

Nirman Bhawan, New Delhi
Dated: 21st October, 2014

RECORD OF DECISIONS TAKEN IN THE MEETING OF FINANCIAL ADVISERS OF SIX NEW AIIMS HELD ON 17TH OCTOBER, 2014 AT 10.30 AM IN NIRMAN BHAVAN, NEW DELHI UNDER THE CHAIRMANSHIP OF SHRI GAUTAM GUHA, AS & FA, MINISTRY OF HEALTH & FW.

A meeting with advanced notice was held on 17th October, 2014 at Nirman Bhawan, New Delhi. Shri DP Lakhera, F&CAO AIIMS Rishikesh and Shri Rajesh Nigam, Shri Ravinder Pattar, Shri Ashu Mathur, Shri Anant Prakash, Shri Shankar Jha and Shri Sushil Thakur, the Financial Advisers of new AIIMS attended. From Ministry side, Shri Ashutosh, DDO PMSSY; Shri G Kalimuthu, AAO PMSSY; Shri Rajeshwar Prasad, Adviser Budget; Shri Rajeev Jaiswal, SO (PMSSY); Dr Shakuntla, CCA and Shri Sundeep K Nayak, JS (PMSSY) attended. The record of decisions follows for compliance:

1. Audit observations, particularly by Internal Audit of MoHFW are serious. Financial Advisers of the new AIIMS must be personally responsible to attend to them and send compliance. Replies on observations by Internal Audit must be sent within 15-20 days to CCA, MoHFW.
2. Recruitment to finance and accounts posts, on deputation basis, must be completed within a month or two. Deputationists must be from accounting organizations of appropriate grade. However, if direct recruitment for these posts is under process, the same needs to be expedited.
3. Accounts format as prescribed by the CAG for Central autonomous bodies should be adopted and report in this regard may be submitted during review meeting.
4. Itemized budget (BE 2114-15) must be framed within fifteen days by FA's and placed before SFC. The items of expenditure may be as detailed in Delegations of Financial Powers Rules (DFPR). PMSSY Division will separately process early convening of SFC meetings. The ceilings already indicated GiA Salary (Rs.50crore) GiA General (Rs.16.50crore) and GiA Capital (Rs.50crore) shall be adhered to by each new AIIMS while framing itemized BE 2014-15 for SFC.
5. Powers by the respective competent authority shall be exercised within the budget allocated, as per SFC approved itemized budget and as per delegations of powers vide Ministry's notifications dated 28.8.2012, duly confirmed by the Institute Body and subsequent orders. DDO is responsible for disbursal of funds as our Receipt and Payment Rules. FA's are made responsible for adherence in this respect.
6. Under no circumstance a DDO can make payment of any bill (except salary of regular employees, statutory dues, electricity/ water charges and other municipal dues) without the concurrence of FA. In case any violation, the FA is made personally responsible to report the same to the Ministry (both to JS, PMSSY and to AS&FA)
7. BE 2015-16 should be framed in a realistic manner.
8. No expenditure except on operational and routine matters should be incurred without formal consideration and decision on the itemized budget by SFC.
9. Audit observation about irregular drawal of pay by some of the FAs themselves is highly objectionable and such action by FA has to be stopped forthwith. The FA concerned has to get it resolved with CCA, MoHFW within one week.
10. CAG audit reports need to be further discussed and examined as it prima facie reveals that full information was not provided to CAG party by some of the AIIMS. Furnishing of accounts of AIIMS Rishikesh to CAG under signature of a Chartered Accountant is an unauthorized and irregular action. Guidelines of Ministry stated that it would be under the signature of the Director, AIIMS. FA AIIMS Rishikesh would take corrective steps.
11. Only one bank account for the AIIMS has to be operated. In case any AIIMS has opened multiple accounts under whatsoever name and, for whatsoever purpose, the same being highly irregular must be stopped forthwith. FA concerned will ensure compliance and report to the PMSSY Division and to AS&FA. No one is authorized to use the name of AIIMS or use the premises of AIIMS to collect funds on separate accounts.

12. The practice being followed in AIIMS, New Delhi for holding of Conferences / CMEs / Seminars / Workshops / Training and maintenance of the accounts shall be obtained by PMSSY Division and discussed with AS&FA. The general guidelines to be followed for holding Conferences / CMEs / Seminars / Workshops / Training/ scientific sessions etc. will be issued under due process and in due course.
13. No premises of any AIIMS can be locally given to any entity either on lease/ rent or on any arrangement without first placing it before the SFC for seeking its consideration. The practice of seeking post-facto approval for use of premises/facilities of AIIMS by non-AIIMS entities must be stopped forthwith and any violation in this regard will be viewed seriously.
14. Each AIIMS should carry out its internal exercise of recruitments done vis-à-vis qualifications and eligibility prescribed. This exercise should be completed within four weeks and report submitted to PMSSY Division.
15. Each AIIMS has to take action to deposit the EMD received into Institute Bank Account without any delay.
16. Purchase of Ipads by AIIMS and issuing the same to non-entitled persons is totally irregular. The full amount must be recovered in one go from the non-entitled person. FA shall submit compliance within one month to PMSSY Division and to AS&FA.
17. TDS as per prescribed rate as per IT Act must be effected. Short recovery of TDS makes DDO and also the Director responsible for violation of IT Act. It is worthwhile to mention that TDS as per prescribed rate as IT Act may be effected.
18. Each AIIMS to undertake, indexing/numbering the assets (equipment, furniture etc.) procured so far and Asset Register shall be maintained as per GFR. Further physical verification of assets shall be carried out within a month.
19. Each FA is also made responsible to carry out due diligence in stock verification and also internal audit. He is also made responsible as nodal person for creation of Central Data Base on procurements and hosting PMSSY website.
20. An accounting Manual of new AIIMS shall be got prepared. CCA to coordinate with FMRRS. Expenditure on this shall be met by PMSSY OE.
21. Regular and timely deposit of employees' contribution pertaining to New Pension Scheme (NPS) must be deposited without any delay and without breaking them into installments or keeping them in AIIMS as Fixed Deposits.
22. Service Books of all regular employees must be made and mentioned within one month and compliance reported. It is matter of serious concern as noticed by AS&FA that Service Books are not maintained. The relevant data pertaining to the regular employees must be entered and got verified and signed by the respective regular employee.
23. Bank reconciliation must be done by FA at the end of every month and status reported during review meetings taken by PMSSY Division.



(Gautam Guha)
Addl Secretary &FA, MoHFW
21 October 2014

Circulation: 1. All Directors of new AIIMS; 2. All FAs of new AIIMS; 3. All DDA of new AIIMS; 4. All SEs of new AIIMS; 5. All DDO's of new AIIMS; 6. All Admin Officers of new AIIMS; 7. All participants in the meeting; 8. PPS to Secretary HFW; 9. PMSSY website