

## Minutes of the 13<sup>th</sup> Meeting of the Finance Committee

Date and time: 05<sup>th</sup> October 2021 at 10:00 Hours

Venue: Board Room, IIT Hyderabad, Kandi 502 284, Sanga Reddy District.

### Through Video Conferencing (WEBEX)

Members present:

Dr. B.V.R. Mohan Reddy	Chairman
Prof. B.S. Murty	Director, IITH, Member
Prof. KVL Subramaniam	Dean (Planning), IITH, Member
Prof. Kiran Kuchi	Dean (R&D), IITH, Member
Comde Manohar Nambiar (Retd)	Registrar, IITH and Secretary

Leave of absence was granted to Shri. Rakesh Ranjan, IAS Additional Secretary, MoE, Member (Official comments received vide F.No.11-9/2018-T.S.-1 dated 04.10.2021) and Ms. Darshana M Dabral, Joint Secretary and Financial Advisor, MoE. Member (Official comments received vide F.No.1-11/2011-IFD dated 04.10.2021).

At the outset, the Director, IITH welcomed the Chairman and Members of the Finance Committee to its 13<sup>th</sup> Meeting.

#### **Agenda Item No.1: Confirmation of the Minutes of the 12<sup>th</sup> Meeting of the Finance Committee**

The Director presented the Minutes of the 12<sup>th</sup> meeting of the Finance Committee and sought the members' observations, if any. Since there were no further observations from the members, the Minutes were confirmed by the Committee.

*Comments of JS & FA, MoE: May be considered as per rules.*

*Comments of AS (TE), MoE: May be confirmed.*

***The Minutes of the 12th Meeting of the Finance Committee were confirmed as circulated.***

#### **Agenda Item No.2: Action taken report on the Minutes of the 12<sup>th</sup> Meeting of the Finance Committee**

The Director presented the action taken report, stating that no action is pending except in the case of agenda item No. 10, wherein a detailed proposal sought by the MoE has been forwarded vide letter No. F. No. IITH/Dir/02/200 dated 24 Sep 21 and the decision is awaited from the Ministry.

*Comments of JS & FA, MoE: May be considered as per rules.*

*Comments of AS(TE), MoE: May be noted.*

***The report of action taken on the minutes of the 12<sup>th</sup> meeting of the Finance Committee was approved.***

### **Agenda Item No.3: Annual Accounts-Financial Year 2020-21**

The Annual Accounts of the Institute have been prepared in the format prescribed by Government of India. The Annual Accounts have been submitted to CAG Office for certification audit with the approval of the Chairman of the Committee. The comments received from the MoE were discussed at length by the Finance committee and the responses to individual queries raised by the IFD representative are placed at Annexure I.

*Comments of JS & FA, MoE: May be considered. Interest accrued over the released grants from part of current liabilities and the same need to be remitted back to government after finalization of the accounts for the completed FY. The entry is not traceable in Schedule 4: Current liabilities and provisions.*

*For the most part of the year 2020-21, the educational institutes were shut and there were movement restrictions, due to pandemic. Considerable expenditure has been noticed on Laboratory expenses, field work participation (Schedule -17), travelling and conveyance expenses (Schedule -18), Vehicle (Taxi) hiring expenses (Schedule -19).*

*Further, a hike in expenditure has been noticed on 'Stipend /means – cum- merit scholarship' & 'Seminar/Workshop' for the current year compared to previous year (Schedule -17). How the hike in expenditure happened, whether the number of scholarships have been increased by the institute unilaterally without approval of the Government, is unclear. Expenditure hike is also observed in Consumables & Contingency (Schedule -18), Plant & Machinery, Laboratory and Scientific equipment, Gardening (Schedule -20). These items need discussion and reasons for such hikes are to be recorded.*

*Comments of AS (TE), MoE: May be considered as per advice of IFD representative of the Ministry.*

***The committee ratified the annual accounts of the institute submitted to the CAG office.***

### **Agenda Item No.4: Report on Campus Development Project of IIT Hyderabad**

As a part of the expansion program of IIT Hyderabad, the Board of Governors had approved the Campus Development Project divided into two packages viz., 3A and 3B in its 29th and 31st meetings. This project is majorly funded by JICA loan and partly through HEFA. A brief report on the Campus Development Project of the Institute, highlighting the scope of work under this agreement and the timelines was also presented. The delays caused by shortage of labour and material as a result of the pandemic were explained by the Dean Planning. The Director stated that regular review meetings/site visits are being conducted both by the Director and Dean Planning with both the contractors, M/s L&T and M/s SPCL Pvt Ltd to ensure that work is being progressed in accordance with the revised timelines.

The Chairman suggested that once the majority of the buildings are completed, it is important to dedicate the IIT Hyderabad campus to the nation thereby recognizing the hard work put in by all the stakeholders and also increase the visibility of the institution.

*Comments of JS & FA, MoE: May be reported and approved cost, construction area and timelines set for constructions may be adhered to.*

*Comments of AS(TE), MoE: May be noted.*

***The Committee noted the report on the campus development project.***

### **Agenda Item No.5: Report on Major Purchases**

A Report on Major Purchases of value Rs. 20 lakhs and above made by the Institute during the period 01.04.2021 to 31.08.2021 was presented by the Director for the ratification of the committee. The Director stated that in accordance with the approval of the Finance Committee in its third meeting held on 03 Jan 2014, the purchases of the order of Rs. 20 lakhs and above is to be reported to the committee. He further clarified that the relevant provisions of GFR 2017 were fully followed in all these purchases.

*Comments of JS & FA, MoE: May be reported, if the purchases were made in accordance with the process laid down in GFRs complying GeM guidelines.*

*Comments of AS(TE), MoE: May be considered, if guidelines of GFR-17, GeM and instructions of MoF on Global Tenders, as amended from time to time are followed.*

***The Committee noted the report on major purchases and ratified it.***

### **Agenda Item No.6: Reporting of items approved to be procured through Global Tender Enquiry (GTE)**

The Director presented the summary of the 16 proposals submitted to the MoE amounting to a total of Rs.5.445 Crores.

*Comments of JS & FA, MoE: May be reported as per approvals of MoE.*

*Comments of AS(TE), MoE: May be noted.*

***The Committee noted the report on Items proposed to be procured through Global Tender Enquiry and ratified it.***

### **Agenda Item No.7: Adoption & Implementation of NPS Rules**

The Director stated that, Ministry of Personnel, Public Grievances and Pensions (Department of Pensions and Pensioner's Welfare) has notified the rules for Regulating the methods of implementation of National Pension System called the Central Civil Services (Implementation of National Pension System) Rules, 2021 vide notification dated March 30, 2021 and as IIT Hyderabad is following the NPS system since its inception and all the rules and regulations issued periodically by PFRDA, it is proposed to adopt the implementation of NPS rules as notified by MoPPG&P.

*Comments of JS & FA, MoE: May be considered. However, the issue of extension of Retirement / Death gratuity to NPS borne employees is not yet decided and is under consideration of MoE/MoF. Instructions of MoE may be awaited.*

*Comments of AS(TE), MoE: This is yet to be extended to employees working in statutory/ autonomous bodies. The issue is under consideration of MoE/ MoF.*

***The Committee directed that the issue may be taken up later since the matter is under consideration at MoE/MoF.***

### **Agenda Item No.8: Choice of pension funds and investment pattern in TIER-1 of NPS for the employees of IIT Hyderabad**

The Director stated that, earlier NPS subscribers had no choice to select the Pension fund and Investment choices in respect of their subscription in Tier-1 of the NPS account as the same were allocated by PFRDA among the three PSU fund managers. However, vide notification

dated 31-01-2019 and the PFRDA Circulars no. PFRDA/17/08/11/0031/2017-SUP-SG) dated June 1, 2020 and Circular no. PFRDA/17/07/0001/2017-SUP-CG dated February 15, 2021, it has been clarified that Central Autonomous Bodies (CABs) are free to adopt the provisions of Gazette Notification (F.No. 1/3/2016-PR dated Jan 31, 2019) on their own volition, based on their own internal approvals and notifications, without seeking PFRDA approval.

Further, the Director also stated that the institute has received requests from some of the faculty and staff members for enabling the option to choose the Pension fund as well as the Investment pattern as allowed by the Government. It is therefore proposed to make a provision for the employees to exercise their choice of preference of investing pattern w.r.t to their NPS contribution.

The Chairman stated that the risks inherent in Equity investments vis-a-vis the safety provided in Government securities/bonds may be informed to the employees when they exercise their choice of investment pattern.

*Comments of JS & FA, MoE: May be considered.*

*Comments of AS(TE), MoE: May be considered.*

***The Committee approved the proposal of the institute.***

### **Agenda Item No.9: Delegation of financial powers to various functionaries of the Institute**

The Director stated that the BoG in its meeting held on May 15, 2014 had approved the Delegation of Financial Powers for Construction and Maintenance Activities. However, there has been no delegation of financial powers in respect of other institute activities. The Director also stated that, in view of the increasing number of departments and sections and size of the Institute, it has become imperative to delegate various responsibilities to Deans, Registrar and HODs to make the processes efficient and faster. Further, the Director elaborated on the details of delegation of Financial Powers to various functionaries of the Institute for favorable consideration of the Board.

The comments received from the MoE were discussed at length by the Finance committee and the advice of the MoE about suitable amendments in the Delegation of financial powers to various functionaries will be fully implemented. In addition, the BoG approved norms about sanction of TA to employees for journeys abroad is placed at Annexure II and the BoG approved norms for research students to travel abroad is placed at Annexure III.

*Comments of JS & FA, MoE: Delegation of financial powers is generally bestowed to carry operational needs of routine minor activities to run the institute. Therefore, based on the extent guidelines of MoE, DoE, the financial powers for purchases may be delegated as proposed for Rs.20 lacs per purchase to Dean (Admin), for Rs 2.5 lac to other Deans, Registrar, HoDs, Associate Dean, Chair (CCE), FIC, for Rs 1 lakh to Project Investigator (PI) from their Project Money and for Rs50000 to JR/DR in accordance with purchase procedure approved by the Board in compliance with GFR/ Manual of Procurement. Proposed financial authority to Dean (Faculty) on recommendations of HoD for expenditure from CPDA should be in-line with the approved CPDA rules of MoE.*

*The process of establishment of Section-8 Company is not a routine work and involves a wide range of aspects including financial matters. Therefore, invariably it may be routed through FC and BoG.*

*Entering MoU with commercial terms, Commercialization of Patents, Technology Transfers should also be routed through FC and BoG.*

*The BoG approved norms is not mentioned with regard to sanction of TA to employees for journeys abroad to attend seminar, conference, workshop, paper presentation, symposia and official meeting etc. (from any source).*

*The proposed, full financial authority to sanction TA/DA, as per the GoI norms to employees for journeys within India to attend seminar, conference, workshop, paper presentation, symposia and official meeting etc. (from any source) may be considered for Director, for all Faculty other than Deans to Dean (Faculty), for all Non-Teaching Staff to Dean (Admin) and whereas, for local journeys, HoD as the competent financial authority for all faculty within the Department and Technical Staff, Dean (Admin) for all non-Teaching Staff and JR/ DR for staff within their section may be considered. However, with regard to Non-Teaching staff in both the cases, it needs to be routed through the Registrar of the Institute, as he being a statutory officer vested with the functions of supervising the recruitment, posting, assessment, training, mentoring and welfare of the non-teaching staff of the institute.*

*The financial authority for relocation expenses for all faculty as per BoG approved rates and CTG claims for all Technical and Non-Teaching Staff as per GoI norms may be considered as proposed for Dean (Faculty) and Dean (Admin) respectively. However, both need to be routed through the Registrar.*

*As proposed, HoD may be considered as financial authority at approved rates from Departmental budget towards payment of Honorarium for Guest Lectures. The financial authority to Dean (Faculty) for faculty recruitment, Dean (Admin) for all other recruitments, Dean (R&D) for all appointments from R&D Projects and Dean (Admin) for in case of any other meeting as proposed may be considered for paying TA/DA/ Honorarium to experts called for various meetings.*

*The BoG approved norms are not mentioned with regard to the proposal for full powers to the Director for sanctioning Research Students/ Research Staff to perform journeys abroad to attend seminar, conference, workshop, paper presentation, symposia and official meeting etc. (from any source) and cancellation of journeys for any reasons. However, as proposed Dean (Acad) may be considered the financial authority to sanction Research Students/ Research Staff to perform within India to attend seminar, conference, workshop, paper presentation, symposia and official meeting etc. (from any source) and cancellation of journeys for any reasons.*

*As proposed, Dean (Acad) for up to 3 months with HRA and Director for beyond 3 months with HRA may sanction advance of Fellowship to Research Students of any funding agency from Institute in case of non-receipt of funds. Further, HoD up to 3 months with HRA and Director for beyond 3 months with HRA may sanction advance of Fellowship to Research Students of any funding agency from Departmental Development Fund in case of non-receipt of funds. In both the cases, as and when the funds are received from the sponsoring agency, the same may be recouped.*

*In view of austerity measures, annual limit of Rs. 18000/- for JR/DR, Rs. 25000/- for HOD / Deans / Registrar, Rs. 50000/- for PS to Director and Director for above Rs50000/- may be considered for expenses towards Entertainment of Guests / Departmental Meetings, etc.*

*For Charging/Writing off assets, a Scrapping Committee needs to be constituted and on the recommendations of the Committee, approval of the FC has to be taken.*

*Comments of AS(TE), MoE: May be considered as per advice of IFD representative of the Ministry.*

***The Committee approved the proposal of the institute with suitable amendments as advised by the MoE.***

**Agenda Item No.10: Approval for payment of retirement/termination gratuity to all employees of IIT Hyderabad**

The Director stated that, in accordance with DoPPW's OM No. 7/5/2012-P&PW(F)/B dated 26.08.2016, all Government Employees covered by NPS shall be eligible for benefit of 'Retirement Gratuity and Death Gratuity' on the same terms and conditions, as are applicable to employees covered by Central Civil Service (Pension) Rule, 1972 who joined Government services on or after 1.1.2004. Additional Secretary (T.E), DHE, MoE, had also clarified by email dated 01.03.2017 that gratuity is admissible under NPS. Whereas, the Schedule (D) of IITH Statutes approved by MHRD dated 31-07-2017 stated that if, Central Government decides to introduce any other scheme of retirement or death benefits that provides for pension, family pension, retirement or death gratuity, and other benefits, they may be extended to the employees of the Institute.

Recently, some of the Ad-hoc project employees, whose services were terminated last year, have filed a petition for payment of gratuity in the Labour Commissioner's Office at Hyderabad. The Labour commissioner has expressed the view that every employee of any establishment with more than ten employees, who has completed more than five years of service, is entitled to termination/retirement gratuity in accordance with the provisions of the Payment of Gratuity Act, 1972. He further stated that Section 14 of this act has the provision to override any other rule/enactments. It is also understood that many autonomous institutes such as NIPHM, CCMB, etc., have also extended the benefit of gratuity to their employees.

*Comments of JS & FA, MoE: The issue of extension of Retirement / Death gratuity to NPS borne employees is not yet decided and is under consideration of MoE/MoF. Not recommended.*

*Comments of AS(TE), MoE: This is yet to be extended to employees working in statutory/ autonomous bodies. The issue is under consideration of MoE/ MoF.*

***The Committee directed that the issue may be taken up later since the matter is under consideration at MoE/MoF.***

**Agenda Item No.11: Discharging gratuity liability received from previous employer - Dr. Anitha Reddy, ex. employee of the institute**

The Director stated that, Dr. Anitha Reddy, Psychological Counsellor resigned from this Institute on personal grounds on 01 Jul 2020 and as per clause 26(1) of CCS Pension rules, she was not entitled for any gratuity from this Institute on account of her resignation on personal grounds. However, at the time of her joining this Institute, her previous employer had transferred an amount of Rs.2,07,895/- to this Institute towards gratuity payable to her services rendered with them.

The matter was taken up with the Ministry for an advice on whether the payment of gratuity received from her previous employer which is under the possession of this institute could be paid to her or not and the Ministry in its reply advised the Institute to take up the matter with FC and BoG of the Institute.

The Institute proposes to discharge the gratuity liability in favour of Dr. Anitha Reddy, received from National Institute for the Empowerment of Persons with Intellectual disabilities (her previous employer) under intimation to her previous employer.

Further, the Director stated that the Institute has been accepting the requests of Employees joining from other Govt./Semi Govt. organizations w.r.t transfer of their Gratuity amount on pro-rata basis from their previous organization to the Institute. The Institute proposes to

discharge such gratuity liability in respect of all such employees in the same manner as stated in the above case.

*Comments of JS & FA, MoE: May be considered.*

*Comments of AS (TE), MoE: May be considered.*

***The Committee approved the proposal of the institute.***

### **Agenda Item No.12: Revision of advance payments for purchase of Goods and Services**

The Director has stated that, as per the provisions of General Financial Rules, 2017 Rule 172(1) payments for services rendered or supplies made should be released only after the services have been rendered or supplies made and in some cases, there is a need to adhere to limits/ ceilings laid down to make advance payments.

Further, Ministries or Departments of the Central Government may relax the ceilings in consultation with their Financial Advisers concerned and adequate safeguards in the form of bank guarantee, etc. should be obtained from the firm while making any advance payment.

The Director further stated that, to overcome the difficulties being faced by the faculty members at the Institute in procuring the goods and services from the Projects funds since many suppliers are insisting for partial / 100% advance payments, the following proposals have been placed before the board members for approval in respect of Grant-in Aid & Sponsored Projects (Govt. agencies) and in respect of Funds sponsored by private agencies.

#### **Grant-in- Aid and Sponsored Projects (Govt Agencies):**

- (a) Advance Payments may be granted up to Rs. 5 lakhs without a Bank Guarantee based on the recommendation of the three-member committee and approval from the Dean (R&D) / Director, as the case may be.
- (b) The advance payments beyond Rs. 5 Lakhs may be allowed to any Supplier only on submission of recommendations of the Purchase Committee with equivalent Bank Guarantee etc.

#### **Funds Sponsored by Private Agencies:**

- (a) The advance payments may be granted to any Supplier up to 10 Lakhs without a Bank Guarantee subject to the recommendation of the three-member committee and approval from the Dean (R&D) / Director.
- (b) The advance payments beyond Rs. 10 Lakhs may be allowed to any Supplier only on submission of recommendations of the Purchase Committee and approval from the Dean (R&D) / Director on submission of equivalent Bank Guarantee etc.

The Director stated that it is extremely difficult to seek advances from Private agencies especially startups who may be willing to fund projects but do not have the capital to deposit bank guarantee. The Chairman stated that in respect of Govt Funds, all rules and procedures should be followed as per GFR 2017. In the case of funds received from private agencies, bank guarantees may not be insisted upon if the private agency does not have adequate capital and the proposal of the Institute may be suitably considered. However, it is important to ensure that processes are put in place and adequate checks and balances are established to ensure that no default takes place.

*Comments of JS & FA, MoE: May follow provisions of Rule 172 (1) of GFRs. The rule inter alia says that while making any advance payment, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm.*

Comments of AS (TE), MoE: May be considered as per advice of IFD representative of the Ministry.

***In respect of Grant in aid and Sponsored projects funded by Govt agencies, provisions as laid down in Rule 172(1) of GFR 2017 is to be strictly adhered to and the proposal was not approved by the committee. The Committee approved the proposal of the institute about funds sponsored by Private Agencies.***

**Agenda Item No.13: Revision of distribution of overheads for testing/evaluation**

The Director stated that the Institute has many advanced equipment which are utilized by external agencies/institutions/individuals on a payment basis. The proceeds of such payments were earlier approved in the 33rd BoG meeting held on 25.11.2019. The approved distribution of overheads for Testing/Evaluation is given below:

<b>Existing</b>	<b>Distribution of Overhead</b>			
<b>Testing/Evaluation (Percentage of Overhead: 50%)</b>	Sponsored Research & Consultancy Centre (SRC): 20%	Department Development Fund (DDF): 10%	Research Development Fund (RDF): 20%	Research Equipment Maintenance Fund (REMF): 50%

However, the testing/evaluation payments are generated from the services availed from the institute equipment, which are common facilities procured from a variety of sources such as Institute budget, Project funds, JICA, etc., Therefore, the overheads under testing/evaluation cannot be distributed to RDF of the individual faculty members. It is therefore proposed to merge the 20% distribution for RDF with the existing 50% distribution for REMF. Once the proposal is approved, the revised distribution of Overheads under Testing/Evaluation would be as given below:

<b>Proposed</b>	<b>Distribution of Overhead</b>		
<b>Testing/Evaluation (Percentage of Overhead: 50%)</b>	Sponsored Research & Consultancy Centre (SRC): 20%	Department Development Fund (DDF): 10%	Research Equipment Maintenance Fund (REMF): 70%

Comments of JS & FA, MoE: May be considered as appropriate.

Comments of AS (TE), MoE: May be considered.

***The Committee approved the proposal of the institute.***

**Agenda Item No.14: Disbursement of funds for events under CCE**

The Director stated that, the existing norms for distribution of overheads for Conference/workshop/symposia/CE programs (outreach), as approved by BoG in its 33<sup>rd</sup> meeting held on 25<sup>th</sup> Nov. 2019 is given in Sl. No. 3 of the Table below.



Sl.	Type of Project	Percentage of Overhead	Distribution of Overhead				
			SRC	DDF	RDF (PI/Co-PI)	Staff/ Admin	REMF#
1	Grant-in-Aid (GIA)	20% or Sponsor agency norms.	52 [60-8]	08	20	-	20 [12+ 8]
2	Sponsored (SPP)	20% on the total grant received plus additional 10% on the honorarium.	52 [60-8]	08	20 [15+5]	- [5-5]	20 [12+8]
3	Conference/Workshop/Symposia/ CE Programs (Outreach)	15% or Sponsor agency norms.	55 [35+20]	20 [15+5]	25	- [10-10]	- [15-15]
4	Testing*	50%.	20 [60-40]	10	20 [0+20]	- [10-10]	50 [20+30]

Recently the institute has established a Centre for Continuing Education (CCE), to conduct conferences, workshops, certificate courses and all other continuing education activities. In view of this, it is proposed to bring in changes in the distribution of overheads as suggested below, so that CCE will have some funds to conduct various activities.

Sl. No.	Type of Project	Percentage of Overhead	Distribution of Overhead (%)			
			CCE	SRC	DDF	Institute
3	Conference/Workshop/Symposium/ CE Programs (Outreach)	15% or Sponsor agency norms.	25	25	20	30

Further, the Director has stated that, as a part of the outreach program (one of the facets of NEP), the institute plans to conduct several certificate courses under CCE during weekends and during vacation time of the faculty members and proposed that the accruals from the certificate courses are distributed as below:

Faculty & Support Staff Honorarium	DDF	Institute fund*	CCE	Director's discretionary fund
30%	20%	40%	7%	3%

\*For any TDS deductions that are involved, it would be considered as part of the institute fund, which would come back to IITH at a later point of time.

*Comments of JS & FA, MoE: May be considered as appropriate.*

*Comments of AS (TE), MoE: May be considered.*

***The Committee approved the proposal of the institute.***

### **Agenda Item No.15: Approval for merger of Stenographer post into Admin Cadre**

The Director stated that the Institute had sanctioned posts of two Stenographers. Consequent to the resignation of one Stenographer after his selection as Executive Assistant through

Direct recruitment, currently one Stenographer is available in the institute and it is intended not to recruit any further position of Stenographer.

Since it is not viable for the institute to maintain a separate cadre for the single Stenographer, it is proposed to merge the Steno position into Admin Cadre by providing one-time consideration for the existing Stenographer Mr. GSL Vanamaraju by offering Executive Assistant position.

The Director has also stated that the existing stenographer fulfils all the criteria for Executive Assistant position and briefed the members that the additional financial implication with the above merger would amount to only Rs 100/-

*Comments of JS & FA, MoE: The RRs, grade pay and promotional avenues of stenographer are different from Executive Assistant. It is not logical to place a steno in EA cadre without an advertisement & following selection process.*

*Comments of AS (TE), MoE: Proposal may be sent to the Ministry for examination.*

***The Committee directed that a detailed proposal may be sent to the MoE.***

**Agenda Item No.16: Any other item with the approval of the Chair**

There being no further points, the meeting ended with thanks to the Chair.

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**(Annexure to the Agenda Item No. 3 of 13th FC Minutes)****Replies to Comments of MoE**

<b>Item no.</b>	<b>Agenda Item</b>	<b>Comment</b>	<b>Reply</b>
3	Annual Accounts – FY 2020-21	Grants are being released on a monthly basis and most of the time at the end of the month. As soon as the grants are released, they are being spent with no possibility for investment and accrual of interest. As such, there is no interest accrued from the grants received. The Institute has implemented the TSA system and w.e.f 01-08-2021 onwards, the releases are through assignment in the RBI account and release of funds by way of transfer to IITH bank account has been discontinued.	

The head-wise expenditure during 2020-21, and during the previous year 2019-20, the percentage change and the reasons are given below:

<b><u>Schedule -17</u></b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>	<b><u>Increase/ (Decrease)</u></b>	<b><u>Percentage</u></b>	<b>Remarks</b>
Laboratory Expenses	1,51,33,028	2,48,17,295	(-) 96,84,267	39.02	There is 39% reduction in Laboratory expenses compared to previous year. The institute continued to function for Final Year PhD Students, and the essential expenditure like AMCs and regular consumables for continuing ongoing research by the Faculty and Staff who are residing within the campus continued. The Faculty of the Institute also continued their research in several areas, particularly in areas relating to Covid-19.
Field work / participation	5,37,610	3,31,336	2,06,274		The expenditure is relating to Faculty's participation in various conferences. Due to the pandemic, the online participation in conferences has increased and as a result, there is a significant reduction in travel expenditure and increase in participation in online conferences.

Seminar / Workshop	-	-	-		
Stipend/means-cum-merit scholarship	20,93,64,752	17,49,18,230	3,44,46,522		The increase is due to increase in number of PhD students from 285 to 356 (25%) student. There is no increase in Scholarship amount.
<b>Schedule -18</b>					
Travelling & Conveyance Expenses	8,15,223	1,26,36,566	- 1,18,21,343	93.55	There is 93.55% reduction in the Travelling Expenditure compared to previous year and the expenditure incurred is nominal. The Institute has avoided travel completely and has conducted all Faculty/ Staff recruitment interview in online mode only.
Others (Consumables, Contingency, etc.,)	7,02,16,643	6,74,34,359	27,82,284		The major expenditure included in this head is Manpower Services of Rs 5.04 crore. Subscription charges incurred for online services is Rs 23.80 lakh. Further, the additional cost of food for students staying in hostels (during the pandemic period) has to be absorbed by the Institute like for serving food in student isolation rooms etc.
<b>Schedule -19</b>					
Vehicle (Taxi)Hiring Expenses	37,89,546	1,42,12,761	- 1,04,23,215	73.34	There is 73.34% reduction on spending in Vehicle Hiring. Further, an amount of Rs 10,03,443/- paid for hiring vehicles was used only for provision of internal transport. The balance of Rs 27,86,103/- relates to shifting of heavy equipment (NMR spectrometer etc.) from ODF to Kandi campus in 2019-20 and for which balance 50% payment was made in 2020-21.
<b>Schedule-20</b>					
Plant & Machinery	59,99,395	15,04,279	44,95,116		This expenditure is related to O&M of Sewage Treatment plant.

Laboratory & Scientific equipment	33,17,691	13,90,775	19,26,916	The expenditure under this head has increased as many of the Departments have taken initiative to utilise the time available to get many equipment repaired during the pandemic time.
Gardening	27,30,302	10,67,884	16,62,418	The special efforts to increase the Greenery and Planation within the campus has led to an increase in the expenditure. However, the greenery of the campus has increased within the last two years resulting in huge non-monetary benefits.

<b>MoE funded (within tenure) student strength</b>					
<b>Strength as on date</b>	<b>M.Tech</b>	<b>M.Des</b>	<b>M.Phil</b>	<b>Ph.D</b>	<b>Total</b>
31-Mar-19	306	26	11	290	633
31-Mar-20	324	26	5	285	640
31-Mar-21	295	23	0	356	674

Please find below the details of MCM / Institute Scholarship expenditure.

<b>S.No.</b>	<b>Year</b>	<b>Academic Period</b>	<b>Amount</b>	<b>No. of Students benefited</b>
1	2019-20	July - Dec 2019	82,10,927	207
2		Jan - Mar 2020	76,45,980	190
3	2020-21	Aug 2020 - July 2021	14,16,000	121
<b>Total</b>			<b>1,72,72,907</b>	<b>518</b>

(Annexure to the Agenda Item No. 9 of 13th FC Minutes)

Indian Institute of Technology Hyderabad  
YEDDUMAILARAM 502 205.

No.IITH/Admin/2013/01  
January 17, 2013

## Office Memorandum

## Sub: Revision of Per-diem for visit abroad.

The Board of Governors in its 10<sup>th</sup> Meeting held on October 04, 2012 (Agenda Item No.4) has approved revision of per-diem as stated below:

Europe, Japan, US and Australia	US \$100 per diem. If hotel accommodation is availed then a maximum of US \$300 per-diem on production of hotel vouchers.
Other Asian and African countries	US \$75 per dem If hotel accommodation is availed then a maximum of US \$250 per-diem on production of hotel vouchers.
In case the Faculty member has been provided full hospitality in cash by the Organisers/any other Agency, no DA will be paid. However, if the hospitality is paid in kind (i.e. Travel, Boarding and lodging provided free by the Organisers), US \$50 per day will be paid as out of pocket allowance	

The following guidelines may be followed while availing per-diem:

- a. **Per-diem:** US \$100 or US \$75 is the maximum amount reimbursable where hotel accommodation is not availed and includes expenses pertaining to food and beverages.

US\$300 or US\$250 stated above is the maximum amount reimbursable if hotel accommodation is availed and vouchers are produced. If the actual expenditure for accommodation in a hotel is less than US\$200 or US\$175, the actual expenditure incurred will be reimbursed.

- b. **Per-diem for travel from India to the country of visit and return:** 50% of US\$100 or US\$75, as the case may be. This is subject to the condition that total per-diem for a calendar day will not exceed US\$100 or US\$75.

- c. **Production of vouchers:** Production of vouchers is compulsory for Registration; accommodation charges if hotel charge for stay is claimed; and travel within the countries visited – from airport to place of stay; from one airport to another airport/railway station/bus station for travel to another location; from place of stay to venue of Conference/Meeting/Seminar, etc internet charges, etc

Production of vouchers is not necessary for claiming US\$100 or US\$75.

The revision of per-diem and the guidelines will take effect from 01.01.2013.

(N Jayaram)  
Registrar

To

All the Deans/Heads of the Departments.  
All the Faculties.  
Director's Secretariat.

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(Annexure to the Agenda Item No. 9 of 13th FC Minutes)

Indian Institute of Technology Hyderabad  
YEDDUMAILARAM 502205.

No. IITH/03/Admin  
February 6, 2014

### Office Memorandum

Sub: Per-diem/Daily allowance to students for participation in international events abroad.

The Director, IIT Hyderabad has been pleased to approve the following norms of TA/DA to students deputed to attend international conference, symposium, workshop, etc. as under.

Countries	Description	Proposed revised rates
Europe, Japan, USA, Australia, and Singapore.	If stayed in hotel.	<ol style="list-style-type: none"> <li>1. Maximum of \$125 towards accommodation subject to production of hotel receipts. No reimbursement will be allowed if hotel receipts are not produced.</li> <li>2. Food: \$50 (no cash receipts to be produced).</li> <li>3. Local travel: Maximum of \$50 per day subject to production of receipt. No reimbursement will be allowed if receipts are not produced.</li> </ol>
	If not stayed in hotel.	<ol style="list-style-type: none"> <li>1. Food: \$50 (no cash receipts to be produced).</li> <li>2. Local travel: Maximum of \$50 per day subject to production of receipts. No reimbursement will be allowed if receipts are not produced.</li> </ol>
Other countries.	If stayed in hotel.	<ol style="list-style-type: none"> <li>1. Maximum of \$100 towards accommodation subject to production of hotel receipts. No reimbursement will be allowed if hotel receipts are not produced.</li> <li>2. Food: \$35 (no cash to receipts to be produced).</li> <li>3. Local travel: Maximum of \$35 per day subject to production of receipts. No reimbursement will be allowed if receipts are not produced.</li> </ol>
	If not stayed in hotel	<ol style="list-style-type: none"> <li>1. Food: \$35 (no cash receipts to be produced).</li> <li>2. Local travel: Maximum of \$35 per day subject to production of receipts. No reimbursement will be allowed if receipts are not produced.</li> </ol>

If full hospitality is provided by the organisers and/or others, an out of pocket allowance of \$20 per day will only be admissible.

( N Jayaram)  
Registrar