Govt. of India
Tel: 011-23070177

Copy to: Registrars, all NITs and IEST Shibpur

F. No. 15-2/2022-TC
Government of India
Ministry of Education
Department of Higher Education
Technical Coordination Section

Room No.535, C- Wing, Shastri Bhawan
New Delhi, dated the 16th December, 2022

OFFICE MEMORANDUM

Subject: Applicability of Payment of Gratuity Act 1972 to educational institutions under the Ministry of Education-reg.

The undersigned is directed to inform that the issue of payment of gratuity to the employees covered under New Pension Scheme (NPS) in the Autonomous Bodies/ Organizations under the Ministry of Education (MoE) has been examined in consultation with the Ministry of Finance (Department of Expenditure) and the Ministry of Labour & Employment (MoL&E).

2. The Department of Expenditure (DoE), vide OM No.1(16)/EV/2017 dated 02.12.2021 (copy enclosed), has advised this Ministry to instruct Autonomous Bodies/ Organizations to adopt Payment of Gratuity Act, 1972 in consultation with MoL&E since CCS (Pension) Rules, 1972 are strictly meant for Central Government employees only. Further, vide O.M. No.R-13011/02/2022-SS.II dated 23.11.2022 (copy enclosed), the MoL&E has clarified that the Payment of Gratuity Act, 1972 is applicable to all employees of educational institutions, as the said Act does not have provisions for different set/category/class of employees and further that no separate notification is required to be issued by the Ministry of Education for applicability of the said Act (in case of NPS employees).

3. In view of the above, all Bureaus in both Departments of the Ministry of Education may like to direct the Autonomous Bodies / Organizations under their administrative control to take appropriate action accordingly.

Encl: As above.

Kirti
(Kirti)
Deputy Director (TE)
Ph.: 23385935
Email: Kirti.15@gov.in

1. All BHs, D/o HE

2. All BHs, D/o SE&L - in respect of the educational institutions under the administrative control of D/o SE&L

DS (NIT)

Mr. Ankur

23/12/22

P1. speak
20/12/22

Annex 2

213

F.No.1(15)/EV/2017
Ministry of Finance
Department of Expenditure
EV Branch

North Block, New Delhi
Dated the 2nd December 2021

OFFICE MEMORANDUM

Subject: Clarification on employer's contribution under NPS, applicability of death and retirement gratuity and additional relief in case of death, disability and invalidation to the employees of autonomous bodies of M/o Education covered under NPS - reg.

The undersigned is directed to refer to M/o Education's OM No.19-1/2017-IFD, dated 26.08.2021 on the subject mentioned above and furnish the requisite clarification/comments on the issues noted as under:

(i) Whether the employer's contribution is 10% or 14%.

All the provisions of the notification dated 31.01.2019 of the DFS stands extended to the employees of CABs under MoE in terms of order dated 26.08.2021 and 21.10.2021 and not in terms of CCS (INPS) Rules, 2021.

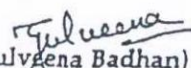
(ii) Extension of Retirement/Death Gratuity benefits to the NPS borne employees under approximately 174 autonomous bodies.

MoE may consider issuing instructions to their autonomous bodies to adopt Payment of Gratuity Act, 1972 administered by the MoLE as Gratuity under CCS (Pension) Rules, 1972 may not be extended to the employees of autonomous bodies as these are strictly meant for Central Government employees. The issues relating to implementation of Payment of Gratuity Act in the autonomous bodies may be taken up directly with MoLE either by the concerned AB or through MoE.

(iii) Option to avail benefits on death or invalidation or disability of subscriber during service.

The CCS (NPS) Rules, 2021 are applicable only to the employees of Central government, the provisions contained therein are not directly applicable to the employees of CABs. The issue relating to applicability of these provisions to the employees of CABs is under consideration in this Department in consultation with DoP&PW. As such, MoE may await final decision of this Ministry in this regard.

2. This issues with the approval of Competent Authority.


(Gulveena Badhan)
Under Secretary to the Government of India
Tele: 023095680

Ministry of Education
[Kind Attn: Ms. Kiran Arora, Under Secretary (IFD)]
Shastri Bhawan,
New Delhi 110001

15-2/2022-TC

1156763/2022/TC section

No. R-13011/02/2022-SS.II

Government of India (भारत सरकार)

Ministry of Labour and Employment (श्रम एवं रोजगार मंत्रालय)

Shram Shakti Bhawan, Rafi Marg,
New Delhi, dated: 23rd November, 2022OFFICE MEMORANDUM

Subject: Applicability of the provisions of the P.G. Act, 1972 to 137 Autonomous Bodies/Organisations under the Ministry of Education for the employees covered under NPS – regarding.

The undersigned is directed to refer to Ministry of Education's O.M. No F.No.- 15-2/2022-TC dated 15.09.2022 on the subject cited above.

2. The matter has been examined in the Ministry of Labour and Employment in consultation with the office of the Chief Labour Commissioner (Central). The requirement for applicability of the Payment of Gratuity Act, 1972, under section 1(3)(c), is being fulfilled by gazette notification No. S.O. 1080 dated 03.04.1997 to be read with Payment of Gratuity (Amendment) Act, 2009 (Copies enclosed for ready reference) in educational institutions and therefore, is applicable to all OPS and NPS employees of institutions, as the Payment of Gratuity Act, 1972 does not have provisions for different set/category/class of employees (in instant case OPS and NPS employees). Hence, there is no need to issue a separate notification.

3. Further, the section 4(5) of the PG Act reads as " Nothing in this section shall affect the right of an employee to receive better terms of gratuity under any award or agreement or contract with the employer."

Encl: As above.

B.K. Biswas
(B.K. Biswas)
Under Secretary to the Govt. of India
Tel.:- 23769603

To,

Department of Higher Education
[Kind Attn.: Ms. Kirti, Deputy Director,
Ministry of Education
Technical Coordination Section
Shastri Bhavan, Room No. 535, C Wing,
R.P. Road, New Delhi-110001.



भारत का राजपत्र The Gazette of India

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 16]

नई दिल्ली, शनिवार, अप्रैल 19, 1997/चैत्र 29, 1919

No. 16]

NEW DELHI, SATURDAY, APRIL 19, 1997/CHAITRA 29, 1919

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में
रखा जा सके

Separate Paging is given to this Part in order that it may be filed as a
separate compilation

भाग II—खण्ड 3—उप-खण्ड (II)
PART II—Section 3—Sub-Section (ii)

मार्फत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) द्वारा जारी किए गए सविधिक आदेश और अधिसूचनाएं
Statutory Orders and Notifications Issued by the Ministries of the Government of India
(Other than the Ministry of Defence)

विधि और न्याय मंत्रालय

(विधि कार्य विभाग)

(न्यायिक अनुभाग)

सूचना

नई दिल्ली, 22 मार्च, 1997

का. प्र. 1015.—नोटरीज नियम, 1956 के नियम 6 के
अनुसूचना में सक्षम प्राधिकारी द्वारा यह सूचना दी जाती है
कि श्री एम. के. कोशिश, एडवोकेट ने उक्त प्राधिकारी को उक्त
नियम के नियम 4 के अधीन एक आवेदन इस बात के
लिए दिया है कि उसे सरोजिनी नगर, राष्ट्रीय राजधानी
दिल्ली में व्यवसाय करने के लिए नोटरी के रूप में नियुक्ति
पर किसी भी प्रकार का आपेक्ष इस सूचना के प्रकाशन के
चौबह दिन के भीतर लिखित रूप से भेजे पास भेजा जाए।

[सं. 5(69)/97-न्यायिक]

एन. सी. जैन, सक्षम प्राधिकारी एवं
प्रवर विधि सहायकार

MINISTRY OF LAW AND JUSTICE

(Department of Legal Affairs)

(Judicial Section)

NOTICE

New Delhi, the 22nd March, 1997

S.O. 1015.—Notice is hereby given by the Competent Authority in pursuance of Rule 6 of the Notaries Act, 1956 that application has been made to the said Authority, under Rule 4 of the said Rules, by Shri S. K. Kaushik, Advocate for appointment as a Notary to practice in Sarojini Nagar, N.C.T. of Delhi.

2. Any objection to the appointment of the said person as a Notary may be submitted in writing to the undersigned within fourteen days of the publication of this notice.

[No. F. 5(69)/97-Judl.]

N. C. JAIN, Competent Authority & Addl. Legal Adviser

ANNEXURE

ORDER

BEFORE SHRI P. R. DAVE, PRESIDING OFFICER, INDUSTRIAL TRIBUNAL CENTRAL, AHMEDABAD

Reference (ITC) No. 11 of 1990

ADJUDICATION

BETWEEN

Assistant Engineer,

Post & Telegraph, Mehsana ... First party.

AND

The workmen employed under it. ... Second party

In the matter of reinstating Shri Narotam Jeena-bhai Parmar, a casual labour of Asstt. Engg. P&T Satellite Project, Mehsana with full back wages.

APPEARANCES:

Shri B. N. Joshi, learned Advocate—for the first party.

Kum. Ashaben Gupta, learned Advocate—for the second party.

AWARD

By an Order No. L-40012/91/89-D-2(B) dated 31st January, 1990, the Desk Officer, Labour Ministry, Government of India, New Delhi has referred an industrial dispute as stated in the Schedule of above order between the above parties u/s. 10(1) of the I.D. Act, 1947, initially to the Industrial Tribunal of Shri V. H. Thakore and subsequently to the Industrial Tribunal of Shri Bhatt and finally, it was transferred to this Tribunal by an appropriate order of the Government.

Before this matter can be heard and finally disposed of, Shri N. J. Parmar, the concerned workman has filed a Purshis Ex. stating that the Telecommunication is not an "industry" according to Supreme Court's order dated 2nd February, 1996 and, therefore, the second party may be granted permission to withdraw the reference with leave to approach proper forum for his dispute as prayed for in the interest of justice in view of above, I pass the following order:—

Permission is granted to withdraw the reference to second party with leave to approach proper forum for his dispute as prayed for in the interest of justice and the reference is disposed of accordingly with no order as to costs.

Ahmedabad, 27th February, 1997.

P. R. DAVE, Presiding Officer

नई दिल्ली, 3 अप्रैल, 1997

का. मा. 1080:—उपदान मंदाय अधिनियम, 1972 (1972 का 39) को धारा 1 को उपधारा (3) के खंड (ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा उन सभी शैक्षिक संस्थाओं को, जिनमें दस या अधिक व्यक्ति नियोजित हैं या पिछले 12 महीनों के दौरान किसी दिन नियोजित रहे, ऐसे प्रतिष्ठानों के वर्ग के रूप में विनिर्दिष्ट करती है जिन पर उक्त अधिनियम इस अधिसूचना के प्रकाशन की तिथि से प्रभावी होगा:

परन्तु यह कि इस अधिसूचना में कही गई कोई बात भ्रम मंत्रालय की अधिसूचना का. मा. सं. 239 दिनांक 8 जनवरी, 1982 के प्रकाशन को प्रभावित नहीं करेगी।

[का. सं. एस-42013/1/95-एस एस-II]

जे. पी. शुक्ला, अध्वर सचिव

New Delhi, the 3rd April, 1997

S.O. 1080.—In exercise of the powers conferred by clause (c) of sub-section (3) of section 1 of the Payment of Gratuity Act, 1972 (39 of 1972), the Central Government hereby specified the educational institutions in which ten or more persons are employed or were employed on any day preceding 12 months as a class of establishments to which the said Act shall apply with effect from the date of publication of this notification:

Provided that nothing contained in this notification shall affect the operation of the notification of the Ministry of Labour S.O. No. 239 dated the 8th January, 1982.

[F. No. S-42013/1/95-SS.III]

J. P. SHUKLA, Under Secy.

15-2/2022-TC

1156763/2022/TC section

रजिस्ट्री सं. डी. एल.—(एन)०४/०००७/२००३—०९

REGISTERED NO. DL—(N)०४/०००७/२००३—०९



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 54] नई दिल्ली, बुधवार, दिसम्बर 31, 2009 / पौष 10, 1931
No. 54] NEW DELHI, THURSDAY, DECEMBER 31, 2009 / PAUSA 10, 1931

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 31st December, 2009/Pausa 10, 1931 (Saka)

The following Act of Parliament received the assent of the President on the 31st December, 2009, and is hereby published for general information:—

THE PAYMENT OF GRATUITY (AMENDMENT) ACT, 2009 (No. 47 of 2009)

[31st December, 2009.]

An Act further to amend the Payment of Gratuity Act, 1972.

Be it enacted by Parliament in the Sixtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Payment of Gratuity (Amendment) Act, 2009.
- (2) It shall be deemed to have come into force on the 3rd day of April, 1997.

Short title
and com-
mencement.

39 of 1972.

2. In the Payment of Gratuity Act, 1972 (hereinafter referred to as the principal Act), in section 2, for clause (e), the following clause shall be substituted, namely:—

Amendment
of section. 2

“(e) “employee” means any person (other than an apprentice) who is employed for wages, whether the terms of such employment are express or implied, in any kind of work, manual or otherwise, in or in connection with the work of a factory, mine, oilfield, plantation, port, railway company, shop or other establishment to which this Act applies, but does not include any such person who holds a post under the Central Government or a State Government and is governed by any other Act or by any rules providing for payment of gratuity.”

Insertion of
new section
13A

3. After section 13 of the principal Act, the following section shall be inserted, namely:—

Validation of
payment of
gratuity

“13A. Notwithstanding anything contained in any judgment, decree or order of any court, for the period commencing on and from the 3rd day of April, 1997 and ending on the day on which the Payment of Gratuity (Amendment) Act, 2009, receives the assent of the President, the gratuity shall be payable to an employee in pursuance of the notification of the Government of India in the Ministry of Labour and Employment *vide* number S.O. 1080, dated the 3rd day of April, 1997 and the said notification shall be valid and shall be deemed always to have been valid as if the Payment of Gratuity (Amendment) Act, 2009 had been in force at all material times and the gratuity shall be payable accordingly:

Provided that nothing contained in this section shall extend, or be construed to extend, to affect any person with any punishment or penalty whatsoever by reason of the non-payment by him of the gratuity during the period specified in this section which shall become due in pursuance of the said notification.”

V. K. BHASIN,
Secy. to the Govt. of India.

15-2/2022-TC

1156763/2022/TC section 33001/97

REGISTERED NO. D. L.—33001/97

भारत का राजपत्र The Gazette of India

प्रतिष्ठापक सं प्रकाशित
PUBLISHED BY AUTHORITY

सं. 36]

नई दिल्ली, शनिवार, सितम्बर 6, 1997/म द 15, 1919

No. 36]

NEW DELHI, SATURDAY, SEPTEMBER 6, 1997/BHADRA 15, 1919

इस भाग में निम्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके
Separate Paging is given to this Part in order that it may be filed as a separate compilation

भाग II—खण्ड 3—उप-खण्ड (ii) PART II—Section 3—Sub-section (ii)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) द्वारा जारी किए गए अधिष्ठित आदेश और अधिसूचनाएं
Statutory Orders and Notifications Issued by the Ministries of the Government of India
(Other than the Ministry of Defence)

कार्यक्रम, लोक-निर्वाणत तथा पेंशन मंत्रालय
(आगत और प्रशिक्षण विभाग)

नई दिल्ली, 7 अगस्त, 1997

MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES
AND PENSIONS

(Department of Personnel & Training)

New Delhi, the 7th August, 1997

का. आ. 2149—केंद्रीय सरकार, दंड प्रक्रिया संहिता, 1973 (1974 का अधिनियम सं. 2) की धारा 24 की उपधारा (9) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए एन.एस.आर. सी. एम. के. गुरुनारायण, अधिवक्ता, निवास मकान सं. एफ-263 (द्वितीय तल) विलासपुरी, नई दिल्ली, श्री सुशील कुमार की हत्या में संबंधित मामला आर. सी. 7 (एस.)/96-एस.आई.सी.-11 नई दिल्ली (मामला, प्रथम सूचना रिपोर्ट सं.-111 दिनांक 22-4-96, धारा सभाज्या, जिला पानीपत) तथा इस विषय में जुड़े कोई अन्य मामले अथवा किसी अन्य मामले में चल रहे प्रासंगिक मामलों के मंचान के लिए मंच न्यायालय में विशेष लोक अधिवक्ता नियुक्त करती है।

[संख्या 225 28/97-ए.डी.डी.-11]

हरि सिंह, सचिव

S.O. 2149.—In exercise of the powers conferred under sub-section (8) of section 24 of the Code of Criminal Procedure 1973 (Act No. 2 of 1974), the Central Government hereby appoints Shri S. K. Saxena, Advocate r/o House No. F-263 (II Floor), Vikaspuri, New Delhi as Special Public Prosecutor for conducting RC 7(S)/96-SIU.V/SIC.II New Delhi (case FIR No. 111 dt. 22-4-96 PS Smalkha, Distt. Panipat) relating to the murder of Sushil Kumar in the Session's Court and any other matter connected therewith or incidental thereto in any other courts

[No. 225/28/97/AVD.II]

HARI SINGH, Under Secy.

15-2/2022-TC

1156763/2022/TC section

4292 THE GAZETTE OF INDIA : SEPTEMBER 6, 1997/BHADRA 15, 1919

[PART II—SEC. 3(ii)]

AWARD

New Delhi, the 20th August, 1997

By Order No. L-12012/25/96-I.R. (B-2) dated 1-8-1990 the Central Government in the Ministry of Labour has, in exercise of the powers conferred by clause (d) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947, referred the following dispute for adjudication to this Tribunal

"Whether the action of the management of Bank of Baroda in terminating the services of Shri Pradip Kumar Singh is justified? If not, to what relief is the workman entitled?"

2. The Order of reference was received in this Tribunal on 7-8-1990. After notice to the parties, they filed their respective written statements, rejoinder and documents. Thereafter the workman stopped appearing to take further step in the case, despite several adjournments.

3. On 9-6-97 Sri S. K. Pauwar, Manager (P) appearing on behalf of the management filed a petition stating therein that the workman is not interested to contest the case further. Thereafter, registered notice was issued to the workman. But neither the workman nor his authorised representative appeared. It appears that neither the workman nor his representative is interested in prosecuting the case.

4. Under the above circumstances, I render a 'No Dispute' award in the reference.

TARKESHWAR PRASAD, Presiding Officer

नई दिल्ली, 20 अगस्त, 1997

का.प्रा. 2217:—जबकि भारत सरकार के उद्यम मंत्रालय नाभिकीय ऊर्जा निगम लि., मुंबई, जो कि केन्द्रीय सरकार का प्रतिष्ठान है, ने उपदान संदाय अधिनियम, 1972 (1972 का 39) (जिसे इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 5 की उपधारा (I) के अधीन छूट के लिए आवेदन किया है,

और जबकि केन्द्रीय सरकार की राय में उक्त प्रतिष्ठान के कर्मचारियों को मिलने वाले उपदान उक्त अधिनियम के अधीन प्रदत्त लाभों में कम नहीं है,

अतः अब उक्त अधिनियम की धारा 5 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, नाभिकीय ऊर्जा निगम लि. मुंबई को इस अधिनियम के सरकारी राजपत्र में प्रकाशन की तारीख से उक्त अधिनियम के उपबंधों के प्रकाशन में छूट प्रदान करती है।

[सं. एस-42014/2/96-एस.एस.-II]

जे. पी. शुक्ला, अवसर सचिव

S.O. 2217.—Whereas the Nuclear Power Corporation of India Limited, Mumbai, an establishment of the Central Government, has applied for exemption under sub-section (1) of the Section 5 of the Payment of Gratuity Act, 1972 (39 of 1972). (herein after referred to as the said Act);

And whereas in the opinion of the Central Government the gratuity benefit receivable by the employees of the establishment are not less favourable than the benefits conferred under the said Act;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 5 of the said Act the Central Government hereby exempts the Nuclear Power Corporation of India Limited, from the operation of the provisions of the said Act from the date of publication of this notification in the Official Gazette.

[No. S-42014/2/96-SS. II]

J. P. SHUKLA, Under Secy.

नई दिल्ली, 20 अगस्त, 1997

का.प्रा. 2218:—उपदान संदाय अधिनियम, 1972 (1972 का 39) की धारा 1 की उपधारा (3) के खंड (ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा ऐसे न्यायों अथवा सोसाइटियों, जो सोसाइटी पंजीकरण अधिनियम, 1860 (1860 का 21) या किसी राज्य में सोसाइटियों से संबंधित किसी कानून जो इस समय प्रभाव में हो, के अन्तर्गत पंजीकृत हैं, जिनमें दस या अधिक व्यक्ति नियोजित हैं या पिछले बारह महीने में किसी भी दिन मजदूरी के लिए नियोजित थे, को प्रतिष्ठानों की ऐसी श्रेणी के रूप में विनिर्दिष्ट करती है जिन पर कथित अधिनियम, सरकारी राजपत्र में इस अधिनियम के प्रकाशन की तिथि से लागू होगा।

[सं. सं. एस-42011/3/95-एस.एस. II]

जे. पी. शुक्ला, अवसर सचिव

New Delhi, the 20th August, 1997

S.O. 2218.—In exercise of the powers conferred by clause (c) of sub-section 3 of section 1 of the Payment of Gratuity Act, 1972 (39 of 1972), the Central Government hereby specifies the trusts or societies, registered under the Societies Registration Act, 1860 (21 of 1860), or under any other law with respect to societies for the time being in force in any State, in which ten or more persons are employed or were employed for wages on any day of the preceding 12 months as a class of establishments to which the said Act shall apply with effect from the date of publication of this notification in the Official Gazette.

[F. No. S-42011/3/95-SS. II]

J. P. SHUKLA, Under Secy.

Annexure - IV



O/O THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
महानिदेशक लेखा परीक्षा का कार्यालय (केंद्रीय) , कोलकाता
8 K S Roy Road
GIP Building
Kolkata , West Bengal
PIN 700001



Date: 11 Oct 2022

To,

The Director, National Institute of Technology, Durgapur, Mahatma Gandhi Avenue, Durgapur, PIN-713209

Subject: Separate Audit Report on the accounts of the National Institute of Technology, Durgapur, for the financial year 2021-22

Sir/Madam,

A copy of the Separate Audit Report, alongwith Annexure, on the accounts of the National Institute of Technology, Durgapur, for the financial year 2021-22, is forwarded to the Director, National Institute of Technology, Durgapur, Mahatma Gandhi Avenue, Durgapur, PIN-713209, for information and necessary action.

Arrangement may please be made for preparation of Hindi Version of the Separate Audit Report, with Annexure, at your end, and for sending the same directly to the Ministry.

It may please be ensured that the Audited Accounts and the Separate Audit Report, along with Annexure, are placed before the apex body, for consideration and adoption, before the same are sent to the Government for being placed in the Parliament.

A copy of the printed Annual Report, for the financial year 2021-22 (both English and Hindi Version), containing the Audited Accounts and the Separate Audit Report, along with Annexure, as laid before the Parliament, may please be forwarded to this office, for necessary action at this end.

Yours faithfully,

Encls: As above

TANUSHREE BISWAS
Deputy Director

Copy to:-

- 1 Finance and Accounts Section, O/o the NIT, Durgapur
- 2 OAD-HQ for kind information
- 3 OAD-AB for kind information



Separate Audit Report on the Accounts of the National Institute of Technology, Durgapur, for the year ended 31 March 2022

We have audited the attached Balance Sheet of the National Institute of Technology, Durgapur, as at 31 March 2022, the 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 and Conditions of Service) Act, 1971, read with Section 22(2) of the National Institutes of Technology Act, 2007. 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 (CAG) on the accounting treatment only, with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions, with regard to compliance with the Law, Rules and Regulations (i.e., Propriety and Regularity aspects) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG'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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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 and Income and Expenditure Account/Receipts and Payments Account, dealt with by this report, have been drawn in the revised format of Accounts prescribed by the Ministry of Education (erstwhile Ministry of Human Resource Development), Government of India, for Central Education Institutions, vide order No.29-4/2012-PD dated 17 April 2015.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Technology, Durgapur, as required, insofar as it appears from our examination of such books.
- iv. We further report that

Comments on Accounts

A Balance Sheet

1.1 Liabilities

1.1.1 Designated/ Earmarked/Endowment Funds (Schedule 2): ₹180.72 crore

Despite similar mention in the previous year's audit report, the above head was overstated, as the 'New Pension Scheme' fund balance, amounting to ₹2.91 crore, was again included under the 'Earmarked Funds' (Schedule 2), instead of being shown under a separate account, attached with the annual accounts, in violation of the Format of Accounts prescribed by the MoE (erstwhile MHRD). This further resulted in overstatement of 'Current Assets' (Schedule 7) by ₹2.91 crore.

1.1.2 Current Liabilities and Provisions (Schedule 3): ₹116.12 crore

- a) Despite similar mention in the previous year's audit report, and in violation of the Format of Accounts approved by MoE, the above head was overstated by ₹90.32

crore, due to inclusion of the fund balances and interest, of the 'General Provident Fund' (₹80.55 crore), as well as the 'Contributory Provident Fund' (₹9.77 crore). This resulted in overstatement of the 'Current Assets' (Schedule 7) by ₹90.32 crore.

1.2 Assets

1.2.1 Current Assets (Schedule 7): ₹222.59 crore

Despite mention in the previous year's Audit Report, the above head was understated by an amount of ₹0.96 crore, due to non-exhibiting the closing balances of one savings bank accounts for Continuing Education Programme (CEP) [(SBI Account No: 37850318679); Closing Balance: ₹0.96 crore, as on 31 March 2022. This further resulted in understatement of the 'Current Liabilities and Provisions' (Schedule 3), by the same amount.

1.2.2 Loans, Advances and Deposits (Schedule 8): ₹46.44 crore

a) Despite similar mention in the previous financial year's audit report, the above head was overstated by ₹1.12 crore, as, during the financial year 2013-14, subscriptions and contributions, for the New Pension Scheme, were paid from the '1A Rec A/c', instead of being paid from the 'SBI New Pension Scheme Bank A/c', and the said amount was, thereafter, shown as 'Receivable from NPS to 1A Rec A/c'. This further resulted in understatement of the 'Current Assets' (Schedule 7), by an amount of ₹1.12 crore, as on 31 March 2022.

b) The above head was understated by an amount of ₹25.20 lakh, due to non-booking of the expenditure incurred towards 'Computer Network and Bandwidth' pertaining to the financial year 2022-23, during the current financial year as prepaid expenses. The Institute, however, booked the same as revenue expenditure under the head 'Administrative and General Expenses' (Schedule 17). This further resulted in understatement of the 'Corpus/ Capital Fund' (Schedule 1), by ₹25.20 lakh.

c) The Institute had deposited an amount of ₹31.25 crore to the ESCROW Account created for repayment of the HEFA Principal and out of this ₹16.19 crore had already been paid till date. However, the Institute has booked only ₹9.07 crore under the head 'Capital Works in Progress' and kept the rest of the amount of ₹22.17 crore under the head 'Other Receivables', instead of booking the amount of ₹15.05 crore under the head 'Current Assets'. This resulted in overstatement of 'Loans, Advances and Deposits' (Schedule 8) by ₹22.17 crore and understatement of the 'Fixed Assets (Capital Work in Progress)' (Schedule 4) by ₹7.12 crore and understatement of the 'Current Assets' (Schedule 7), by ₹15.05 crore.

B. Income and Expenditure Accounts

2.1 Expenditure

2.1.1 Staff Payments & Benefits (Schedule 15): ₹109.80crore

The above head was understated by an amount of ₹4.67 lakh, due to non-provisioning of the salary towards Hostel Employees for the month of March 2022. This further resulted in overstatement of the Surplus (being the Excess of Income over Expenditure), by ₹4.67 lakh.

2.1.2 Administrative and General Expenses (Schedule 17): ₹22.42 crore

The above head was understated by an amount of ₹81.05 lakh, due to non-provisioning of the salary of the outsourcing staffs (₹80.68 lakh) and expenditure incurred towards postage and telegram (₹0.37 lakh) for the month of March 2022. This further resulted in overstatement of the Surplus (being the Excess of Income over Expenditure), by ₹81.05 lakh.

2.2 Income

2.2.1 Income from Investments (Schedule 11): ₹6.41 crore

The above head was understated by an amount of ₹1.03 crore due to non-booking of the accrued interest earned from two SBI term deposits (TDR No. 31798608464 (Principal Amount: ₹0.69 crore) and TDR No. 36976480014 (Principal Amount: ₹0.80 crore)) invested

during 2011 and 2017 respectively. This further resulted in understatement of the Surplus (being the Excess of Income over Expenditure), by ₹1.03 crore.

C. General Comments

3.1 The Institute had wrongly booked the following under the head 'Fixed Assets' (Schedule 4):

a) The 'Fixed Assets (Building)' was understated by an amount of ₹1.95 crore, due to non-transferring of the completed works during previous years from the head 'Capital Works in Progress'.

b) Further, the 'Fixed Assets' was overstated by an amount of ₹2.36 crore, due to wrong transfer of the works completed and put to use during the financial year 2022-23.

3.2 The Institute had booked capital expenditure during the financial year as ₹11.85 crore in the 'Corpus/ Capital Fund' (Schedule 1), ₹23.18 crore in the 'Current Liabilities and Provisions' (Schedule 3C), ₹112.42 crore in the 'Fixed Assets' (Schedule 4) and ₹29.83 crore in the Receipts and Payments Account. This discrepancy of figures needs to be reconciled.

3.3 The Institute had booked an amount of ₹2.91 crore as the balance under NPS Fund, however, it booked an amount of ₹2.24 crore under the head 'Investment-Others' (Schedule 6) (₹1.85 crore) and 'Current Assets' (Schedule 7) (₹0.39 crore) against the NPS Fund. This needs to be reconciled.

3.4 As per the Bank Reconciliation Statement, 'receipts' of ₹22.74 lakh were recorded in the Cash Book, but had not been credited in the Institute's bank account (SBI Account No: 11520034072), till 31 March 2022. The Institute needs to take necessary steps to review the same, for further action, at the earliest.

3.5 As per the Bank Reconciliation Statement, ₹0.82 lakh was debited from the Institute's Bank Account (SBI Account No: 11520034072), but had not been entered in

the Cash Book, till 31 March 2022. The Institute needs to take necessary steps to review the same, for further action, at the earliest.

3.6 Despite mention in the previous year's Audit Report, the Institute had not taken any rectifying measures in the following cases:

a) No actuarial provision was made towards retirement benefits and leave encashment of eligible employees, in term of Accounting Standard 15 and the Format of Accounts prescribed by MoE.

b) In violation of Accounting Standard-5, the impact on the annual accounts was not disclosed in the 'Notes to Accounts', even though the method of depreciation had been changed from the 'Written Down Method', to the 'Straight Line Method', from the financial year 2018-19.

c) The Institute did not prepare 'Schedule – 3C (Unspent Grants)' and 'Schedule – 10 (Grants/ Subsidies)', as per the format of accounts prescribed by MoE. Thus, the unspent balance of grants received under the Capital, Revenue and Specific Purpose heads and the interest earned thereon, were not exhibited separately.

d) In violation of the Format of Accounts prescribed by the MoE, certain items of accounts (such as Tuition fee, Admission fee, Registration fee, Training and Placement fee, Library charge, Students Activity Fund), were not shown separately in the Annual Accounts.

e) In deviation from the Format of Accounts prescribed by MoE, three reserve funds, with a total balance of ₹4.99 crore, were again created under the head 'Corpus/Capital Fund' (Schedule 1), despite being pointed out in previous year's report.

f) A balance of ₹5.65 lakh was shown under 'Advances and other amounts recoverable in cash or in kind or for value to be received (Others)', under 'Loans, Advances and Deposits (Schedule 8)'. As the amounts are more than 10 years old, chances of their recovery appear to be remote. Despite mentioned in previous year's report, the Institute did not take necessary steps, to review the need to write-off these long pending receivable amounts.

D. Grants-in-Aid

The National Institute of Technology, Durgapur, is mainly financed by grants from the Government of India (GoI). For the financial year 2021-22, it received grants from the GoI, amounting to ₹153.25 crore [Revenue: ₹125.96 crore, Capital: ₹27.16 crore and HEFA¹ Interest: ₹0.13 crore (OH-31)]. In addition, it had an opening balance of ₹10.55 crore (Revenue: ₹8.18 crore and Capital: ₹2.37 crore), from the previous financial year's unspent grants. Out of the total grants of ₹163.80 crore, so available, it spent ₹157.09 crore (Revenue: ₹127.26 crore and Capital: ₹29.83 crore), leaving an unspent balance of ₹6.71 crore, as on 31 March 2022.

E. Net Effect

The net effect of the comments given in preceding paragraphs was that both-the Assets, as well as Liabilities-were overstated by ₹92.02 crore, as at 31 March 2022, and the Surplus (being the Excess of Income over Expenditure) was understated by ₹0.17 crore, for the year ended 31 March 2022.

F. Management Letter

Deficiencies not included in the Audit Report have been brought to the notice of the Director, NIT, Durgapur, through a management letter, issued separately, for remedial/corrective action.

¹Higher Education Financing Agency

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments 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 the Annexure to this Separate Audit Report, give a true and fair view, in conformity with accounting principles generally accepted in India.

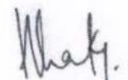
a. insofar as it relates to the Balance Sheet, of the state of affairs of the National Institute of Technology, Durgapur, as at 31 March 2022 and

b. insofar 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: Kolkata

Date: 11.10. 2022



(Debolina Thakur)
Director General of Audit
(Central), Kolkata

Annexure

A. Adequacy of the Internal Audit System

The Internal Audit System of NIT, Durgapur is inadequate, on account of the following:

- i. There is no Internal Audit Manual, for use in the Internal Audit Wing.
- ii. The Internal Audit Wing functions as a pre-checker of all bills, before payments are made to vendors. The wing did not, however, prepare any Internal Audit Report.

B. Adequacy of the Internal Control System

The Internal Control System of the NIT, Durgapur, is inadequate, on account of the following:

- i. Charts of account are not in use.
- ii. The Institute did not review its long outstanding liabilities / receivables, with a view to providing appropriate accounting treatment in their regard.
- iii. The Fixed Asset Register is not being tallied with the financial accounts, on a periodic basis. Further, basic information in regard to Fixed Assets, such as the rates of depreciation, estimated life spans, accumulated depreciation, estimated salvage values etc., are not available in the Register.
- iv. There is no procedure in place, for verification of the Fixed Assets of the Institute, on a periodic basis.

C. Physical verification of Fixed Assets and Inventory

The Institute did not conduct physical verification Fixed Assets and Inventories, during the financial year 2021-22.

D. Regularity in payment of Statutory Dues:

The Institute was regular in payment of its statutory dues, for the financial year 2021-22.