

## MANUAL 11

### SECTION 4 (1) (b) (xi)

#### THE BUDGET ALLOCATED TO EACH OF ITS AGENCY, INDICATING THE PARTICULARS OF ALL PLANS, PROPOSED EXPENDITURES AND REPORTS ON DISBURSEMENTS MADE;

**11.1 The University has no subsidiary agency under it; No off-campus, no affiliated college. Hence the point is not Applicable on the University. Therefore budget is not allocated to agencies.** However the details of Receipts & Payments, Annotated reply to Draft Separate Audit Report of CAG of India on the Accounts of CUPB, and Balance Sheet can be accessed by all in Financial Report of the year available at [http://www.cup.edu.in/annual\\_financial\\_report.php](http://www.cup.edu.in/annual_financial_report.php).

**11.2 The total funding received from UGC & other GOI Agency is mentioned in Receipts & Payments Sheet of the Financial Report of University.**

During routine academic & administrative work, the budget is proposed by the HoDs/Section In charges based on their requirement which is then evaluated and approved by competent authority. The compiled budgetary report of anticipatory expenditure and all other expenditure is finally submitted to Statutory Bodies i.e. Finance Committee and Executive Council for consideration and approval.

Expenditure from recurring budget. Copy of Budget Approval under recurring head of CUPB received from UGC is enclosed in **Annexure 11 -B**

**The total budget and balance sheet of public authority of each year are available in Finance Committee Minutes online at [http://www.cup.edu.in/fc\\_meeting\\_minutes.php](http://www.cup.edu.in/fc_meeting_minutes.php)**

The approvals of Executive Council is available in Minutes of Executive Council Meetings available at [http://www.cup.edu.in/ec\\_meeting\\_minutes.php](http://www.cup.edu.in/ec_meeting_minutes.php)

**The Finance Report includes following items:** Receipts and Payment Sheet, Balance Sheet, Income and Expenditure Sheet, Schedule 1 - Campus / Capital Fund, Schedule 2 - Designated / Earmarked / Endowment Fund, Schedule 3- Current Liabilities & Provisions, Schedule 3A – Sponsored Projects, Schedule 3c – Utilized Grants from UGC / GOI, Schedule 4 – Depreciation for the Year, Schedule 5 Investment from earmarked / Endowment Funds, Schedule 6 – Investments Other, Schedule 7 – Current Assets, Schedule 8 – Loan, Advances, and Deposits, Schedule 9 – Academic Receipts, Schedule 10 – Grants / Subsidies, Schedule 11 – Income from Investments, Schedule 12 – Interest Earned, Schedule 13 – Other Income, Schedule 14 – Prior Period Income, Schedule 15 – Establishment Expenses, Schedule 16 – Academic Expenses, Schedule 17 – Administrative & General Expenses, Schedule 18 – Transportation Expenses, Schedule 19 – Repair & Maintenance, Schedule 20 – Finance Costs, Schedule 21 – Other Expenses, Schedule 22 – Prior Period Items, Schedule 23 – Significant Accounting Policies, Schedule 24 – Contingent Liabilities, and Notes to Accounts.

The Financial Report of the University dually approved by the University Statutory Bodies and Parliament is available on The University Website on [http://www.cup.edu.in/publications/annual\\_reports/financial\\_report/Published%20AFR%202018-19.PDF](http://www.cup.edu.in/publications/annual_reports/financial_report/Published%20AFR%202018-19.PDF)

**11.3 The Foreign and Domestic Tours Budget** Expenditure from recurring budget received from UGC. The details of Grants received from UGC is mentioned in Annual Financial Report available on [http://www.cup.edu.in/annual\\_financial\\_report.php](http://www.cup.edu.in/annual_financial_report.php)

**11.4 Foreign and domestic Tours by ministries and officials of the rank of Joint Secretary to the Government and above, as well as the heads of the Department:**

University provides a Car with driver to the Hon'ble Vice Chancellor as per the provisions of CU Act and Statutes. The Officers of the University may use University Car upon the approval of competent authority for official travel purposes.

The information on expenditure on travelling is mentioned under TA/DA Head under Schedule 17- 'Administrative and General Expenditure' of Annual Finance Report available on [http://www.cup.edu.in/annual\\_financial\\_report.php](http://www.cup.edu.in/annual_financial_report.php)

Ledger of TD/DA of the members of University Staff is enclosed in **Annexure 11 A.**

**11.5 Information Related to Procurement**

- (A) Notices, Tenders, Enquiries, and Corrigenda - [http://www.cup.edu.in/tender\\_eoi.php](http://www.cup.edu.in/tender_eoi.php)
- (B) Details of the bids awarded comprising of the names of suppliers of goods and services being procured - [http://www.cup.edu.in/tender\\_archives.php](http://www.cup.edu.in/tender_archives.php)
- (C) The works contracts conducted & the rate at which such procurement or works contract is to be executed- List of Purchase Order issued by Procurement department is enclosed in Module 17 - **Annexure 17 B.** List of Tender, LOA Documents are available on [http://www.cup.edu.in/tender\\_archives.php](http://www.cup.edu.in/tender_archives.php). The University follows the guidelines of GOI and conducts maximum procurement through Government E-Marketplace (GEM) & GOI e-Procurement Portal
- (D) The University follows the guidelines of GOI and conducts maximum procurement through Government E-Marketplace (GEM) & GOI e-Procurement Portal

**11.6 CAG & PAC Paras and the Action Taken Report are available on Module 17- Annexure 17 C**

**Central University of Punjab Bti 2020-21**  
City Campus, Mansa Road, Bathinda Punjab

**H) Travelling and Conveyance Expenses(Staff)**  
Ledger Account

1-Apr-2020 to 24-Mar-2021

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
1-4-2020	Dr CUPB FINANCE OFFICER	Journal	creditor adj		108.00	108.00 Cr
18-6-2020	Cr Profit & Loss A/c	Journal	101	10,700.00		10,592.00 Dr
9-7-2020	Cr Profit & Loss A/c	Journal	249	1,850.00		12,442.00 Dr
13-7-2020	Cr Profit & Loss A/c	Journal	290	828.00		13,270.00 Dr
14-7-2020	Cr Profit & Loss A/c	Journal	297	3,264.00		16,534.00 Dr
23-7-2020	Cr Profit & Loss A/c	Journal	349	9,400.00		25,934.00 Dr
30-7-2020	Cr Profit & Loss A/c	Journal	394	7,585.00		33,519.00 Dr
20-8-2020	Cr Profit & Loss A/c	Journal	405	8,363.00		41,882.00 Dr
21-8-2020	Cr Profit & Loss A/c	Journal	412	2,208.00		44,090.00 Dr
1-9-2020	Cr Profit & Loss A/c	Journal	421	6,870.00		50,960.00 Dr
30-9-2020	Cr H) Travelling and Conveyance Expenses(Staff)	Journal	493	11,720.00	11,720.00	50,960.00 Dr
	Cr Profit & Loss A/c	Journal	494	9,745.00		60,705.00 Dr
'2-10-2020	Cr Profit & Loss A/c	Journal	542	1,488.00		62,193.00 Dr
19-10-2020	Cr Profit & Loss A/c	Journal	565	3,000.00		65,193.00 Dr
29-10-2020	Dr Profit & Loss A/c	Journal			1,420.00	63,773.00 Dr
18-11-2020	Cr Profit & Loss A/c	Journal	657	14,798.00		78,571.00 Dr
19-11-2020	Cr Darshan Singh	Journal	662	5,750.00		84,321.00 Dr
20-11-2020	Dr Advance to MR. DARSHAN SINGH(DRIVER)	Journal	672		45.00	84,276.00 Dr
8-12-2020	Cr Profit & Loss A/c	Journal	722	3,200.00		87,476.00 Dr
22-12-2020	Cr Profit & Loss A/c	Journal	776	2,900.00		90,376.00 Dr
16-2-2021	Cr Profit & Loss A/c	Journal	1037	4,100.00		94,476.00 Dr
				1,07,769.00	13,293.00	
	Dr Closing Balance				94,476.00	
				<b>1,07,769.00</b>	<b>1,07,769.00</b>	

H) Travelling and Conveyance Expenses(Staff)  
Ledger Account

1-Apr-2020 to 31-Mar-2021

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
					108.00	108.00 Cr
1-4-2020	Dr CUPB FINANCE OFFICER JV 355 FY 2018-19 Excess amount aginat Rs. 21837 booked Now 108 reversed to correct the entry	Journal	creditor adj			
2-4-2020	Dr PNB 3077 Stale cheque entry now corrected PV 3955 (15.03.2019) CAG observation settlement	Journal	Stale ch		1,388.00	1,496.00 Cr
18-6-2020	Cr Profit & Loss A/c TA DA to Candan Mittal sir for visiting New Delhi to conduct follow - up meetings with Ministry of Social Justice & Ministry of Sports on 2nd and 3rd March 2020, approval of hon'ble VC sir on 26.02.2020, balance amount of Rs. 9300/- Deposit rv 101	Journal	101	10,700.00		9,204.00 Dr
9-7-2020	Cr Profit & Loss A/c Payment of TADA to Darshan singh for visit Delhi and Chandigarh by Hon'ble VC sir	Journal	249	1,850.00		11,054.00 Dr
13-7-2020	Cr Profit & Loss A/c TA reimbursement to JE Civil for travel city campus to main campus for the month of March and June 2020	Journal	290	828.00		11,882.00 Dr
14-7-2020	Cr Profit & Loss A/c Reim. of Travel expenses for visit Main Campus of University for inspection of buildings and regular site during 14 may 2020 to 19 june 2020	Journal	297	3,264.00		15,146.00 Dr
23-7-2020	Cr Profit & Loss A/c TA/DA form duly filled and received from Dr. Tarun Arora, CUPB for the reimbursement of TA/DA for attend the Meeting of EC on 11.01.2020 at INSA, Delhi. Approval of Competent Authority dated 8.1.2020	Journal	349	9,400.00		24,546.00 Dr
30-7-2020	Cr Profit & Loss A/c Reimbursement of travel expenses for attend RTI audit at NITTR, Chandigarh on dated 25.07.2020. Approval of competent Authority attached at CP-1 dated 23.07. 2020.	Journal	394	7,585.00		32,131.00 Dr
20-8-2020	Cr Profit & Loss A/c Reimbursement of TA/DA to staff for visit Patiala for getting the Core Samples tested and reimbursement of Bank Draft Charges of Rs. 1548/- (with bank charges) to Mr. Naresh Kumar Dhir for DD in favor of Joint Secretary, PRBDB, Mohali.	Journal	405	8,363.00		40,494.00 Dr
21-8-2020	Cr Profit & Loss A/c Reimbursement of travelling expenses to staff for visit ghudha campus & back vide Registrar sir approval dated 27.7.2020 RGO/N-275/20-7-2020	Journal	412	2,208.00		42,702.00 Dr
				44,198.00	1,496.00	

Carried Over

Assistant Registrar  
विद्यालय, बठिंडा  
Central University of Punjab, Bathinda

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**Central University of Punjab 2020-21**

H) Travelling and Conveyance Expenses(Staff) Ledger Account : 1-Apr-2020 to 31-Mar-2021

Page 2

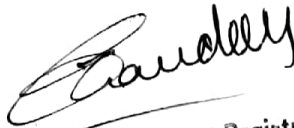
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Balance
	Brought Forward			44,198.00	1,496.00	
1-9-2020	Cr Profit & Loss A/c	Journal	421	6,870.00		49,572.00 Dr
	<i>Reimbursement of TA/DA incurred for being on official tour of Dy. FO to visit Chandigarh for visiting Income Tax Officer, Chandigarh on 17.07.2020. Approval of Competent Authority attached at NP-1 dated 15.07.2020.</i>					
30-9-2020	Cr H) Travelling and Conveyance Expenses(Staff)	Journal	493	11,720.00	11,720.00	49,572.00 Dr
	<i>Dr. Tarun Arora, Obser Duty to Convene the CUCET, 2020 for the reimbursement of TADA for visit Tantia University, RIICO, SGNR for convene the CUCUT, 2020 from 17.9.2020 to 20.9.2020.</i>					
	Cr Profit & Loss A/c	Journal	494	9,745.00		59,317.00 Dr
	<i>Ta/DA reimbursement to the Sh. Deepak Sharma for visiting UGC delhi for submission of TSA doucments vide approval by VC dated: 11.9.2020</i>					
12-10-2020	Cr Profit & Loss A/c	Journal	542	1,488.00		60,805.00 Dr
	<i>Reimbursement to Er.Puneet for travelling for official work between main campus ghudda to city campus of Rs. 1488 vide approval by competent authority VC dated: 9.12.2020</i>					
19-10-2020	Cr Profit & Loss A/c	Journal	565	3,000.00		63,805.00 Dr
	<i>Reimbursement of TA/DA and Overtime Honorarium to Sh. Darshan Singh (Driver) of VC vide daak no : 1844 dated: 7.10.2020</i>					
29-10-2020	Dr Profit & Loss A/c	Journal			1,420.00	62,385.00 Dr
	<i>JV posted in last year, has been reversed in this FY and posted against for payment</i>					
18-11-2020	Cr Profit & Loss A/c	Journal	657	13,830.00		76,215.00 Dr
	<i>TADA to Mr. Chandan Mittal for visit Delhi &amp; Back for coordination meeting with various ministries/Office on dated 13.10.2020 to 10.10.2020 vide VC sir approval dated 9.10.2020 VCO1187/9.10.2020.</i>					
19-11-2020	Cr Darshan Singh	Journal	662	5,750.00		81,965.00 Dr
	<i>JV posted payment already done against PV number 3372 (1) to Darshan Singh PV dated:14.06.2019</i>					
20-11-2020	Dr Advance to MR. DARSHAN SINGH(DRIVER)	Journal	672		45.00	81,920.00 Dr
	<i>an entry corrected. JV posted for Rs.1061/- and payment no. 434 dt:18.05.2018) posted for Rs.1016/- Difference entry of Rs. 45/- posted to correct the ledger</i>					
8-12-2020	Cr Profit & Loss A/c	Journal	722	3,200.00		85,120.00 Dr
	<i>TADA &amp; Honorarium to Mr. Darshan Singh, Driver for the month of October-2020.</i>					
22-12-2020	Cr Profit & Loss A/c	Journal	776	2,900.00		88,020.00 Dr
	<i>Release of payment for reimbursement of TADA and Overtime Honorarium.(Rs. 2900 /- for TA/DA and Rs. 2400/- for Overtime Honorarium)</i>					
16-2-2021	Cr Profit & Loss A/c	Journal	1037	4,100.00		92,120.00 Dr
	<i>Carried Over</i>					
				1,06,801.00	14,681.00	

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(H) Travelling and Conveyance Expenses(Staff) Ledger Account : 1-Apr-2020 to 31-Mar-2021

Balance

Date	Particulars	Vch Type	Vch No.	Debit	Credit	
	Brought Forward			1,06,801.00	14,681.00	
	<i>Release of payment for reimbursement of TA/DA and Overtime Honorarium.(Rs. 2400/- for TA/DA and Rs. 1700/- for Overtime Honorarium)</i>					
29-3-2021	Cr Profit & Loss A/c	Journal	1275	528.00		92,648.00 Dr
	<i>Travelling expenses reimbursement for attend CIC hearing by Mr. Mukesh Kumar, AR, Establishment on dated 17.2.2021 vide VC sir approval dated 24.2.2021 VCO2657 /18.2.2021</i>					
31-3-2021	Cr Profit & Loss A/c	Journal	1349	2,550.00		95,198.00 Dr
	<i>payment to Sh. Darshan Singh in respect of TA/DA and Overtime allowance of the month of February month as per performa</i>					
	Cr Profit & Loss A/c	Journal	1356	8,580.00		1,03,778.00 Dr
	<i>Release of TA/DA payment to Sh. Rupinder Sharma for attending Roster meeting at delhi vide approval via vc dated: 24.12.2020</i>					
	Cr Profit & Loss A/c	Journal	1390	1,248.00		1,05,026.00 Dr
	<i>Reimbursement for visiting Hon'ble High Court of Punjab &amp; Haryana, CHD for hand over the documents to Adv. Sunil Kumar Sharma Registrar sir approval dt:26.03.2021 diary no. 5184 (24.03.2021) by Establishment section</i>					
				1,19,707.00	14,681.00	
					1,05,026.00	
Dr	Closing Balance			1,19,707.00	1,19,707.00	

  
 सहायक रजिस्ट्रार Assistant Registrar  
 पंजाब केन्द्रीय विश्वविद्यालय, बठिण्डा  
 Central University of Punjab, Bathinda



सत्यमेव जयते

F.No. 43-2/2020(CU)

The Finance Officer  
Central University of Punjab  
City Campus, Mansa Road,  
Bathinda – 151 001, Punjab

विश्वविद्यालय अनुदान आयोग  
University Grants Commission  
शिक्षा मंत्रालय, भारत सरकार  
(Ministry of Education, Govt. of India)  
बहादुरशाह जफर मार्ग नई दिल्ली 110 002  
Bahadurshah Zafar Marg, New Delhi- 110002  
Phone 011-23604413



January, 2021

20 JAN 2021

**Subject : Approval of Budget Estimates/Revised Budget Estimates for the year 2020-2021 (B.E./R.B.E. 2020-21) under Recurring Head in respect of Central University of Punjab.**

Sir/Madam,

This is to inform you that on the basis of the Budget Estimates/Revised Budget Estimates 2020-21 (B.E./R.B.E. 2020-21) documents submitted by the University and availability of funds from Govt. of India, the B.E./R.B.E. for the year 2020-21 under Recurring Head has been fixed at Rs.0.00 lakhs for Central University of Punjab after adjusting the unspent balances available with the University as on 01.04.2020. The details of the Budget Estimates/Revised Budget Estimates for the year 2020-2021 are as under:-

S. No.	HEAD	B.E./R.B.E. APPROVED BY UGC (2020-21)
		(Rs. in lakhs)
1.	Pension for the year 2020-21 including Pensionary Benefits namely Contribution to Pension Fund and New Pension Scheme.	631.26
2.	Non-Salary Items for the year 2020-21 *	900.00
3.	Non-NET Fellowships for the year 2020-21.	100.00
4.	<b>Total Expenditure for the year 2020-2021 (1+2+3)</b>	<b>1631.26</b>
5.	Less : Opening Balance as on 01.04.2020	0.00
6.	<b>UGC Share recommended in B.E./R.B.E. 2020-2021 (4-5)</b>	

\* Note: This includes provision of an amount of Rs.42.40 lakh for the scheme namely (i) Travel Grant, (ii) Conference/Seminars/Workshops/Symposia/Short Term Training Programmes, (iii) Publication Grant, (iv) Visiting Professors/Visiting Fellows, (v) Day Care Centre, (vi) Basic Facilities for Women, (vii) Faculty Development Programme (FDP) and (viii) Establishment of Career and Counseling Cell in Universities. The expenditure on each scheme may be incurred strictly as per XII Plan Guidelines of General Development Assistance of Scheme

The university may also take an appropriate action on the following observations:-

1. The Internal Receipts (IR) like sale of prospectus, income on conduct of entrance examinations etc. are part of the Internal Receipts. Therefore, all these internal receipts should be taken into account under overall internal receipts and may not be transferred to any other head.
2. UGC has been allowing the Central Universities to use the Internal Receipts to cover up the shortfall under Non-salary expenditure (Recurring Head) with the approval of the Commission. **However, the Central Universities be advised to make serious efforts to implement the austerity measures to reduce the Recurring expenditure in view of the instructions issued by the GoI /UGC from time to time.**
3. (a) Payment of pension and pensionary benefits; (b) Salary and TA/DA etc. paid to consultants appointed under a scheme and (c) Salary / wages paid to contractual staff appointed under a scheme etc. shall be met out of funds provided under object head 31 – Grants in aid – General.
4. The vacancies available against sanctioned non-teaching positions can be filled up by the university under intimation to UGC, if the teaching to non-teaching ratio is less than 1:1.1 as prescribed by Govt. of India.
5. It is advised that university may reduce the staff engaged on contract basis or through outsource agency in order to reduce the expenditure under Recurring head. The university may make the optimum utilization of their resources on engagement of contractual employees.
6. University may incur the expenditure within the allocation as communicated by UGC and the re-appropriation from one head (viz Salary and Recurring items) to other head is not permissible under any circumstances and expenditure may not exceed the allocation / ceiling under each head.
7. University may fill up the teaching posts as per UGC Regulations on Minimum Qualification for Appointment of Teachers and other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2018 and as amended from time to time and make serious efforts to fill up the teaching posts at the earliest.
8. University may strictly follow the University Grants Commission (Minimum Standards and Procedure for award of M.Phil./Ph.D. Degree), Regulations, 2016 and as amended from time to time..

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9. University may follow the reservation policy of Govt. of India / UGC for SC/ST/OBC/EWS/PwD in appointment of teaching and non-teaching staff and for reservation in admissions.
10. University may fill up the backlog vacancies for SC/ST/OBC/PwD at the earliest to fulfil the statutory requirement of Govt. of India.
11. University may obtain prior approval of UGC for running the courses through Distance Education otherwise running of these courses would be treated as unapproved.
12. University may not book the expenditure under salary head for those posts which were sanctioned under specific scheme i.e. Centre for Women Studies, Academic Staff College, Centre for Social Exclusion and Inclusion Policy etc. unless and until university has obtained the prior approval of UGC for merger of these posts into regular salary head. The salary expenditure of these schemes may be booked under the specific scheme only.
13. University should not create any new posts/pay scales or upgrade at its level without prior approval of UGC/Govt. of India as already communicated to all Central Universities vide UGC letter No.F.31-3/97(CU) dated 10<sup>th</sup> April, 1998.
14. University may maintain a Register of sanctioned posts (teaching and non-teaching) as communicated vide UGC letter No.F.19-15/2001(CU) dated 11<sup>th</sup> December, 2001.
15. University must ensure timely submission of the Audited Annual Accounts and Annual Reports to Ministry and also ensure the observance of the time schedule for preparation of Annual accounts and their submission to audit authorities.
16. The MHRD (now MoE) has clearly articulated the guidelines for financial management in central universities and procedure has been well laid down in the MHRD (now MoE) letter No.F.61-19/2005-Desk (U) dated 3<sup>rd</sup> March, 2016. Therefore, university may ensure that the instructions to maintain financial propriety are strictly followed and no deviation from the procedure be allowed.
17. UGC vide its letter No.13-2/2017 (CU) dated 27<sup>th</sup> May, 2017 has sent a letter to all central universities for adoption of General Financial Rules (GFR) 2017. Therefore, university may strictly follow the General Financial Rules, 2017.
18. The University may take immediate action for its accreditation/re-accreditation by National Assessment & Accreditation Council (NAAC).
19. Universities may be advised not to start the courses under School of Education / Faculty of Education / Department of Education (B.Ed, M.Ed. etc) without prior approval of the NCTE. University may start only those courses under School of Education / Faculty of Education / Department of Education which are approved by UGC and not change the nomenclature of these courses on its own.
20. All interests earned against Grants-in-Aid (other than reimbursement) released to university should be mandatorily remitted to UGC account immediately after finalization of accounts. Any interest earned out of Grants in aid should not be treated as additional funds over and above the allocation.
21. University must ensure that the Institution has implemented the EAT Module. UGC has already instructed the instructions in this regard to all Central Universities vide UGC letter No.F.17-1/2015 (FD-II) dated 26<sup>th</sup> June, 2018 and subsequently vide UGC letter No.F.9-4/2018 (CU) dated 13<sup>th</sup> July, 2018. Further, University shall send the EAT report (downloaded from PFMS portal) of their expenditure of grants received from UGC different scheme along with Utilization Certificate duly signed by the Head of the Institution.
22. It has been observed that some of the central universities have hired more persons through outsourcing those positions approved by UGC. All the Central Universities may be informed that the number of persons appointed against sanctioned number of outsourced positions should not be in excess against the number of positions approved by UGC. If there is any genuine requirement to appoint more persons on outsource basis, University may approach the UGC for sanction of more positions, giving full justification. However, expenditure on manpower through outsourcing in excess of positions sanctioned by UGC will be treated as unapproved expenditure.

Yours faithfully,

*(Signature)*

(A S Sajwan)

o/c Under Secretary

Copy to:-

The Registrar  
Central University of Punjab  
City Campus, Mansa Road,  
Bathinda – 151 001, Punjab

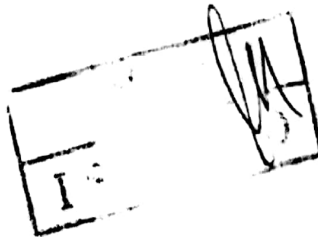
F.No.1-2/2020(CU)

*(Signature)*

(A S Sajwan)

Under Secretary

o/c  
14/12/21



Sr. No.	
1	Prof
2	DF
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