

**19<sup>th</sup> Finance Committee Meeting**  
**Himachal Pradesh National Law University, Shimla**  
**March 23, 2026**

**Minutes of the Meeting**

The 19<sup>th</sup> Meeting of the Finance Committee, HPNLU, Shimla, was held in hybrid mode on March 23<sup>rd</sup>, 2026, at 11:00 A.M., in the Vice-Chancellor's Committee Room, HPNLU, Shimla. The Meeting was presided over by Professor (Dr.) Priti Saxena, Vice-Chancellor, HPNLU, Shimla.

The following members were present:

1.	Prof. (Dr.) Priti Saxena, Vice-Chancellor, HPNLU, Shimla	Chairperson
2.	Representative of the Finance Secretary, Government of Himachal Pradesh	Member
3.	Prof. (Dr.) Vijender Kumar, Vice Chancellor, MNLU Nagpur	Member
4.	Prof. (Dr.) Girjesh Shukla, Professor of Law & Finance Officer, HPNLU, Shimla	Member
5.	Prof. (Dr.) Alok Kumar, Professor of Law, HPNLU, Shimla & Registrar, HPNLU Shimla	Member & Secretary

The Meeting commenced with a formal welcome of the esteemed members of the Finance Committee by the Hon'ble Vice-Chancellor. After a formal welcome, the Chairperson instructed Prof. (Dr.) Girjesh Shukla, Member Finance Committee, who is also the Finance Officer of the HPNLU Shimla, to present the agenda item before the Finance Committee.

**Item No. 19.1 To confirm the minutes of the 18<sup>th</sup> Meeting of the Finance Committee held on November 7, 2025, along with the Action Taken Report.**

The Finance Officer presented the minutes along with the Action Taken Report (ATR) on the resolutions of the 18<sup>th</sup> Meeting of the Finance Committee.

**Resolution:** After a brief deliberation over the minutes and the Action Taken Report, the same was unanimously confirmed by the members.

**Item No. 19.2 To consider and approve the statement of Receipt, Expenditure and Balance Sheet audited for the Financial Year 2024-2025.**

The Finance Officer presented the audited Annual Accounts of the University of the Financial Year 2024-2025 which have been duly prepared and audited by the Audit firm M/s Anish Ashish & Co., Shimla. He further submitted that the Audit Report was received on March 19, 2026, and a detailed reply on each observation of the Auditor has been sought from the various department/cell of the university. After receiving the reply from these department/cell, a detailed reply to these observations will be placed before the auditor.

Professor (Dr.) Vijender Kumar observed that the audit observations/paras raised by the auditors should be properly examined, and a detailed response/compliance report be prepared and submitted to the said audit firm for their perusal and consideration. He further suggested that any modifications, as required in the Audit Report based on these observations, be duly incorporated and the revised Audit Report be placed before the Executive Council.

**Resolution:** After due deliberation on the agenda item, the Finance Committee unanimously resolved that the audit observations raised by the auditors be thoroughly examined and reply be prepared and placed before the Audit Firm for receiving their observations.

The Finance unanimously resolves to recommend that observations received from the Audit Firm along with modifications, if any, in the Audit Report, should be placed before the Executive Council for consideration.

**Item No. 19.3 To consider the Budget Estimates prepared for the Financial Year 2026-2027.**

The Finance Officer presented the Budget Estimates for the Financial Year 2026-2027. The budget has been prepared with the expectation that the Government of Himachal Pradesh may provide financial assistance/grants to bridge the anticipated financial deficit. The Finance Officer explained various receipts and expenses proposed under the university budget 2026-27.

Professor (Dr.) Vijender Kumar drew attention to the 'nil' budgetary allocations reflected in the Expenditure Budget Summary (Part-II), HPNLU, Shimla, specifically at Sr. Nos. 13, 14, 18, and 19. He took note of the agenda item and opined that a detailed explanatory note should be provided for these entries, clarifying the reasons for non-allocation of funds under the respective heads for the Financial Year 2026-2027.

He suggested that a revised budget may be prepared, if necessary, with or without modifications to the presented estimates. Alternatively, an appropriate justification/explanation may be incorporated in the existing budget document to

address the same. He also emphasized that the increase in receipts from the LLD Programme, as reflected in the estimated expenditure, should be duly noted.

**Resolution:** After thorough deliberation on the agenda item, the Finance Committee unanimously resolved to accept the observations of Prof. (Dr.) Vijender Kuamr, and explanatory note should be added to the entries at Sr. No. Sr. Nos. 13, 14, 18, and 19 of the Budget for the Financial Year 2026–2027 and recommended the same to the Executive Council.

**Item No. 19.4 To consider the balance amount of the Mess Account for the different activities if the students.**

The Finance Officer presented the agenda item regarding Mess Fees, stating that the University has been collecting mess fees separately from students and maintaining the same in a dedicated bank account exclusively for mess-related transactions. He further apprised that the amount so collected is utilized solely for settling the bills raised by the mess vendor, based on the actual consumption of food services by the students.

Professor (Dr.) Vijender Kumar sought clarity as to whether mess fee forms part of the composite fee structure of the University or is being collected purely on an actual expenditure basis? To this, Finance Officer stated that the mess fee does not form part of composite fee and is collected against actual expenditure. Prof. (Dr.) Vijender Kuamr submitted that if the mess fee not part of the composite fee, then the mess expenses should strictly be accounted for on an actual basis, and a semester-wise statement of expenditure must be provided to the students, clearly reflecting the amount collected and the actual expenditure incurred on mess services. Finance Officer further clarified that the mess expenses are supervised by a mess committee consisting of students. The Mess Committee takes decisions on the mess menu, changes in mess menu, if any, and can visit and inspect mess on compliance of quality of goods, hygiene etc. Finance Officer also submitted that the DSW Office provides number of students, especially during vacations (Holi, Diwali etc.) so that mess vendor can prepare requisite amount of food only, which helps avoid wastage. He clarified that hostels are scattered between 10 kilometers radius of the campus mess, and thus, strict compliance to name-count is not possible, and thus quantity has been ordered based on headcount for each hostel. He further noted that the accumulated amount in the mess account consists of previous years' balance as well as penalties on mess vendors including earlier vendors.

Prof. (Dr.) Vijender Kumar suggested that any penalty imposed on or recovered from the mess vendor should be treated as income of the University. However, other balance amount should be treated as part of mess account only and if remained balance, the same should be refunded to the students or carry forwarded to next academic year/semester and adjusted against mess fee.

**Resolution:** After due deliberation on the agenda item, the Finance Committee unanimously resolved to recommend that the University should treat the penalty recovered from the mess vendor as income of the University.

The Finance Committee further resolved to recommend that the balance amounts should be treated as part of mess account only and if remained balance, the same should be refunded to the students or carry forwarded to next academic year/semester and adjusted against mess fee.

**Item No. 19.5 To consider the insertion of Rule 9.3 (vi) in the HPNLU Financial Regulations, 2020 for procurement of essential services.**

The Finance Officer placed the agenda item that at present University students are residing in private buildings taken on rent, and University has been supplying essentials services such as drinking water, garbage truck etc., to these buildings. Since, majority of these services are being procured through local service providers, which are very less in number, often procuring these through invitation of quotation/tender becomes impossible. Further, procuring services for maintenance of UPS etc., also becomes complicated due to non-availability expert vendors who could resolve such issues on urgency.

Further submitted that as per Rule 9.3, Part IX of the HPNLU Financial Regulations, 2020, procurement of goods/services are required to be executed through inviting of quotation/tender through purchase/tender committee. The said rule further provides certain conditions under which invitation of quotations/tender is not required.

In view of the above, he proposed to amend the said provision and insert clause 9.3 (vi), with the following effect.

### 9.3

(vi) procurement of essential services such as fuels for University vehicles, drinking water including services of water tanker, arrangement for disposal of garbage, procurement of electronic/Genset services on urgency, hiring of building on rent for hostel/guest house etc.

Prof. (Dr.) Vijender Kumar opined that the agenda is genuine and justified. He, however, emphasized that a defined procedure/process should be established for such procurements. He further suggested the constitution of a Local Purchase Committee with delegated financial powers up to a specified limit, so that routine

and urgent procurements can be handled efficiently without involving the full Purchase/Tender Committee. He also recommended that periodic reports of such procurements be submitted to the appropriate authority for review.

**Resolution:** After detailed deliberation on the agenda item, the Finance Committee unanimously resolved to approve the proposed amendment to Rule 9.3 of the HPNLU Financial Regulations, 2020, by insertion of Clause 9.3 (vi) for procurement of essential and urgent services under specified circumstances.

The Committee further resolved that a Local Purchase Committee /Spot Purchase Committee be constituted by the Vice Chancellor with defined financial limits and responsibilities.

It was also resolved that all procurements made under this provision should be properly recorded and reported periodically to the appropriate authority to maintain transparency.

**Item No. 19.6 To consider the insertion of Rule 10.5 (ii) in the HPNLU Financial Regulations, 2020 to provide the composition of the “Auction Committee”**

The Finance Officer presented the agenda item stating that, as per Rule 10.5, Part X of the HPNLU Financial Regulations, 2020, an “Auction Committee” is required to be constituted for initiating the process of auctioning obsolete items stored in various branches of the University, including the Store and I.T. sections. However, the existing Regulations do not prescribe the composition of such a Committee.

In view of the above, it was proposed to amend the said provision by inserting Clause 10.5(ii), and to renumber the existing provision as Clause 10.5(i), with the following effect:

**10.5**

(ii) The Vice Chancellor may constitute an “Auction Committee” for a period of two years of the following to complete the auction process, namely:

- (a) Registrar, as Chairperson
- (b) Finance Officer
- (c) One Faculty members nominated by the Vice Chancellor
- (d) Deputy Registrar/Assistant Registrar (Establishment)
- (e) Store-in-Charge as member cum convener

Prof. (Dr.) Vijender Kumar suggested that, in addition to the proposed composition, there should be a panel of technical experts to assist the Committee, such as a Civil Engineer, an Electrical Engineer, and an I.T. Consultant, wherever required, to ensure proper assessment and disposal of technical and specialized items.

**Resolution:** After due deliberation on the agenda item, the Finance Committee unanimously resolved to approve the proposed amendment to Rule 10.5 of the HPNLU Financial Regulations, 2020, by insertion of Clause 10.5(ii) and renumbering of the existing provision as Clause 10.5(i).

The Committee further resolved that the above rule be modified as:

(ii) The Vice Chancellor may constitute an "Auction Committee" for a period of two years of the following to complete the auction process, namely:

- (a) Registrar, as Chairperson
- (b) Finance Officer
- (c) One Faculty member nominated by the Vice Chancellor
- (d) Deputy Registrar/Assistant Registrar (Establishment)
- (e) Store-in-Charge as member cum convener
- (f) Civil Engineer / Electrical Engineer / I.T. Consultant, etc. as invited member.

**Item No. 19.7 Any other item with the permission of Chair.**

No reporting item presented.

#### TABLE AGENDA

With the permission of the Chairperson, Finance Officer presented the table agenda.

**Item No. (T) 19.8 To consider the request for Payment of Bill – Fresh & More Hospitality Services.**

The Finance Officer submitted that a Conference on "Rights of Transgender People" was organized on 23<sup>rd</sup> May 2023 by Dr. Ruchi Raj Thakur, Assistant Professor, HPNLU, Shimla. Various arrangements for the said event were made by the convener. In this regard, an invoice amounting to Rs. 30,200/- (Rupees Thirty Thousand Two Hundred only) vide Bill No. 17 dated 23.05.2023 from Fresh & More Hospitality Services, has been received from the Office of Registrar vide Diary No. 3708 dated December 31, 2025, submitted to the account branch dated March 20, 2026.

He further stated that though prior approval for food expenditure was duly sought from the authorities before the event, the file/bill is not supported with approval of rate or the supply order in favour of the said vendor. he further noted that audit of the financial expenses etc., of the said Financial Years has already been done and placed before the FC/EC in the year 2025-26.

Prof. (Dr.) Vijender Kumar said that if the event was conducted, and such services were offered and no bill has ever been generated in this regard, then the payment can be considered. This verification can be done through a Local Purchase Committee / Sport Purchase Committee and based on the recommendation of such committee the payment can be considered. The Hon'ble Vice Chancellor apprised the members that there are two additional bills from the previous financial year pertaining to the H.P. Government Printing and Stationery Department, for which payment is still pending.

Prof. (Dr.) Vijender Kumar further suggested that payment for these bills may also be processed in line with the above discussion.

**Resolution:** After detailed deliberation, the Committee unanimously resolved to recommend that a Local Purchase Committee / Spot Purchase Committee be constituted to verify the occurrence of the event and related expenses. The Committee can consider all such bills and make recommendations accordingly. All the departments should be asked to provide their respective pending bill, and this should be a one-time measure only.

**Item No. (T) 19.9      To consider the request for Payment of Bill – Fresh & More Hospitality Services.**

The Finance Officer presented the agenda item and submitted that a Conference on “Emerging Issues and Challenges relating to Cyber Laws and Forensics” was organized by Dr. Shaifali Dixit, Assistant Professor of Law, HPNLU, Shimla in collaboration with “Center for Criminology and Forensic Science on 12th May 2023. An invoice amounting to Rs. 17,500/- (Rupees Seventeen Thousand Five Hundred only) vide Bill No. 13 dated 12.05.2023 has been received from Fresh & More Hospitality Services vide diary no. 3707 dated December 31, 2025, and the same has been received by the Accounts Branch dated March 20, 206. He further mentioned that prior approval for food expenditure was duly sought from the authorities before the event, however the file/bill is not supported with approval of rate or the supply order in favour of the said vendor. He noted that the audit of the financial expenses etc. of the said Financial Years has already been done and placed before the FC/EC in the year 2025-26.

**Resolution:** The Finance Committee unanimously resolved to recommend the agenda item in the line of discussion and resolution for Agenda Item No. (T) 19.1.

**Item No. (T) 19.10 To consider the Proposal for Purchase of Water Tanker for HPNLU, Shimla.**

The Finance Officer presented the agenda item and submitted that University has been facing an acute shortage of water supply across the campus as well as in the student hostels. The situation is mainly challenging due to the accommodation of a significant number of students in eight (08) privately hired buildings/hostels, where water supply remains irregular and insufficient. Despite continuous efforts to manage the situation through local arrangements, the shortage is continuous and is adversely affecting the daily routine, and overall well-being of students, faculty, and staff. The current dependence on external water suppliers on an ad-hoc basis has led to recurring expenditure, operational constraints, and increased dependency on private vendors, especially for the hired hostels.

In view of the above, it is proposed that the University may consider procuring a dedicated water tanker to ensure a reliable and timely supply of water for the campus and associated hostels to ensure uninterrupted water availability, reduce dependence on external suppliers, and achieve cost efficiency in the long term.

It is further proposed to procure one (01) water tanker with a capacity in the range of 10,000 to 15,000 liters, depending on suitability and operational requirements. The approximate cost for procurement of water tanker is estimated to be between 20–25 lakhs, (subject to detailed specifications and prevailing market rates).

Prof. (Dr.) Vijender Kumar opined that if the University intends to purchase a vehicle for students, a specific provision for the same must be included in the estimated budget for the Financial Year 2026–2027. He further suggested that the purchase should be carried out through the prescribed procedure via GeM (Government e-Marketplace), and that the University may proceed with the procurement in the next financial year i.e. 2026-27. Additionally, he advised that the price and detailed specifications of the water tanker be finalized and included before placing the matter before the Executive Council. Accordingly, he suggested that this agenda item may be withdrawn and purchased should be executed as per the Budget 2026-27.

All the other members agreed to the suggestion of Prof. (Dr.) Vijender Kumar. with the permission of the chairperson, the finance Officer proposes to withdraw the agenda item no. (T) 19.3.

**Resolution:** The Finance Committee unanimously resolve in favour of the withdrawal of the agenda item (T) 19.3 and recommended that purchase should be done using the proposed expenditure for vehicle purchase etc., under the university Budget 2026-27.

**Item No. (T) 19.11 To consider and decide the representation of Ms Meera Sharma & Mr Anuj Sharma, both of whom are presently**

**working as Stenographers, for counting of their previous services as 'Clerk' etc.**

The Finance Officer presented the agenda item and submitted that by advertisement HPNLU-A(7)-11(Advt.)/2021/11 dated August 12, 2021, vacancies for various non-teaching posts, including clerks, were advertised as per the then applicable. However, based on the selection committee's recommendation, 6 clerks were selected and appointed under the open category, without duly sanctioned clerks' seats and in violation of the reservation roster. Later, the confirmation committee, citing the non-availability of a sanctioned seat and the reservation roster, declined to confirm their services. The matter was placed before the Executive Council at its 22nd Meeting, dated March 10, 2025, at which the Executive Council approved the revised sanctioned seats for various categories of non-teaching posts, along with the reservation roster. The Executive Council further approved the fresh appointment by converting the above 6 clerks into the available/newly sanctioned positions. Accordingly, two clerks out of the above 6 clerks were appointed against the newly created post of stenographer (Ms Meera Sharma and Mr Anuj Sharma), whereas three clerks (Mr Himanshu Gandhi, Mr Rahul Sharma and Ms Reena Devi) were appointed against newly vacant posts of clerks (due to promotion of three clerks to Junior Assistant). Fresh appointments were given to the above employees, along with an entry-level pay scale or their applicable cadre, but without any recovery whatsoever. The Action Taken Report was placed in the 23rd Meeting of the Executive Council held on December 31, 2025.

Ms Meera Sharma and Mr Anuj Sharma have now submitted a representation requesting that their previous services as clerks [appointed against unsanctioned positions and in violation of the reservation roster] be counted.

Prof. (Dr.) Vijender Kumar suggested that since these employees were given appointments a fresh based after considering the relevant facts and circumstances, the university should not proceed with any recovery etc. The employee should be allowed to claim their leave encashment, if any, and their services should be part of a separate record for all other purposes, except promotion and financial benefits.

Representatives from Finance Secretary Government of Himachal Pradesh suggested that in government department, if such situation arises, government often consider their experience. Professor Alok Kumar responded by saying that since the nature of appointment is changed, the previous experience cannot be considered for promotion and financial benefit.

**Resolution:** The Committee unanimously resolved that that since these employees were given appointments afresh after considering the relevant facts and circumstances, the employee should be allowed to claim their leave encashment, if any, and their

services should be part of a separate record for all other purposes, except promotion, seniority and financial benefits, and recommended the same to the Executive Council.


**Item No. (T) 19.12 To consider the need for empanelment of chartered accountant Firms for Consultancy on case-to-case basis.**

The Finance Officer presented the agenda and submitted that empanelment of Chartered Accountant firms is required for providing consultancy services on Income Tax matters, GST, advisory and litigation support, certification and attestation work, and any other consultancy on a case-to-case basis.

Prof. (Dr.) Vijender Kumar suggested that GST and other University accounts/finance-related correspondence be taken care of by the statutory auditor appointed by the university. No separate auditor firm would be required. He further mentioned that the consultant's fees may be determined on a case-to-case basis depending on the nature and complexity of the work, and the same must be expressly prescribed while inviting tender/quotation in this regard. document while for nomination of the statutory auditor.

**Resolution:** After thorough deliberation, the Finance Committee resolved and recommended that University statutory auditors should be given all matters pertaining to taxes, and rate should be fixed while appointing the university statutory auditor.

**Meeting ends with expression of thanks to all the members.**

  
**Registrar**  
**HPNLU Shimla**