



Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Minutes & Agenda

48th Meeting of the Finance Committee

Date: 19.12.2023. Time: 10.00 AM

**Venue: Board of Management Hall
(Blended Mode)**



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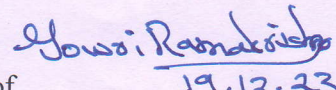
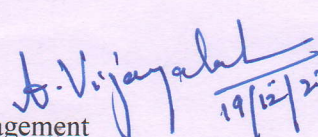
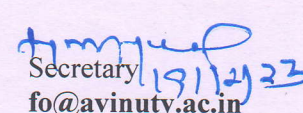
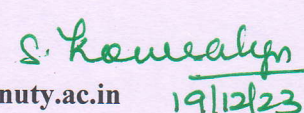
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Coimbatore - 641 043, Tamil Nadu, India

List of the Finance Committee Members

1. Dr.V.Bharathi Harishankar
Vice Chancellor - Chairperson
vc@avinuty.ac.in 
2. Shri.Sanjog Kapoor,IRS,
Joint Secretary & Financial Advisor,
Ministry of Education,
Room No.120, C Wing, Shastri Bhawan,
New Delhi – 110 001. - Member
Nominee of MoE
Jsfa-moc@gov.in
sreekumarvv.edu@nic.in
3. Shri.A. Karthik, IAS.,
Principal Secretary
Department of Higher Education
St. George Fort, Secretariat
Chennai 600 009. - Member
Nominee of State Government
Secy.dhe@nic.in
hrsec@tn.gov.in
4. Dr.Gowri Ramakrishnan
No.90, Race Course
Coimbatore – 641 018 - Member 
Nominee of
19.12.23
Board of Management
drgowriramakrishnan@gmail.com
5. Dr.A.Vijayalakshmi
Dean, School of Bio Sciences,
Avinashilingam Institute for Home Science and Higher
Education for Women,
Coimbatore-641 043 - Member 
Nominee of
19/12/23
Board of Management
avijayalakshmi85@gmail.com
6. Shri.S.J.Balakrishnan
Managing Director,
M/s. SJB Automobiles Pvt.Ltd.
No.745, Avinashi Road,
Coimbatore- 641 018. - Member
Nominee of Sponsoring Trust
edsjbtvs@gmail.com
7. Shri.S. Lakshmanan – Finance Officer (i/c)
Avinashilingam Institute for Home Science and Higher
Education for Women,
Coimbatore-641 043 - Secretary 
19/12/23
fo@avinuty.ac.in
8. Dr.S.Kowsalya
Registrar,
Avinashilingam Institute for Home Science and Higher
Education for Women,
Coimbatore-641 043 - Special invitee 
registrar@avinuty.ac.in 19/12/23



Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)

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Coimbatore - 641 043, Tamil Nadu, India

Minutes of the 48th Finance Committee Meeting held on 19.12.2023 at 10.00 AM at the Board of Management Hall.

The meeting began at 10.00 am with prayer. The Principal Secretary, Department of Higher Education Department, Tamil Nadu could not attend the meeting. Shri.Sanjog Kapoor,IRS, JS&FA, nominee of the Ministry of Education, New Delhi has sent his agenda-wise comments through e-mail vide letter No.F.No.9-3/2022-IFD dated 14.12.2023, which are incorporated in the Minutes against the respective item.

The Chairperson of the Finance Committee, Dr.V.Bharathi Harishankar, and Vice Chancellor of the Institute welcomed all the members of the Finance Committee.

The Chairperson with the consent of other Finance Committee members permitted Shri.V.Balasubramanian, Internal Audit Officer to participate in the Finance Committee proceedings, for getting clarification if any. She briefly narrated the academic and administrative developments taking place in the Institute. She expressed her heartfelt thanks to the nominee of the Ministry of Education for his valuable agenda-wise comments. Thereafter, she requested the Secretary of the Finance Committee to present the agenda items for discussion.

The agenda was taken up for discussion.

ITEM NO.1 (48/FC/2023/1):

To consider the confirmation of the Minutes of the 47th meeting of the Finance Committee held on 23.06.2023.

The Finance Committee considered and resolved to confirm the minutes of the 47th meeting of the Finance Committee held on 23.06.2023 subject to strict compliance with the relevant statutory provisions of the Institute and also in strict compliance with the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission.

ITEM NO.2 (48/FC/2023/2):

Action taken on the Minutes of the 47th meeting of the Finance Committee.

The Finance Committee considered and resolved to approve the action taken report on the minutes of the 47th Finance Committee meeting held on 23.06.2023 subject to strict compliance with the relevant statutory provisions of the Institute and also in strict compliance with the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission.

ITEM NO:3 (48/FC/2023/3)

To consider and approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2022 duly audited by the C&AG.

The Finance Committee, after deliberations, considered and resolved to approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2022 duly audited by the C&AG.

Further, the observations of the audit contained in the SAR for the year 2021-22 may be complied with at the earliest and the timelines for submission of Annual Accounts as prescribed by the Ministry of Finance may be strictly followed.

ITEM NO:4 (48/FC/2023/4)

To consider and approve the Revised Budget Estimates for the FY 2023-24 and Budget Estimates for the FY 2024-25 for the Maintenance Grant (Non-Plan) Account and General Development Assistance (Plan) Account of Avinashilingam Institute for Home Science and Higher Education for Women.

The Finance Committee, after deliberations, considered the comments given by the MoE nominee and resolved to approve the Revised Budget Estimates for the FY 2023-24 and Budget Estimates for the FY 2024-25 for the Maintenance Grant (Non-Plan) Account and General Development Assistance (Plan) Account of Avinashilingam Institute for Home Science and Higher Education for Women, provided that the estimates are based on a realistic assessment of requirement of funds for the Institute and also subject to availability of funds with the UGC as detailed below.

Revised Estimates for the FY 2023-24 and Budget Estimates for the FY 2024-25**Expenditure for Maintenance Grant:****Rs. in Lakh**

S. No	Particulars	Object Head	2022-23 (Actual)	BE 2023-24	RE 2023-24	BE 2024-25
1	Salary	36	4,678.25	8,438.76	5,222.59	7,713.86
2	Retirement Benefits	36	329.11	529.15	529.15	204.56
3	Pension & NPS	31	1,823.22	2,023.69	2,307.63	2,736.82
	Total Establishment Expenses - A		6,830.58	10,991.60	8,059.37	10,655.24

Expenditure for General Assistance Development:**Rs. in Lakh**

S. No	Particulars	Object Head	2022-23 (Actual)	BE 2023-24	RE 2023-24	BE 2024-25
1	Creation of Capital Assets (Non recurring)	35	0.00	1,600.00	1,000.00	1,600.00
2	Grant in Aid – General (Recurring)	31	0.00	900.00	500.00	900.00
	Total GDA Expenditure (B)		0.00	2,500.00	1,500.00	2,500.00
	Total Expenditure for OH 31, 35 and 36 (A+B)		6,830.58	13,491.60	9,559.37	13,155.24

The increase of 32.20% in salary expenses for the year 2024-25 comparing to the RE 2023-24 (Rs.10,655.24 - 8,059.37= 2595.87) is due to the inclusion of salary pertaining to the vacant posts in the FY 2024-25.

ITEM NO:5 (48/FC/2023/5)

Status of filling up of regular and backlog vacancies:

The Finance Committee perused the progress made for filling up of regular and backlog vacancies. The advertisement for the recruitment of 77 Teaching and 14 Non-Teaching Posts including regular and backlog vacancies under reservation category was published in 'The Hindu' dated 29.12.2021 and also uploaded in the UGC portal on 29.12.2021, adhering to the UGC regulations and reservation norms. The last date for the receipt of the applications was 28.01.2022. Thereafter, the UGC informed vide its Letter No: F.No.1-1/2013(DU) dated 10th June, 2022 that, in view of the spirit of the MoE's letter dated 29.05.2015, there is no justification for recommending the positions due to the financial implication to the UGC /MoE.

Regarding Statutory posts of Registrar, Finance Officer, Controller of Examinations and Assistant Controller of Examinations, an advertisement calling for applications was published on 12.04.2023 with the last date of submission as 11.05.2023. Due to unforeseen delays, the process of recruitment could not be completed within the stipulated period of six months. Subsequently, it has been unanimously resolved by the Executive Council, in its 131st meeting held on 22.11.2023, authorizing the Vice Chancellor to advertise the statutory posts and complete the process at the earliest.

ITEM NO:6 (48/FC/2023/6)

Establishment of ATAL Community Innovation Centre (ACIC) programme under ATAL Innovation Mission, NITI Aayog- Status Report.

The ATAL Innovation Mission of NITI Aayog, Government of India has sanctioned a grant of Rs.1.25 Crore with a matching contribution of Rs.1.25 Crore towards implementing the ATAL Innovation Mission (AIM) which will be released over a period of five years. The total cost of the project is Rs.2.50 Crore. As part of this mission, ATAL Community Innovation Centre (ACIC) is to be established in our Institute at Campus II. The matching contribution of Rs.1.25 Crore is to be met by the Institute which will be released over a period of five years.

Regarding establishment of ATAL Community Innovation Centre (ACIC) under ATAL Innovation Mission, the approved list of members for forming a company under Section 8 of Companies Act 2013, has been given to Dr.J.Arthi, Coordinator of the ACIC on 08.05.2023 to take necessary steps to complete the process.

ITEM NO:7 (48/FC/2023/7)

Audit Paras pending as on date for perusal of Finance Committee.

The Finance Committee perused the pending audit paras and in accordance with the comments received from the MoE nominee, and suggested to settle the pending audit paras as per Govt. of India rules at the earliest.

ITEM NO:8 (48/FC/2023/8)

To consider and approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2023, (revised based on the SAR for the FY 2021-22) for submission of the same to the C&AG for their Certification Audit.

The Finance Committee, after deliberations, considered and resolved to approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2023, (revised based on the SAR for the FY 2021-22) for submission of the same to the C&AG for their Certification Audit

Further, the timelines for submission of Annual Accounts as prescribed by the Ministry of Finance may be strictly followed.

Vote of Thanks:

The Meeting ended with vote of thanks by the Registrar, who thanked all the Finance Committee members for their constructive comments and advice for the growth of the Institute.

Dr.V.Bharathi Harishankar

Harishankar

Shri.Sanjog Kapoor,IRS

Agenda-wise comments received through e-mail and the same is recorded in the Minutes.

Shri.A. Karthik, IAS.,

Not attended

Dr.Gowri Ramakrishnan

*Gowri Ramakrishnan
19.12.23*

Dr.A.Vijayalakshmi

*A.Vijayalakshmi
19/12/23*

Shri.S.J.Balakrishnan

Attended online.

Shri.S. Lakshmanan

*Lakshmanan
19/12/23*

Dr.S.Kowsalya

*S.Kowsalya
19/12/23*

Lakshmanan
S. Lakshmanan
Finance Officer (i/c)
Secretary, 19/12/23
Finance Committee / AIHS&HE

Harishankar
Dr.V.Bharathi Harishankar
Vice Chancellor
Chairperson
Finance Committee / AIHS&HE



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Coimbatore - 641 043, Tamil Nadu, India

AGENDA

48TH MEETING OF THE FINANCE COMMITTEE

DATE: 19.12.2023. TIME: 10.00 AM

**VENUE: BOARD OF MANAGEMENT HALL.
(BLENDED MODE)**



Agenda of 48th Finance Committee Meeting to be held on 19.12.2023 at 10.00 AM

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ITEM NO.1 (48/FC/2023/1):

To consider the confirmation of the Minutes of the 47th meeting of the Finance Committee held on 23.06.2023.

ITEM NO.2 (48/FC/2023/2):

Action taken on the Minutes of the 47th meeting of the Finance Committee.

Item No.	Subject	Action Taken
1	<p>To consider the confirmation of the Minutes of the 46th meeting of the Finance Committee held on 22.02.2023</p> <p>The Finance Committee considered and resolved to confirm the minutes of the 46th meeting of the Finance Committee held on 22.02.2023 subject to strict compliance of the relevant statutory provisions of the Institute and also in strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission.</p>	Approval of the Finance Committee noted.
2	<p>Action taken on the Minutes of the 46th meeting of the Finance Committee.</p> <p>The Finance Committee considered and resolved to approve the action taken report on the minutes of the 46th Finance Committee meeting held on 22.02.2023 subject to strict compliance of the relevant statutory provisions of the Institute and also in strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission.</p>	Approval of the Finance Committee noted for implementation. The instructions of the Finance Committee are being followed.
3	<p>To consider and approve the Audited Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, for the Financial Year ended March 31, 2023 together with the report of the Auditors thereon.</p> <p>The Finance Committee, after deliberations, considered and resolved to approve the Audited Consolidated Financial Statement of Accounts of the Institute for the Financial Year ended March 31, 2023 together with the report of the Auditors thereon subject to the condition that the preparation and presentation of Annual Accounts for the year 2022-23 are strictly as per the Revised Formats of Accounts for CEIs and instructions / guidelines which were issued vide MoE's letter No.29-4/2012-IFD dated 17.04.2015.</p>	<p>The copy of the consolidated statements of Accounts for the Financial Year 2022-23 duly audited and certified by Chartered Accountants, along with the Utilization Certificate has been submitted to the UGC vide Lr No.AIHS&HE/FS/UGC/F.22.C./2023-24/D.No.77 dated 16.08.2023</p> <p>(Annexure - I)</p> <p>Further, the instructions of Finance Committee are being followed</p>

4	<p>Status of filling up of regular and backlog vacancies</p> <p>The Finance Committee perused the progress made for filling up of backlog vacancies, for the duly sanctioned posts after due observance of Reservation Act and as per the Recruitment Rules. Advertisement was published on 12.04.2023 for the posts of Registrar, Finance Officer, Controller of Examinations and Assistant Controller of Examinations, with last date for receipt of applications as 11.05.2023. Applications have been received.</p> <p>Further, the Committee recommended for initiating the process of recruitment for the remaining statutory vacant posts also namely, Librarian, Assistant Librarian, Public Relation Officer and Civil Engineer (Due for retirement on superannuation on 30.06.2023).</p> <p>Further, the Committee recommended strict adherence to the instructions of the UGC/MoE regarding recruitment and reservation roster.</p>	The process of recruitment is in progress
5	<p>Establishment of ATAL Community Innovation Centre (ACIC) programme under ATAL Innovation Mission, NITI Aayog- Status Report.</p> <p>The Finance Committee in its 46th meeting, approved the payment of Rs.1.25 Crore as a matching contribution towards implementing the ATAL Innovation Mission (AIM) which will be released over a period of five years. The status report of the same was presented in this 47th meeting. As per requirement, it was proposed to form Section 8 Company.</p> <p>The Finance Committee approved the proposal to form a section 8 company related to establishment of ATAL Community Innovation Centre (ACIC) under ATAL Innovation Mission. The Committee also advised to ensure that the Government Grants are not utilized for this purpose.</p> <p>Further, the Committee advised that periodical status report of ACIC may be presented by the Co-ordinator to ensure the successful implementation.</p>	The Coordinator has been informed to complete the process of setting up of Section 8 company (ACIC) along with time line for action vide letter No.AIHS&HEW/R/2023/04370 dated 02.08.23. The copy of the letter is attached herewith as Annexure –II .

6	<p>Audit Paras pending as on date for perusal of Finance Committee.</p> <p>The Finance Committee perused the pending audit paras and in accordance with the comments received from the MoE nominee, and suggested to settle the pending audit paras as per Govt. of India rules at the earliest.</p>	<p><u>a.Local Fund Audit:</u></p> <p>Since last meeting, replies for 270 paras have been sent to LF Audit for dropping. Replies are being prepared for the balance 227 paras.</p> <p><u>b.C&AG:</u></p> <p>7 no of paras are pending for which reply has been submitted for three paras.</p> <p><u>c. Internal Audit-MoE:</u></p> <p>Against 18 paras raised, 11 have been dropped by the MoE. There are 7 remaining paras to be settled.</p>
7	<p><u>Discussion & Resolution:</u></p> <p>The members of the Finance Committee wholeheartedly thanked the former Chancellor, Prof. S.P.Thiyagarajan for his outstanding contributions to the development of the Institute during his tenure and also welcomed the new Chancellor, Dr.T.S.K.Meenakshisundaram.</p> <p>The members of the Finance Committee appreciated the Vice Chancellor for the sincere efforts taken by her for the MoU with IIT, Madras for the development of Research with the students of School of Engineering.</p> <p>The Finance Committee member Shri.S.J.Balakrishnan suggested to form a Committee which shall take initiatives to get the CSR fund and contributions from alumnae in order to enhance the Corpus fund.</p> <p>The Finance Committee directed the Vice Chancellor to constitute a Committee with the composition of following members.</p> <ol style="list-style-type: none"> 1. Registrar, 2. Finance Officer, 3. A member of Finance Committee, 4. A member from sponsoring Trust, 5. An Industrial representative and 6. Dean of Faculty. 	<p>A Committee consisting of the following has been constituted for the purpose of receiving donations by way of CSR fund, contribution from Alumnae, etc.</p> <ol style="list-style-type: none"> 1.Registrar, Convener 2.Finance Officer, Secretary, 3.Shri.S.J.Balakrishnan, Member of Finance Committee, 4.Dr.GowriRamakrishnan, Member from Sponsoring Trust 5.Shri.G.Ravichandran, Member from Executive Council, 6.Dr.Chitramani, Faculty Representative. <p>The members have been informed vide Lr. No. AIHS&HE/FS/ F.No.13C-FC/2023-24/D.No: 28 dt.13.10.2023. The Copy of the letter is enclosed herewith as Annexure.III</p>

ITEM NO: 3 (48/FC/2023/3)

Item: To consider and approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2022 duly audited by the C&AG.

Note:

The Ministry of Education had conveyed the approval of President of India, for Entrustment of Audit of Accounts of our Institute to the C&AG of India for a period of five years from 2021-22 to 2025-26 under Section 20(1) of C&AG 's (DPC) Act, 1971 vide its letter No.F.12-11/2021-U.3(A) dated 18.09.2023. The copy of the letter is enclosed herewith as **Annexure.IV. (a)**.

Accordingly, the C&AG, Chennai conducted audit of our Accounts for the FY 2021-22 during the period 04.10.2023 to 12.10.2023 and sent their Draft Separate Audit Report (SAR) vide letter No. DD/CE Wing/2023-2024/DIS-1254559 dated 06.11.2023. We have carried out corrections based on the remarks pointed out by the C&AG in their Draft SAR.

After examining the remark-wise replies along with the revised Consolidated Financial Statement of Accounts for the FY 2021-22, a final SAR (Separate Audit Report) dated 08.12.2023 has been received.

The copies of the revised Consolidated Financial Statement of Accounts for the FY 2021-22 separately in English and Hindi versions are enclosed herewith as **Annexure.IV. (b) & (c)**.

The copy of the final SAR (Separate Audit Report) dated 08.12.2023 is enclosed herewith as **Annexure.V**.

It has been instructed by the C&AG to obtain the approval of the competent authorities and to forward the copy of the minutes of the meeting to them at the earliest.

Therefore, the Finance Committee is requested to consider and approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2022 duly audited by the C&AG.

ITEM NO: 4 (48/FC/2023/4)

Item: To consider and approve the Revised Budget Estimates for the FY 2023-24 and Budget Estimates for the FY 2024-25 for the Maintenance Grant (Non-Plan) Account and General Development Assistance (Plan) Account of Avinashilingam Institute for Home Science and Higher Education for Women.

Note:

As instructed by the University Grants Commission, the detailed Budget Estimates under the heads OH 36 - Salary & Retirements Benefits, OH 31-Pension, OH35 – Creation of Capital Assets and OH 31- Non Salary for the FY 2023-24 was sent vide letter No. AIHS&HE/FS/UGC/F.06/Budget/2023-24/D.No.163 dated 07.11.2023 as detailed below (**Annexure .VI**).

Revised Estimates for the FY 2023-24 and Budget Estimates for the FY 2024-25**Rs. in Lakh****Expenditure for Maintenance Grant:**

S. No	Particulars	Object Head	2022-23 (Actual)	BE 2023-24	RE 2023-24	BE 2024-25
1	Salary	36	4,678.25	8,438.76	5,222.59	7,713.86
2	Retirement Benefits	36	329.11	529.15	529.15	204.56
3	Pension & NPS	31	1,823.22	2,023.69	2,307.63	2,736.82
	Total Establishment Expenses -A		6,830.58	10,991.60	8,059.37	10,655.24

Expenditure for General Assistance Development:**Rs. in Lakh**

S. No	Particulars	Object Head	2022-23 (Actual)	BE 2023-24	RE 2023-24	BE 2024-25
1	Creation of Capital Assets (Non recurring)	35	0.00	1,600.00	1,000.00	1,600.00
2	Grant in Aid – General (Recurring)	31	0.00	900.00	500.00	900.00
	Total GDA Expenditure (B)		0.00	2,500.00	1,500.00	2,500.00
	Total Expenditure for OH 31, 35 and 36 (A+B)		6,830.58	13,491.60	9,559.37	13,155.24

Note:

The increase of 32.20% in salary expenses for the year 2024-25 comparing to the RE 2023-24 (Rs.10,655.24 - 8,059.37= 2595.87) is due to the inclusion of salary pertaining to the vacant posts in the FY 2024-25.

ITEM NO: 5 (48/FC/2023/5)

Item: Status of filling up of regular and backlog vacancies:

Note:

The advertisement for the recruitment of 77 Teaching and 14 Non-Teaching Posts including regular and backlog vacancies under reservation category was published in 'The Hindu' dated 29.12.2021 and also uploaded in the UGC portal on 29.12.2021, adhering to the UGC regulations and reservation norms. The last date for the receipt of the applications was 28.01.2022. Thereafter, the UGC informed vide its Letter No: F.No.1-1/2013(DU) dated 10th June, 2022 that, in view of the spirit of the MoE's letter dated 29.05.2015, there is no justification for recommending the positions due to the financial implication to the UGC /MoE.

Regarding Statutory posts of Registrar, Finance Officer, Controller of Examinations and Assistant Controller of Examinations, an advertisement calling for applications was published on 12.04.2023 with the last date of submission as 11.05.2023. Due to unforeseen delays, the process of recruitment could not be completed within the stipulated period of six months. Subsequently, it has been unanimously resolved by the Executive Council, in its 131st meeting held on 22.11.2023, authorizing the Vice Chancellor to advertise the statutory posts and complete the process at the earliest.

ITEM NO: 6 (48/FC/2023/6)

Item: Establishment of ATAL Community Innovation Centre (ACIC) programme under ATAL Innovation Mission, NITI Aayog- Status Report.

Note:

The ATAL Innovation Mission of NITI Aayog, Government of India has sanctioned a grant of Rs.1.25 Crore with a matching contribution of Rs.1.25 Crore towards implementing the ATAL Innovation Mission (AIM) which will be released over a period of five years. The total cost of the project is Rs.2.50 Crore. As part of this mission, ATAL Community Innovation Centre (ACIC) is to be established in our Institute at Campus II. The matching contribution of Rs.1.25 Crore is to be met by the Institute which will be released over a period of five years.

Regarding establishment of ATAL Community Innovation Centre (ACIC) under ATAL Innovation Mission, the approved list of members for forming a company under Section 8 of Companies Act 2013, has been given to Dr.J.Arthi, Coordinator of the ACIC on 08.05.2023 to take necessary steps to complete the process.

ITEM NO: 7 (48/FC/2023/7)**Item: Audit Paras pending as on date for perusal of Finance Committee.****a) C&AG Audit:**

AG Letter No / dated	Year of Audit	Paras	Since Dropped	Balance
Report No. Pr. AG(G&SSA)/C5/III/C12-001/16-	2016-17	8	7	1*
PDA (C)/CE/VI/21-001/2022-23/373 dated 02.12.2022	2016-17 to 2021-22	6	-	6**

*Replied vide D.No.244 dated 24.03.2023

** Out of 6, replied for three. Replies for the remaining paras will be submitted to the Comptroller & Audit General shortly for dropping. The details are furnished in **Annexure VII.a**.**b) Local Fund Audit:**

Total paras raised upto 2018-19	875
Block Grant audit paras 2018-19 to 2021-22	41
Total (A)	916
Dropped during joint sitting	-249
Already dropped but shown as pending	- 170
Replies sent to LF Audit for Dropping	-270
Paras pending for which replies are being prepared	227

Relentless efforts are being taken intensely to settle the pending audit objections at the earliest. The details are furnished in **Annexure. VII.b**. Replies have been prepared for the remaining paras. Awaiting the confirmation of date for next joint sitting meeting by the LF Audit.

c) Internal Audit by the Ministry of Education, Govt. of India, New Delhi:

The Internal Audit Wing of Ministry of Education, New Delhi, audited the Accounts of the Institute for the FY 2018-19 to FY 2021-22 during the period 04.07.2022 to 15.07.2022. Against 18 no of paras raised, 11 paras have been dropped vide MoE letter No.IWAIAR/2022-23/2620/167 dt.27.10.2023 (**Annexure. VII.c**) Replies for the remaining paras will be submitted shortly.

ITEM NO: 8 (48/FC/2023/8)

Item: To consider and approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2023, (revised based on the SAR for the FY 2021-22) for submission of the same to the C&AG for their Certification Audit.

Note:

We had already obtained the approval of Finance Committee for the Consolidated Financial Statement of Accounts of the Institute for the FY 2022-23 in its 47th meeting held on 23.06.2023 vide item no: 3 (47/FC/2023/3). Subsequently, the Financial Statement of Accounts of the Institute for the FY 2021-22 was revised based on the remarks raised by the C&AG in its draft SAR (Separate Audit Report) vide D.O.Lr. No.PDA(C)/CE/VIII/28-103/2023-24/27 dated 08.11.2023.

Due to the revision of the Annual Accounts for the FY 2021-22, based on the SAR of C&AG, the opening balances of the ledgers pertaining to the FY 2022-23 were to be changed accordingly. The calculations of the Depreciation were also to be changed.

After carrying out all the necessary corrections, the revised Consolidated Financial Statement of Accounts for the FY 2022-23 has been prepared. The copies of the same are enclosed herewith as **Annexure. VIII. (a) & (b)**.

Therefore, the Finance Committee is requested to consider and approve the revised Consolidated Financial Statement of Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women, separately in English and Hindi versions, for the Financial Year ended March 31, 2023, (revised based on the SAR for the FY 2021-22) for submission of the same to the C&AG for their Certification Audit.



Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

ANNEXURE



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD
Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Dr. (Mrs.) S. Kowsalya

M.Sc., M.Phil., Ph.D.

Registrar

Date :16.08.2023...

No. AIHS&HE/FS/UGC/F.22.C /2023-24/D.No. 77

To
The Secretary,
University Grants Commission,
Bahadur Shah Zafar Marg,
New Delhi - 110 002.

Kind Attention: DU Section

Sir,

Sub: AIHS&HE - Certified Utilization Certificates and Audited Consolidated Financial Statement of Accounts for the FY 2022-23 - Submission of - Reg.

The Consolidated Financial Statement of Accounts duly audited and certified by the Chartered Accountants along with the certified Utilization Certificates for the Maintenance Grant (Non Plan) Account for the FY 2022-23 was got approved by the Financial Committee Meeting held on 23.06.2023 and subsequently approved by the Executive Council of this Institute in its 129th Meeting held on 21.07.2023 vide item No.1. The same is submitted herewith for your kind perusal.

It may please be observed that a sum of Rs. 974.98 Lakh has been arrived at as shortfall grant to be received from the UGC as on 31.03.2023 as per the Audited Utilisation Certificate for Maintenance Grant (Non Plan) Account which is attached vide page no. 3 to 5 of the Balance Sheet. It is requested to arrange for release of shortfall grant of Rs. 974.98 Lakh at the earliest please.

S. Kowsalya

REGISTRAR

Encl: As above

© Office : 2440140 + Registrar : 2451252 + Fax : +91-422-2441252 + E-mail : registrar@avinuty.ac.in



Re-accredited by NAAC with
'A++' Grade CGPA 3.65/4



Graded as Category-I University
Recognised Under Section 12B by the UGC



Ranked 64
among Universities



Ranked 5th under the University
(Govt. & Govt. Aided) (Technical) Category



Granted Category A Status by MHRD - Top most rating
for Deemed-to-be-Universities



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD
Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Dr. (Mrs.) S. Kowsalya

M.Sc., M.Phil., Ph.D.

Registrar

Date : 02:08:2023

No. AIHS&HEW/R/2023/ 04370

Madam,

Sub: Plan of Action for Establishment of setting up of company 8 of ATAL
Community Innovation Centre(ACIC) of our institute – Reg.

Ref: Minutes of 47th Finance Committee dt. 23.06.2023, Item No.5 (47/FC/2023/5).

I am by direction to inform that as per the recommendations of MoE nominee and other members of Finance Committee, you are directed to complete the process of setting up of section 8 company of ATAL Community Innovation Centre (ACIC) of our Institute along with timeline for action. The committee has also advised to ensure that the Government Grants should not be utilized for this purpose.

S. Kowsalya
REGISTRAR

To

Dr. (Mrs.) J. Arthi

Professor (CAS) & Head,

Dept. of Business Administration,

Co-ordinator,

Avinashilingam Innovation and Incubation Centre.

Copy to

1. The Vice Chancellor's Office
2. The Finance Officer
3. The Assistant Registrar(Administration)

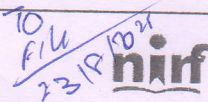
Office : 2440140 + Registrar : 2451252 + Fax : +91-422-2441252 + E-mail : registrar@avinuty.ac.in



Re-accredited by NAAC with
A++ Grade CGPA 3.65/4



Graded as Category-I University
Recognised Under Section 12B by the UGC



Ranked 84
among Universities



ARIIA
ATAL RANKING OF INSTITUTIONS
ON INNOVATION ACHIEVEMENTS

Ranked 5th under the University
(Govt. Aided) (Technical) Category



Granted Category A Status by MHRD - Top most rating
for Deemed-to-be-Universities



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD
Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Dr. (Mrs.) S. Kowsalya

M.Sc., M.Phil., Ph.D.

Registrar

13.10.2023

Date :.....

No.AIHS&HE/FS/F.No.13C - FC/FY2023-24/D.No. 28

Sir / Madam,

Sub:- AIHS&HE- Constitution of Committee for receiving CSR Fund/ Donations -
Reg.,

We are pleased to inform you that a Committee consisting of the following members has been constituted for the purpose of receiving donations by way of CSR fund, Contributions from Alumnae, etc., as resolved in the 47th Finance Committee Meeting held on 23.06.2023, in order to enhance the Corpus fund and Infrastructure facilities of this Institute.

- 1.Registrar, Convener.
2. Finance Officer, Secretary.
- 3.Shri.S.J. Balakrishnan - Member of Finance Committee.
- 4.Dr.Gowri Ramakrishnan - Member from sponsoring Trust.
- 5.Shri. G.Ravichandran - Member of Executive Council
- 6.Dr.Chitramani - Faculty Representative.

It is requested to kindly acknowledge the receipt of this letter and to accept the membership so as to contribute their service for the noble cause of enhancing the Corpus Fund and Infrastructure facilities of the Institute.

Thanking you,

Yours sincerely,

Registrar

To

1. Finance Officer
2. Shri.S.J. Balakrishnan - Member of Finance Committee
3. Dr.Gowri Ramakrishnan - Member from sponsoring Trust
4. Shri. G.Ravichandran - Member of Executive Council
5. Dr.Chitramani - Faculty Representative.

© Office : 2440140 * Registrar : 2451252 * Fax : +91-422-2441252 * E-mail : registrar@avinuty.ac.in



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A++ Grade CGPA 3.65/4



Graded as Category-I University
Recognised Under Section 12B by the UGC



Ranked 84
among Universities

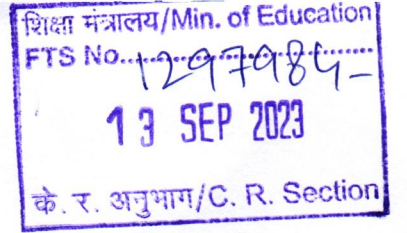


Ranked 5th under the University
(Govt. & Govt. Aided) (Technical) Category



Granted Category A Status by MHRD - Top most rating
for Deemed-to-be-Universities

F.No. 1(27)-B(R&C)/2021
Ministry of Finance
Department of Economic Affairs
Budget Division



North Block, New Delhi
Dated 12th September, 2023

Annexure IV.(a).

To,
The Comptroller and Auditor General of India,
9, Deen Dayal Upadhyaya Marg,
New Delhi. 110124.

Subject: Entrustment of audit of accounts of **Avinashilingam Institute for Home Science & Higher Education for Women (AIHS&HE), Coimbatore, Tamil Nadu** to the Comptroller and Auditor General of India for a period of five years from 2021-22 to 2025-26 under Section 20(1) of C&AG's (DPC) Act, 1971- reg.

Sir,

I am directed to state that the President is pleased to request the Comptroller & Auditor General of India for Entrustment of Audit of Accounts of **Avinashilingam Institute for Home Science & Higher Education for Women (AIHS&HE), Coimbatore, Tamil Nadu** to the Comptroller and Auditor General of India for a period of five years from 2021-22 to 2025-26 under Section 20(1) of C&AG's (DPC) Act, 1971.

- As required under the said Section, the Office of the Comptroller & Auditor General of India has been consulted and their consent has been received vide their Letter. No. 385(H)- PPG/(A.B.)/02-2012 dated 11.08.2023.
- Provisions of sub-section (3) of section 20 of the said Act are satisfied in this case.
- The Terms and Conditions for conducting the Audit of the Accounts of the said Institution shall be as per usual Terms and Conditions (Copy enclosed).

Yours faithfully,

- sdh

(Chandra Katyal)
Deputy Director (Budget)

Copy to: -

- The Department of Expenditure (Monitoring Cell), CGA, Room No. 302, Block-E, GPO Complex, INA, New Delhi.
- Director General of Audit, Central, Chennai.
- Ministry of **Education, Department of Higher Education (IFD)** along with their I.D. Note No. 12-11/2021-U.3(A) dated 22.11.2021.
- Shri Vijay Kumar, Sr. Administrative Officer (PPG-AB), O/o C&AG of India, 9, Deen Dayal Upadhyaya Marg, New Delhi. 110124. MoE has clarified that the audited accounts and the audit report by C&AG is required to be laid in both Houses of the Parliament.

sdh
12/9/23

(Chandra Katyal)
Deputy Director (Budget)

Terms & Conditions

The conditions for undertaking audit of a body or authority at the request of the President or the Governor of a State or the Administrator of a Union Territory having a legislative assembly under Section 20(1) are the following:

(1) Audit shall be entrusted to the Comptroller and Auditor General if and as agreed to, by the Comptroller and Auditor General.

(2) The arrangement may be reviewed if requested by the Government or Comptroller and Auditor General.

(3) The scope, extent and manner of audit shall be decided by the Comptroller and Auditor General.

(4) The Comptroller and Auditor General may appoint a primary auditor to conduct audit on his behalf and in accordance with the directions or guidelines issued by him.

(5) The Comptroller and Auditor General or any other person so authorised in connection with the audit of accounts of the body or authority shall have the same rights, privileges and authority as the Comptroller and Auditor General has in connection with the audit of accounts of Government.

(6) The Comptroller and Auditor General, or an officer so authorised in this regard, will communicate the results of audit to the governing body of the body or the authority. The governing body shall submit a copy of the report to the concerned Government along with its observations. The Comptroller and Auditor General or an officer so authorised in this regard, will also forward a copy of the report to the concerned Government. The Comptroller and Auditor General shall have the right to report the results of audit to Parliament or the State legislature or Union Territory legislature.

(7) Any expenditure incurred by the Comptroller and Auditor General in connection with the audit of the body or authority, including the expenditure incurred for the services of the primary auditor, if any, shall be paid by the body or the authority to the Comptroller and Auditor General.

No. F. 12-11/2021-U.3(A)
Government of India
Ministry of Education
Department of Higher Education
(ICR Division)

519, C Wing,
Shastri Bhawan, New Delhi.
Dated: 18th September, 2023.

To

The Vice Chancellor,
Avinashilingam Institute for Home Science and
Higher Education for Women (AIHS&HE),
Coimbatore, Tamil Nadu

Subject: Entrustment of Annual Audit of accounts of Avinashilingam Institute for Home Science and Higher Education for Women (AIHS&HE), Coimbatore, Tamil Nadu – reg.

Sir,

I am directed to refer to your letter no. AIHS&HE/FS/AG/2021-22/45 dated 05.07.2021 on the above subject.

2. It is informed that Department of Economic Affairs, MoF, vide letter dated 12.09.2023, has conveyed the approval of the President of India for entrustment of Audit of Accounts of Avinashilingam Institute for Home Science and Higher Education for Women (AIHS&HE), Coimbatore, Tamil Nadu to the C&AG of India for a period of five years from 2021-22 to 2025-26 under Section 20(1) of C&AG's (DPC) Act, 1971.

3. A copy of DEA's letter dated 12.09.2023 is enclosed herewith for necessary action at your end.

Encl.: As above.

Yours faithfully,



(Ambrish Kumar Sharma)
Under Secretary to the Govt. of India
Tel: 23383538



सत्यमेव जयते

भारतीय लेखापरीक्षा और लेखा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) चेन्नै का कार्यालय
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
(CENTRAL) CHENNAI



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं गव्यनिष्ठा
Dedicated to Truth in Public Interest

No. PDA(C)/CE/VIII/28-103/23-24

Date: .12.2023

To

Annexure - V

The Secretary to Government of India,
Ministry of Education,
Department of Higher Education,
Shastri Bhawan,
New Delhi - 110 001.

Sir,

Sub: Separate Audit Report on the accounts of the Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore for the year 2021-22.

I forward herewith the Separate Audit Report on the accounts of Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore for the year 2021-22 along with the statement of accounts. The dates of presentation of the accounts with Separate Audit Report to Parliament may kindly be intimated to this office.

The receipt of this letter with enclosures may kindly be acknowledged.

Yours faithfully,

-sd-

Encl: As above.

Director(Central Expenditure)

Copy of the Separate Audit Report of Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore for the year 2021-22 is forwarded to the Vice Chancellor, Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore. It is requested to furnish one copy of the Hindi /English version of the Audit Report and Annual Report as presented to Parliament at an early date. It is also requested to furnish the dates of presentation of the accounts to Parliament for the years 2021-22. **Approval of the competent authority may be obtained for the Revised Annual Accounts of 2021-22 and the Minutes of the meeting be forwarded at the earliest.**


Director (Central Expenditure)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore for the year ended 31 March 2022.

We have audited the attached Balance Sheet of the Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore as at 31 March 2022, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2025-26. These financial statements are the responsibility of the University'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 & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report/ 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 mis-statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii) The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore as required under rules and regulations of the Institute in so far as it appears from our examination of such books.

iv) We further report that:

A. General

No provision has been made for retirement benefits on actuarial valuation basis as required under Accounting Standard 15 issued by ICAI as well as Format of Accounts prescribed by Ministry of Education, Government of India.

B. Effect of Revision of Accounts

The accounts of the Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore were revised based on the audit observations. As a result of revision of accounts, the Assets / Liabilities decreased by ₹1.66 crore and the deficit decreased by ₹0.40 crore.

C. Grants in aid

Out of the grants-in-aid of ₹86.10 crore received during the year, the Institute utilised the entire sum, leaving a NIL balance as unutilised grants as on 31 March 2023.

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts and Payment Account dealt with by this report agree with the books of accounts.

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

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore as at 31 March 2022; and

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

For and on behalf of the C&AG of India

Place: Chennai


08. 12. 2023

Date: .12.2023

Principal Director of Audit (Central) Chennai

Annexure

1. Adequacy of Internal Audit System:

Internal Audit was conducted by the Ministry during 2021-22.

2. Adequacy of Internal Control System:

Adequate.

3. System of Physical verification of fixed assets

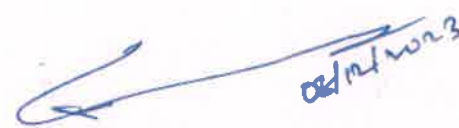
Physical verification of fixed assets was conducted for the year 2021-22.

4. System of Physical Verification of Inventory

Physical verification of inventory was conducted for the year 2021-22.

5. Regularity in payment of statutory dues

Institute is regular in payment of statutory dues.

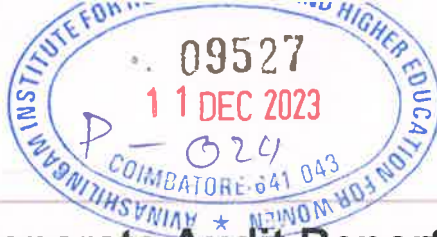


Director (Central Expenditure)

The first part of the report discusses the current state of the world economy and the impact of the global financial crisis. It highlights the challenges faced by many countries, particularly in the emerging markets, and the need for coordinated international action to address these issues. The report also examines the role of the International Monetary Fund (IMF) in providing financial assistance and technical support to member countries.

The second part of the report focuses on the impact of the crisis on the global environment. It discusses the need for sustainable development and the role of the United Nations in promoting this agenda. The report also examines the impact of the crisis on the global climate and the need for action to address climate change.

The third part of the report discusses the impact of the crisis on the global labor market. It highlights the challenges faced by many workers, particularly in the emerging markets, and the need for coordinated international action to address these issues. The report also examines the role of the International Labour Organization (ILO) in promoting labor rights and social justice.



Vice Chancellor <vc@avinuty.ac.in>

DIS-1333903 - Separate Audit Report on the annual accounts of Avinashilingam Institute of Home Science and Higher Education for Women, Coimbatore for the year 2021-22 : PR-80615

1 message

CAG-OIOS notifications <oiosnotification@cag.gov.in>

Sat, Dec 9, 2023 at 9:22 AM

To: vc@avinuty.ac.in

Cc: saocedp.chn.pdac@cag.gov.in, rajeshkmrr.chn.pdac@cag.gov.in

Dear Madam/ Sir,

I am to forward a copy of Separate Audit Report of Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore for the year 2021-22. It is requested to furnish one copy of the Hindi /English version of the Audit Report and Annual Report as presented to Parliament at an early date. It is also requested to furnish the dates of presentation of the accounts to Parliament for the years 2021-22. **Approval of the competent authority may be obtained for the Revised Annual Accounts of 2021-22 and the Minutes of the meeting be forwarded at the earliest.**

To R/fo/IAO/

Warm Regards,
GANESAN S,
Deputy Director (Admin/CE),

for necessary follow up

*Harsh
11/12/23*

Please do not reply, this is system generated email.

*✓
Fo/IAO
for necessary
follow up
S. Harsh
11/12/23*

2 attachments

AIHS&SE.pdf
3146K

DIS-1333903_Official_CC_09122023091207.pdf
126K

*vc/r/889
11/12/23*



1967-1968 - Report of the Board of Education of the State of New York
for the year 1967-68. Pp. 90-91

1967-1968 - Report of the Board of Education of the State of New York
for the year 1967-68. Pp. 90-91

1967-1968 - Report of the Board of Education of the State of New York
for the year 1967-68. Pp. 90-91

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OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
(CENTRAL), CHENNAI
Lekha Pariksha Bhawan,
361 Anna Salai,
Teynampet,
Chennai



Ltr No: DD/CE Wing/2023-2024/DIS-1333903

Date: 09 Dec 2023

To,

The Vice Chancellor,
Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University),
Coimbatore.

Subject: Separate Audit Report on the annual accounts of Avinashilingam Institute of Home Science and Higher Education for Women, Coimbatore for the year 2021-22 : PR-80615

Sir/Madam,

I am to forward a copy of Separate Audit Report of Avinashilingam Institute for Home Science and Higher Education for Women (Deemed to be University), Coimbatore for the year 2021-22. It is requested to furnish one copy of the Hindi /English version of the Audit Report and Annual Report as presented to Parliament at an early date. It is also requested to furnish the dates of presentation of the accounts to Parliament for the years 2021-22. Approval of the competent authority may be obtained for the Revised Annual Accounts of 2021-22 and the Minutes of the meeting be forwarded at the earliest.

Yours faithfully,

Encls: As above

GANESAN S
Deputy Director (Admin/CE)

Copy to:-

Ltr No : DD/CE Wing/2023-2024/DIS-1333903/C1

1 sao

Ltr No : DD/CE Wing/2023-2024/DIS-1333903/C2

2 aao





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Annexure - VI

Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD
Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Dr. (Mrs.) S. Kowsalya

M.Sc., M.Phil., Ph.D.

Registrar

07.11.2023

Date :

No. AIHS&HE/FS/UGC/F.06/Budget/2023-24/D.No. 163

To
The Secretary,
University Grants Commission,
Bahadur Shah Zafar Marg,
New Delhi - 110 002.

Kind Attention: DU Section

Sir,

Sub: AIHS&HE- RE-2023-24 & BE-2024-25- Detailed Budget Estimate under OH 36- Salary & Retirement Benefits and OH 31-Pension, General Development Assistance OH35-Creation Capital Assets & OH 31- Non Salary for the FY 2024-25 -Furnishing of - Reg.,

Ref: UGC telephonic instruction received on 07.11.2023.

In response to the UGC telephonic instruction received on 07.11.2023., the detailed Budget Estimate for the FY 2024-25 along with the actual expenditure for the FY 2022-23 and Revised Estimate for the FY 2023-24 is furnished in the enclosed statement for your kind perusal please.

Thanking you,

S. Kowsalya
REGISTRAR

Encl: As above

© Office : 2440140 * Registrar : 2451252 * Fax : +91-422-2441252 * E-mail : registrar@avinuty.ac.in



Re-accredited by NAAC with
'A++' Grade CGPA 3.65/4



Graded as Category-I University
Recognised Under Section 12B by the UGC



Ranked 84
among Universities



Ranked 5th under the University
(Govt. & Govt. Aided) (Technical) Category



Granted Category A Status by MHRD - Top most rating
for Deemed-to-be-Universities



Avinashilingam Institute for Home Science and Higher Education for Women
(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)
Re-accredited with A++ Grade by NAAC, CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Revised Estimates for the FY 2023-24 and Budget Estimates for the FY 2024-25

Rs.in Lakh

Expenditure for Maintenance Grant:

S. No	Particulars	Object Head	2022-23 (Actual)	BE 2023-24	RE 2023-24	BE 2024-25
1	Salary	36	4,678.25	8,438.76	5,222.59	7,713.86
2	Retirement Benefits	36	329.11	529.15	529.15	204.56
3	Pension & NPS	31	1,823.22	2,023.69	2,307.63	2,736.82
	Total Establishment Expenses -A		6,830.58	10,991.60	8,059.37	10,655.24

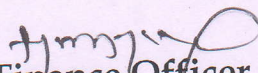
Expenditure for General Assistance Development:

Rs.in Lakh

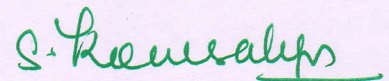
S. No	Particulars	Object Head	2022-23 (Actual)	BE 2023-24	RE 2023-24	BE 2024-25
1	Creation of Capital Assets (Non recurring)	35	0.00	1,600.00	1,000.00	1,600.00
2	Grant in Aid - General (Recurring)	31	0.00	900.00	500.00	900.00
	Total GDA Expenditure (B)		0.00	2,500.00	1,500.00	2,500.00
	Total Expenditure for OH 31, 35 and 36 (A+B)		6,830.58	13,491.60	9,559.37	13,155.24

Note:

1. The increase of 32.20% in salary expenses for the year 2024-25 comparing to the RE 2023-24 (Rs.10,655.24 - 8,059.37= 2595.87) is due to the inclusion of salary pertaining to the vacant posts in the FY 2024-25.
2. In the BE 2024-25, the NPS Contribution of the Institute is included under Pension Head OH-31.


Finance Officer

Avinashilingam Institute for Home Science
and Higher Education for Women
(University Estd. u/s 3 of UGC Act 1956)
Coimbatore - 641 043.



Registrar

Registrar
Avinashilingam Institute for Home Science
and Higher Education for Women
(University Estd u/s 3 of UGC Act 1956)
Coimbatore - 641 043.

**Part III: Out-standing Paras of previous inspection report No.
PDA (C)/CE/VI/21-001/2022-23/373 dated 02.12.2022**

S.No	IR.No.	Audit slip/ Para No	PARAS	To be Replied By
1	21-051/09-10	9/IIB	UGC Advance Pending adjustment/Recovery	Dropped vide AG Lr.No.PDA©/CAB/VII I/21-051/09-10/26 dt 21.12.2022
2	12-001/16-17	2/IIB	UGC-Implementation of the scheme of Adult, Continuing Education and Extension & filed outreach/Life Learning Education X, XI and XII plan Periods-Discontinuance of Lifelong Learning education during 6/2013-Drawl of salary from Non-plan head beyond 6/2013 required ratification of UGC-Excess Expenditure-Rs. Rs.25.38 lakh	Replied Vide D.No.244/24.03.2023 D.No.68 Dt.07.08.2023 & 87 of 24.08.2023

Part IIA : Supplementary Inspection Report Lr.No.PDA(C)/CE/VI/21-001/22-23/13 dated 12.05.2023

1	21-001/22-23	2/IIA	Irregular payment of Remuneration to faculty for internal examination duties – Rs.77.89 Lakhs	Replied Vide D.No.108/ 14.09.2023 D.No.96/ 14.09.2023
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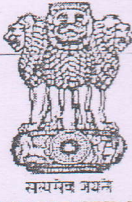
Part IIB: Audit Findings

S.No	Audit slip/ Para No	PARAS	
1	1/IIA	Irregular payment of Ad hoc-Bonus to employees of Avinashilingam Institute for Home Science and Higher Education for Women in the absence of orders of UGC/Govt of India-Rs.34.97 Lakh	Replied Vide D.No.69 Dt.07.08.2023, & 90/28.08.23
PART-IIB			
2	1/IIB	Non-receipt of reimbursement of Tuition fee from the GoTN- Rs.17.67 lakh Non-claiming of fees collected from SC/ST students admitted in the Self financing colleges from GoTN	Finance Officer
3	2/IIB	Irregular capital expenditure under core Research Grant for Artificial Intelligence-Phase II under Curie programme- Rs.62.09lakh	Dr.P.Subhashini, Dept of Computer Science Replied Vide D.No.185/30.12.2022& D.No 86 Dt.24.08.2023
4	3/IIB	ICSSR Project-"Development of Accessible website for persons with Disabilities" under domains Social Media and Technology- Certain Audit Remarks	Dr.G.Victoria Naomi, Dept of Special Education
5	4/IIB	Non-receipt of grant from Ministry of Youth Affairs and Sports for conducting Training courses for NSS programme Officer- Rs.43.47 lakh	Ms.R.Rani, NSS Co-ordinator,

Avinashilingam Institute for Home Science and Higher Education for Women, Coimbatore .

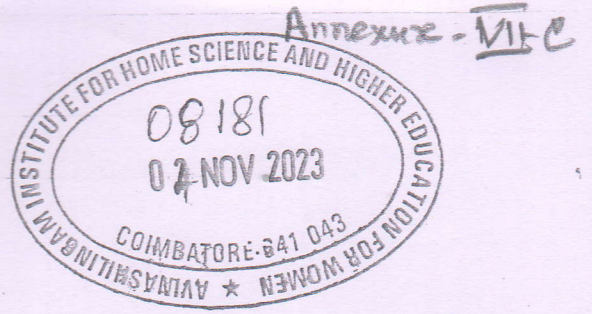
Annexure. VII.b.

Sl.No	Year	Pending Paras	Total No.of Paras
1	1996-97 AN	53	1
2	1998-99 AR	29	1
3	1999-2000 AR	27,33	2
4	1999-2000 AN	11,14,24,25	4
5	2000-01 AR	24,26,38	3
6	2000-01 AN	6	1
7	2001-02 AR	34,40(a),46	3
8	2001-02 AN	15	1
9	2002-03 AR	26,27,30,31,37, 39,43,44,53,55(a)(b)(c)	10
10	2002-03 AN	43	1
11	2003-04 AR	40(b&c),54(1,3,17)	2
12	2003-04 AN	3	1
13	2004-05 AR	41(c,e), 52(a,b,c,d)	2
14	2004-05 AN	11	1
15	2005-06 AR	27(a,b),40,41,42,48,56,57	7
16	2006-07 AR	31,34(a),35,36,38, 40,42,48	8
17	2007-08 AR	17(1 to 8),21,24,25, 26, 27,32(2,8)	7
18	2008-09 AR	25(2),26	2
19	2009-10 AR	21,23	2
20	2010-11 AR	14,23,25,27,28,29,30,33,34,35,37,38,39,40,41,42,43,44,45,46,47, 48(1)(2),49,50,51,54,58, 59,60,61,62,64,66,67,68,71,74,81,82	38
21	2010-11 AN	1,2,3,4,5	5
22	2011-12	18,19(a)(b)(c),24,26,28,29,30(a)(c),31(a)(b),32,33,34,43,44(b),46 ,52,53,56,58,59,60,61,62,63,64,65,66,70,91,92,93,95,96,98,102,1 06,107(a)(b),108	37
23	2012-13	10(b,c,d),16,18(a)(b),26,30,31,40,41,44,45,46,48,49,50,58	15
24	2013-14	5,18,22,26,31,32,35,36,38,43,46,48,50,55(1),63,64,65,66,69,70, 71,72,73,75,79(a)(b),80,87	27
25	2014-15	34,45,51(d)	3
26	2015-16	12,15(a)(b),16,24,26,28,35,40,44,54,66,70	12
27	2016-17	10(c,d,e,f),12,13,15,16(b),19(a)(b)(c),23,23(a,b,c,d,e),25(a)(b)(c) ,32,34(a)(b),35,36,38,40,41,45,49(b),54,60,63,64,65,67,69,70,77, 82(b),83,84,87(c),89	30
28	2017-18	14(a)(b)(1),22,23,34,37,39(a)(b),40,43,44,45,46,47,49(c),50,54,7 2,73,74,85	19
29	2018-19	13(a),14(1),15,23,26,32,35,37,38,39,41,42,43,44,45,46,48,50(a)(b),53,54,60,61,63,64,67,68,72,73,78,82(2,3,4)	30
30	01.12.2018- 31.03.2019 Block Grant	13	1
31	2019-20	14	1
Total			277



सत्यमेव जयते

MINISTRY OF EDUCATION
OFFICE OF THE PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS
INTERNAL AUDIT WING
SHASTRI BHAWAN, NEW DELHI -110001



No. IAW/IAR/2022-23/2620/167

Dated: 27.10.2023

To

The Registrar,
Avinashilingam Institute for Home Science & Higher Education for Women,
Bharathi Park Road, Near Forest College Campus,
Saibaba Colony, Coimbatore,
Tamil Nadu-641043

Sub: Reply of Audit Paras and Comments of Audit thereon.

Ref: Your Office Letter Nos. AIHA&HE/FS/MoE Audit/F.9A/2023-24/D. No. 39to61
dated :- 17/07/2023

Sir,

I am directed to forward herewith the Comment of IAW on replies of outstanding paras submitted by above referred letter. The para wise Comments of Internal Audit on replies are placed below: -

Para No.	Brief of Audit Observation	Comments of IAW
1	Improper promotion given to Dr. A.R. Sudamani Ramaswamy, as Professor under Career Advancement Scheme (CAS)	Compliance reported and copy of due drawn statement furnished. Para dropped.
2	Improper placement of pay on the date of promotion to the date of next increment in cases of option exercised by employees for fixing their pay on DNI	In view of the detailed reply and submission of copy of proof (Service Register photo copy) , para dropped.
3	Non-admissible pay fixation at the time of actual promotion/grant of non-functional scale for posts carrying higher grade pay after financial Upgradation under MACP resulting in overpayments to employees.	Compliance reported and copy relevant records submitted. Para dropped.
4	Non-release of outstanding EMD & SD worth Rs. 22.81 lakhs to the concerned	Compliance reported. Para dropped.
6	Delayed-remittance/non-remittance of surplus Government money amounting to Rs. 13.80 lakhs	In view of the detailed reply and assurance, para dropped.

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to
6.11.23
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06/11/2023

7	Un-authorized procurement of air tickets worth Rs. 1.22 lakhs through private agents on account of reimbursement of LTC Claims	Noted for future compliance and assurance given, para dropped.
8	Avoidable payment of Electricity Duty more than Rs.10 lakhs	In view of the detailed reply of action taken on the observation, para dropped.
11	Non-payment of arrears of pension as per 7th CPC recommendations to the staff of the University who retired prior to 2016	Compliance reported, para dropped.
14	Improper maintenance of Pay Bill Register	Compliance reported, para dropped.
16	Observation Report on Academic Auditing	Academic audit conducted during 26th June, 2023 to 6th July, 2023. Para dropped.
18	Non-conduction of Transaction Audit of Institute by C&AG	Audit conducted by C&AG during 19.10.2022 to 04.11.2022. Para dropped.

In view of above, the status of Paras is as under: -

The Internal audit had raised 18 paras in their report. The Institute has now furnished replies for 11 paras only, viz:- para nos. 1,2,3,4,6,7,8,11,14,16 and 18 only. All the 11 (eleven) replied paras have been examined and dropped by approval of Competent Authority.

Paras Nos. 5,9,10,12,13,15 and 17 are yet to be replied and stand outstanding.

This issues with the approval of Competent Authority.

Your faithfully,

KA 27/10/23
(Kumar Ashish)
Sr. Accounts Officer

Subbore Medan
S. Kousalya
6/11/23

T6
IAO Sir
6/11/2023

Copy to Po/IAO
for file &
follow up
S. Kousalya
6/11/23



Avinashilingam Institute for Home Science and Higher Education for Women
(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)
Re-accredited with A++ Grade by NAAC, CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Annexure VII.c.

Internal Audit Report conducted on 04.07 .2022 to 15.07 .2022 for the period FY 2018-19 to FY 2021-22

Details of Replies prepared for MoE Audit

Para No.	Brief Description of Paras	Remarks
RECRUITMENT & PAY FIXATION		
1	Improper promotion given to Dr. A.R. Sudamani Ramaswamy, as Professor under Career Advancement Scheme (CAS)	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
2	Improper placement of pay on the date of promotion to date of next increment in cases of option exercised by employees for fixing their pay on DNI	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
3	Non-admissible pay fixation at the time of actual promotion/grant of non- functional scale for posts carrying higher grade pay after financial Upgradation under MACP resulting in overpayments to employees	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
ADMINISTRATION, ACCOUNTS AND FINANCE		
4	Non-release of outstanding EMD & SD worth Rs. 22.81 lakhs to the concerned	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
5	Govt. Money amounting to Rs.8.34 Lakhs not recovered from various departments	
6	Delayed-remittance/non-remittance of surplus Government money amounting to Rs. 13.80 lakhs	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
7	Un-authorized procurement of air tickets worth Rs. 1.22 Lakhs through private agents on account of reimbursement of LTC Claims	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
8	Avoidable payment of Electricity Duty more than Rs. 10 Lakhs	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
STOCK MANAGEMENT AND PHYSICAL VERIFICATION		
9	Improper Physical Verification of Fixed Assets/Dead Stock and Consumable stores	Replied videNo. AIHS&HE/FS/MoE Audit/F.9A /2023-24/ D.No.132 dt.16.09.2023
10	Improper maintenance of Store/stock registers	
ESTABLISHMENT & PENSION PAYMENT/NPS		
11	Non-payment of arrears of pension as per 7th CPC recommendations to the staff of the University who retired prior to 2016	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
12	Non-compliance of provisions of Section 8 of Provident Fund Act 1925	
13	Non-debiting of Earned Leave Account for the leave en-cashed while availing LTC	
14	Improper maintenance of Pay Bill Register	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
15	Pension/retirement benefits papers not properly Prepared and shortcomings in pension disbursements	
MISCELLANEOUS		
16	Observations on Report on Academic Auditing	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023
17	Non-release of Grants in Aids under the scheme of B. Voc. Degree	
18	Non-conduction of Transaction Audit of Institute by C&AG	Dropped Vide Lr No.IWAIAR/2022-23/2620/167 dt.27.10.2023