

Central University of Punjab Bathinda

MINUTES



25th Meeting of the FINANCE COMMITTEE

31st December 2020



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25TH MEETING OF FINANCE COMMITTEE DATED 31.12.2020
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Minutes of 25th MEETING OF THE FINANCE COMMITTEE
held at Central University of Punjab, Bathinda
on 31st December 2020

Minutes

The 25th Meeting of the Finance Committee was held on 31st December 2020 at 11:00 a.m. in Conference Room, Central University of Punjab, Bathinda

The following members were present:

1. Prof. R.P Tiwari, Vice Chancellor : Chairperson
2. Prof. Annpurna Nautiyal : Member
3. Prof. Sushma Yadav : Member
4. Prof. T.V Kattimani : Member
5. Sh. Mohd. Rizwan : Nominee of Joint Secretary FA, MoE
6. Sh. Vijay Kumar : Nominee of Additional Secretary, MoE
7. Dr. J.K Tripathi : Joint Secretary CU, UGC
8. Sh. K.P. Singh : Special Invitee
9. Sh. Chandan Mittal, : Secretary
(Deputy Finance Officer)

The Chairperson formally welcomed the members of the Finance Committee and thanked them for sparing their valuable time from their busy schedules to attend the 25th meeting of the Finance Committee.

The Chairperson initiated the proceedings by requesting the Secretary to present the agenda items one by one.



Item.No:FC:25:2020:I

Items for Information

Item.No:FC:25:2020:I(i)

To note the minutes of the 24th meeting of the Finance Committee held on 17th August 2020.

The draft minutes of the 24th meeting of Finance Committee were circulated to all the members of the 18.08.2020.

Comments received from IFD, MOE on the item are as below:

"Subject to strict compliance of the relevant Statutory provisions of the University and also strict compliance of the related Govt. of India Instructions and guidelines including those issued by the Central Vigilance Commission, the minutes may be confirmed."

Comments received from CU Bureau on the item are as below:

"Minutes of the 24th Finance Committee meeting may be discussed and decided subject to strict compliance of the relevant Statutory provisions of the University also strict compliance of the related Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission."

RESOLVE:

The Finance Committee discussed the item in detail and unanimously RESOLVED to note and confirm the minutes of the 24th meeting of the Finance Committee held on 17th August 2020.

Item.No:FC:25:2020:I(ii)

To note the Action Taken Report (ATR) on decisions of the 24th meeting of Finance Committee held on 17th August 2020

The 24th meeting of Finance Committee was held on 17th August 2020.

Subsequent to the circulation of minutes, the concerned departments/ officers officials implemented the decision taken by the Finance Committee in its 24th meeting. The details of the actions taken are placed at **Annexure-25.1**.

Comments received from IFD, MOE on the item



are as below:

"Subject to strict compliance of the relevant Statutory provisions of the University and also strict compliance of the related Govt. of India Instructions and guidelines including those issued by the Central Vigilance Commission, the minutes may be confirmed."

Comments received from CU Bureau on the item are as below:

"May be considered subject to their compliance with Government of India Rules/ Regulations/ Instructions, GFR, Statutes, Acts of the University and UGC Guidelines."

RESOLVE:

The Finance Committee discussed the item in detail and unanimously RESOLVED to note and accept the Action Taken Report (ATR) on the decisions taken by it, in its 24th meeting held on 17th August 2020.



Item.No:FC:25:2020:I(iii)

To note report on the progress of the University by the Vice Chancellor.

The brief details of the various activities of the University after the last meeting of the Finance Committee were placed on the table for perusal of the members.

The Vice Chancellor presented this progress report, briefing the Committee about the progress of the University, after 24th meeting of the Finance Committee held on 17th August 2020.

Comments received from CU Bureau, MOE on the item are as below:

"May be considered in the meeting. It must be in accordance with the Govt instructions issued from time to time, GFR, CVC Guidelines and relevant provisions of the UGC Guidelines."

The committee members congratulated the Vice Chancellor for the good progress made by the university under his stewardship. The Committee members also appreciated the best practices being followed by the university.

RESOLVE:

The Finance Committee unanimously RESOLVED to note the report of the Vice Chancellor on the progress of the University.

Item.No:FC:25:2020:I(iv)

To note status of pending Audit Paras.

The Secretary informed that university is in receipt of letter No. F. No. 13-110/20202-CU-Cdn dated 22nd December 2020 (**Annexure 25.2**), wherein University has been asked to place status of Pending Audit Paras before Finance Committee in its every meeting. The details of Audit paras are placed at **Annexure 25.3**. Efforts are made every year when the audit team visits to settle the maximum possible paras. The visit of audit team for transaction audit for FY 2019-20 is awaited and efforts shall be made to settle remaining paras.



Comments received from IFD, MOE on the item are as below:

"Each Para may be discussed in detail. Pending Audit Paras may be settled as per GOI rules, in consultations with the office of DGACE. Further, University may constitute a standing Audit Committee (SAC) under the Chairmanship of VC, Registrar, Finance Officer, Heads of concerned Departments to which Audit Para relates may be the member of SAC. SAC may meet every three months to review the process of settlement of pending Audit Paras.

Reason (s) for long pending audit paras may be discussed in the FC meeting."

Comments received from UE Bureau, MOE on the item are as below:

" University may take immediate steps as per the observations/advice of the Audit to settle the pending audit paras. Further, wherever necessary remedial measures may be taken by the University and responsibility fixed and action should be taken for proven acts of irregularities as per extant GOI rules and recoveries to effect wherever necessary."

The committee suggested that the efforts made by the university to settle these paras may also be presented in next meeting.

RESOLVE:

The Finance Committee discussed the item in detail and unanimously RESOLVED to note and confirm the status of pending Audit Paragraphs.

It was further resolved that the efforts made by the university to settle these paras be presented in the next meeting.

Item.No:FC:25:2020:I(v)

To note status of efforts seeking sanction of corpus

The Secretary informed that House Building Advance Rules (HBA) 2017 are issued by Government of India, Ministry of Housing and



fund to meet expenditure on
House Building Advance.

Urban Affairs Housing III Section vide OM No.
1.7011/11(4)/ 2016-H-III dated 09.11.2017.
(Annexure 25.4)

Faculty / Staff members of the University have often requested to sanction this advance. Vide Executive Council meeting Item No. EC:29:2018:30 **(Annexure 25.5)** Executive Council resolved to approve the proposal for adoption of rules for HBA, subject to approval of Finance Committee. Finance committee in its 20th Meeting resolved vide item no. FC:20:2018:6 **(Annexure 25.6)** to refer to UGC/MHRD for clarification on source of funds for the purpose of House Building Advance. In compliance to the Finance Committee resolution, University approached UGC seeking clarification regarding source of funds vide letter No. CUPB/CC/Acctts/201-19/1464 dated 16.08.2018. **(Annexure 25.7)**. No reply was received in this regard. University has again approached UGC on the matter vide letter dated 18.12.2020. The reply is awaited.

Comments received from IPD, MOE on the item are as below:

"May be discussed in the meeting as per the relevant Government of India Rules and UGC norms."

Comment received from CU Bureau, MOE on the item are as below:

"Matter may be discussed with the representative of UGC"

RESOLVE:

The Finance Committee discussed the item in detail and unanimously **RESOLVED** to advise the university to send the requirement of funds for HBA under Recurring/Salary head from UGC.

Item.No:FC:25:2020:I(vi)

To note status of Separate
Audit Report (SAR) for FY
2019-2020

The Secretary informed that audit of the Annual Accounts for the year 2019-20 has been conducted by CAG Office, Chandigarh in the month of September 2020. Observations of CAG and replies thereof are placed at **Annexure 25.8**. University is in regular



contact with the O/o Principal Director General of Accounts (Central) Chandigarh for getting the Separate Audit Report (SAR).

Comments received from IFD, MOE on the item are as below:

"Observations of Audit contained in the SAR for the year 2019-20 may be complied with, at the earliest."

Comment received from CU Bureau, MOE on the item are as below:

"May be noted."

RESOLVE:

The Finance Committee discussed the item in detail and unanimously **RESOLVED** to note the status of SAR.

The committee further **RESOLVED** to authorise Vice Chancellor to approve SAR and place it before the university court for approval. And, the SAR so approved by VC be placed in the next meeting of the FC for ratification.

Item.No:FC:25:2020:II

Items for ratification

Item.No:FC:25:2020:II(i)

To ratify allocation of budget under Capital Assets - 35 to Departments/ Offices for FY 2020-21.

The Secretary informed that UGC vide D.O. letter No. F.1-3/2020 (CU) dated 29.09.2020 (**Annexure 25.9**) has allocated Rs. 600 lac for budget under Head Capital Assets-35. The same has been allocated to various departments / offices by University for FY 2020-21 (**Annexure 25.10**) as follows :

| Sr No. | Annual Allocation by UGC | | Allocated by University | |
|-----------|---|-------------|-------------------------|-------------|
| | Name of the Item | Amt in Lacs | Department / Office | Amt in Lacs |
| 1 | Books and Journals | 100 | Library | 100 |
| 2 | ICT enabled infrastructure for online learning and e-resource | 175 | Computer Center | 138.5 |
| | | | Library | 36.5 |
| 3 | Small equipments/laboratories | 75 | Microbiology | 4 |
| | | | Pharmacology | 6 |
| | | | Geography | 1 |
| | | | Geology | 4 |



| | | | | |
|---|--|-----|---------------------------------------|-----|
| | | | Physical Education and Sports | 10 |
| | | | Previous years' committed Liabilities | 50 |
| 4 | Campus Development | 150 | Engineering Wing / Estate Office | 150 |
| 5 | Other infrastructure including furniture and fixture | 100 | Engineering Wing / Estate Office | 100 |
| | Total | 000 | Total | 000 |

Comments received from IFD, MoE on the item are as below:

"May be noted in the light of relevant UGC and Government of India norms/ guidelines, as applicable."

Comments received from CU Bureau, MoE on the item are as below:

"May be discussed in the meeting in consultation with the representatives of UGC and M/o Finance (IFD, MHRD)."

RESOLVED:

The Finance Committee discussed the item in detail and unanimously RESOLVED to ratify the allocation of Capital Assets- 35 budget to Departments / Offices as above for FY 2020-21.

Item.No:FC:25:2020:II(ii)

To ratify recurring budgets allotted to Departments / Offices.

The Secretary informed that Rs. 235 lacs have been allocated to Departments/Offices of University for Recurring expenditure during the FY 2020-21 by University. Department wise detail is given in the **Annexure 25.11.**

Comments received from IFD, MoE on the item are as below:

"May be noted in the light of relevant UGC and Government of India norms/ guidelines, as applicable."

Comments received from CU Bureau, MoE on the item are as below:

"May be noted."



RESOVED:

The Finance Committee discussed the item in detail and unanimously RESOLVED to ratify the allocation of recurring budget to departments / offices for FY 2020-21.

Item.No:FC:25:2020:II(iii)

To ratify the request for Utilisation of Internal Resource Generation (IRG) and interest earned thereon upto 31.03.2017 of Rs. 10 Crore for creation of Capital Assets.

Central University of Punjab was established in the year 2009. So far University functioned from the City Campus which is on lease, and recently University has started shifting to its permanent Campus at Village Ghudda and due to this there is requirement to build infrastructure as follows:

| Sr. No. | Particulars | Estimated cost (Amt. in Cr.) | Justification |
|---------|---|------------------------------|---|
| 1 | Kitchen Wardrobe in all residences | 1.50 | Providing basic necessities in residential buildings |
| 2 | Furnishing & Finishing of Seminar hall (2 numbers) and Smart Class Rooms (3 number) | 2.00 | To make these buildings/infrastructure functional |
| 3 | Furniture for Guest House, Transit Hostel and Conference Hall adjacent to VC's Office | 0.75 | Buildings are to be put to use after required infrastructure is available |
| 4 | Roof Top Solar Panels | 2.00 | University shall save electricity expenditure by tapping the renewable source of energy |
| 5 | Road from Academic Block to Transit Hostels | 1.00 | To make the already developed campus/buildings accessible |
| 6 | Hostel for Research Scholars | 4.00 | Research Scholars require separate residential space for improved research output |
| | Total estimate | 11.25 | |

University has Rs.10 crores from IRG including Interest on IRG till 31.03.2017. University has already approached UGC for approval to utilize Rs. 10 Crore from IRG towards Creation of Capital Assets (Annexure 25.12).

Comments received from IFD, MoE on the item are as below:

"May be discussed in the FC meeting, as per the relevant UGC norms"



Comments received from CU Bureau, MoE on the item are as below:

"May be discussed in the meeting in consultation with the representatives of UGC and M/o Finance(IFD, MoE)."

RESOLVE:

The Finance Committee discussed the item in detail and unanimously RESOLVED to ratify the request made by the University to UGC for Utilisation of Internal Resource Generation (IRG) and interest earned thereon upto 31.03.2017 of Rs. 10 Crore for creation of Capital Assets.

Item.No:FC:25:2020:III

Items for consideration

Item.No:FC:25:2020:III(i)

**To consider and approve
Finance and Accounts
Manual of the University,**

The secretary informed Finance and Accounts Manual has been prepared based on the format of Financial Statements for centrally funded Higher Educational Institutions circulated by Ministry of Education and other notifications issued by Government of India / MoE / UGC. The manual also has incorporated the upcoming requirement of computerized Accounting.

This is the first time Finance and Accounts Manual has been prepared and it may require updation from time to time. The same shall be done with the approval of Vice Chancellor. Changes so made shall be brought to the notice of committee in subsequent meetings. Finance and Accounts Manual is placed at **Annexure 25.13.**

Comments received from IFD, MoE on the item are as below:

"May be discussed in the meeting, as per Government of India Rules."

Comments received from CU Bureau, MoE on the item are as below:



"May be discussed in the meeting in consultation with the representatives of M/o Finance (IFD, MHRD) and UGC."

RESOLVED:

The Finance Committee discussed the item in detail and unanimously **RESOLVED** to forward the Finance and Accounts manual for consideration and approval by UGC.

It was further resolved that the provisions of the manual which are in conformity with GFR 2017, CVC guidelines, Receipt and Payment rules, Civil Accounts Manual and other GOI guidelines may be implemented by the University.

Item.No:FC:25:2020:III(ii)

To consider and approve Budget Estimates of Rs. 5 Crore for Shifting from City Campus to Permanent Campus.

The secretary informed that the University is in the process of shifting to its permanent campus. There is a requirement of funds to shift equipments, furniture, porta cabins, DG Sets, High Masts, High tension Electrical Transformers and other infrastructure created at temporary campus. A committee was formed to finalise the modalities of shifting of infrastructure from temporary campus to permanent campus. The Committee recommended that above mentioned assets should be shifted to permanent campus. Minutes of Meeting of the Committee are placed at **Annexure 25.14**. Earlier, a letter No. CUPB/CC/ Accts/2019-20/723 dated 16.05.2019 was written to MoE seeking sanction of Rs. 5 Crore from Recurring Budget for the purpose of Shifting, **(Annexure 25.15)**. However, no separate funds have been received for Shifting purpose.

Comments received from IFD, MoE on the item are as below:

"May be discussed in the meeting, as per Government of India Rules"

Comments received from CU Bureau, MoE on the item are as below:



"May be discussed in meeting in consultation with the representatives of (MoFinance) IFD, MoE and UGC"

During the discussions it was clarified that the funds are required for Dismantling, Shifting, Re-installation and internal works to make the facilities functional.

RESOLVE:

The Finance Committee discussed the item in detail and unanimously RESOLVED to recommend that the funds to the tune of Rs. 5 Crores may be utilised for Dismantling, Shifting, Re-installation and internal works to make the equipments, furniture, porta cabins, DG Sets, High Masts, High tension Electrical Transformers and other infrastructure functional.

It was further resolved that the above expenditure be made as per GFR, CVC and other GOI guidelines.

Item.No:FC:25:2020:IV

Items for adoption

Item.No:FC:25:2020:IV(i)

To adopt Scheme Grant of Advance - Special festival package and Special Cash Package in lieu of LTC

The Secretary informed that university is in receipt of following letters forwarded by UGC vide letter No. F. No. 25-4/2007(CU) pt. file dated 22nd Oct 2020 (**Annexure 25.16**):

| OM No. and date | Subject |
|--|--|
| F. No. 12(2)/2020-EII(A) dated 12th Oct 2020 | Grant of advance - Special Festival Package to Government Servants |
| F. N. 12(2)/2020-EII(A) dated Oct 2020 | Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21. |

These letters are placed at **Annexure 25.17**. The expenditure for above mentioned schemes can be met from Grant in Aid Salary (36) Head. Comments received from IFD, MoE on the item are as below:



"May be regulated as per the extant Government of India Rules, as applicable to autonomous bodies."

Comments received from CU Bureau, MoE on the item are as below:

"May be discussed in the meeting in consultation with the representatives of UGC and M/o Finance (IFD, MHRD)."

RESOLVE:

The Finance Committee discussed the item in detail and unanimously **RESOLVED** to adopt these schemes of Special Festival Package and Grant of Advance - Special Cash package equivalent in lieu of LTC as per applicable rules and subject to availability of funds.

Item.No:FC:25:2020:JV(ii)

To adopt OM related to Grant of Advance for Personal Computer and grant of 90% medical advance for all treatments (IPD and OPD) under CGHS and CS(MA) Rules, 1944.

The secretary informed that the advance for personal computer upto Rs. 50,000/- is applicable as per 7th CPC vide Ministry of Finance, Department of Expenditure, Government of India letter No. 12(1)/E.II(A)/2016 dated 7th Oct 2016 (**Annexure 25.18**).

Advance for medical treatment is applicable as per letter No. S.14025/18/2015-M5/EHSS dated 17 Oct 2016 of Gol, Ministry of Health and Family Welfare, Department of Health & Family Welfare (**Annexure 25.19**).

The expenditure for above advances can be met from the Grant in Aid Salary (36) Head.

Comments received from IFD, MoE on the item are as below:

"May be regulated as per the extant Government of India Rules, as applicable to autonomous bodies."

Comments received from CU Bureau, MoE on the item are as below:



"May be discussed in the meeting in consultation with the representatives of UGC and M/o Finance (IFD, MHRD)."

RESOLVE:

The Finance Committee discussed the item in detail and unanimously RESOLVED to adopt advance for personal computer and advance for medical treatment advances as per applicable rules and subject to availability of funds.

Item.No:FC:25:2020:V

Any other business items with the permission of the Chair

Item.No:FC:25:2020:V(i)

To fix the date of the next meeting of the Finance Committee.

The Finance Committee authorize the Vice Chancellor as Chair person to fix the next meeting of Finance Committee as per need.

Item.No:FC:25:2020:II

Item.No:FC:25:2020:II(iv)

To ratify the decision to avail salary of Assistant Professor instead of Ramalingaswami Re-entry Fellowship in respect of Dr. Somesh Baranwal, Assistant Professor w.e.f. 08.07.2018.

Supplementary Agenda Item for ratification

The Secretary informed that Dr. Somesh Baranwal is working as Assistant Professor in Central University of Punjab Bathinda (CUPB) since 28.12.2015. Prior to this appointment he was availing Ramalingaswami Re-entry Fellowship awarded by Department of Biotechnology (DBT). On his request, he has been drawing Ramalingaswami Re-entry fellowship instead of salary of Assistant Professor with due approval of UGC (Annexure S-I), Finance Committee (vide Item No. FC:13:2016:5 - Annexure S-II) and Executive Council (vide item No. EC:20:2016:10 - Annexure S-III) since 28.12.2015. He has drawn Ramalingaswami Re-entry fellowship upto 07.07.2018. Now Dr. Somesh Baranwal has again requested to draw salary of Assistant Professor from this University in place of Ramalingaswami Re-entry Fellowship. Approval of DBT has been obtained (Annexure S-IV) for the purpose. As per approval of the DBT, the University has decided to pay him salary in place of Ramalingaswami Re-entry Fellowship w.e.f. 08.07.2018 (Annexure S-V).

The Finance Committee discussed the item in detail and



**Assistant Professor instead of Ramalingaswami Re-entry
Fellowship w.e.f. 08.07.2018.**

The Finance Committee authorized the Vice Chancellor as Chairperson to fix the next meeting of the Finance Committee as per need.

Sd/-
(Chandan Mittal)
Deputy Finance officer
& Secretary, Finance Committee

Minutes Approved

Sd/-
(Prof. Raghavendra P. Tiwari)
Vice Chancellor
& Chairperson, Finance Committee

ANNEXURES

ACTION TAKEN REPORT (ATR)
On the resolves of 24th FC meeting

| Item No. | Description of Resolve of Item | Action Taken |
|---|---|---|
| Item.No:FC:24:2020:1 To confirm the minutes of the 23rd meeting of the Finance Committee held on 28th February 2020. | The Finance Committee unanimously RESOLVED to confirm the minutes of the 23rd meeting of the Finance Committee held on 28th February 2020, subject to compliance of the relevant statutory provisions of the University, Govt. of India instructions and guidelines including those issued by the Central Vigilance Commission. | Noted |
| Item.No:FC:24:2020:2 To accept the Action Taken Report (ATR) on decisions of the 23rd meeting of Finance Committee held on 28th February 2020 | The Finance Committee RESOLVED to accept the Action Taken Report (ATR) on the decisions taken by it, in its 23rd meeting held on 28th February 2020. | Noted |
| Item.No:FC:24:2020:3 To consider report on the progress of the University by the Vice Chancellor. | The Finance Committee NOTED the report of the Vice Chancellor with appreciation and expressed satisfaction over the progress made by the University. | Noted |
| Item.No:EC:24:2020:4 To consider the Annual Statement of Accounts of the University for the Financial Year 2019-2020. | The Finance Committee RESOLVED to APPROVE the Annual Statement of Accounts of the University for the Financial Year 2019-2020 and recommended it to Executive Council for its onward submission to Comptroller Auditor General of India (CAG), Accountant General, Punjab. | The Annual Statement of Accounts were approved by EC and forwarded to CAG. Audit has been done in month of Sept. 2020 |
| Item.No:EC:24:2020:5 To ratify the constitution of Standing Audit Committee (SAC) of the University | The Finance Committee unanimously RESOLVED to RATIFY AND APPROVED the Constitution of Standing Audit Committee (SAC) of the University. | Noted |

F. No. 13-110/2020-CU-Cdn
Government of India
Ministry of Education
Department of Higher Education
(Central Universities Bureau)

Shastri Bhawan, New Delhi.
Dated: 22nd December, 2020.

To,

Vice-Chancellors of 42 Central Universities under Ministry of Education

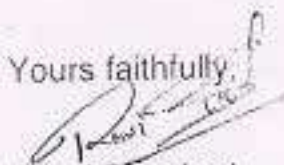
Subject: Meeting of the Standing Finance Committee held on 15.12.2020 to review the pending audit paras--Observations of Secretary (HE).

Sir,

I am directed to forward herewith a Note dated 17.12.2020 on the aforesaid subject received from Secretary (Higher Education), Ministry of Education for strict compliance.

Encl: As above

Yours faithfully,


(Ravi Shanker)

Under Secretary to the Government of India

Copy to

- (i) Secretary, University Grants Commission, New Delhi.
- (ii) All Desks in CU Bureau, Ministry of Education

Ministry of Education
D/o Higher Education

During review of the pending audit paras in the Standing Audit Committee (SAC) meeting held on 15.12.2020, it came to notice that due diligence is not being observed by many Higher Educational Institutions (HEIs) in disposal of public grievances and in handling financial matters leading to increasing number of audit objections. As Finance Committee (FC) / Board of Governors (BoG) / Board of Management (BoM) of Higher Educational Institutions (HEIs) are the main mechanism/instrument to ensure proper administration, management and governance of the Institutes, to minimise CAG audit objections and public grievances, all the Institutes under the administrative control of your Bureau may be directed to invariably include:

- (i) Complete details and status of audit paras
- (ii) Public Grievances pending in the Institutes
- (iii) Parliamentary Assurances pending in the Institutes in every meeting of their Finance Committee (FC) / Board of Governors (BoG) / Board of Management (BoM) as Standing Agenda items

2. All the Bureau Heads in the Department of Higher Education may advise all the Institutes under their administrative control accordingly.

Amil Khare
15.12.2020
(Amil Khare)
Secretary(HE)
17.12.2020

All the Bureau Heads in D/o HE

Status of Audit Paras

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|-------------|-----------------------|---|---------------|
| LAR 2013-14 | Para-I (Section-A) | Avoidable payment of Service Tax Rs.11.82 lakh | Para stands. |
| 2014-15 | Para-1 (Section-A) | Avoidable payment of Service Tax Rs.15.04 lakhs | Para stands. |
| | Para 2 (Section-A) | Blockade of funds due to non utilization of central assistance received for construction of Hostel for OBC & Girls | Para stands. |
| | Para-4 | Non utilization of funds of project titled "Centre for chemical and pharmaceutical Science for PG Diploma" Rs.51.35 lakhs | Para stands. |
| LAR 2015-16 | Para-1 | Irregular grant of house rent allowance at higher rates | Para stands. |
| | Para-3(a) | Irregular purchase of furniture items Rs.46.91 lakh | Para stands. |
| 2016-17 | Para 1 (Section A) | Non availing of discount on the advertisement of Rs.99.75 lakh. | Para stands. |
| | 2 (b) | Non crediting of lapsed deposit Rs. 7.55 lakhs. | Para stands. |
| | 4 | Slow progress of work | Para stands. |
| | 5 | Non utilization of grant. | Para stands. |
| | 6 | Non adjustment of advances of Rs.19.85 lakh. | Para stands. |
| 2017-18 | 1 | Non-deduction of water charges- Rs.94.37 lakh | Para stands |
| | 2 | Non-deduction of security deposit- Rs.2774.90 lakh | Para stands |
| | 3 | Grant of advance increments to technical teacher in contravention of UGC guidelines. | Para stands |
| | 4 | Piecemeal purchases of Rs.25.72 lakh | Para stands |
| | 5A | Irregular purchase of consumable DNA sequencer- Rs.11.30 lakh | Para settled |
| | 5B | Irregular purchase of Rs.3.51 lakh. | Para settled |
| | 5C | Irregular purchase of laptop of Rs.0.39 lakh. | Para settled |
| | 6 | Advance payment of Rs.5.89 lakh in contravention of GFR rules. | Para settled |
| | 7 | Non-compliance of UGC guidelines regarding workload of teachers. | Para settled |
| | 8 | Undue benefit to the agency in purchase of furniture- Rs.14.44 lakh. | Para settled |
| | 9 | Non-deduction of water charges- Rs.0.68 lakh | Para stands |
| | 10 | Non-disposal of unserviceable articles amounting to Rs.0.67 lakh. | Para settled |
| | 11 | Non-preparation of contingency bill register in the form of GAR 27. | Para stands |
| | 12 | Non-maintenance of stock registers as per GFR 23. | Para settled. |

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| 2018-19 | Para-1 | Non deduction of water charges- Rs. 119.20 lakhs | Replies submitted to Audit Party |
| | Para-2 | Awaiting installation of equipments due to non-availability of space in the rented campus of University resulted in blockade of funds | Replies submitted to Audit Party |
| | Para-3 | Blockade of funds due to non-installation/utilization of equipment- Rs.10.63 lakh | Replies submitted to Audit Party |
| | Para-4 | Avoidable payment of demand surcharge in electricity bills due to non- extension of load- Rs.3.67 lakh | Replies submitted to Audit Party |
| | Para-5 | Irregular payment of inadmissible transport allowance to teaching staff for the whole calendar month covered by vacation/absence- Rs.72,656/- | Replies submitted to Audit Party |
| | Para-6A | Outstanding rent of Tuck shop with penalty of Rs.31800/- and short receipt of electricity bills of Rs.29405/- | Replies submitted to Audit Party |
| | Para-6B | Outstanding rent from Bank ATMs | Replies submitted to Audit Party |
| | Para-6C | Outstanding electricity charges from bank ATM | Replies submitted to Audit Party |
| | Para-6D | Non- receipt of rent and electricity charges from the contractor of Nocoafe rendering services in the premises of University | Replies submitted to Audit Party |
| | Para-6E | Guest house charges received not matched with receipt book & register | Replies submitted to Audit Party |
| | Para-7 | Non- maintenance of Cash Book and non-reconciliation of transactions with statement of Bank accounts | Replies submitted to Audit Party |
| | Para-8 | Irregular operating of multiple bank accounts | Replies submitted to Audit Party |
| | Para-9 | Irregularities In conducting physical verification of store and stock and Non consumables for the year 2017-18 & 2018-19 | Replies submitted to Audit Party |
| | Para-10 | Unjustified issue of sports items due to lacking of its supporting documents | Replies submitted to Audit Party |
| | Para-11 | No assessment for purchase of various articles of different departments | Replies submitted to Audit Party |
| | Para-12 | Improper maintenance of Generator log book | Replies submitted to Audit Party |
| | Para-13 | Non disposal of unserviceable articles | Replies submitted to Audit Party |
| | Para-14 | Irregularities in the maintenance of various records of store-stock of consumable and non-consumable items | Replies submitted to Audit Party |

Status of Replies of Audit and Inspection report for the FY 2018-19 submitted to Audit Party

Part-1-Introduction

The Central University was established by the Central Universities Act (No.25 of 2009) under with the objective to disseminate and advance knowledge by providing educational and research facilities in such branches of learning as it may deem fit, to make special provisions for integrated courses in take appropriate measures for promoting innovations in teaching-learning process and interdisciplinary studies and research, to educate and train manpower for the development of the country and to pay special attention to improvement of the social and economic conditions and welfare of the people, their intellectual, academic and cultural development.

Audit of the accounts of Central University of Punjab, Bathinda for the period from April 2018 to March, 2019 was conducted from 22.07.2019 to 09.08.2019 by an audit party headed by Sh. Arand Attri, Assistant Audit Officer and Assisted by Sh. Rakesh Kumar, Auditor (22-07-2019 to 02-08-2019) under the supervision of Sh.R.K.Khichi, Senior Audit Officer (24-07-2019 to 09-08-2019).

The charge of post of the Vice-Chancellor of the University was held by Dr. R.K. Kohli during the period of audit.

The charge of the DDO was held by Prof. Jagdeep Singh, Registrar.

The financial position of the University for the last three years as on 31.03.2019 was as under:-

| Year | Budget (Rs. in lakh) | Expenditure (Rs. in Lakh) |
|---------|----------------------|---------------------------|
| 2016-17 | 11100 | 7231.27 |
| 2017-18 | 6368.76 | 4211.65 |
| 2018-19 | 7413.92 | 5223.23 |

The Internal Audit for the Year 2018-19 has not been conducted.

This is an introductory Para.

Para-1

Non deduction of water charges- Rs. 119.20 lakhs.

Clause 31 of the General Condition of Contract for CPWD Works 2014 provides that the contractor shall make his /their own arrangements for water required for the work and nothing extra will be paid to him /them for the same.

Further Clause 31A of General Conditions of Contract for CPWD Works 2014 provides that water charges at the rate of one percent on the gross amount of the work done shall be levied, if the water is supplied by the department.

Scrutiny of the records of the department for the year 2018-19 revealed that no proof of arrangement of water made by the contractor for execution of works in the main campus was attached with the bills submitted for payment in respect of works as stated below. During the year gross work for Rs. 119,20,24,339/- was executed but the due amount of water charges for Rs. 1,19,20,043/- were not deducted at the rate of one percent as envisaged in the rules ibid which was against the above referred clauses.

| S No | Name of the work | Original Contract Value | R.A.B./J no and date and amount | Water charges @ 1% |
|------|--|-------------------------|--|--------------------|
| 1. | Civil Structural, Electrical HVAC Elevators and Other Developments for Establishment of Main Campus of Central University of Punjab at Bhatinda Phase 1-A works (Date of start 21.07.2015 and Scheduled Date of completion as per contract 20.01.2017) (Bill | Rs.126,78,43,069/- | Rs.119,20,24,339 /- (R.A. 42 dated 29.03.2019) | Rs.1,19,20,043 |

1. Non deduction of water charges-119.20 lacks-

Regarding non deduction of water charges from the running bills of contractor for the construction of main campus by M/s KSMB was referred to EIL, PMC for the execution of work. The reply of EIL in this regard of M/s EIL and relevant clause of the contract is enclosed as per **Annexure- A & B** for kind perusal of auct.

2. Non deduction of security amount from the running bill of the contractor:-

As verbally discussed and conveyed with CAG team that security in the shape of valid Bank guarantee for an amount equivalent to 5% of the contract value was required to be submitted as per contract provisions executed between the contractor and the EIL as per standard practice of EIL. In this regard, the relevant clause of security deposit of the contract agreement is enclosed as **Annexure- C**.

In view of above, it is requested the above para may be dropped.

by the different departments were purchased by the University which were received in the main store and issued to the concerned departments for installation. Further, during verification of the stock register/log book of the purchased equipments of the concerned indentured departments it has been noticed that some of the equipments are waiting for installation due to lack of proper space. Demo report in support of installation of equipments lying in the respective labs of the concerned departments was just prepared simply to show installation of the equipment for release of full payment or balance payment of the equipment. Thereafter these equipments were again packed and lying unutilized which are waiting for installation due to non-availability of site in the rented campus and shifting to new campus. Some equipments are lying in the respective departments and some are lying in the main campus for installation and some equipments are received in the main store and is under process of issue to the concerned departments. Detail of these equipments waiting for installation are given as under:-

| Sl. n o. | Name of department | Name of equipment & purchase order date | Date receipt of equipment to the department | Price of equipment (Rs.) | Remarks |
|----------|--------------------|---|---|--------------------------|------------------------------------|
| 1 | Pharmacy lab | HPTLC 21-04-18 | 28-07-2018 | 68,00,000 | Not installed due to space problem |
| 2 | -do- | HPLC 27-03-19 | 06-06-19 | 29,97,512 | Not installed due to space problem |
| 3 | -do- | CPSNP 11-01-19 | 14-06-19 | 43,55,000 | Not installed due to space problem |
| 4 | Human Genetics | Aggrego meter 18-06-18 | Not received | 10,62,750 | Still lying in main store. |

not be put to use by respective departments due to non-availability of space in the concerned labs at the City Campus. The equipment will be installed properly in the concerned labs at Main Campus of the University at Ghudha shortly.
In light of above facts para may please be dropped.

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| | <p>measurement period 01-03-2016 to 01-03-2019).</p> | |
| | <p>In this regard information to the following points may please be furnished:-</p> <ol style="list-style-type: none"> 1. If the water is used by the contractor from his own source then name of source with supporting documents may be furnished. 2. If the water is used by the contractor from the sources available in the main campus of the University then name of source of water and permission obtained for using that source from the University and other competent authorities i.e. Ground water authority, water pollution board may be furnished. <p>On being pointed out the Institute stated that facts would be verified and reply will be given in appropriate time. Final reply will be awaited.</p> | |
| <p>Para-2 Awaiting installation of equipments due to non-availability of space in the rented campus of University resulted in blockade of funds.</p> | <p>Rule 161 of GFR provides that Public procurement procedure should ensure efficiency, economy and accountability in the system. To reduce delay, all the possibilities to the last end of procurement process (satisfactory installation of equipment at site) should be assessed before making the requisition of the equipment by the concerned departments.</p> <p>During test check of records of main store stock and concerned departments for the year 2018-19 it has been noticed that various types of equipments indented</p> | <p>University was planning to shift to its Main Campus Ghudha in May-June 2019, but due to some unavoidable circumstances the buildings could not be handed over to the University by the construction company. There was also fear of theft & unnecessary wear & tear. The entire material was received at the University City Campus and nothing has been shifted to University Main Campus at Ohudha. Some of the smaller equipment have been got installed by relocation of space. The material could</p> |

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|----|--------------------|--|--------------|-----------|--|
| 5 | MM lab | CHGM M 30-07- 18 | 22-01-2019 | 37,47 900 | Date of installation not on the record. |
| 6 | Physics science | GC-MS 28-09- 18 | Not received | 20,67 000 | Still lying in main store. |
| 7 | Geology | Petrolog ical microsc ope-29 nos. &access ories | 03-05-19 | 14,80 320 | Not installed due to space problem |
| 8 | EVST | Continu ation Ambien t Air Quality Monitoring Station & accesso ries 20-02- 19 | Not received | 21,56 050 | Not installed due to space problem and lying in main campus at Gudha. |
| 9 | Microbiolo gy | Inverted Microsc ope 30-01- 19 | 01-08-2019 | USD €900 | Installation pending due to space problem |
| 10 | -do- | Micropl ate Spectro photom eter 20-03- 19 | 04-06-19 | USD €200 | -do- |

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|--|--|---|---------------|--------------------------|--|----------|------|----|---------|-------------------|-----------|------------|--|----|------|-------------------|-----------|------------|------|--|
| | <table border="1"> <tr> <td data-bbox="185 882 305 940">11</td> <td data-bbox="185 940 305 999">Bio chemistry</td> <td data-bbox="185 999 305 1058">Gel Documentation system</td> <td data-bbox="185 1058 305 1117">01-08-19</td> <td data-bbox="185 1117 305 1176">USD 5830</td> <td data-bbox="185 1176 305 1234">-do-</td> </tr> <tr> <td data-bbox="305 882 426 940">12</td> <td data-bbox="305 940 426 999">CIL lab</td> <td data-bbox="305 999 426 1058">NMR Spectro meter</td> <td data-bbox="305 1058 426 1117">Not clear</td> <td data-bbox="305 1117 426 1176">USD 670000</td> <td data-bbox="305 1176 426 1234">Not installed, To be installed at new campus</td> </tr> <tr> <td data-bbox="426 882 619 940">13</td> <td data-bbox="426 940 619 999">-do-</td> <td data-bbox="426 999 619 1058">YRD Spectro meter</td> <td data-bbox="426 1058 619 1117">Not clear</td> <td data-bbox="426 1117 619 1176">Euro 24100</td> <td data-bbox="426 1176 619 1234">-do-</td> </tr> </table> | 11 | Bio chemistry | Gel Documentation system | 01-08-19 | USD 5830 | -do- | 12 | CIL lab | NMR Spectro meter | Not clear | USD 670000 | Not installed, To be installed at new campus | 13 | -do- | YRD Spectro meter | Not clear | Euro 24100 | -do- | |
| 11 | Bio chemistry | Gel Documentation system | 01-08-19 | USD 5830 | -do- | | | | | | | | | | | | | | | |
| 12 | CIL lab | NMR Spectro meter | Not clear | USD 670000 | Not installed, To be installed at new campus | | | | | | | | | | | | | | | |
| 13 | -do- | YRD Spectro meter | Not clear | Euro 24100 | -do- | | | | | | | | | | | | | | | |
| <p>Due to non-preparation of ground work to ensure the availability of proper site for installation of indented equipments, amount so paid or purchase of such equipments lying in the stores of the respective departments/main stores waiting for installation has been blocked and with the passage of time warranty period to that extent (where demo report for installation of equipment issued) has also been expired without utilization of the equipment.</p> <p>On being pointed out the Institute stated that installation would be at the earliest. Final reply will be awaited.</p> | <p>Department of Plant Sciences vide indent dated 03-10-2017 requisitioned for purchase of Plant Growth Chamber Dr M.sc. and research & research purpose. This equipment was urgently required as the department was using this facility from Dr.Sunil Mittal, Centre for EVS&T. Proprietary certificate of such equipment was given by the indenter himself and not by the supplier. Standing Purchase committee on dated 04-10-2017 recommended the purchase of such item through single Tender Enquiry. Purchase order was issued vide no.475 dated 04-06-2018 to the M/s Memmert Gmb H, Germany. As per terms & conditions of purchase order, warranty period was of three years and thereafter AMC cost for the 4th & 5th year worth Rs.25000 (GST extra) was given from the date of installation and date of installation was 14-11-2018. An amount of Rs.10,01,455 on dated 10-11-2019 through RTGS and Rs.61883 on 03-01-2019 was paid invoice no.53 dated 06-11-2018.</p> | <p>It is pertinent form the comments raised that the instrument (Plant growth Chamber) was purchased, installed, demonstration was done and lying packed. But the fact is that plant growth chamber, which was purchased on 04.06.2018 (PO date) and the consignment received on 18.10.2018 in the department. The same was installed on 05.11.2018 and is in use since 15/11/2018.</p> <p>The amount of Rs. 10,63,338 spent on purchase of Plant growth chamber cannot be considered blocked, the instrument is being regularly used by both research and teaching purpose.</p> <p>Copy of log book is also attached for reference. (Log book entries attached)</p> <p>In light of above facts para may be dropped.</p> | | | | | | | | | | | | | | | | | | |
| <p>Para-3</p> <p>Blockade of funds due to non-installation/utilization of equipment-Rs.10.63 lakh.</p> | | | | | | | | | | | | | | | | | | | | |

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| | <p>Further, on verification of log book of such lab. equipment it has been noticed that such equipment after demonstration of installation is lying packed and not still utilized. This equipment has not been installed due to non-availability of adequate space in rented campus of the University and waiting for shifting to main campus. It is mentioned here that the urgent requirement of this equipment was made without assessing the physicality. This resulted in not only blockade of funds of Rs.10,63,338 but also expired the warranty period of equipment to that extent.</p> <p>On being pointed out the Institute stated that facts would be verified and reply will be in appropriate time. Final reply will be awaited.</p> | |
| <p>Para-4</p> <p>Avoidable payment of demand surcharge in electricity bills due to non-extension of load. Rs.3.67 lakh.</p> | <p>The University had filed online application on dated 26-06-2015 (RID No.15124) with Punjab State Power Corporation Limited (PSPCL) for extension of load from 260 KVA to 1089.20 KVA as per requirement of University. Demand surcharge due to excess consumption of electricity load against sanctioned load was levied in the monthly electricity bills of the university bearing electricity account no. 3002309253& 30002944161. The extension of load was pending due to review of the extension of proposed load from 260 KVA to straightaway 1089.20 KVA.</p> <p>Registrar on dated 16-05-2016 after discussion of the matter of extension of load with Addl. SE observed that load should not increase 500 KVA and the file may be forwarded to Engg. Wing for apply of the load. After this no matter regarding reducing the extension of load to 500KVA as per load capacity available of the PSPCL was taken up with the PSPCL. Consequently the load extension application of 1089.20 KVA remained pending for a long period. Although an amount of Rs.4,95,513/- (Rs.47021 on 04-07-2015, Rs.188082 on 31-08-2015 & Rs.250410 on 23-10-2015) stand already deposited by University with PSPCL but additional charges (demand surcharge) were being continuously levied by PSPCL in the monthly electricity bills of University due to non-extension of load.</p> | <p>The main reason was the fluid situation for shifting of campus to new campus which remained extending due to non-completion of building in main campus. Moreover the changed situation regarding demand surcharge from the month of Sep' 2018 is the result of effort made by this office.</p> <p>The Demand surcharge levied by PSPCL in electricity Bills after increasing of load from 260KVA to 499 KVA is due to increase in University load. The load feasibility beyond 500 KVA is not available with PSPCL as per available capacity of PSPCL the previous application was pending due to this reason only.</p> <p>It is also submitted that the additional maximum demand surcharges levied by PSPCL are comparatively on lower side as compared to fixed charges required to be levied by PSPCL in monthly bills for additional load to be got sanctioned from PSPCL above 500 KVA.</p> <p>For account No. 30002944161 in the name of Boys Hostel of CLP, the demand surcharges was levied only for the month of Feb'2019. The increase of load above 100KW for this connection is not feasible due to the</p> |

Finally this matter was taken up on dated 11-04-2018 with PSPCL to increase the University Load upto 495 KVA as per load capacity available with PSPCL. In response to this PSPCL vide letter dated 23-04-2018 intimated the University to file online fresh application for the load extension from 260 KVA to 495 KVA with deposit of requisite amount. Although the said amount of Rs.4,95,513 was refunded to University account with amount of Rs.232603 on 27-06-2018 & Rs.260410 vide cheque no.8916-4 dated 08-04-2019 (bank statement may be verified) and increased load to 495 KVA from July 2018 but the additional charges (demand surcharge) were continuously levied in the electricity bills and paid by the University.

Further, it was observed that even after extension of load, demand surcharge was levied in the electricity bills which was irregularly paid by the University.

Detail of dem and surcharge paid in the electricity bills is as under:

| Electricity bill account no. | Month of electricity bill | Amount of demand surcharge paid (Rs.) | Remarks |
|------------------------------|---------------------------|---------------------------------------|-----------|
| 3002309253 | May 2018 | 120900 | Bill paid |
| | June 2018 | 215400 | Bill paid |
| | September 2018 | 17550 | Bill paid |
| | October 2018 | 4050 | Bill paid |
| | November 2018 | 4050 | Bill paid |
| 3000294416 | February 2019 | 5250 | Bill paid |
| 1 | | | |
| | Total= | Rs. 3,67,200 | |

requirements of change of existing transformer provided by PSPCL at University cost. Being a temporary campus this expenditure was not economically feasible for University.

In view of the situation explained above, it is requested that this para may be dropped.

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| | <p>It is mentioned here that the long awaited matter was required to be taken up personally through deputing liaison officer with the PSPCL to increase the University load as per load capacity of PSPCL. Had this matter been taken up by the University with PSPCL at earliest, payment of additional charges (demand surcharge) levied in the electricity bills for the period from the year 2015 to the period mentioned above could be avoided.</p> <p>On being pointed out the Institute stated that reply would be sent after verification of facts.</p> <p>Final reply will be awaited.</p> | |
| <p>Para-5 Irregular payment of inadmissible transport allowance to teaching staff for the whole calendar month covered by vacation/absence- Rs.72,656/-.</p> | <p>Govt. of India, Ministry of Finance, Department of Expenditure vide office memo no.21/5/2017-E.II (B) dated 07-07-2017 implemented the recommendations of the 7th Central Pay Commission relating to grant of Transport Allowance to Central Govt. Employees. As per this order Transport Allowance is admissible to the employees at the rates applicable in the Pay level. As per clause 3 of the said order, transport allowance shall not be admissible to vacation staff when such vacation spell, including all kinds of leave, cover the whole calendar month.</p> <p>During test check of records it has been noticed that during the period from April 2018 to March 2019, vacation period was from 01-05-2018 to 14-07-2018 which covers whole calendar month of June 2018 and therefore as per said order of govt., transport allowance to the teaching staff for the month of June 2018 was not admissible but on verification the salary bills for the month of June 2018 with the attendance sheet generated by computer system of the University it was noticed that 19 nos. of employees (teaching staff) as per detail given below who availed vacation spell for the whole calendar month of June 2018, were paid transport allowance of Rs.72656/- which was not admissible. This needs to be recovered from the concerned under intimation to audit.</p> | <p>In response to the memo under reference whereby it has been written to recover the amount from the concerned 19 employees mentioned in memo referred above, you are hereby informed that during 2018-19 Summer Break was from 4th June, 2018 to 1st July 2018 for regular faculty Members.</p> <p>Notification Ref. No. CUPB/CC/CDE/17/1196 (attached) dated 08.12.2017 is attached herewith for your information.</p> <p>Even otherwise teachers in majority keep coming to the university for guiding research scholars and conducting their own research. Further, HOD's are expected to attend office regularly even during vacation for tasks assigned during vacations, attending meeting, physical verification, preparation for next semester, and preparing for next session admission etc.</p> <p>Therefore, the vacations did not cover the whole calendar month and Transport Allowance is given as per admissibility to above employees.</p> <p>In view of above, it is requested the above para may be dropped.</p> |

| Sr.No. | Name of employee | TPA paid | Sr.No. | Name of employee | TPA paid |
|--------|---------------------------|----------|--------|------------------------|---------------|
| 1 | Dr. Akiank Jain | 3824 | 11 | Dr. Kiran Kumari Singh | 3824 |
| 2 | Dr. Alpna Saini | 3824 | 12 | Dr. N. S. Dhanya | 3824 |
| 3 | Dr. Anjana Munshi | 3824 | 13 | Dr. Mahesh Kulkarni | 3824 |
| 4 | Dr. Rajesh Kumar | 3824 | 14 | Dr. Narish Kumar Singh | 3824 |
| 5 | Dr. Sunil Mittal | 3824 | 15 | Dr. Vikas Rathee | 3824 |
| 6 | Dr. Tarun Arora | 3824 | 16 | Dr. Krishna Chaitanya | 3824 |
| 7 | Dr. Zameerpal Kaur | 3824 | 17 | Dr. Yogalakshmi K.N. | 3824 |
| 8 | Dr. Aditya Ranjan Kapoor | 3824 | 18 | Dr. Chhavi Garg | 3824 |
| 9 | Dr. Harish Chander | 3824 | 19 | Dr. S. S. Bawa | 3824 |
| 10 | Dr. Jainendra Kumar Verma | 3824 | | Total=Rs. | 72,656 |

On being pointed out the Institute stated that: summer vacation of faculty was from 04-06-2018 to 01-07-2018 vide notification dated 08-12-2017 and therefore this vacation did not cover the whole calendar month and TPA is given as per admissibility to above employees. Reply is not tenable as attendance statement for the month of June 2018 produced to audit party showed that these employees did not attend the office for whole calendar month of June 2018. It is mentioned here that against para no.7 for the year 2017-18, it was stated that the University has adopted biometric attendance system/cameras at entry gates/attendance by security staff at

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| | <p>entrance gate. These employees were not on duty for the whole calendar month of June 2018 as per attendance maintained by the University. Hence TPA is not admissible. Final reply will be awaited.</p> | |
| <p>Para-6A Outstanding rent of Tuck shop with penalty of Rs.31800/- and short receipt of electricity bills of Rs.29405/-.</p> | <p>A contract for tuck shop services for providing printing/photocopier, stationery, confectioneries, eatables and general utilities items at city campus of the University was awarded to M/s Healthy & Fresh Food Point, Bathinda at the rate of Rs.4000 per month for a period of one year from 11-01-2018 to 10-01-2019 and further extended for another one year on the same terms and conditions of the contract without increasing the rate of rent for another extended one year. For which an agreement was made with the said Contractor. As per clause 47 of the agreement, rent of tuck shop will be paid in advance by 7th of each month, failing which a penalty of Rs.100/- per day will be imposed. Further, as per clause 14 of the agreement, the contractor shall pay electricity charges on commercial rates as charged by the PSPCL Bathinda from the University from time to time and at present it is Rs.8.30 per unit. Accordingly, the University is required to observe these terms & conditions of this contract while receiving the due amount of rent and electricity charges from the said contractor.</p> <p>During test check of records it was noted that the said contractor of Tuck Shop deposited the monthly rent with delay beyond the due date but no penalty @ Rs.100/- per day was imposed. Further, record in support of receipt of rent of tuck shop for the period from January, 2019 to March, 2019 was not made available to audit for verification. Detail of outstanding rent with penalty due to delayed deposit of monthly rent of Rs.31800/- to be realized from the tuck shop for the said period is as under:</p> | <p>a) In respect of penalty on the delayed payment of rent, a letter has been issued to M/s Healthy and fresh food points, Bathinda vide Letter no - 3716 dated 17.09.2019 and continuous efforts will be made to get the penalty deposited. (Copy of letter attached herewith).</p> <p>b) The firm M/s Healthy and Fresh Food Points, Bathinda has deposited electricity bills of Rs 29405/- vide Receipt No 19844 dated 27.09.2019. (Copy of the receipt is attached herewith).</p> <p>Hence the para may kindly be dropped.</p> |

| Month | Date of receipt of rent | Amount of rent (Rs.) | Delay in days | Amount + Penalty due @ Rs.100 per day |
|----------------|-------------------------|----------------------|---------------|---------------------------------------|
| July,2018 | 18-07-2018 | 4000/- | 11 days | 1100 |
| September,2018 | 12-09-2018 | 4000/- | 4 days | 400 |
| October,2018 | 12-10-2018 | 4000/- | 4 days | 400 |
| December,2018 | 28-12-2018 | 4000/- | 20 days | 2000 |
| January2019 | No record | 4000 | 83 days | 12300 (4000+8300) |
| February 2019 | No record | 4000 | 52 days | 9200 (4000+5200) |
| March 2019 | No record | 4000 | 24 days | 6400 (4000+2400) |
| | | | Total= | 31,500 |

Similarly, electricity charges @ Rs.8.30 per unit were to be realized from the said contractor on the basis of actual monthly reading of sub-electricity meter installed in the tuck shop to recoup the monthly expenditure of main electricity bill already met by the University from its own budget but no regular recovery of actual electricity charges on the basis of nos. of units was made.

Further, it was noticed that although monthly reading of sub-meter installed in the tuck shop was made regularly and total reading of 8362 units (16894-8533) was made during the period from 26-03-2018 (8533 reading) to 27-03-2019 (16894 reading) for which an amount of Rs.69405 (8362 units x Rs.8.30 per unit) was to be realized from the said contractor but the contractor paid the amount of electricity charges of Rs. 40,000/- on 02-01-2019 at the end of the term of the contract. Due

to this less amount of Rs.29405 was paid by the contractor. In this regard no matter was perused with the contractor. This point may also be examined before and after of audit period 2018-19 and action taken under intimation to audit.

On being pointed out the Institute stated that reply would be sent after verification of facts. Final reply will be awaited.

Para-6B
Outstanding rent from Bank ATMs.

Central University of Punjab, Bathinda had allowed banks to establish bank ATMs in the premises of the University campus. Before giving permission to banks a contract agreement is required to be made in the interest of the University to avoid any further litigation.

During test check of records it was noticed that ATMs of SBI and PNB had been opened in the premises of University campus for which consolidated amount of rent of ATMs pertaining to previous period was received during the year 2018-19 as per detail mentioned below but the copy of agreement in regard to opening of ATMs of respective banks in the university campus and amount of rent to be realized from respective banks was not made available to audit for verification. In the absence of which due amount of rent of ATM of respective banks to be received along with penalty for delayed deposit of rent and electricity charges on account of consumption of electricity in that ATMs could not be verified. Further, security deposit in lieu of opening of ATMs in the premises of University campus whether obtained or not from the concerned banks could not be verified.

| Name Bank | Period of rent of ATM | Amount of rent due (Rs.) | Amount of rent received and date | Short/not received (Rs.) |
|-----------|-----------------------|--------------------------|----------------------------------|--------------------------|
| SBI | 04/ 2014 to 12/ 2017 | 2,85,000 | 2,83,362 Dt.06-04-2018 | 1638 |

Note-Record of non-recovery of rent from 01/2018 onwards not made available to audit.

University has informed the bank in respect of depositing of Licence Fee for ATM at CU Punjab, Bathinda from April 2018 to till date vide Letter no-1634 dated 07.08.2019.
(Copy of Letter attached herewith).

The response from the bank is still awaited. However matter is being taken up with the Higher Officials of the bank and it will be positively settled.

Hence the para may kindly be dropped.

| | | | | | | | |
|---|---|---|-----------------------------|--------|------------------------|------|--|
| | <table border="1"> <tr> <td data-bbox="185 882 289 999">PNB</td> <td data-bbox="185 999 289 1305">15-04-2015 to 31-03-2018</td> <td data-bbox="185 1305 289 1611">95,823</td> <td data-bbox="185 1611 289 1916">94302 Dt 11-05-2018</td> <td data-bbox="185 1916 289 2250">1323</td> </tr> </table> <p>Note-Record of non-recovery of rent: from 04,2018 onwards not made available to audit.</p> <p>Further, copy of ledger account regarding receipt of rent of bank ATMs for the period of 2018-19 and 2019-20 was obtained but no entry in support of rent of ATMs was found therein. This needs to be examined and action may be taken accordingly under intimation to audit.</p> <p>On being pointed out the Institute stated that: payment reminders are being sent to the bank for compliance. Final reply will be awaited.</p> | PNB | 15-04-2015 to 31-03-2018 | 95,823 | 94302 Dt 11-05-2018 | 1323 | |
| PNB | 15-04-2015 to 31-03-2018 | 95,823 | 94302 Dt 11-05-2018 | 1323 | | | |
| <p>Para-6C Outstanding electricity charges from bank ATM.</p> | <p>As per provisions contained in GFR, every head of office is required to see that no amount due to govt./office is left outstanding without any sufficient reasons. Efforts should be made to recover the amount due to govt./office.</p> <p>During test check of records of electricity meter reading register it was noticed that ATM of Punjab National Bank is located in the premises of Central University for which new electricity meter was installed wef 09-10-2018 (previous period not on record) and monthly reading of electricity meter so installed in the bank ATM was made and total of which comes 982 units as per detail given below for the period from 10/2018 to 03/2019. Electricity charges were to be realized at the rate at which the University was paying to the electricity department. Electricity charges of Rs.5892/- @ Rs.6 per unit minimum electricity charges, was required to be realized from the bank but was not done.</p> | <p>University has informed the bank in respect of depositing of electricity charges for ATM at CU Punjab, Bathinda from April 2018 to date vide Letter no- 1634 dated 07.08.2019. (Copy of Letter attached herewith)</p> <p>The response from the bank is still awaited. However matter is being taken up with the Higher Officials of the bank and it will be positively settled. Hence the para may kindly be dropped.</p> | | | | | |

| Month & Year | Monthly electricity meter reading (in units) | Month & Year | Monthly electricity meter reading (in units) |
|--------------------------------|--|---------------|--|
| Prior to 10/2018 not on record | - | 01/2019 | 155 |
| 10/2018 | 54.4 | 02/2019 | 155 |
| 11/2018 | 165.6 | 03/2019 | 257 |
| 12/2018 | 155 | Total units= | 932 unitsX@6 per unit |
| | | Total amount= | Rs. 5392/- |

Further, no entry in ledger account regarding deposit of electricity charges from such ATM either for this audit period or prior to audit period was found. This needs to be looked into and necessary action may be taken.

On being pointed out the Institute stated that payment reminders are being sent to the bank for compliance. Final reply will be awaited.

As per provisions contained in GFR, every head of office is required to see that no due to govt./office is left outstanding without any reason and efforts should be made to realize the due amount from the concerned.

During last check of records of electricity meter reading register it has been noticed that monthly reading of electricity meter installed for use of the Nescafe was made from 16-11-2018 to 31-03-2019 but electricity charges of Rs.8016/- calculated at the mini rate of Rs. 6 per unit on account of consumption of total 1336 units by the contractor of Nescafe was not realized. Detail of monthly reading of electricity consumption of Nescafe is as under:

| Period of meter reading | Total units consumed | Period of meter reading | Total units consumed |
|-------------------------|----------------------|-------------------------|----------------------|
| | | | |

Para-6D
Non- receipt of rent and electricity charges from the contractor of Nescafe rendering services in the premises of University.

The Contractor of Nescafe outlet has deposited the Rs. 4500/- as rent and Rs. 9420/- as electricity charges from Nov 2018 to Mar 2019.
(Copy of online transaction details attached).
 Para. may be dropped in light of action taken.

| | | | | | | | | | | | | | | | | | | |
|--|---|--|-----------------------|----------------|-----|--------------------------|-----|-------------|-----|---------------|-----|---------------------|-------------------|--|--|----------------------|-----------------------|--|
| <p>Para-6E Guest house charges received not matched with receipt book & register.</p> | <table border="1" data-bbox="199 896 574 1902"> <tr> <td data-bbox="199 1695 315 1902">16-11-2018 to 05-12-2018</td> <td data-bbox="199 1437 315 1695">234</td> <td data-bbox="199 1166 315 1437">February, 2019</td> <td data-bbox="199 896 315 1166">305</td> </tr> <tr> <td data-bbox="315 1695 431 1902">06-12-2018 to 27-12-2018</td> <td data-bbox="315 1437 431 1695">246</td> <td data-bbox="315 1166 431 1437">March, 2019</td> <td data-bbox="315 896 431 1166">423</td> </tr> <tr> <td data-bbox="431 1695 497 1902">January, 2019</td> <td data-bbox="431 1437 497 1695">128</td> <td data-bbox="431 1166 497 1437">Total units=</td> <td data-bbox="431 896 497 1166">1335 units</td> </tr> <tr> <td data-bbox="497 1695 574 1902"></td> <td data-bbox="497 1437 574 1695"></td> <td data-bbox="497 1166 574 1437">Total amount=</td> <td data-bbox="497 896 574 1166">1335x6=Rs.8016</td> </tr> </table> <p data-bbox="624 889 860 1902">Further, it was noticed that no rent or account of rendering services of Nescafe in the premises of University was realized as per record of ledger account for the year 2018-19 and so far (July,2019). Agreement of such services of Nescafe made between the Contractor and the University was not made available to audit for verification. In the absence of which amount of rent due and not realized from the said contractor could not be ascertained.</p> <p data-bbox="877 889 992 1902">Thus amount of rent due and electricity charges on account of rendering services of Nescafe in the premises of University is left outstanding without any reason. This may be looked into and necessary action may be taken.</p> <p data-bbox="1009 889 1075 1902">On being pointed out the Institute stated that reply would be sent after verification of facts. Final reply will be awaited.</p> | 16-11-2018 to 05-12-2018 | 234 | February, 2019 | 305 | 06-12-2018 to 27-12-2018 | 246 | March, 2019 | 423 | January, 2019 | 128 | Total units= | 1335 units | | | Total amount= | 1335x6=Rs.8016 | |
| 16-11-2018 to 05-12-2018 | 234 | February, 2019 | 305 | | | | | | | | | | | | | | | |
| 06-12-2018 to 27-12-2018 | 246 | March, 2019 | 423 | | | | | | | | | | | | | | | |
| January, 2019 | 128 | Total units= | 1335 units | | | | | | | | | | | | | | | |
| | | Total amount= | 1335x6=Rs.8016 | | | | | | | | | | | | | | | |
| | <p data-bbox="1093 889 1346 1909">University has a guest house for providing facility to the guests/faculties coming in the campus of the University for various purposes. For stay of persons in the guest house a register recording the detail of persons stayed in the guest house like name of person, period of stayed and receipt number issued of amount issued after vacating the guest house should be properly maintained. Rate of charges to be realized from the persons being stayed in the guest house should be clearly specified.</p> | <p data-bbox="1093 192 1346 889">The observation has been noted for future compliance.</p> | | | | | | | | | | | | | | | | |

| | | |
|--|---|---|
| <p>Para-7 Non- maintenance of Cash Book and non-reconciliation of transactions with Bank statement of Bank accounts</p> | <p>During test check of records of guest house charges it was noticed that register for recording the entries of the persons stayed in the guest house was not found maintained prior to 14-08-2018 and register so maintained wef 14-08-2018 was not maintained properly. Due to non-maintenance/improper maintenance of guest house register, charges received from the persons for number of days stayed in the guest house could not be verified. Copy of rate of guest house charges to be taken from the persons being stayed in guest house was called for from estate office and accounts section of University but was not made available to audit for verification. Here it is not understood that in the absence of said copy of rate of guest house charges how the charges are realized from the person being stayed in the guest house. It was observed that in some cases charges are realized at the rate of Rs.500, Rs.300 per day per person and in some cases at fraction rates. Detail of such 13 cases are given in Annexure enclosed. Similar cases of such nature needs to be examined and action taken accordingly.</p> <p>On being pointed out the Institute stated that observation has been noted for future compliance. Final reply will be awaited.</p> | |
| | <p>As per Rule 13 of Govt. Accounting (Receipt & Payment) Rules 1983 -</p> <p>(i) Every Drawing and Disbursing Officer (DDO) should maintain a cash book in Form G.A.R.3.</p> <p>(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.</p> | <p>The entire fee collection/ receipt process of the university is through Digital mode. Since the University is not dealing in cash hence the cash book is not being maintained.</p> <p>The university is using Tally ERP for maintaining accounts. The tally data has been reconciled with bank for F.Y. 2018-19. The Balance Sheet audit for the year has also been conducted.</p> <p>In view of the response above the para may be dropped.</p> |

(iii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed.

(v) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

(vi) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials.

(vii) The cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Head of Office or the officer nominated by him under Note 1 should count the number of pages and record a certificate of count on the first page of the cash book.

During test check of records of the office of the Central University of Punjab, Bathinda, it was noticed that no cash book was maintained by the University, neither for the main account or the Project Account of the University. A soft copy of the entries

of vouchers is being maintained in the computer which is not being authenticated or attested by the DDO/ HOD at the close of the month.

Further, it was also observed that the figures appearing in the monthly bank statements of accounts of the University were not being regularly reconciled with the figures/ vouchers maintained by the University. Ledger accounts showing the detail of receipt of period of monthly rent of allotted Tuck shop and bank ATM from the contractors along with specific period were not maintained properly. Only soft copy of the entries of amount of rent received without maintaining their respective period is maintained.

On being pointed out the Institute stated that entire fees collection has been made on digital mode and using Teily ERP for maintaining accounts. Reply is not tenable as no hard copy of monthly statement of accounts so maintained in Teily ERP duly authentic by any competent authority after the end of each month is available. Final reply will be awaited.

Para-8
Irregular operating of multiple bank accounts.

During test check of records and information supplied by the University for the year 2018-19, it was noticed that 21 nos. of multiple bank accounts are operating. Out of which some bank accounts (11 bank accounts) of similar nature as per detail given below are operating in one or two banks which is irregular. Some bank accounts are not regularly operating. Due to operating of multiple bank accounts of similar nature in one or two bank accounts, proper reconciliation of transactions made in these bank accounts could not be ensured which may lead to the possibility of misappropriation of govt. money.

| Sr.N o. | Name of Bank | Account no. | Purpose of account | Balance lying in the account | Remarks |
|---------|--------------|-------------|--------------------|------------------------------|---------|
| | | | | | |

University based on the specific needs opens an account with a bank and at times there can be possibilities that the account may have same name. For example the salary account were earlier with only PNB. During demonetization employees faced hardships hence the need for opening an account with private bank was raised. Once the salary account were opened with HDFC in order to smoothen process of salary credit an account was opened in HDFC.

Memo may please be dropped.

| | | | | | |
|----|-------|----------------------|-----------------|----------|--------------------|
| 1 | HDFC | 50100058592507 | Academic fee | 2782387 | Same account |
| 2 | SBI | 65107192132 | Academic fee | 40252 | |
| 3 | HDFC | 5010019618595 | Salary of staff | 3364755 | Same account |
| 4 | PNB | 346700040008119 1 | Salary of staff | 31748279 | |
| 5 | ICICI | 241601000562 | Salary of staff | 51181 | |
| 6 | OBC | 01482041004978 | FDRs | 19048 | Same account |
| 7 | AXIS | 918010030354800 | FDRs | 139249 | |
| 8 | ICICI | 241601000697 | FDRs | 194064 | |
| 9 | PNB | 346800170000089 8 | Debit card | 1054 | Not regularly used |
| 10 | OBC | 07301071000405 | FLC A/c | 2028122 | Same account |
| 11 | SBI | 65081448240 | FLC A/c | 46976 | |

Opening of multiple bank accounts either of similar nature or not used regularly needs to be reviewed and action may be taken accordingly.

On being pointed out the Institute stated that multiple bank accounts have been opened according to needs of the University. Reply is not tenable as multiple

| | | |
|--|---|--|
| <p>Para-9 Irregularities In conducting physical verification of store and stock and Non consumables for the year 2017-18 & 2018-19.</p> | <p>bank accounts opened of same nature creates difficulty in the reconciliation of financial transactions. Therefore this issue needs to be reviewed and action may be taken accordingly. Final reply will be awaited.</p> | |
| | <p>As per GFR rule 190, separate accounts shall be kept for (i) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR - 40. (ii) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR - 41, and the physical verification of the same is required to be conducted annually.</p> <p>As per rule 192 of GFR, the inventory for store and stock items should be verified at least once in a year and the outcome of the verification recorded in the corresponding register and discrepancies, if any, shall be promptly investigated and brought to the notice of concerned authorities. Physical Verification of consumable and non-consumable items is the process of actual counting, weighing and measuring all items of stock, recording the results and to ensure that material are according to the nomenclature, description and specification shown in stock ledgers.</p> <p>The Central University of Punjab, Bathinda vide officer order number CUPB/RO/Estb./2013/Notification/1154 dated 30.04.2019, constituted various committees to conduct annual physical verification of store and stock items of various</p> | <p>The following point wise replies are as under:-</p> |

| | | |
|--|--|--|
| <p>wings/ divisions/ branches of the University by 02.05.2019. In compliance to that orders, members of the respective committees submitted a certificate of doing the physical verification for the year 2017-18 & 2018-19.</p> <p>During scrutiny of records of the University, the following observations were noticed:</p> | <p>1. No inventory number is marked on furniture, electrical gadgets, computers and other non-consumable items, in the absence of which, physical verification cannot be carried out.</p> <p>2. As per records/information made available to audit, a list of total number of respective stock items was prepared and handed over to the enlisted officers conducting annual physical verification but such list did not contain the inventory number & location of each item of respective category in the University campus. In the absence of which location of respective item bearing inventory number installed in the earmarked place cannot be verified. The officers, who submitted physical verification, also did not mention the number/ quantity of stock items either referring the stock ledger or any inventory list.</p> <p>3. In some of the physical verification reports, shortage of items/articles of various types have been pointed out and action on the results of such physical verification is awaited. Some articles are lying in the stores waiting for declaring of condemnation for further disposal.</p> <p>The physical verification conducted as above did not serve the purpose as mentioned in the rules which tantamount to non-conducting of Physical Verification. Separate committees constituted for separate items such as - i) furniture ii)</p> | <p>1) Marking/ numbering on the University Assets has already been initiated w.e.f. June 2019. The reply of the same para has already been submitted with reply to Audit Memo No. - Ap-02/CUPB-BTD/S&R/2019-20/08 dated 17.07.2019.</p> <p>2) Before starting of physical verification process, the required lists of inventory were prepared and handed over to all committees constituted for each departments.</p> <p>3) All the physical verification committees have physical checked the items as the inventory record provided by the Central Stores. They did not find any discrepancy/ excess items during verification. Hence none of the committees have reported any shortage or excess items.</p> |
|--|--|--|

Computers & Peripherals iii) Electricals gadgets iv) Stationery etc. Committee for a specific item should be handed over the lists of all the items along with inventory number and location of each item of specific category for their annual physical verification. Any shortage and malfunctioning should be brought to notice and necessary action taken.

4) The University has implemented double entry system for maintaining of stock registers at the level of Central Stores as well by Departments/ Sections w.e.f. Nov 2018. The new stock registers as per GFR-2017 are being used to maintain record at the level of Central Stores and department/ Section, Centralized/ Main stock registers are also available.

4. Store-stock of such items further scrutinized in audit and noticed that Air-conditions/Computers/Laptops purchased in the University were recorded in the separate registers i.e. Main store register, works register, project register and there is no centralised system to record the purchase of such items first in the main stock register and issue to the concerned indenting authority after earmarking the inventory number of respective items in continuity order. Similarly, Computers/ Laptops were also recorded in the separate registers (Main stock register/project register).

In the absence of such centralised system of recording, number of respective items purchased, location thereof, disposal thereof, transfer of such item from one place to another place cannot be identified and inventory list of such items cannot be prepared. When the inventory report is not available then the physical verification of such items without inventory report is not possible as hence cannot be justified. In the absence of inventory status report of such items, transfer/condemnation of such items may lead to the possibility of mis-appropriation of govt. assets. This needs to be looked into and necessary action may be taken.

There is a need to introduce the centralised system of recording the purchase of said items in the main stock register and thereafter issue to the concerned after earmarking the inventory number of respective item in continuity order with a view to

| | | |
|---|---|---|
| | <p>update the inventory list of such items and to enable the committee member to verify the present status report of each and every item.</p> <p>Further, the University has issued office note vide no. CUPB/CS/2019-20/35 dated 10-06-2019 regarding approval of format for numbering of fixed assets of the university for the year 2018-19.</p> <p>On being pointed out the Institute stated that compliance regarding marking/numbering on the university assets has already been initiated wef June 2019 which is in progress. Final reply will be awaited.</p> | |
| <p>Para-10 Unjustified issue of sports items due to lacking of its supporting documents.</p> | <p>Rule 154 of GFR provides that purchase of goods upto the value of Rs.25,000 only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format "I am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price".</p> <p>During test check of records it was noticed that University organized 7th Annual Sports & Athletic Meet at the sports ground of the University for two days from 19-02-2019 to 20-02-2019 and vide office order dated 13-02-2019 various committee members were assigned the duties for smooth conduct of function. An amount of Rs.1,14,537 was spent on organizing of above sports meet vide cheque no.646516 dt:08-03-2019. Various sports goods of amount not exceeding Rs.25000/-were</p> | <p>The observations of the audit team are noted and corrective measures will be implemented during the upcoming events.</p> <p>The described items were distributed on the 7th Annual Sports and Athletic Meet 2019 by the Chief Guest and Authorities of the University, therefore it is not possible to take signature of each winner.</p> <p>However, from next time we will constitute a committee for finalization of runners up & winners and exceeding of the committee will be recorded.</p> <p>In view of the response above the memo may be dropped.</p> |

purchased by the respective committees from the local market and bills of respective items were produced for passing the said amount of bills. It is mentioned that requisite certificate as required in the said provisions of GFF was not found recorded by the respective committee members after purchase of sports items.

Further, purchase of sports items for the above events were although recorded in the sports stock register and shown as issued in full but supporting documents/record in support of issue of such purchased sports items to the earmarked persons were not made available to audit for verification. In the absence of which authenticity of issue of such sports items could not be ascertained in audit. Some examples of such purchased items are as under:

| Sr.No | Name of dealer, bill no. & date | Items purchased | Qty purchased | Amount of bill (Rs.) |
|-------|--|--|--|----------------------|
| 1 | Gupta Sports, Bathinda 844/18-02-2019 | Meda.-gold Meda.-silver Meda.-Bronze | .35 nos. .35 nos <u>55 nos.</u> <u>325 nos.</u> | 16016.00 |
| 2 | Gupta Sports, Bathinda 851/19-02-2019 | Trophy sets for winners & runners | 22 pcs | 10054.00 |
| 3 | Gupta Sports, Bathinda 858/22-02-2019 | Trophy | 32+20=52 nos. | 4176.00 |
| 4 | Punjab Bathinda 844/06-03-2019 | Track suit | 2 nos. | 1600.00 |
| 5 | Punjab Bathinda 810/18-02-2019 | Track suit | 1+3+1=5 nos. @800,950,150 5 | 5150.00 |

| | | |
|---|---|---|
| <p>Para-11 No assessment for purchase of various articles of different departments.</p> | <p>On being pointed out the Institute stated that corrective measures would be taken in future. Final reply will be awaited.</p> | <p>(i) University is in the process of purchasing stationery from GEM on bulk basis. Due to space constraints of Central Stores in the transit campus, procurement cannot be made on annual basis. Once we move to the permanent campus, procurement of stationery items on half yearly basis will be initiated.</p> <p>(ii) In addition with reference to procurement of consumable items (chemicals, plasticware etc) related to externally funded research projects, purchase on an annual basis may not be possible due to Non-Assessment of the requirements which is dependent on individual projects. These purchases will be initiated by Project Investigators (PIs) on need basis and cannot be combined with university purchases.</p> <p>In light of above facts para may be dropped.</p> |
| <p>Para-11 No assessment for purchase of various articles of different departments.</p> | <p>Rule 148 of General Financial Rules (GFR), 2003, stipulates that "a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand". Adhoc planning for spot purchases should be avoided.</p> <p>Further, Rule 21 of GFR, states that "Every Government officer is expected to exercise the same vigilance in respect of expenditure from public moneys generally as a person of ordinary prudence would exercise in respect of expenditure of his own money".</p> <p>During test check of record, it has been observed that upto August, 2018 purchase of consumable items like stationery, registers & other m.s.c. items was made after assessing the requirement of respective items from different departments and thereafter no assessment of such consumable items was made which were purchased by the respective departments in piece meal manner. There is no system to assess the need of similar nature of articles from various departments before initiating the purchase process, and purchases were made as and when need raised. Order, if any, regarding piece meal purchase of consumables by the respective departments on their own as and when need felt was not made available to audit for verification.</p> <p>Purchase of the similar nature of articles from various vendors through separate supply orders not only deprives the University of large scale economies but also increase the cost of tendering and other incidental expenses.</p> <p>On being pointed out the Institute stated that the points has been noted for future compliance. Final reply will be awaited.</p> | <p>(i) University is in the process of purchasing stationery from GEM on bulk basis. Due to space constraints of Central Stores in the transit campus, procurement cannot be made on annual basis. Once we move to the permanent campus, procurement of stationery items on half yearly basis will be initiated.</p> <p>(ii) In addition with reference to procurement of consumable items (chemicals, plasticware etc) related to externally funded research projects, purchase on an annual basis may not be possible due to Non-Assessment of the requirements which is dependent on individual projects. These purchases will be initiated by Project Investigators (PIs) on need basis and cannot be combined with university purchases.</p> <p>In light of above facts para may be dropped.</p> |

**Para-12
Improper maintenance
of Generator log book.**

During test check of records of Generator Log Book 320 KVA DG set-Power station, 125 KVA-Boys Hostel, DG 63 KVA DG set-Power Station of the Central University of Punjab, Bathinda for the year 2018-19, the following irregularities have been noticed:

1. Overwriting/cuttings have been made in the record without attestation making the entries unauthentic.
2. A certificate of physical verification of the fuel tanks of diesel of said generators located in different locations by the officer other than the person who is on duty to maintain the record, was not given at the end of each month with view to observe and avoid the possibilities of irregularities.
3. Consumption of diesel of respective loads of generators shown in the concerned log books is not authentic as no certificate regarding average of consumption of diesel of respective loads of generators per hour to be shown has been given in the log book. In the absence of this system average of consumption of diesel of respective log books is varied from month to month. In some cases average has been shown on the higher side which seems to be unjustified. Further it has been noticed that entries recorded in the log book of generator set-125 and generator set-63 have been overwritten/cuttings made. Average shown at the each month is not clear. Detail of monthly average of consumption of diesel shown in the concerned generator log books is as under:

| Generator set- 320 (month) | Average shown (litre) | Generator set-125 (Month) | Average shown (litre) |
|-------------------------------|-----------------------|------------------------------|--------------------------|
| 04/2018 | 35.17 | 04/2018 | 10.14 |
| 05/2018 | 42 | 05/2018 | 11.2 |
| 06/2018 | 34.65 | 06/2018 | 11.44 |
| 07/2018 | 34.88 | 07/2018 & 08/2018 | 18.28 |
| 08/2018 | 33.88 | 09/2018 | 17.12 |
| 09/2018 | 38.12 | 10/2018 | Not clear |

1) It is brought to the notice of Audit that entries were made by concerned Electrician in the DG Set Log books during operation of DG Set and the concerned electrician have been instructed that in future no overwriting/cutting be made in the log book of DG Set and for attestation of overwriting/ cutting has been noted for future compliance.

2) The diesel is physically verified during refilling of Diesel in DG Sets by the officers nominated for this purpose and during calculation of average of Diesel consumption by officers other than the person who is on duty to maintain the record are verified from time to time during the month randomly and at the closing of Fin Year. Audit observation to attest the entries at the end of month have been noted for future compliance.

3) The Consumption of Diesel for running of DG Sets varies with electrical Load so the consumption of DG cannot be uniform in each month because load during working hours of University is high as compared to non-working Hours. Sometime DG Sets are run for Test running only (without no load) and the actual fuel consumption can be varies according to load. As per Kirloskar DG Set Specification (copy enclosed) 125KVA DG Set consumption of diesel per liter per hour is 15.3Ltr at 50% load, 20.2Ltr at 75% load and 27.4Ltr at 100% load respectively and if load is more than 100% fuel consumption can be more than 27.ltr per hour and if load is less than 50% then fuel consumption can be less than 15.3Ltr per hour.

4) In the meeting related to theft of diesel on 08.11.2018, it was decided that:-

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-----------|---------|-----------|---------|-------|--------------------|-----------|---------|-------|--|--|---------|-------|--|--|---------|-------|--|--|---------|-------|--|--|---|
| | <table border="1"> <tr> <td>10/2018</td> <td>19.43</td> <td>11/2018</td> <td>Not clear</td> </tr> <tr> <td>11/2018</td> <td>23.42</td> <td>12/2018 to 03/2019</td> <td>Not clear</td> </tr> <tr> <td>12/2018</td> <td>30.84</td> <td></td> <td></td> </tr> <tr> <td>01/2019</td> <td>33.21</td> <td></td> <td></td> </tr> <tr> <td>02/2019</td> <td>30.11</td> <td></td> <td></td> </tr> <tr> <td>03/2019</td> <td>27.16</td> <td></td> <td></td> </tr> </table> | 10/2018 | 19.43 | 11/2018 | Not clear | 11/2018 | 23.42 | 12/2018 to 03/2019 | Not clear | 12/2018 | 30.84 | | | 01/2019 | 33.21 | | | 02/2019 | 30.11 | | | 03/2019 | 27.16 | | | <p>a) Standard Operating Procedures (SOPs) has been defined by the concerned department for the operation and fueling of the generator sets installed on the Campus.</p> <p>b) Only minimum required fuel will be kept in generator sets for running duration of 20 to 30 minutes.</p> <p>c) Additional locking arrangement on Fuel Lid as well as panels of generator has been installed by the concerned department.</p> <p>d) All generators sets has been under the surveillance of CCTV cameras.</p> <p>e) All suction pumps (hand operated/motorized) used for transferring fuel has been under the Security and the same has been issued to person by name.</p> <p>In view of the above it is requested that this para may be dropped.</p> |
| 10/2018 | 19.43 | 11/2018 | Not clear | | | | | | | | | | | | | | | | | | | | | | | |
| 11/2018 | 23.42 | 12/2018 to 03/2019 | Not clear | | | | | | | | | | | | | | | | | | | | | | | |
| 12/2018 | 30.84 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 01/2019 | 33.21 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 02/2019 | 30.11 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 03/2019 | 27.16 | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Para-13</p> <p>Non disposal of unserviceable articles.</p> | <p>4. As per information made available to audit some 160 ltrs diesel from 125 KVA generator set near boys hostel. In this regard meeting was held on 08-11-2018 for investigation of facts but final outcome of this case was not on the record.</p> <p>On being pointed out the Institute stated that reply would be sent after verification of facts. Final reply will be awaited.</p> | <p>The file of unserviceable articles is already under process & is at last stage of approval of competent authority. After approval of C.A. further necessary action will be taken accordingly.</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>As per Rule 196 of General Financial Rules (GFR) an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. A report of stores for disposal shall be prepared in Form GFR-10 consisting of particulars of stores, quantity/weight, book value/original purchase price, condition and year of purchase, mode of disposal, etc.</p> <p>Further, as per laid down policy of Government, articles/items, if are not in use, should be disposed of after departmental procedure to avoid accumulation of such goods and consequential blockage of space etc, also, deterioration in value of goods to be disposed of.</p> <p>During test check of records of the Central University of Punjab at Bathinda for the year 2018-19 it was noticed unserviceable/condemned articles (As</p> | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
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| | <p>per annexure A, B enclosed) were lying in stores for disposal as on 31 March 2019 but no further action was taken for disposal of such unserviceable items till the date of audit (August 2019).</p> <p>Further, similar point was also raised during audit for the period 2017-18 (para no.10) in which unserviceable/condemned articles of Rs.67500/- were lying in stores for disposal as on 31-03-2018 but no initiation was taken for auction of such obsolete/unserviceable items so far (August 2019). Hence compliance of this para is also awaited.</p> <p>On being pointed out the Institute stated that compliance would be made at the earliest. Final reply will be awaited.</p> | |
| <p>Para-14 Irregularities in the maintenance of various records of store-stock of consumable and non-consumable items.</p> | <p>During test check of records of store-stock of main branch and different departments of the university, the following irregularities have been noticed:</p> <p>(1)Improper maintenance of indent book register: Indent book bearing serial numbers is purchased from the market for consumables/non-consumables and is recorded in the indent book register for issue to the different departments. While issuing indent book to the different departments for placing demand of the articles, although numbers (one or two) of indent book issued is recorded in the indent book register but serial number printed on indent books is not recorded. In the absence of which issue of articles against the indent number of respective department could not be verified.</p> <p>(2)Improper maintenance of consumable store-stock issue register: While issuing the articles to the different departments, individuals, indent number bearing serial numbers were not recorded. For example 539 nos. of Photostat paper rims purchased vide bill no.1274 dated 11-07-2018 (recorded in stock register on 30-08-2018) were shown as all issued last on 2012-2016 to different departments/persons without</p> | <p>DR incharge of store department has been duly instructed. All observations and suggestions noted for future compliance. Hence, para may be dropped.</p> |

mentioning indent serial number. Further, consumable stock items issued to different departments/persons were also not recorded in the sub-stock register being maintained of the respective departments which is necessary to watch the consumption of the same. Next indent is placed before the store without maintaining the record of consumption of received items.

(3) Improper maintenance of Day Receipt Book of non-consumable items: As per practice prevalent in the University, purchased items are first entered in the main security gate and sent to the main store branch. This branch records the purchased items in the Day Receipt Book and then issue to the respective departments for installation of the equipment/ instrument. It has been observed that after installation of equipment/ instrument by the respective departments, report of the same is received in the main store branch and this branch records this event in the main stock register in which no such entry was recorded. This event is not recorded in the Day Receipt Book against the respective equipment/ instrument to watch the installation of such articles. Due to non-existence of such practice it could not be watched how many articles received in the University campus relating to different departments are awaiting for installation due to non-carrying out the ground work by the respective departments before placing an indent for purchase of such costly articles. Further, it has been noticed that such Day Receipt Book was started to maintain w.e.f 01-11-2018 and prior to this there was no system even to watch the receipt of such articles.

(4) Non-recording the date of installation of equipment in the stock register or in the log book: After receipt of equipment in the respective departments, date of installation of the equipment was neither recorded in the stock register/nor in the log book. For example in the physics lab workstations (1) DELL Processing Tower-7920-one of Rs.12,10,993 (2) HP work station-I-7-two of Rs.1,19800 was received and installed but date of installation was not recorded. Further, in the log book date of breakdown of the machinery and its rectification, number of minimum visits made by

the representative was not recorded. AMC bills were passed without satisfying these conditions. For example in the Physics lab AMC bill of Rs.14000/- was paid against invoice no.729 dated 26-04-2019 for the period 15-03-2018 to 14-02-2019 without verifying the minimum number of visits made by the representative.

All the above irregularities need to be examined and remedial measures may be taken to avoid such omissions.

On being pointed out the Institute noted for future compliance. Final reply will be awaited.

(5). Non-maintenance of grant register in prescribed form.

As per rule 234 of GFR, register of grants shall be maintained in by the sanctioning authority in the format given in form GFR-21. Columns I to V of the register in this format should be filled in simultaneously with the issue of order sanctioning each grant. Utilization certificate issued against each grant should be recorded in the grant register under the initials of the competent authority.

During test check of records it was noticed that the grant register recording the grant received was not maintained in the prescribed form and UCs issued against respective grant was also not recorded in the register in contravention of above provisions.

On being pointed out the Institute stated that this rule does not apply to University as it is not the sanctioning authority. Reply is not tenable as the funds so received from the higher authority are disbursed by the University to various agencies for execution of major works and UC is being sent by the University. Entries regarding issue of UC against respective grants is required to be recorded in the register. Final reply will be awaited.

(6). Improper maintenance of Service Books.

Service Book is a contemporary and permanent record of a person's official career. A service book shall be maintained for each employee who has been appointed substantively or on officiating basis. Rule 257(1) of GFR provides that the service-books of the employees shall be maintained by the Head of the Department where they are posted or working. Entries made in the service book shall be attested by the Head of the Department. Branch officer as may be authorized in this behalf. Leave accounts in Service Books shall be updated regularly and leave admissible to employee shall be noted under column 'Leave at Credit'.

During test check of service books, it has been observed that Service Books maintained in Office of the Central University of Punjab, Bathinda were not maintained properly. Nomination of employees, Signature of employees in token of annual verification of their service books, Annual increments of the employees recorded in service book without getting the signature of head of office were not found recorded in the service books of the employees mentioned as per **annexure** enclosed. Similar cases may be examined at your own level.

On being pointed out the Institute stated that reply would be sent after verification of facts. Final reply will be awaited.

Part -II. A

Review of old objections.

| | | | |
|-------------|--------------------|---|--------------|
| LAR 2013-14 | Para-1 (Section-A) | Avoidable payment of Service Tax Rs.11.82 lakh | Para stands. |
| 2014-15 | Para-1 (Section-A) | Avoidable payment of Service Tax Rs.15.04 lakhs | Para stands. |
| | Para-2 (Section-A) | Blockade of funds due to non utilization of central assistance received for construction of Hostel for OBC & Girls | Para stands. |
| | Para-4 | Non utilization of funds of project titled "Centre for chemical and pharmaceutical Science for PG Diploma" Rs.51.36 lakhs | Para stands. |
| LAR 2015-16 | Para-1 | Irregular grant of house rent allowance at higher rates | Para stands. |
| | Para-3(a) | Irregular purchase of furniture items Rs.46.91 lakh | Para stands. |
| 2016-17 | Para 1 (Section A) | Non availing of discount on the advertisement of Rs.99.75 lakhs | Para stands. |
| | 2 (b) | Non crediting of lapsed deposit Rs. 7.55 lakhs. | Para stands. |
| | 4 | Slow progress of work | Para stands. |
| | 5 | Non utilization of grant. | Para stands. |
| | 6 | Non adjustment of advances of Rs.19.85 lakh. | Para stands. |
| 2017-18 | 1 | Non-deduction of water charges- Rs.94.37 lakh | Para stands |
| | 2 | Non-deduction of security deposit- Rs.2774.90 lakh | Para stands |
| | 3 | Grant of advance increments to technical teacher in contravention of UGC guidelines. | Para stands |
| | 4 | Piecemeal purchases of Rs.25.72 lakh | Para stands |

| | | |
|----|---|---------------|
| 5A | Irregular purchase of consumable DNA sequencer-Rs.11.30 lakh | Para settled |
| 5B | Irregular purchase of Rs.3.51 lakh. | Para settled |
| 5C | Irregular purchase of laptop of Rs.0.39 lakh. | Para settled |
| 6 | Advance payment of Rs.5.89 lakh in contravention of GFR rules. | Para settled |
| 7 | Non-compliance of UGC guidelines regarding workload of teachers | Para settled |
| 8 | Undue benefit to the agency in purchase of furniture-Rs.14.44 lakh. | Para settled |
| 9 | Non-deduction of water charges-Rs.0.68 lakh | Para stands |
| 10 | Non-disposal of unserviceable articles amounting to Rs.0.67 lakh. | Para settled |
| 11 | Non-preparation of contingency bill register in the form of GAR 27. | Para stands |
| 12 | Non-maintenance of stock registers as per GFR 23. | Para settled. |

Part-III B: - Non Production of records

1. Register of temporary/contingent advance paid to different persons/agencies, members for various purposes and adjustment thereof.

Registers, records are being maintained and were shown to Audit Party. Yet such comments regarding non production of records is unfortunate. Any shortcomings could have been pointed & necessary corrective action could have been taken.

2. Register of Earnest Money Deposit and security deposit received from various contractors

for execution of various works / supply of articles etc.

3. Register of security money received from students and refund, if any, there against

4. List of security money not claimed even after vacating the University and kept pending in

the University bank account since the period-year wise.

5. Detail of bank statements of all the bank accounts and consolidated record of PDRs made

with different banks as on 31-03-2019.

6. Stock register regarding receipt of Receipt Books got printed from the market and issued to

the concerned staff of the university for various purposes and received back in stock after use.

7. Fees, fines etc. received from the students of the University through various modes and reconciled statement of such receipts with the banks for the year 2018-19.

Part-III C Persistent Irregularities

Nil

Part-IV Best Practices

The audit party visited the campus of Centre University of Punjab, Bathinda and observed that proper cleanliness was maintained in the premises of university campus and time schedule in performing the various activities was adhered.

Part-V Acknowledgement

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|--|---|
| | <p>Audit acknowledges the co-operation and assistance extended by the Registrar, University of Punjab, Bathinda, its subordinate officers and other associated staff of the University regarding making sitting arrangements for audit party, production of records/information called for in Audit. All the minor irregularities/ points noticed during the course of audit were discussed and settled on the spot. Hence, no separate test audit note was issued.</p> |
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Annexure: 3

Annexure-25.4

I.17011/11(4)/2016-H-III
Government of India
Ministry of Housing & Urban Affairs
Housing-III Section

Nirman Bhawan, New Delhi
Dated 00/11/2017

OFFICE MEMORANDUM

Subject: House Building Advance Rules (HBA) – 2017.

The following House Building Advance Rules is in supersession of existing rules on the subject

1. Introduction

Grant of House Building Advance for Central Government employees is regulated in terms of rules and regulations laid down from time to time by the Ministry of Housing & Urban Affairs (erstwhile Ministry of Urban Development). These rules are as under:

2. Purpose

House Building Advance (HBA) is admissible to an employee for only one of the following purposes -

- i. Constructing a new house on the plot owned by the employee or spouse, either jointly or individually
- ii. Purchasing a plot and constructing a house thereon
- iii. Purchasing a plot under co-operative Schemes and constructing a house/ flat thereon or acquiring a house through membership of Cooperative Group Housing Societies
- iv. Purchase/construction of house under the self-financing schemes of Delhi, Bangalore, UP, Lucknow etc.
- v. Outright purchase of a new ready-built house/ flat from Housing Boards, Development Authorities and other statutory or semi-Government bodies and from registered builders i.e. registered private builders, architects, house building societies etc. **but not from private individuals**
- vi. Expansion of living accommodation of an existing house owned by the employee or jointly with spouse. The total cost of the existing structure (excluding cost of land) and the proposed additions should not exceed the prescribed cost ceiling under these rules.
- vii. Repayment of loan or advance taken from a Government or HUDCO or private sources even if the construction has commenced, subject to certain conditions.

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- viii. Existing employees who have already taken Home Loans from Banks and other financial institutions are allowed to migrate to this scheme, subject to fulfillment of extant conditions.
- ix. Constructing only residential portion of the building on a plot earmarked for a shop-cum-residential plot, in a residential colony, subject to prescribed cost ceiling.

3. Eligibility

- i. All permanent government employees.
- ii. All other employees with at least 5 years of continuous service, provided they do not hold permanent appointment under a State Government and the sanctioning authority is satisfied about their likely retention in service till the house is built and mortgaged.
- iii. Members of All India Services deputed for service under the Central Government/Company/ Association/Body of individuals whether incorporated or not, which is wholly or substantially owned or controlled by the Central Government or an International Organization, and autonomous body not controlled by Government or Private Body.
- iv. Employees of Union Territories and North East Frontier Agency.
- v. Staff/ Artistes of the All India Radio who fulfil the condition prescribed at (ii) above and have been appointed in long term contracts extending to the age as per extant rules.
- vi. Central government employees governed by The Payment of Wages Act, 1936.
- vii. Central government employees on deputation to another Department or on Foreign Service. Such cases to be processed by the Head of the Office of the Parent Department.
- viii. Extant rules for eligibility conditions of Ex-servicemen and of central government employees under suspension remains unchanged.

Note. In cases where both the spouses are central government employees and are both eligible for grant of House Building Advance, the advance will be admissible to both of them jointly/ separately.

4. Cost Ceiling Conditions -

- i. Cost of the house to be built /purchased (excluding the cost of plot) should not exceed 139 times of the basic pay of the employee subject to a maximum of Rs.1.00 crore (one crore) only. In individual cases, if the Administrative Ministry is satisfied on the merits of the case, the cost ceiling may be relaxed up to a maximum of 25% by the Head of the Department.

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5. Amount of Advance

- i. Only one advance shall be sanctioned to the government servant during his/ her entire service.
- ii. The maximum amount of advance shall be
 - a) 34 months basic pay subject to a maximum of Rs. 25.00 lakhs only (Rs. Twenty five lakhs), or cost of the house/flat, or the amount according to repaying capacity, whichever is the least for construction/purchase of new house/flat
 - b) For expansion of existing house, the amount of HBA will be limited to 34 months basic pay subject to maximum of Rs. 10.00 lakhs only (Rs. Ten lakhs), or the cost of the expansion, or the amount according to repaying capacity, whichever is the least
 - c) The amount of the advance shall be restricted to 80% of true cost of the land and construction of house or cost of expansion of living accommodation in the case of construction in rural areas. This can be relaxed and 100% can be sanctioned if the Head of the Department certifies that the concerned rural area falls within the periphery of town or city

6. Repayment Capacity

For the purpose of calculating the admissible loan amount, the repayment capacity of the central government employee shall be calculated as below:

| | | |
|----|---|---|
| a) | In cases of employee retiring after 20 years. | 40% of basic pay. |
| b) | In cases of employee retiring after 10 years but not later than 20 years. | Up to 40% of basic pay, 65% of DCR Gratuity may also be adjusted. |
| c) | In cases of employee retiring within 10 years. | Up to 50% of basic pay DCR Gratuity up to 75% can be adjusted. |

7. Applicable Rate of Interest and Methodology of Recovery of House Building Advance

- i. The interest on Housing Building Advance for the financial year 2017-18 onwards shall be 8.50%. This shall be reviewed every three years to be notified in consultation with Ministry of Finance.
- ii. The methodology of recovery of HBA shall continue as per the existing pattern of recovery of principal first in the first fifteen years in not more than 180 monthly instalments and interest thereafter in next five years in not more than 60 monthly instalments. The advance carries simple interest from the date of payment of first instalment.
- iii. All cases of subsequent tranches/ instalments of HBA being taken by the employee in different financial years shall be governed by the applicable rate of

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interest in the year in which the HBA was sanctioned, in the event of change in the rate of interest

Note: The clause of adding a higher rate of interest at 2.5% (two point five percent) above the prescribed rate during sanction of House Building Advance, as reproduced below, stands withdrawn.

"Sanction should stipulate the interest 2.5% over and above the scheduled rates with the stipulation that, if conditions attached to the sanction including those relating to the recovery of amount are fulfilled completely to the satisfaction of competent authority, a rebate of interest of the extent of 2.5% will be allowed".

B. Disbursement

- i. Advance for purchase of ready built house can be paid in one lump sum as soon as the applicant executes an agreement in the prescribed form. The employee should ensure that the house is purchased and mortgaged to the Government within 3 months of draw of the advances.
- ii. Advance for purchase/ construction of new flat may be paid either in one lump sum or in convenient instalments at the discretion of the Head of Department. The employee should execute the agreement in prescribed form before the advance/ first instalment of advance is paid to him/ her. The amount drawn by the employee should be utilized for the purchase/ construction of the flat within one month.
- iii. Advance for construction/ expansion of living accommodation, etc., shall be payable in two instalments of 50% each. The first instalment will be paid after the plot and proposed house/ existing house is mortgaged and the balance on the construction-reaching plinth level.
- iv. Advance for expansion to be carried out on the upper storey of the house will be disbursed in two instalments, first instalment on executing the mortgage deed and the second instalment on the construction reaching roof-level.
- v. In the case of advance for purchase of plot and construction of house, the advance will be disbursed as below:
 - a) **Single Storeyed House:** After agreement in prescribed form is executed on production of surety bond, 40% of the advance or actual cost will be disbursed for purchase of plot. The balance amount will be disbursed in two equal instalments, first after the mortgage is executed and second on the construction reaching plinth level.
 - b) **Double Storeyed House:** 30% of advance for cost of plot will be disbursed on executing the agreement. The balance amount will be disbursed in two equal instalments, the first on executing the mortgage deed and the second on construction reaching plinth level.

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9. Mortgage and Creation of Second Charge

- a) House shall be mortgaged on the behalf of President of India. However, the employee, if he wishes to take a second charge to meet the balance cost of the house, plot or flat from recognized financial institutions, then he/ she may declare the same and apply for NOC at the time of the applying for HBA. **NOC for second charge will be given along with sanction order of HBA.** The total loan from HBA and from all other sources cannot be beyond ceiling cost of the house as defined under para 4 above
- b) In case if HBA is availed by both husband/ wife jointly.

- i. HBA Mortgage paper, insurance paper and other papers regarding property shall be submitted to one of the loan sanctioning authorities of their choice.
- ii. A **No Objection Certificate** may be obtained from the 2nd loan sanctioning authority
- iii. The property mortgaged to behalf of President of India, shall be ~~insured~~ on the prescribed form to the central government employee concerned (or their successors in interest, as the case may be), after the advance together with interest thereon, has been repaid to Government in full and after obtaining **No Demand Certificate** in respect of HBA loan sanctioned by the 2nd loan sanctioning authority.

10. Insurance

- a) Immediately on completion of construction/purchase of house/flat, the employee shall insure the house with the recognized institutions as approved by Insurance Regulatory and Development Authority (IRDA), for not less than the amount of advance and shall keep it so insured against damage by fire, flood and lightning till the advance together with interest thereon is repaid in full and deposit the policy documents with the Head of the Department (HoD). Renewal of insurance will be done every year and premium receipts produced for inspection of the HoD regularly.
- b) Penal interest of 2% over and above existing rate of interest will be recovered from the employee for those periods which are not covered by insurance of the house

11. Migration

For existing House Building Advance beneficiaries who wish to migrate, a separate order for migration to the revised House Building Advance rules will be issued shortly.

12. Extant rules

Apart from above stated changes in relevant sections in the earlier version of House Building Advance rules, all other extant rules shall continue to apply till further orders.

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13. This issues in consultation with Comptroller & Auditor General, in so far as the persons working in the Indian Audit & Accounts Department concerned
14. Hindi version will follow.
15. This comes to the effect from the date of issue.

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(Shailendra Vikram Singh)
Director

Ministry of Housing & Urban Affairs
Tel-23062798

To

All the Ministries and Departments of the Government of India as per standard distribution list

Copy to - C&AG and U.P.S.C., etc. as per Standard endorsement list.

Copy for information to- PS to MOS(I/c), HUA, PSO to Secretary/PPS to JS&FA, Budget Division and US(Admn.), MoHUA, New Delhi.

Copy to - 17 Cells, MoHUA for updating of website.



Fellow, Research Assistant, and Research Associate etc. in India or Abroad, vide letters placed at Annexure-29.25 (Page 322).

Also vide above referred letters, UGC was requested to include such cases in the regulations for counting of past service of the faculty members for promotion under CAS.

The Secretary added that in response to the above letters, the University has received UGC letter no. F.1-2/2012(PS) dated 18th August, 2017, (Annexure-29.26) (Page 325) wherein it has been emphasized that the candidate/faculty members concerned has to satisfy the conditions/guidelines stipulated under clause 10.0 of UGC regulations on Minimum Qualifications for Appointment of Teachers and Other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Educations, 2010 for counting of past service for direct and promotion under CAS. These regulations have been framed after detailed deliberations by the Experts and are mandatory in nature and cannot be overlooked at any stage. All the Universities have been advised to strictly comply with them.

The same has been conveyed to the faculty members of the University vide Circular No. CU/PR/RO/Estab./2017/Circular/177 dated 7th September 2017 (Annexure-29.27 (Page 326)).

RESOLVE:

The Executive Council NOTED the reply of UGC regarding counting of past services of the faculty members for promotion under CAS.

Item.No:EC:29:2018:30

To consider the proposal for adoption of rules for House Building Advance as notified vide OM no. I.7011/11(4)/2016-H-III dated 09.11.2017 issued by Ministry of Housing & Urban Affairs, Government of India subject to approval of Finance Committee.

The Secretary informed that some faculty members of the University had approached the University for grant of House Building Advance. The Finance Section of the University had written to UGC for the provisions of House Building Advance. However, reply from UGC is still awaited. Two faculty members along with the Registrar of the University met with the officials of the UGC at UGC office on 2nd April, 2018 and deliberated on the issue. It was resolved there that the Central University employees are eligible for Housing Building Advance subject to availability of corpus fund with the University. The UGC does not provide any specific grant for this purpose.



It was further informed that there are no such rules of UGC for grant of House Building Advance. However, there are Ministry of Housing & Urban Affairs, Government of India rules for House Building Advance as notified vide OM no. 1.7011/11(4)/2016-H-III dated 9th November 2017. Annexure-29.28 (Page 327 to 328).

The University is also in receipt of UGC letter No/ 22-9/2017(CU) dated 1st May 2018 wherein it has been clarified that for service matters, the University should follow the Govt. of India rules/orders as applicable to Central Government Civilian employees till Statutes/Ordinances and Regulations of the University are framed. Annexure-29.29 (Page 239 to 340).

RESOLVE:

The Executive Council considered the matter in detail and RESOLVED to approve the proposal for adoption of rules for House Building Advance as notified vide OM no. 1.7011/11(4)/2016-H-III dated 09.11.2017 issued by Ministry of Housing & Urban Affairs, Government of India (Annexure-29.28 (Page 327 to 328)), subject to approval of Finance Committee.

The Executive Council FURTHER RESOLVED to request the Finance Committee to allow making provision for funds which can be used for House Building Allowance Loan.

Item.No:EC:29:2018:31

To re-consider the previous decision of the Executive Council regarding the Non-Compounded advance increments in lieu of possessing Ph.D. degree to the faculty.

The Secretary informed that University strictly follows UGC Regulations 2010, Clause 9.0 referred as "Incentives for Ph.D./M.Phil. and other Higher Qualification" for grant of non-compounded increments to the faculty members.

The standing committee of the University constituted for the purpose examined the request of faculty in light of said guidelines and recommended to grant the non-compounded advanced increments to the faculty members.

Five Non-compounded increments to Ph.D. holder faculty are granted as per para 9.1 and three non-compounded increments are granted to Ph.D. holder faculty as per 9.5 clause of the said guidelines.

The faculty of the University who have been granted 03 non-compounded increments in lieu of possessing of



RESOLVE:

The Finance Committee resolved to defer the item for discussion in the next Finance Committee meeting.

Item No:FC:20:2018:6

To consider the proposal for adoption of rules for House Building Advance as notified vide OM no. I.7011/11(4)/ 2016-H-III dated 09.11.2017 issued by Ministry of Housing & Urban Affairs, Government of India subject to approval of Finance Committee.

NOTE:

The Faculty members of the University had approached the University for grant of House Building Advance. The Finance Section of the University had written to UGC for the provisions of House Building Advance. However, reply from UGC is still awaited. Two faculty members along with the Registrar of the University met with the officials of the UGC at UGC office on 2nd April, 2018 and deliberated on the issue. It was resolved there that the Central University employees are eligible for Housing Building Advance subject to availability of corpus fund with the University. The UGC does not provide any specific grant for this purpose.

There are no such rules of UGC for grant of House Building Advance. However, there are Ministry of Housing & Urban Affairs, Government of India rules for House Building Advance as notified vide OM no. I.7011/11(4)/2016-H-III dated 9th November 2017.

Further, the University is also in receipt of UGC letter No/ 22-9/2017(CU) dated 1st May 2018 wherein it has been clarified that for service matters, the University should follow the Govt. of India rules/orders as applicable to Central Government Civilian employees till Statutes/Ordinances and Regulations of the University are framed.

The Executive Council in its 29th meeting held on 7th May 2018, vide item.No.EC:29:2018:30 considered to the matter in detail and resolved to approve the proposal for adoption of rules for House Building Advance as notified vide OM no. I.7011/11(4)/2016-H-III dated 9th November 2017 issued by Ministry of Housing & Urban Affairs, Government of India (Annexure-20.5 (Pages 66 to 71)), subject to approval of Finance Committee.

The Executive Council further resolved to request the Finance Committee to allow making provision for funds which can be used for House Building Allowance Loan.

RESOLVE:

The Finance Committee after detailed discussions **RESOLVED** that the matter of rules for House Building Advance be referred to UGC/MHRD for clarification on source of funds for the purpose of House Building Allowance.

Annexure: 25-7



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦ्याਲय

Central University of Punjab

Ref No. CUPBCC/Accounts/2018-19/1069

Dated 16/8/18

Sh. Jitendra Singh
Joint Secretary,
University Grant Commission
Bahadur Shah Zafar Marg
New Delhi - 110002

Notification regarding Grant head to utilize for grant of House Building Advance (HBA).

Respected Sir,

We have received representations from some staff members of the university to grant House Building Advance (HBA). As you are aware, CUP is a new university and is running on the grants being provided by MHRD through UGC. The university finance committee in its 20th meeting resolved to seek sanction from UGC regarding source of funds for the purpose of House Building Advance. May I request you to kindly guide the university in the matter so that their case can be processed accordingly.

With regards,

Yours sincerely,

16/8/18
[Signature]

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Annexure 25.8



Ph: 0161-2661118, 2664120

ਪੰਜਾਬ ਕੇਂਦਰੀ ਯੂਨੀਵਰਸਿਟੀ
Central University of Punjab

ਸਿਟੀ ਕੈਂਪਸ ਮਾਨਸਾ ਰੋਡ, ਬਠਿੰਡਾ / City Campus, Mansa Road, Bathinda

ਕਾਰਜ ਵਿਭਾਗ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਕਿਸਮਤ / No. 1079

ਦਿਨ / Date 11/11/20

To

The Deputy Director (CE),
Indian Audit & Accounts of Department,
O/s Principal Director of Audit (Central),
Chandigarh 160017

Subject - Draft Audit Comments on the Annual Accounts of Central University of Punjab, Bathinda for the year 2019-20

Ref - Your Office Letter no. PDA(c)/CE/SAR/CUPB/2019-20/2020-21/1525 dated 06.11.2020

Sr

Please find enclosed herewith annotated reply (both in hard & soft form) to the draft comments on accounts of central University of Punjab, Bathinda for the year 2019-20 for favour of further necessary action.

With warm regards,

Yours sincerely

DA/ As above

Sauday
13/11/20 20
Assistant Registrar (Finance)

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ਕੇ. ਐਚ. ਓ.
Central University of Punjab

Annotated reply to Draft Audit Comments on the Accounts of the Central University of Punjab for the year 2019-20

| Para Number | Para | Reply by CUPB |
|---|--|---|
| A. Balance Sheet | | |
| <p>A.1 Designated/ Earmarked/ Endowment Fund :- Rs. 6773.99 lakh (Schedule 2)</p> | <p>Accounting policy at serial number 3.2 (Schedule 23) as contained in the Accounts, states that "Fixed assets are valued at cost less accumulated depreciation".</p> | <p>As per accounting Policy at serial number (Schedule- 23) the financial statements are prepared under the historical cost convention, in accordance with the Indian Generally Accepted Accounting Principles (GAAP), Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies that were not specifically referred in financial statement are in consonance with generally accepted accounting principles and mandatory accounting standards.</p> |
| | <p>Above includes Rs 5415.14 lakh in respect of Accumulated Depreciation which has not been invested and thus, it should not be included under the Designated Earmarked / Endowment Fund. As per the MHRD format of accounts applicable and assessed Accounting Policy of the University, the accumulated depreciation should be deducted from the amount of Gross block of fixed assets</p> | <p>The Fixed Assets Accumulated Depreciation has been treated as per Finance Cost Convention which states that - An accounting technique that values an asset for Balance Sheet</p> |

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| | <p>as shown in the Balance Sheet. Thus, improper inclusion of Accumulated Depreciation has resulted in overstatement of "Application of Funds" as shown in the Balance Sheet by Rs. 5415.14 lakh. "Sources of Funds" have also been overstated to the same extent.</p> | <p>purposes at the price paid for the asset at the time of its acquisition." But now as advised in the para the Accumulated Depreciation will be deducted from the amount of gross block of Fixed Assets. However the point is noted for compliance in future. Hence, the para may be settled.</p> |
| <p>A.2 Fixed Asset:- Ra. 26938.58 lakh (Schedule-4)</p> | <p>As per the M-IRD format of Accounts, annual depreciation rates applicable on e-journals etc library books are 40 percent and 10 percent respectively. The University has subscribed e-journals of Rs. 87.58 lakh during the year 2019-20 and booked under the head "Library books". It has resulted in understatement of depreciation and current year's deficit by Rs. 26.27 lakh (30 percent of Rs. 87.58 lakh) and overstatement of Fixed assets to the same extent.</p> | <p>The point is noted for compliance in future in regard to depreciation on e-journals and it will be kept in view while preparing the accounts in future. Hence para may please be dropped.</p> |
| <p>A.3 Current Asset Scheduled banks - on Saving Accounts : Ra. 2260.71 lakh</p> | <p>Bank Reconciliation Statement in respect of PNB Account No. 3468000101713077 contains "cheques issued not yet presented for payment" of Rs. 22.79 lakh which were invalid for payment being older than 3 months. Non-reversal of these cheques have resulted in understatement of Current Assets (bank balances) by Rs. 22.79 lakh and understatement of Current liabilities to the same extent.</p> | <p>The point is noted for compliance in future and needful will be done in future, so para may be settled.</p> |
| <p>A.4 Loan, Advances and Deposits (Schedule 8) Interest accrued Ra. 168.67 lakh</p> | <p>L. Above include interest of Rs. 0.91 lakh on FDR No. 919040037344088 of ACS bank. Rs per the bank certificate, aforesaid FDR had earned a total interest of Rs. 4.11 lakh, however, only a partial interest of Rs. 0.91 lakh was booked. This has resulted in understatement of interest income as well as interest accrued by Rs. 3.20 lakh.</p> | <p>if Necessary adjustment entry will be carried out in future, so para may be settled.</p> |

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| | <p>ii. Above includes interest of Rs.9.43 lakh pertaining to two FDRs (Accounts Nos. 01433051000063 and 01483061000070) which had already matured. This has resulted in overstatement of Interest income as well as Interest accrued by Rs. 9.43 lakh each.</p> | <p>iii) Necessary adjustment entry will be carried out in future, so para may be settled.</p> |
| B Grant-In-Aid | <p>Out of the available funds of Rs. 173.03 crore including previous year balance of Rs. 139.75 crore and grants received during the year Rs. 33.58 crore (including interest Rs. 1.15 crore on grant funds, earned during the year, not yet remitted to the Government), the University utilized a sum of Rs. 129.69 crore leaving an unutilised balance of Rs. 43.34 crore as on 31.03.2020.</p> | <p>The figures shown in para are correct.</p> |
| C. General | <p>1. Designated and earmarked Endowment funds : Schedule 2</p> <p>a) Above includes Rs. 1358.85 lakh in respect of Sponsored Projects (Column A of the Schedule 2), which is derived after netting-off the debit balances in respect of certain projects. As per the MHRD format and guidelines as applicable to the accounts of the University, Credit balances in respect of sponsored projects should have been shown in Current Liabilities and Debit balances in respect of these projects should have been shown under "Loans & Advances & Deposits" (Schedule 8). Thus, the University have netted off the Debit and credit balances in respect of sponsored projects and not shown these balances appropriately in the Accounts.</p> <p>Agar: From this, debit balances in respect of Assets purchased and expenses incurred Rs. 531.23 lakh (including Rs. 102.30 lakh incurred during the year) and Rs. 881.95 lakh (including Rs. 286.61 lakh incurred during the year) in respect of certain projects have not been debited to concerned projects and shown separately in the Schedule 3(a).</p> | <p>ii) It is stated that there is no debit balance as no excess expenditure than the received budget grant of a particular project has been incurred.</p> <p>The expense incurred on the asset and recurring expenditure are debited to that particular project but in Schedule 3A, the consolidated position of all running projects is shown. However, point noted for future compliance, so para may be settled.</p> |

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| | <p>b) Accumulated Depreciation upto 31.03.2020 as per above Schedule 2 is Rs. 5415.14 lakh, whereas Schedule 4 show the accumulated depreciation at value Rs. 4580.83 lakh, resulting in a difference of Rs. 834.31 lakh. Necessary adjustment entry to match the figure of accumulated depreciation as shown by Schedule 2 and Schedule 4 need to be made in the Accounts.</p> | <p>b) The figure of Accumulated depreciation upto 31.03.2020 as per Sch-02 has a component of project assets depreciation earlier included but now has been excluded. Also depreciation fund now has no matching investment in FDR's. Requisite adjustment entry will be done in future so para may be settled.</p> |
| <p>2. Capital Work-in-progress and Capital Advance</p> | <p>The work of "Engineering Review, Tendering & Construction Management Services" is being performed by M/s Engineers India Limited (EIL) in respect of Project "Establishment of main campus of Central University of Punjab, Bathinda at Ghuoda village, Bathinda (Punjab)". In order to meet the expenditure relating to the project, Central University of Punjab had opened an escrow account at the disposal of EIL. As per the statement of Reconciliation of funds kept in the aforesaid Escrow Account upto 31.03.2020, an amount of Rs. 20637.80 lakh had been paid out of the account and an amount of Rs. 47.41 lakh was held as balance as on 31.03.2020 in the account.</p> <p>However, the University has booked Capital Work-in-progress amounting Rs. 20081.15 lakh including PMC charges Rs. 199.05 lakh upto 31.03.2020 and capital advances to EIL as on that date stood at Rs. 1324.93 lakh in the books of the accounts. Thus, the capital accounts of the EIL and the University are not reconciled and the related balances could not be verified in Audit.</p> | <p>In reply to para, the total amount transferred to Escrow account by CLPB works out to be Rs. 212.02 crore including interest 204.12 cr + 7.90 cr interest. Out of this EIL (M/s Engineers India Limited) has invested in FDR an amount of Rs. 5.30 crore and balance remained in the account was Rs. 206.72 crore. From the remaining amount EIL has withdrawn Rs. 206.37 crore.</p> <p>Central University of Punjab has booked the amount of Rs. 219.16 crore (Op. bal Rs. 133.74 cr + Addition Rs. 85.42 cr) in Schedule - A Fixed Assets under Capital Work in Progress out of which 212.07 crore relates to EIL and deductions of Rs. 13.24 crore has been shown as advance to EIL. The amount of Rs. 13.24 crore is calculated</p> |

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| | | <p>on the basis of physical verification report submitted by Brigs. Wing of the University. University is preparing the work in progress record on the basis of certificate provided by University Engineering Department. Since the work in progress difference is on account of difference in statements by different sections. However the para has been noted for future compliance. Hence the para may please be settled.</p> |
| <p>3 Receipt & Payments Account</p> | <p>i. Receipt side of the Receipt and Payment Account contains Non-cash items such as Decrease in Accrued Interest, Increase in provisions, Increase in Sundry Creditors, Increase in Statutory dues.</p> <p>ii. Previous year's figures are not given in respect of R. & P. Account in contrast with the format of accounts prescribed by the Ministry of Human Resource Development, Government of India.</p> | <p>Points noted for compliance in future and the para may be settled.</p> |
| <p>4 Fixed Assets (Scheduled) Calculation of depreciation of following Fixed Assets is not accurate. The</p> | <p>a) Computer/Peripherals: Rs. 27,10,673/-</p> <p>Above represents Net Block of Computer/Peripherals as on 31.03.2020 after charging depreciation of Rs. 1,76,00,830/- during the year 2019-20. However as per the information submitted by the University, the depreciation and Net Block works out as follows:</p> | <p>a) Point is noted for future compliance, so sub para may be settled.</p> |

depreciation needs to be recalculated after verifying the difference pointed out by the audit:

| Year of purchase | Gross Value of the Assets purchased (Rs.) | Depreciation to be charged @ 20 % in 2019-20 (Rs.) | Net value as on 31.03.2020 (Rs.) |
|------------------|---|--|----------------------------------|
| 2015-16 | 4541813 | 908363 | 0 |
| 2016-17 | 7951976 | 1590395 | 1590395 |
| 2017-18 | 6792060 | 1358412 | 2716824 |
| 2018-19 | 2113260 | 422652 | 1267956 |
| 2019-20 | 40311502 | 4062300 | 16249202 |
| | | 8342122 | 21824377 |

b) Computer & Library Software: Rs. 1/-

bjPoint is saved for future compliance. no sub para may be settled.

| Year of purchase | Gross Value of the Assets purchased (Rs.) | Depreciation to be charged @ 40% in 2019-20 (Rs.) | Net value as on 31.03.2020 |
|------------------|---|---|----------------------------|
| 2017-18 | 4541143 | 908229 | 0 |

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|---------|---------|---------|--------|
| 2018-19 | 316571 | 326638 | 163314 |
| 2019-20 | 932141 | 372856 | 559285 |
| | 6589885 | 1607712 | 732599 |

Above table marks Net Block of Computer/ Peripherals as on 31.03.2020 after charging depreciation of Rs. 932141/- during the year 2019-20. However as per the information regarding Computer & Library Software submitted by the University, the depreciation and Net Block works out as follows:-

e) Electrical Installation & Equipment Fax
 Current Year Depreciation: Rs. 2866410/-

The current year depreciation on Gross Block of Electrical Installation & Equipment: Fax of Rs. 69308201/- works out to Rs. 3463410/- as against Rs. 2866410/- shown above.

In view of this, depreciation and net value in respect of Electrical Installation & Equipment need to be revised by the University.

d) Library Books & Scientific Journals
 Current Year Depreciation: Rs. 9327803/-

The current year depreciation on Gross Block of Library Books & Scientific Journals of Rs. 94318025/- works out to Rs. 9431803/- as against Rs. 9327803/- shown above. In view of this, the University may rework, review the depreciation and net value of the Library books & Scientific Journals.

difficult is noted for future compliance and needful will be done. No sub para may be inserted.

difficult is noted for future compliance and needful will be done. No sub para may be added.

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| <p>5. Current Assets - balance With Scheduled banks - Saving Accounts :Rs. 2260.71 lakh</p> | <p>a) It includes Rs. 46976 in respect of bank account no. 6508144240 held with SBI Civil lines, which was impignative as on 31.03.2020. The balance held in this bank account could not be settled as the University here not furnished the balance confirmation certificate in respect of this bank account.</p> <p>b) The University has not estimated the prepaid expenditure on account of vehicle insurance and Annual maintenance contract post for during the year.</p> | <p>a) Bank did not provide statement as the account was not operative. Necessary correspondence has been taken up with the concerned bank. This point is noted by compliance in future.</p> <p>b) Point is noted for future compliance and needed will be done. no para may be settled.</p> |
| <p>6. Provisions - Other (Annexure 3) : Rs. 161.3 lakh</p> | <p>It includes negative balance of Rs. 35.30 lakh. Complete details of the aforesaid negative balance along-with relevant supporting documents had not been furnished during audit.</p> | <p>The necessary charges shall be done, no para may be settled.</p> |
| <p>7.</p> | <p>As per the MIPD Format of Accounts as applicable to the University, Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts. However, the University has not disclosed the full details of such assets as acquired from the funds of sponsored projects.</p> | <p>Assets purchased out of sponsored project funds are shown separately in Sch-2 (Designated, Examined/Ex-spendment Fund). However, point noted for compliance in future, no para may please be settled.</p> |
| <p>8.</p> | <p>Minus balances are appearing in bank balances in respect of two projects GP 21 and GP 45 which were not found to be appropriate and acceptable.</p> | <p>Minus balances are not in the bank balances but these are in the Books of Account balance. The matter shall be resolved in future, no para may be settled.</p> |

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| 9. | <p>Sundry Debtors (Schedule 7) Rs. 30055 have been incorrectly categorised as debt in transferring for period not exceeding 6 months, as it pertain to the years 2016-17 (Rs. 21354) and 2017-18 (Rs. 8701).</p> | <p>Point noted for compliance in future and needed will be done, as para may be settled.</p> |
| 10. | <p>It was informed that the University has done balance confirmation pertaining to debtors and loans & advances. However, confirmation of balances in respect of Loans & Advances amounting Rs. 1162.38 lakh (Items 1 (b) and 2 of Schedule 7 except BIL balance Rs. 1324.93 lakh) and Sundry Debtors (S.30 lakh) had not been obtained.</p> | <p>The communication in this regard is being made. Hence the para may please be settled.</p> |
| 11. | <p>As per the prescribed format of accounts the information regarding receipt and utilization of grant-in-aid has to be shown in Schedule 3(C). However, in addition to this schedule, the University has also disclosed the same information in Schedule 2 which was redundant.</p> | <p>The para is noted for compliance in future as the para may be settled.</p> |
| 12. | <p>As per the prescribed format of accounts, the balance in each fund in Schedule 2: Designated/Endowment/ Endowment Funds has to be represented by Bank Balance, Investments and Income accrued but not due in a table below the main schedule. However, no such information has been included by the University in Schedule 2.</p> | <p>The para is noted for compliance in future as the para may be settled.</p> |
| 13. | <p>The Account were not page-numbered.</p> | <p>Numbering was done manually. However it appears from the observation that computer numbering is desired. Noted for compliance in future, as para may be settled.</p> |
| 14. | <p>Accounting manual have not been got prepared by the University.</p> | <p>Accounting manual is under process, as para may please be settled.</p> |

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| 15. | The university has not assessed the accounts relating to GPF/NSP/CPE. | GPF/CPE are not applicable in the university. Accounts relating to NSP will be assessed with the balance sheet in the future, so the para may be deleted. University is not assessing university, so para may be deleted. |
| 16. | The university has not disclosed any policy regarding Inventory. | |
| 17. | The Institute has shown consolidated figure of grants received under head OH 31, OH 35 and OH 36 in schedule 3C. The bifurcation of grants under OH 31, OH 35 and OH 36 has not been made in annual accounts. | The accounts have been prepared in one columns given in MAND format. No such bifurcations are given in the format, so para may be deleted. |
| 18. Adequacy of Internal Audit System | The University has appointed a Internal Audit Officer (IAO). Files/ proposals relating to the financial matter are referred and routed through IAO. | Agreed |
| 19. Adequacy on Internal Control System | Internal control system is found inadequate in view of the following observations (i) Certain old advances appear in the Balance Sheets. (ii) Accounting manual was not prepared. (iii) Physical verification has not been conducted. | 1. Sifts are being made to clear the old balances appearing in the balance sheet. 2. Preparation of accounting manuals is under process. 3. Physical verification could not be conducted due to Covid-19 imposed lockdown. Needful is being done and will be shown to audit at the time of next inspection. Hence the para may be deleted. |

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| <p>20. System of Physical verification of fixed assets</p> | <p>Physical verification of above fixed assets for the year 2019-20 was pending due to Covid-19 Pandemic.</p> | <p>Physical verification of fixed assets for the year 2019-20 was done during the year 2020-21. No loss was reported. In the further progress, no loss may be reported.</p> |
| <p>21. System of Physical verification of Inventory</p> | <p>No Inventory was held as on 31.03.2020</p> | <p>Agreed</p> |
| <p>22. System of verification of library books.</p> | <p>Physical verification of library books was conducted during June - July 2019. Nine numbers of books were found lost.</p> | <p>As per DPM Form 215 of the year 2019-20, book is responsible person for the loss of books. Available books are as under:- (2021) The copy of DPM and stock verification report attached as Annexure-3. Status of these nine books was not clear and book is still not taken for writing. Agreed</p> |
| <p>23. Regularity in Payment of Statutory dues</p> | <p>As per the records, no irregularity in payment of statutory dues was noticed.</p> | <p>Agreed</p> |

Assistant Registrar (Accounts)



GENERAL FINANCIAL RULES 2017
Ministry of Finance
Department of Expenditure



goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/Departments.

- (i) Separate accounts shall be kept for:
 - (a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22
 - (b) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-23
 - (c) Library books in the Form GFR-18
 - (d) Assets of historical/artistic value held by museum/government departments in the Form GFR-24
- Note: These forms can be supplemented with additional details by Ministries/Departments as required.

Rule 212 **Hiring out of Fixed Assets.** When a fixed asset is hired to local bodies, contractors or others, proper record should be kept of the assets and the hire and other charges as determined under rules prescribed by the competent authority, should be recovered regularly. Calculation of the charges to be recovered from the local bodies, contractors and others as above should be based on the historical cost.

Rule 213 (1) **Physical verification of Fixed Assets.** The inventory for fixed assets shall regularly be maintained and all fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Rule 213 (2) **Verification of Consumables.** A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Rule 213 (3) **Procedure for verification:**

- (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
- (ii) A certificate of verification along with the findings shall be recorded in the stock register.

(4) Discrepancies, including shortages, damages and unaccountable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 213 to 34.

Rule 214 **Buffer Stock.** Depending on the frequency of requirement and quantity thereof as well as the pattern of supply of a consumable material, optimum buffer stock should be determined by the concerned authority.

Note: As the inventory carrying cost is an expenditure that does not add value to the material being stocked, a material remaining in stock for over a year shall generally be considered surplus, unless adequate reasons to treat it otherwise exist. The items so declared surplus may be dealt as per the procedure laid down under Rule 217.

Rule 215 **Physical verification of Library books.**

(i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five hundred or more thousand volumes of books issued/completed in a year shall be taken as responsible provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

Rule 216 **Transfer of charge of goods, materials etc.** In case of transfer of Officer-in-charge of the goods, materials etc., the transferred officer shall see that the goods or material

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**University Library
Central University of Punjab**

Ref No: 2386/46/19/3067
Subject: Annual Stock Verification CUPB Library (2019)

Date: 9/7/19

This add reference to the Heavy section CUPB/AIR/16/3004 dated 23/05/2019, the annual stock verification of CUPB Library started on 04th June, 2019 has been completed. This physical stock verification has been done for the books bearing accession number 01 to 37554. Finally 09 books still remain untraced. In case

| S. No. | A.C. No. | Title | Author | Publisher | Price |
|--------|----------|--|---------------------|---|-------|
| 1. | 2519 | The Concise Oxford Dictionary of Linguistics | Matthews, P.Jt. | Oxford University Press | 275 |
| | 269 | Research Methods and Statistics | Jackson, Sherril L. | Cengage Learning India Pvt. Ltd. | 775 |
| | 268 | A Flight of Pigeons | Scott, Rankin | Penguin Books | 199 |
| | 2578 | Panoo da Baidel nba Sabhyachar Mohandira (Punjabi) | Sarhadi, Surakhan | National book trust of india | 95 |
| | 2403 | A Dictionary of Geology | Morrison, W.G. | CBS Publishers | 195 |
| 6. | 22593 | Cryptography and Network Security | Ferozan, Behrooz A. | Tata McGraw Hill Education Pvt. Ltd. | 575 |
| | 2329 | Fundamental Concepts of Inorganic Chemistry | Das, Asim K. | CBS Publishers & Distributors Pvt. Ltd. | 495 |
| | 23165 | Solid State Physics | Puri, P.K. | S. Chand Company Pvt. Ltd. | 250 |
| | 21782 | Ajmer Singh Aulakh de Mere chonwe Bhangi Aate Laghu Nat-Kala | Kaur, Shornjit | Raw Sahit Parkashan | 100 |

In case information the books are not lost but untraceable, the tracing process will continue. The annual stock verification conclude with this report.

- This report is enclosed for ready reference.
- Copy of the 2017 GFI (Vol. No. 23) (ii) page 39 regarding physical verification of books (Page no 4)
- Stock Verification report of 2018 (Page no 31)
- Library Circular and Copy of the Email for Stock Verification 2019 (Page no 1 & 2)

Mr. Ajmer Singh & Mr. Ravinder Singh
 (Librarian / Semi Professional Assistant)

Mr. Hardeep Singh
 (Librarian / Semi Professional Assistant)

Mr. Sandeep Singh & Mrs. Veerpal Kaur
 (Library Attendant / Library Assistant)

9/7/2019
 Deputy Librarian in charge of Stock Verification Team



मानव-विकास विभाग

डॉ. जितेन्द्र कुमार त्रिपाठी
संयुक्त सचिव

Dr. Jitendra K. Tripathi
Joint Secretary



विश्वविद्यालय अनुदान आयोग
University Grants Commission

(मानव संसाधन विकास मंत्रालय, भारत सरकार)
(Ministry of Human Resource Development, Govt. of India)

बहादुर शाह जफर मार्ग, नई दिल्ली-110002

Bahadur Shah Zafar Marg, New Delhi-110002

दूरभाष Ph : 011-23239200

E-mail : jitendratripathi.ugc@nic.in

D.O. No. F.1-3/2020 (CU)

12 SEP 2020

September, 2020

Subject- Annual Allocation under Capital Assets-35 for the year 2020-21 - Central University of Punjab

Dear Sir,

In order to finalise the Annual Allocation under Capital Assets for the year 2020-21, UGC constituted a Committee to assess the financial requirement of various central universities under Capital Assets for the financial year 2020-21. Based on the recommendation of the Committee, the approval of the UGC is conveyed under Capital Assets for the year 2020-21 subject to release of funds by the Ministry of Education in respect of Central University of Punjab as per details below:-

(Rs. in lakhs)

| S. No. | Name of the Item | Annual Allocation for the year 2020-21 under Capital Assets approved by UGC |
|--------|---|---|
| .1. | Books & Journals | 100.00 |
| .2. | ICT enabled Infrastructure for online learning & E-Resource | 175.00 |
| .3. | Small Equipment's / Laboratories | 75.00 |
| .4. | Campus Development | 150.00 |
| .5. | Other Infrastructure including furniture & fixture | 100.00 |
| | Total | 600.00 |

1. UGC vide its letter No.F.1-1/2012 (CU) dated 17.09.2016, 25.11.2016 and 2.3.2017 circulated the guidelines for approval of building projects. University may strictly follow the procedure of approval of building projects as per above stated UGC guidelines and send the proposal for construction/renovation/ repairs costing more than Rs.75.00 lakhs to UGC for seeking prior approval of UGC Standing Committee.
2. University may not initiate the work / project i.e. approach road, water pipe line, electric sub-station etc. which are the responsibility of the State Government. In this regard, university may take up the matter with State Government/Central Government/UGC as the case may be.
3. University should follow the General Financial Rules, 2017 as well as instructions of GFR 130 to 141 pertaining to execution of the works.
4. The Central Vigilance Commission (CVC) vide its letter No.011/VGL/014 dated 11th February, 2011 has circulated the instructions on "Transparency in Tendering System" and No.01-11-CTE-SH-100 dated 17.02.2011 regarding "Mobilization - Advance". Therefore, the construction work should strictly be as per General Financial Rules, 2017 and CVC instructions issued from time to time.

V. Tatraja

5. The MHRD has clearly articulated the guidelines for financial management in Central Universities and procedure has been well laid down in the MHRD letter No.F.61-19/2005-Desk (U) dated 3rd March, 2016. Therefore, university may ensure that the instructions to maintain financial propriety are strictly followed and no deviation from the procedure be allowed.
6. UGC vide its letter No.F.13-2/2017 (CU) dated 27th May, 2017 has sent a letter to all central universities for adoption of General Financial Rules (GFR) 2017. Therefore, university may follow the General Financial Rules, 2017 and take urgent necessary action to amend their manuals of financial procedures to bring them in conformity with GFRs, 2017 and those don't have their own approved manuals on financial procedures may adopt the provisions of GFRs 2017 and instructions/guideline there under from time to time.
7. 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 the Central Educational Institutions (Reservation in Admission) Act 2006 and as amended in 2012 may be followed.
8. University may fill up the backlog vacancies for SC/ST/OBC/PwD at the earliest to fulfil the statutory requirement of Govt. of India.
9. All statutory posts should be filled by appointment through Selection Committee as per UGC Regulations.
10. 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 as amended from time to time and make serious efforts to fill up the teaching posts at the earliest.

I would like request you to ensure that the utilization of the grants received by the university shall be submitted to the UGC in time to enable smooth management of funds and to avoid unnecessary audit objections. The release of grant would depend on the pace of expenditure by the University & timely submission of utilization certificate / statement of expenditure.

With warm regards,

Yours sincerely,

(Jitendra K. Tripathi)

Prof. R.P. Tiwari
Vice Chancellor
Central University of Punjab
City Campus, Mansa Road
Bathinda - 151 001
Punjab.

ISSUED

V. Talreja

29/11/2020



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦ্যালਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

ਕਾਰ्याਲਯ ਵਿੱਤ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਕ੍ਰਮਾਂਕ / No. CUPB/CC/ON/Accts/

ਦਿਨਾਂਕ / Date

Minutes of Meeting of Committee to workout detail for physical infrastructure requirement of Central University of Punjab for Creation of Capital Assets held on 08.10.2020, 02.11.2020 and 18.11.2020

In reference to UGC letter No. D.O. No. F.1-3/2000 dated 29.09.2020 regarding Creation of Capital Assets (35) for the financial year 2020-21, a meeting was held to finalize the allocation of funds to various infrastructural requirements of the University. Following members were present in the meeting:

1. Prof. V.K. Garg, Chairman
 2. Sh. Chandan Mittal, Finance Officer (O)
 3. Sh. Kanwalpal Singh, Registrar
 4. Prof. Ramakrishna Wusirika
 5. Prof. Amandeep Kaur, Department of Computer Sci. & Tech. (Co-opted)
 6. Prof. S.K. Bawa, Dept. of Education, In-charge Library (Co-opted)
 7. Er. Puneet, Asst. Er. (Co-opted)
 8. Dr. Bhupinder Singh, Asst. Librarian (Co-opted)
 9. Dr. Gaurav Tandon- Convener
- (Prof. Tarun Arora & Er. Saurabh Gupta could not attend the meeting.)

The present meeting was held in continuation of earlier meeting held on 02.11.2020 and the combined recommendations are as follows:-

| S. No. | Name of the Item | Annual allocation for the year 2020-21 under Capital assets approved by UGC (Rs. in lacs) | Recommendation of Committee for utilization of funds |
|--------|------------------|---|--|
| 1 | Books & Journals | 100 | • Amount may be utilized for Central Library for purchase of books, journals (incl. e-journals). Library Incharge may be informed about budget allocation and the process of |

MSJ

Chandany

Deepu



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦ্যালਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

ਕਾਰਯਾਲਯ ਵਿੱਤ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਕਰਮਾਂਕ / No. CUPB/CC/ON/Accts/

ਦਿਨਾਂਕ / Date

| | | | procurement of Books and Journals may be initiated as soon as possible. |
|---|---|-----|--|
| 2 | ICT enabled infrastructure for online learning and E-resource | 175 | <ul style="list-style-type: none">The committee proposed that Smart Classrooms may be established on each floor of the Academic Block. An amount of Rs. 8 lac may be allocated for Creation of 6 Smart Classrooms.It was proposed that in order to improve online examination capacity in the Computer Center and establishment of Computer Labs for various departments and Library a total of 150 Computers at an estimated cost of 60 Lac may be procured.Five Heavy Duty Printers/Copier Machines and one colored printer may also be procured at an approximate cost of Rs. 10 Lac.In order to cater to requirements of University Library in new building, a Self-issue return machine at an estimated cost of Rs. 10 lac is proposed.Committee also felt the need for a proper and portable Sound System for various University activities, hence, it is proposed that a portable Sound System at an estimated cost of Rs. 3.5 Lac may also be purchased.In order to display notices related to various activities happening in University it is proposed that an LED Display Board may also be procured at an estimated cost of Rs. 2 Lac.In order to provide seamless internet and internal communication facility to the administrative and other offices Rs. 55 lac may be allocated as per below:-<ol style="list-style-type: none">Rs.15 lac for LAN at Academic block & Transit HostelRs.10 Lac for landline and intercom facility at academic block,transit hostel , guest houseRs. 25 lac for CCTV and security net for CCTV.Rs. 5 lac for online UPS support for above mentioned items.Rs. 26.50 Lac may be allocated to University Library for procurement of e-resources. |
| 3 | Small equipments / Laboratories | 75 | <ul style="list-style-type: none">Preference may be given to newly established departments of University in this allocation.Committee recommended for allocation of Rs. 10 Lac to Department of Physical Education & |

18/5/24

[Signature]

2



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦ্যালਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

ਕਾਰਯਾਲਯ ਵਿੱਤ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਕ੍ਰਮਾਂਕ / No. CUPB/CC/ON/AC/1s/

ਦਿਨਾਂਕ / Date

| | | | |
|---|--|-----|--|
| | | | <p>Sports, Rs. 4 Lac to Dept. of Microbiology, Rs. 4 Lac to Dept. of Geology, Rs. 1 Lac to Dept. of Geography and Rs. 6 Lac to Dept. of Pharmacology.</p> <ul style="list-style-type: none">Rs. 50 Lac may be allocated towards fulfilling financial commitments for previous years' purchases. |
| 4 | Campus Development | 150 | <ul style="list-style-type: none">Committee proposed that a road connecting main entrance to Guest House and transit hostel may be constructed, the estimated cost for construction of this road along with the footpath with CC pavement as per the standard designs followed by EIL in its various projects shall be approx. Rs. 80 lac.Rs.60 lac may be allocated for construction of Main entrance gate at the Ghudda campus.In order to provide basic re-creational facilities at University hostels it is proposed that infrastructure for sports like basketball, badminton, volleyball, table tennis etc. may be created at an estimated cost of Rs. 10 Lac. |
| 5 | Other infrastructure including furniture and fixture | 100 | <ul style="list-style-type: none">The committee proposed that the entire amount may be utilized for procurement of hostel Furniture. |
| | Total | 600 | |

Apart from the above, Committee discussed in detail the other infrastructural requirements for the newly established permanent campus of the University and recommends the following:-

- The Committee proposed that faculty members may be allowed to utilize RSM Grant for purchase of Computer and/or Printer.
- The Committee also proposed that Computers and Computer peripherals that have become outdated and can be put to use with minor repair, may be made functional and distributed to the villages adopted by the University.

10/11/11

W. K. Bawla

Dr. J. F.

3



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦਿਆਲ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

ਕਾਰਜਾਲਯ ਵਿਲਾ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਕਿਸਮਤ / No. CUPB/EL/DN/Acts/

ਦਿਨਾਕ / Date

All the recommendations are forwarded for the consideration and approval of Hon'ble Vice Chancellor.

Meeting ended with Thanks.

VKGF
24/11/2020

Prof. V.K. Garg, Chairman

Chandan Mittal
24-11-20

Chandan Mittal, FO (O)

KPSinP

Kanwalpal Singh, Registrar

WPK
24/11/20

Prof. Ramprishma Wusirika

Amdeep

Prof. Amdeep Kaur

S.K. Bawa

Prof. S.K. Bawa

Puneet

Er. Puneet

Bhupinder Singh
25-10-20

Dr. Bhupinder Singh

Gaurav Tandon
24/11/2020

Dr. Gaurav Tandon - Convener

Recommendations of the committee may be approved please.

KPSinP
25/11

Hon'ble V.C. Sir

Approved
25/11/2020

DPD

KPSinP
25/11

Annexure-25.11 Annexure for Budget Securing



Page No. 01

ਪੰਜਾਬ ਕੇਂਦਰੀਯ ਵਿਸ਼ਵਵਿਦਯਾਲਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

ਕਾਰਯਾਲਯ ਵਿੱਤ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਸੰਸਾਰਕ / No. CUP/COA/AFHS/2020-21/2171

ਦਿਨਾਂਕ / Date 3/11/2020

Notification

Subject: Budget allocation for the year 2020-21 under Recurring head-reg.

Consequent upon the approval of Competent Authority dt:02.11.2020, Recurring Budget for the FY 2020-21 is allocated to University Departments as follows :-

| Sr no. | Department | Proposed budget (Recurring) for the year 2020-21 (Amt. in lakhs) |
|--------|--------------------------------------|--|
| 1 | Zoology | 10.00 |
| 2 | Applied Agriculture | 15.00 |
| 3 | Biochemistry | 10.00 |
| 4 | Central Instrumentation Laboratory | 15.00 |
| 5 | Chemistry | 15.00 |
| 6 | Computational Science | 15.00 |
| 7 | Computer Science & Technology | 10.00 |
| 8 | Economic Studies | 3.00 |
| 9 | Education | 3.00 |
| 10 | English | 1.00 |
| 11 | Environmental Science & Technology | 10.00 |
| 12 | Financial Administration | 2.00 |
| 13 | Geography | 10.00 |
| 14 | Geology | 10.00 |
| 15 | Hindi | 1.00 |
| 16 | History | 1.00 |
| 17 | Human Genetics & Molecular Medicines | 15.00 |
| 18 | Law | 3.00 |
| 19 | Library & Information Science | 3.00 |
| 20 | Mass communication & Media Studies | 2.00 |

Continued -



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦਿਆਲय, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

ਕਾਰਿਆਲय ਵਿੱਤ ਅਧਿਕਾਰੀ / Office of the Finance Officer

ਕ੍ਰਮਾਂਕ / No.

ਦਿਨਾਂਕ / Date

| ਕ੍ਰਮਾਂਕ / No. | | ਦਿਨਾਂਕ / Date |
|---------------|---|---------------|
| 21 | Mathematics & Statistics | 5.00 |
| 22 | Microbiology | 10.00 |
| 23 | Performing & Fine Arts | 0.00 |
| 24 | Pharmaceutical Sciences and Natural Products | 20.00 |
| 25 | Pharmacology | 10.00 |
| 26 | Physical Education (for Play fields & Bush Clearance) | 10.00 |
| 27 | Physics | 10.00 |
| 28 | Botany | 10.00 |
| 29 | Psychology | 3.00 |
| 30 | Punjabi | 1.00 |
| 31 | Sociology | 1.00 |
| 32 | South & Central Asian Studies | 1.00 |
| | Total | 235.00 |

1. Budget booking shall be done through "Integrated Finance Management System" (IFMS) Portal.
2. Budget shall be utilized for recurring expenses only such as- stationery, chemicals/consumables, minor repair/AMCs/CMCs etc.
3. No, equipment purchase may be initiated from this budget.

Arundhan
AR(Finance)
21/11/2020

Copy to:

1. Assistant Registrar (VCO): for kind information of Hon'ble Vice Chancellor
2. Finance Office (O)
3. Registrar
4. Dean Incharge Academics/Deans/ Associate Deans
5. All HoDs, Officiating HoDs

Annexure : 25-12

Email: fix@cup.edu.in, ao.cupb@gmail.com



पंजाब केन्द्रीय विश्वविद्यालय Central University of Punjab

गांव घुद्धा, जिला बठिण्डा (पंजाब) / Vill: Ghudda, Dist. Bathinda (Pb.)

क्रमांक / No. CUPB/CC/Accts/20-21/168

दिनांक / Date 18/12/2020

To
The Chairman
University Grants Commission,
New Delhi

Sub:- Seeking sanction to utilize Rs. 10 Crore from Internal Resource Generation (IRG) amount and interest earned thereon towards Creation of Capital Assets.

Sir,

Central University of Punjab was established in the year 2009. So far University functioned from the City Campus which was on lease, and recently University has shifted to its permanent Campus at Village Ghudda and due to this there is requirement of purchase of furniture for offices, labs, guest house, staff houses; construction of roads, electrical equipments etc.

New departments were created in the recent times and faculty was recruited, therefore, some departments require special funds to establish apart from office requirements of the newly appointed faculty members for office automation.

Besides, this there is requirement of funds to make the buildings operational for which include Hostel furniture, wardrobe & modular kitchen in staff residences, furnishing of Guest House, Transit Hostel & Academic Block, Office furniture, setting up of Smart Classroom (250 seater) & 02 No. Seminar Halls (125 seater each), providing of LAN/IPBAX/SERVER/CCTV etc. in Academic Block, Balance works for the Campus Development and external services, Rooftop solar panels, electrical panels & cabling for electricity back up, pump house & other development works.

University has approx. 10 Crore IRG including Interest on IRG till 31.03.2017. In view of the requirements of University to create infrastructure

1



Email: fo@cup.edu.in, ao.cupb@gmail.com

ਪੰਜਾਬ ਕੇਂਦਰੀਯ ਵਿਸ਼ਵਵਿਦਯਾਲਯ
Central University of Punjab

ਗਾਂਥ ਘੁਦਾ, ਜਿਲਾ ਬਠਿੰਡਾ (ਪੰਜਾਬ) / Vill: Ghudda, Dist. Bathinda (Pb.)

ਕ੍ਰਮਾਂਕ / No. CUPB/CC/ACCIS/20-21/

ਦਿਨਾਂਕ / Date

in the campus at Ghudda, you are requested to sanction for utilization of IRG
and interest earned thereon for Creation of Capital Assets at least Rs. 10 Cr.

Thanking you,

With Warm Regards,

18/12/2021
Registrar

Copy to:-

1. Vice Chancellor's Office for information of Hon'ble Vice Chancellor
2. Secretary, University Grants Commission, Bahadur Shah Zafar Marg, New Delhi.
3. Financial Advisor, University Grants Commission, Bahadur Shah Zafar Marg, New Delhi.
4. Joint Secretary (CU), University Grants Commission, Bahadur Shah Zafar Marg, New Delhi.
5. Finance Officer, CUPB
6. Office copy



ਪੰਜਾਬ ਕੇਂਦਰੀਯ ਵਿਸ਼ਵਵਿਦਯਾਲਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

Annexure-25.13

FINANCE & ACCOUNTS MANUAL



कंवल पाल सिंह मुन्द्रा / Kanwal Pal Singh Mundra
कुलसचिव / Registrar

MESSAGE

The Central University of Punjab is established by Government of India vide an Act No. 25 of 2009 of the Parliament, and is funded by the Central Government.

The University envisions uplifting and upgrading the standards of teaching, learning and research to global levels of excellence. To achieve this excellence we would like to develop and implement sound financial systems that comply with accepted accounting standards generally applicable to centrally funded institutions. The University has an obligation to strictly follow and adhere to the due procedure laid down by the Union Government while utilizing the grants and funds.

A need has been felt to form a handbook, specifically tailored to suit the needs of the University. This need has born CUPB Finance & Accounts Manual! The Manual will serve a quick reference and a guide to simplified ways to deal with financial procedures at the University. The scope of this Manual encompasses written procedures for all the financial processes and procedures to be followed at CUPB.

This Finance & Accounts Manual will set a benchmark for smooth and adequate working of the organization as an individual and whole.

I would also like to take this opportunity to thank our Hon'ble Vice Chancellor, Prof. Raghavendra P. Tiwari ji for his constant guidance and support. With his clear vision, an eye towards excellence and continuous encouragement we have been able to shape the Finance & Accounts Manual in this presentable form.

I welcome the end users and all those who get access to and read this Finance & Accounts Manual of CUPB. I hope you benefit from this compendium.

25th December, 2020

Kanwal Pal Singh Mundra
Registrar

चंदन मिश्रल आई.सी.ए.एस.
वित्त अधिकारी

Chandan Mittal ICAS
Finance Officer



अकादमिक ब्लॉक, जमीनी तल
पंजाब केन्द्रीय विश्वविद्यालय बठिण्डा (पं०के०वि०ब०)
ग्राम व डाक घुद्धा, पिन 151401
Academic Block, Ground Floor
Central University of Punjab Bathinda (CUPB)
VPO: Ghudda, PIN 151401

MESSAGE

The need for preparation of Finance & Accounts Manual of the University was felt to bring standardization in the matters having financial implications. This manual shall cater to the financial and accounting needs of the CUPB. The manual has been prepared keeping in view chart of accounts as approved by Ministry of Education, Receipt and Payment Rules, Government of India, Civil Accounts Manual of the O/o Controller General of Accounts and various other orders notifications and circulars issued by Government of India from time to time.

We have tried our best efforts to digitalize the functioning of the office and have detailed the operational aspects in Section 3 of the Manual. We have in our mind the delivery of smart financial administration to our stakeholders - Students, Employees and public at large. The Standard Operating Procedures will result in information sharing and transparency in the functioning of the financial administration. This will further help achieve the objective of good governance.

To bring efficiency and effectiveness in decision making, various processes have been formalized, rationalized and decentralized while ensuring the necessary internal control and checks. The accounting principles adopted in the Accounts Manual can be used for meaningful presentation and comparison of financial statements for different periods.

I thank Hon'ble Vice Chancellor Prof. R.P. Tiwari for his valuable guidance.

I appreciate the efforts of all Staff members of Finance Department for their significant contribution in preparation of this Manual.

Chandan Mittal, ICAS

डा० गौरव टंडन
सहायक कुलसचिव (वित्त)

Dr. Gaurav Tandon
Assistant Registrar (F)



अकादमिक खण्ड, जमीनी तल
पंजाब केन्द्रीय विश्वविद्यालय बठिण्डा (160006)
ग्राम व डाक घुदडा, पिन 151401
Academic Block, Ground Floor
Central University of Punjab Bathinda (CUPB)
VPO: Ghudda, PIN 151401

MESSAGE

It is my honor to present the first Accounts Manual of the university which is based on common practices followed universally in recording and presenting financial information. Various aspects such as Balance Sheet preparation, classification of head of accounts, standard operating procedures have been covered in detail. I am hopeful that this manual will serve as a guiding light for the present and future staff of the University.

While preparing the Accounts Manual due reference has been given to the notifications of MoE, UGC and CAG observations received from time to time. We have strived to achieve maximum information sharing by adopting voucher sharing system. Transparency & effectiveness have been the guiding principles of the manual.

Technology driven future can bring about changes in standard operating procedures and other generally accepted Principles. This being first such effort by university shall have scope for further improvements.

A sincere thanks to the efforts of the team and motivation, guidance provided by seniors.

Gaurav Tandon
24/12/2020

Dr. Gaurav Tandon



ਪੰਜਾਬ ਕੇਂਦਰੀਯ ਵਿਸ਼ਵਿਦਯਾਲਯ, ਬਠਿੰਡਾ
Central University of Punjab, Bathinda

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Central University of Punjab, Bathinda

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Central University of Punjab, Bathinda

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| | 6. Retirement and Terminal Benefits | |
| | 7. LTC facility | |
| | 8. Medical facility | |
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| | 7. Admission Expenses | |
| | 8. Convocation expenses | |
| | 9. Publications | |
| | 10. Stipend/Means-cum-merit Scholarship | |
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| | | |
|--------------|---|-----------|
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| | 2. Water charges | |
| | 3. Insurance | |
| | 4. Rent, Rates and Taxes (including property tax) | |
| | 5. Postage & telegram | |
| | 6. Telephone and Internet Charges | |
| | 7. Printing & Stationary | |
| | 8. Traveling and Conveyance Expenses | |
| | 9. Expenses on Seminar / Workshop | |
| | 10. Hospitality | |
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| | 7. Audio Visual equipment | |
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Section-1

Classification of Heads of Accounts



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Liabilities

1.1.1 CORPUS/CAPITAL FUND

| CORPUS / CAPITAL FUND | | |
|---|---------------------|----------------------|
| Particulars | Current Year | Previous Year |
| Opening Balance | | |
| Add : Contribution Toward Corpus/ Capital Fund | | |
| Add: GRANTS FROM UGC,GOI,& STATE GOVT. TO THE EXTENT UTILIZED FOR CAPITAL EXPENDITURE | | |
| Add : Assets Purchased out of Earmarked Funds | | |
| ADD: ASSETS PURCHASED OUT OF SPONSRED PROJECTS WHERE OWNERSHIP VEST WITH INSTITUTION | | |
| ADD: ASSETS DONATED /GIFT RECEIVED | | |
| ADD: OTHER ADDITIONS | | |
| Add: Excess/ (Deficit) of Income/ (Loss) Over Expenditure | | |
| TOTAL | | |

CORPUS / CAPITAL FUNDS

Corpus/Capital Fund comprises of amounts received by way of contributions specifically to the Corpus, as increased/decreased by the net operating results shown in the Income and Expenditure Account, other than surplus, if any, transferred to any Reserves or Earmarked Funds.

On receipts of contribution this account head shall be credited with amount of contribution with a corresponding debit. In case transfer of surplus-by CUPB from its surplus this account head shall be debited/(credited) by a corresponding credit/(debit) to Income and expenditure appropriate account.



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1.1.2 Designated/Earmarked/Endowment Funds:

| Particulars | Current Year | Previous Year |
|--|--------------|---------------|
| a) Opening balance of the funds | | |
| b) Additions during the year | | |
| c) Income from Investments | | |
| d) Accrued Interest on Investments | | |
| e) Other additions (specify nature) | | |
| Total (a) | | |
| Utilizations/Expenditure towards objectives of funds | | |
| i) Capital Expenditure | | |
| ii) Revenue Expenditure | | |
| Total (b) | | |
| BALANCE AT THE YEAR END (a-b) | | |

These are funds set aside by the educational institution for specific purpose or to meet specific future commitments. Staff Development fund, Maintenance fund, Depreciation fund, Sports fund, Awards fund, Prize fund, Student aid fund are some of the funds set aside by the education institute to meet certain specific purposes. Disclosures shall be made under each head with the conditions/criteria governing the funds.

Assets, such as investments, bank balances and liabilities related to each designated fund must be disclosed separately.

These funds with breakup details for each fund shall be shown in detail indicating Opening Balance, Additions during the year through further installments, income from investments and other additions and details of utilization/expenditure towards objectives of the funds for Capital expenditure (Fixed assets and others separately) Revenue expenditure on Salaries, and allowances, rent and other administrative expenses showing under each classification. These funds are subject to certain conditions set out by the contributor and agreed to by the educational institutions with certain legal restrictions.



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Every fund by designation shall be shown with opening balance, Additions such as further installments, accrued interest on investments of the funds and any other specified additions, and details of utilization/Expenditure towards objectives of the funds i) Capital Expenditure – Fixed assets and others and Revenue Expenditure on salaries and allowances Rent and other administrative expenses with the net balance. Assets such as investments, bank balances and liabilities related to each fund shall be disclosed separately.



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1.1.3 Current Liabilities & Provisions –

| Particulars | Current Year | Previous Year |
|--|--------------|---------------|
| 1. Current Liabilities. | | |
| 1. Deposits from staff | | |
| 2. Deposits from students | | |
| 3. Sundry creditors | | |
| a) for goods & services | | |
| b) others | | |
| 4. Deposits- others EMD, Security Deposit | | |
| 5. Statutory Liabilities (TDS, WC Tax, GIS, NPS) | | |
| a) Overdue | | |
| b) Others | | |
| 6. Other Current Liabilities | | |
| a) Salaries | | |
| b) Receipts against sponsored projects | | |
| c) Receipts against sponsored fellowships & scholarships | | |
| d) Unutilized Grants | | |
| e) Grants in advance | | |
| f) Other funds | | |
| g) Other liabilities | | |
| Total (A) | | |
| 2. Provisions | | |
| a) For Taxation | | |
| b) Gratuity | | |
| c) Superannuation/Pension | | |
| d) Accumulated leave encashment | | |
| e) Trade warrants/claims | | |
| f) Others (Specify) | | |
| Total (B) | | |
| Total (A+B) | | |



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Note: Unutilized grants 6 (d) will include grants received in advance for next year.

Current liabilities are an enterprise's obligations or debts that are due within a year or within the normal functioning cycle. Moreover, current liabilities are settled by the use of a current asset, either by creating a new current liability or cash. Current liabilities appear on an enterprise's Balance Sheet and incorporate accounts payable, accrued liabilities, short-term debt and other similar debts.



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1.1.5 SPONSORED FELLOWSHIP AND SCHOLARSHIPS

| Sr. No. 1 | Name of Sponsor 2 | Opening Balance as on 01.04..... | | Transactions during the year | | Closing Balance as on 31.03..... | |
|-----------------|----------------------|--|----|------------------------------------|----|---|----|
| | | 3 | 4 | 5 | 6 | 7 | 8 |
| | | CR | DR | CR | DR | CR | DR |
| | | . | . | . | . | . | . |
| 1 | Ministry_____ | | | | | | |
| 2 | Others | | | | | | |
| | | | | | | | |
| | | | | | | | |

Note:-

1. Total column (Credit) will appear under the above head on the liability side of the Balance Sheet.
2. Total column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in schedule 8(Loans, Advances and Deposits)



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SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

| | Amount in Rupees | |
|--|------------------|---------------|
| | Current Year | Previous Year |
| A. Plan grants: Government of India | | |
| Balance B/F | | |
| Add: Receipts during the year | | |
| Total (a) | | |
| Less Refunds | | |
| Less: Utilized for Revenue Expenditure | | |
| Less: Utilized for Capital expenditure | | |
| Total (b) | | |
| Unutilized carried forward (a-b) | | |
| B. UGC grants: Plan | | |
| Balance B/F | | |
| Receipts during the year | | |
| Total (c) | | |
| Less Refunds | | |
| Less: Utilized for Revenue Expenditure | | |
| Less: Utilized for capital expenditure | | |
| Total (d) | | |
| Unutilized carried forward (c-d) | | |



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| | | |
|--|--|--|
| C. UGC Grants Non Plan | | |
| Balance B/F | | |
| Receipts during the year | | |
| Total (e) | | |
| Less: Refunds | | |
| Less: Utilized for Revenue Expenditure | | |
| Less: Utilized for Capital Expenditure | | |
| Total (f) | | |
| Unutilized carried forward (e - f) | | |
| D. Grants from State Govt. | | |
| Balance B/F | | |
| Add: Receipts during the year | | |
| Total (g) | | |
| Less: Utilized for Revenue Expenditure | | |
| Less: Utilized for Capital Expenditure | | |
| Total (h) | | |
| Unutilized carried forward (g - h) | | |
| *Grand Total (A+B+C+D) | | |

Notes:-

- Unutilized grants include advances on Capital Account
- Unutilized grants include grants received in advance for the next year
- Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital Account



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1.2.1 Fixed Assets

Depreciation Chart

| S. No. | Particulars Name of the Asset | Rate | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK CLOSING BALANCE 31.03.2020 |
|--------|--|------|-----------------|----------|------------|-------|-----------------|---------------------------|------------|-------|---|
| | | | Opening Balance | Addition | Deductions | Total | Opening Balance | Current Year Depreciation | Adjustment | Total | |
| 1 | LAND | 0% | | | | | | | | | |
| 2 | SITE DEVELOPMENT | 0.0% | | | | | | | | | |
| 3 | Building | 2.0% | | | | | | | | | |
| 4 | ROADS AND BRIDGES | 2.0% | | | | | | | | | |
| 5 | Tubewells & Well Supply Plan* | 2.0% | | | | | | | | | |
| 6 | SEWRARGE & DRAINAGE | 2.0% | | | | | | | | | |
| 7 | Electrical Installation & Equipment Plan | 5.0% | | | | | | | | | |
| 8 | Plant & Machinery | 5.0% | | | | | | | | | |
| 9 | SCIENTIFIC AND LABORATORY EQUIPMENTS | 8.0% | | | | | | | | | |
| 10 | Office Equipment | 7.5% | | | | | | | | | |
| 11 | Audio Visual Equipment | 7.5% | | | | | | | | | |
| 12 | Computer/ | 20.0 | | | | | | | | | |



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| | | | | | | | | | | |
|----|-------------------------------------|-------|--|--|--|--|--|--|--|--|
| | Peripherals | % | | | | | | | | |
| 13 | Furniture, Fixtures & Fitting | 7.5% | | | | | | | | |
| 14 | Vehicle | 10.0% | | | | | | | | |
| 15 | Sports Equipment | 5.0% | | | | | | | | |
| 16 | Library Books & Scientific Journals | 10.0% | | | | | | | | |
| | | | | | | | | | | |
| | Total (A) | | | | | | | | | |
| 17 | Capital Work-In-Progress | 0.0% | | | | | | | | |
| | Intangible Assets | | | | | | | | | |
| 18 | COMPUTER & LIBRARY SOFTWARE | 40.0% | | | | | | | | |
| 19 | E-Journals | 40.0% | | | | | | | | |
| 20 | Patents | 11.1% | | | | | | | | |
| | | | | | | | | | | |
| | Total (B+C) | | | | | | | | | |
| | GRAND TOTAL (A+B+C) | | | | | | | | | |

Fixed Assets

Ledger for each head of classification will be maintained in the Accounts and disclosed in the Annual Financial Statement as under:

Land - includes freehold and leasehold land classified distinctly.

Buildings - include Institute's buildings like Academic buildings such as lecture hall, laboratories and workshops, Administrative offices, staff residences, hostels and temporary structures and sheds.

Plant and Machinery - includes air conditioners, water air coolers, generators, fire extinguishers etc.

Electrical Installation- includes electrical fixtures and fittings such as fans, tube-light led light fittings



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Vehicles – include buses, Trucks, ambulance, vans, cars, motorcycles etc.

Office Equipment include such items as fax machines, photocopiers and EPABX. **Computers and Peripherals** include computers, printers and other peripherals like CDs, UPS, and Server etc.

Furniture, Fixtures and fittings includes desks/benches, cabinets, almirahs, tables, chairs and partitions.

Electrical appliances includes Electrical fixtures and fittings such as geysers, heaters etc.

Library books – includes books/journals/Electronic learning devises.

Laboratory and Scientific equipment include microscopes, telescopes, dissection equipment, glass apparatus, measurement instruments and other types of laboratory equipment etc.

Audio Visual Equipment includes Television sets, overhead projectors, tape recorder, DVD player, Camera, movie projectors, CCTV and sound system.

Sports Equipment include Table tennis table, Gym equipment etc.

Tube wells and Water supply system- Tube-wells and water supply systems may be shown as a distinct category.

Intangible assets include computer software and other soft learning devises, patents, trademarks etc., and shall be specified separately.

Capital Work in Progress – Fixed assets Buildings in the course of construction shall be shown against this head till they are ready for their intended use. Plant, machinery and equipment acquired and pending installation shall be included here. Advances to suppliers/contractors on capital account shall also be included.



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1.2.2 Investments

| Particulars | Current Year | Previous Year |
|-------------------------------------|--------------|---------------|
| 1. In Central Government Securities | | |
| 2. In State Government Securities | | |
| 3. Other approved Securities | | |
| 4. Shares | | |
| 5. Debentures and Bonds | | |
| 6. Term Deposits with Banks | | |
| 7. Others (to be specified) | | |
| Total | | |

- a) Investments shall be classified and disclosed under long term investment and current investments
- b) "Current investments" means an investment that is by nature readily realizable and is intended to be held for not more than one year from the date on which such investment is made.
- c) "Long term investment" means an investment other than a current investment.
- d) Investment shall further sub-classified as investments from endowment/earmarked funds and other investments in each case and disclose accordingly.
- e) Long terms investment shall be measured at cost. The book value of long-term investments shall be reduced to recognize a decline, other than temporary, in their value. Such reduction shall be determined and made for each investment individually.
- f) Aggregate amount of the Educational Institution's long terms quoted investments and also the market value thereof shall be shown. Aggregate amount of the Educational institution's 'unquoted investment' shall also be shown.
- g) "Quoted investment" for this purpose means an investment in respect of which a quoted or permission to deal on a recognized stock exchange has been granted, and the expression 'unquoted investment shall be construed accordingly.
- h) Current investment shall be shown at the lower of cost and fair value, which shall be determined either on an individual investment basis or by category of investment.



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- i) The significant restrictions on the right of ownership, reliability of investment shall be disclosed by way notes.
- j) Both 'long term investment' and 'Current investment' shall be disclosed as 1) in Central Government securities 2) in State Government Securities 3) Other approved Securities 4) Shares 5) Debentures and Bonds 6) Others (to be specified)



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1.2.3 INVESTMENTS- OTHERS

| Particulars | Current Year | Previous Year |
|-------------------------------------|--------------|---------------|
| 1. In Central Government Securities | | |
| 2. In State Government Securities | | |
| 3. Other approved Securities | | |
| 4. Shares | | |
| 5. Debentures and Bonds | | |
| 6. Term Deposits with Banks | | |
| 7. Others (to be specified) | | |
| Total | | |

- 1. Government Securities-** Includes Central and State Government securities and Government Treasury Bills. These securities shall be shown at cost/book value. However, the difference between such value and market value shall be given in the notes to the Balance Sheet.
- 2. Other approved Securities-** Securities other than Government Securities, treated as approved securities (such as Trustee securities), shall be included here.
- 3. Debentures and Bonds-** Investment in debentures and bonds of RBI, Companies and Corporations shall be disclosed here.
- 4. Others (to be specified)-** Includes residual investments, if any, like Commercial paper, Investments (to be specified) in Mutual Funds and other instruments not being in the nature of debentures/bonds. Term Deposits in Banks, if any, will also be included here.



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1.2.4 Current Assets

| Particulars | Current Year | Previous Year |
|---|--------------|---------------|
| 1. Stock: | | |
| a) Stores and Spares | | |
| b) loose Tools | | |
| c) Publications | | |
| d) laboratory chemicals, consumables and glass ware | | |
| e) Building Material | | |
| f) Electrical Material | | |
| g) Stationery | | |
| h) Water supply material | | |
| 2. Sundry Debtors: | | |
| a) Debts Outstanding for a period exceeding six months | | |
| b) Others | | |
| 3. Cash and Bank Balances | | |
| a) With Scheduled Banks: - In Current Accounts - In term deposit Accounts - In Savings Accounts | | |
| b) With non-Scheduled Banks: - In term deposit Accounts - In Savings Accounts | | |
| 4. Post Office- Savings Accounts | | |
| TOTAL | | |

1. The current assets shall be classified and disclosed as follows:
 - a) Inventories including items that are held in the normal course, or in the form of materials or supplies to be consumed like publications held for sale.
 - b) Mode of valuation of the inventories shall be disclosed.



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2. Receivables shall be classified and disclosed as
 - a) Grants in respect of which there is reasonable assurance that
 - i) the Institution will comply with the conditions attached, and
 - ii) the grants will be received.
 - b) Others
 - c) Any debts due by the employees of the entity shall be separately stated.
3. Balances with the Banks to be indicated with each Bank Account numbers.
4. Cash and cash equivalents to be disclosed.
5. Other current assets shall be classified and disclosed as follows:
 - "Other current assets" is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories.
 - Interest accrued on investment on Earmarked/Endowment Funds and that on other Investment shall be shown separately.
 - Where any other constitutes ten percent or more of the total or more of the total current assets, the nature and amount of such items may be shown separately.



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1.2.5 Loans, Advances and Deposits

| Particulars | Current Year | Previous Year |
|---|--------------|---------------|
| 1. Advances to employees (Non-interest bearing) | | |
| a) Salary | | |
| b) Festival | | |
| c) LTC | | |
| d) Medical advance | | |
| e) Other (to be specified) | | |
| 2. Long term advances to employees (interest bearing) | | |
| a) Vehicle loan | | |
| b) Home loan | | |
| c) Others (to be specified) | | |
| 3. Advances and other amounts recoverable in cash and in kind | | |
| a) on Capital account | | |
| b) to suppliers | | |
| c) other expenses, | | |
| 4. Prepaid Expenses | | |
| a) Insurance | | |
| b) Other expenses. | | |
| 5. Deposits | | |
| a) Telephone | | |
| b) Lease Rent | | |
| c) Electricity | | |
| d) AICTE, if applicable | | |
| e) Others (to be specified) | | |
| 6. Income Accrued | | |
| a) On investment from Earmarked/Endowment Funds | | |
| b) On investments - others | | |
| c) Loans and Advances | | |
| d) Others (includes income due unrealized) | | |
| 7. Other-Current Asset receivable from sponsored projects | | |
| a) Debit balances in sponsored projects | | |
| b) Debit balances in sponsored projects | | |
| c) Grants Receivable | | |
| 8. Claims Receivable | | |
| TOTAL | | |

Note:-

If revolving funds have been created for House Building, Computer and vehicle advances to employees, the advances will appear as part of Earmarked/endowment Funds. The balance against these interest -bearing advances will not appear in this schedule.



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1.3.1 ACADEMIC RECEIPTS

| Particulars | Current Year | Previous Year |
|---|--------------|---------------|
| FEEs FROM STUDENTS | | |
| Academic | | |
| 1. Tuition fee | | |
| 2. Admission fee | | |
| 3. Enrolment fee | | |
| 4. Library Admission fee | | |
| 5. Laboratory fee | | |
| 6. Art & craft fee | | |
| 7. Registration fee | | |
| 8. Syllabus fee | | |
| Total (A) | | |
| Examinations | | |
| 1. Admission test fee | | |
| 2. Annual Examination fee | | |
| 3. Mark sheet, certificate | | |
| 4. Entrance examination fee | | |
| Total (B) | | |
| Other fees | | |
| 1. Identity Card fee | | |
| 2. Fine/Miscellaneous fee | | |
| 3. Medical fee | | |
| 4. Transportation fee | | |
| 5. Hostel fee | | |
| Total (C) | | |
| Sale of Publications | | |
| 1. Sale of Admission forms | | |
| 2. Sale of syllabus and Question Paper, etc. | | |
| 3. Sale of prospectus including admission forms | | |
| Total (D) | | |
| Other Academic Receipts | | |
| 1. Registration fee for workshops, programmes | | |
| 2. Registration fees (Academic Staff College) | | |
| Total (E) | | |
| GRAND TOTAL (A+B+C+D+E) | | |

Note: In case fees like entrance fee, subscriptions etc. are material and are in the nature of capital receipts, such amount shall be recognized to the Corpus Fund.



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1.3.2 Grants/ Subsidies (Irrevocable grants)

The grants received shall be classified and disclosed as follows:

1. Central Government
2. Government Agencies
3. Institutions/Welfare bodies
4. International Organizations
5. Others (Specify)

| Particulars | Plan | Current Year | Previous Year |
|--|------|--------------|---------------|
| Balance B/F | | | |
| Add: Receipts during the year | | | |
| Total | | | |
| Less: Utilized for Capital Expenditure (A) | | | |
| Less: Utilized for Revenue Expenditure (B) | | | |
| Net Balance | | | |

- A. Appears as addition to un-amortized value of assets in the liability side of the Balance Sheet and also as addition to Fixed Assets in the year.
- B. Appears as appropriation in the Income & Expenditure Account.
- C. (I) Appears under Current Liabilities in the Balance Sheet or as Receivables if expenditure is more than balance of Loans and Advances.
(II) Balance of Unutilized Grant will be represented bank balance, Investment and advances.



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1.3.3 Income from investments

| Particulars | Earmarked/ Funds | | Endowment | | Other Investments | |
|--|---------------------|---------------|--------------|---------------|-------------------|---------------|
| | Current Year | Previous Year | Current Year | Previous Year | Current Year | Previous Year |
| 1. Interest | | | | | | |
| a. On Government Securities | | | | | | |
| b. Other Bonds/Debentures | | | | | | |
| 2. Interest on Term Deposits | | | | | | |
| 3. Income accrued but not due on Term Deposits/Interest bearing advances to employees. | | | | | | |
| 4. Interest on Savings Bank Accounts | | | | | | |
| 5. Others (Specify) | | | | | | |
| Total | | | | | | |
| Transferred to Earmarked/ Endowment Funds | | | | | | |
| Balance | NIL | NIL | | | | |
| | | | | | | |

Note: Interest accrued but not due on Term Deposits from HBA fund, conveyance advance fund and Computer Advance fund and on interest bearing advances to employees will be included here (Item 3), only where Revolving funds (EMF) for such advances have been set up.



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1.3.4 INTEREST EARNED

| Particulars | Current Year | Previous Year |
|---|--------------|---------------|
| 1. On Savings Accounts with scheduled banks | | |
| 2. On Loans | | |
| a. Employees/Staff | | |
| b. Others | | |
| 3. On Debtors and Other Receivables | | |
| Total | | |

Note:

1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2.
2. Item 2(a) is applicable only if Revolving funds *have* not been constituted for such advances.



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1.3.5 Other Income

| | | |
|---|--|--|
| A. Income from Land & Buildings | | |
| 1. Hostel Room Rent | | |
| 2. License Fee | | |
| 3. Hire charges of Auditorium/Play Ground/ Convention Centre, etc | | |
| 4. Electricity charges recovered | | |
| 5. Water charges recovered | | |
| Total | | |
| B. Sale of Institute's Publications | | |
| C. Income from Holding events | | |
| 1. Gross Receipts from annual function/ sports carnival | | |
| Less: Direct expenditure incurred on the annual function/sports carnival | | |
| 2. Gross Receipts from Fetes | | |
| Less: Direct expenditure incurred on the fetes | | |
| 3. Gross Receipts for educational tours | | |
| Less: Direct expenditure incurred on the tours | | |
| 4. Others | | |
| Total | | |
| D. Others | | |
| 1. Income from consultancy | | |
| 2. RTI fees | | |
| 3. Income from Royalty | | |
| 4. Sale of application form (Recruitment) | | |
| 5. Misc. Receipts (Sale of Tender form, waste papers) | | |
| 6. Profit on sale/ Disposal of Assets | | |
| a) Own assets | | |
| b) Assets received free of cost | | |
| 7. Others | | |
| Total | | |
| Grant Total (A+B+C) | | |



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1.3.6 PRIOR PERIOD INCOME

| Particulars | Amount in Rupces | |
|----------------------------|------------------|---------------|
| | Current Year | Previous Year |
| 1. Academic Receipts | | |
| 2. Income from Investments | | |
| 3. Interest earned | | |
| 4. Other Income | | |
| Total | | |

Items of Prior Period Income are those items against which incomes do not pertain to the current year but pertain to the previous year (s) and have occurred during the Current year; Also where no income has been treated as accrued in the previous year(s). Such items may occur in respect of all the Income heads in the Income and Expenditure Account. The amounts of Prior Period Income against each Income head shall be disclosed. The total must agree with the figure against the head 'Prior Period Income' in the Income and Expenditure Account.



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1.4.1 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES):

- These shall be classified separately for teaching and non-teaching staff; adhoc staff
- Arrears of DA, Salary arrears due to increment shall be shown separately.
- These shall be disclosed as follows:

Amount in Rupees

| | Current Year | | | Previous Year | | |
|---|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Salaries and Wages | | | | | | |
| b) Allowances and Bonus | | | | | | |
| c) Contribution to Provident Fund | | | | | | |
| d) Contribution to other fund (specify) | | | | | | |
| e) Staff Welfare Expenses | | | | | | |
| f) Retirement and Terminal Benefits | | | | | | |
| g) LTC facility | | | | | | |
| h) Medical facility | | | | | | |
| i) Children Education Allowance | | | | | | |
| j) Honorarium | | | | | | |
| k) TA Expenses | | | | | | |
| l) Others (specify) | | | | | | |
| TOTAL | | | | | | |



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1.4.2 ACADEMIC EXPENSES

These shall be classified and disclosed as follows:

Amount in Rupees

| | Current Year | | | Previous Year | | |
|--|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Laboratory expenses | | | | | | |
| b) Field work/ Participation | | | | | | |
| c) Seminar/Workshop | | | | | | |
| d) Payment to visiting faculty | | | | | | |
| e) Examination | | | | | | |
| f) Student Welfare expenses | | | | | | |
| g) Admission Expenses | | | | | | |
| h) Convocation expenses | | | | | | |
| i) Publications | | | | | | |
| j) Stipend/Means-cum-merit scholarship | | | | | | |
| k) Subscription expenses | | | | | | |
| l) Others (Specify) | | | | | | |
| TOTAL | | | | | | |



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**1.4.3 ADMINISTRATIVE AND GENERAL
EXPENSES**

These shall be classified and disclosed as follows:

Amount in Rupees

| | Current Year | | | Previous Year | | |
|---|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1. Electricity and Power | | | | | | |
| 2. Water charges | | | | | | |
| 3. Insurance | | | | | | |
| 4. Rent, Rates and Taxes (including property tax) | | | | | | |
| 5. Postage & telegram | | | | | | |
| 6. Telephone and Internet Charges | | | | | | |
| 7. Printing & Stationary | | | | | | |
| 8. Traveling and Conveyance Expenses | | | | | | |
| 9. Expenses on Seminar / Workshop | | | | | | |
| 10. Hospitality | | | | | | |
| 11. Auditors Remuneration | | | | | | |
| 12. Professional Charges | | | | | | |
| 13. Advertisement and Publicity | | | | | | |
| 14. Magazines & Journals | | | | | | |
| 15. Others (Specify) | | | | | | |
| TOTAL | | | | | | |



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1.4.4 TRANSPORTATION EXPENSES

Amount in Rupees

| | Current Year | | | Previous Year | | |
|--|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1. Vehicles (owned by educational institution) | | | | | | |
| a) Running expenses | | | | | | |
| b) Repairs & maintenance | | | | | | |
| c) Insurance expenses | | | | | | |
| 2. Vehicles taken on rent/lease | | | | | | |
| a) Rent/lease expenses | | | | | | |
| 3. Vehicle (Taxi) hiring expenses | | | | | | |
| TOTAL | | | | | | |



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1.4.5 REPAIR & MAINTENANCE

Repair & Maintenance cost shall be classified and disclosed as follows:

Amount in Rupees

| | Current Year | | | Previous Year | | |
|--------------------------------------|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Building | | | | | | |
| b) Furniture & Fixture | | | | | | |
| c) Plant & Machinery | | | | | | |
| d) Office Equipment | | | | | | |
| e) Computers | | | | | | |
| f) Laboratory & Scientific equipment | | | | | | |
| g) Audio Visual equipment | | | | | | |
| h) Cleaning material & services | | | | | | |
| i) Book binding charges | | | | | | |
| j) Gardening | | | | | | |
| k) Estate Maintenance | | | | | | |
| l) Others (specify) | | | | | | |
| TOTAL | | | | | | |



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1.4.6 FINANCE COST

Finance cost shall be classified and disclosed as follows:

| | Current Year | | | Previous Year | | |
|---------------------|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a. Bank charges | | | | | | |
| b. Others (specify) | | | | | | |
| TOTAL | | | | | | |

Note: If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses.



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1.4.7 OTHER EXPENSES

Other expenses shall be classified as write-offs, provisions, miscellaneous expenses, loss on sale of investments and fixed assets etc., and disclosed as accordingly.

Amount in Rupees

| | Current Year | | | Previous Year | | |
|--|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Provision of Bad and Doubtful Debts/Advance | | | | | | |
| b) Irrecoverable Balance written-off | | | | | | |
| c) Others (specify) | | | | | | |
| TOTAL | | | | | | |

Note:-Other expenses shall be classified as write - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.



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1.4.8 PRIOR PERIOD EXPENSES

Amount in Rupees

| | Current Year | | | Previous Year | | |
|----------------------------------|--------------|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1. Establishment expenses | | | | | | |
| 2. Academic expenses | | | | | | |
| 3. Administrative expenses | | | | | | |
| 4. Transportation expenses | | | | | | |
| 5. Repair & Maintenance expenses | | | | | | |
| 6. Other expenses | | | | | | |
| TOTAL | | | | | | |



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1.5 - Accounting Policies

1. All significant accounting policies shall be disclosed and this disclosure shall be made at one place. An illustrative list of accounting policies that could be disclosed are given below:
 - a. This basic of preparation of Accounts (Historical cost Convention and Accrual System)
 - b. Revenue Recognition (specifically stating the items which are recognized on cash basis)
 - c. Accounting for income from and expenditure on specialized activities such as Research
 - d. Conversion or translation of foreign currency (in case of organizations receiving foreign funds/Incurring expenditure in Foreign Exchange on Imports).
 - e. Methods(s) of depreciation
 - f. Valuation of inventories
 - g. Valuation of investments
 - h. Treatment of employee benefits
 - i. Valuation of fixed assets
 - j. Treatment of contingent liabilities
 - k. Expenditure during construction
 - l. Assets of small value
 - m. Accounting treatment of leasehold land
 - n. Accounting of Earmarked funds and Endowment funds with a brief description of each fund.
 - o. Amortization of wasting assets
 - p. Accounting treatment of Plan/Non-plan Grants received from Govt.
 - q. Accounting treatment of sponsored Projects/Schemes/Programmes (Receipts and expenditure) and income from such schemes (Overhead recoveries, institutional charges/project management fees etc.)
 - r. Accounting treatment of Assets acquired out of sponsored project funds and earmarked funds
 - s. Accounting treatment of Fellowships and Scholarships
 - t. Classification of treatment of Deferred Revenue Expenditure
 - u. Treatment of Assets acquired by the Grantee institutions out of grants given to them by the institutions (if applicable).
 - v. Taxation Statues
2. In respect of funds, following shall be disclosed the following in the schedules/notes to accounts:
 - a. In respect of each major fund, opening balance, additions during the period, deductions/utilization during the period and balance at the end.
 - b. Assets, such as Investments, and liabilities belonging to each fund separately;
 - c. Restrictions, if any, on the utilization of each fund balance.
 - d. Restrictions, if any, on the utilization of specific fixed assets.



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1.6 - Contingent Liabilities and Notes on the Accounts:

Items to be covered are Listed below:

A. Contingent Liabilities

1. Claim against the Entity not acknowledged as debts _____
2. Guarantees and Letters of credit outstanding Liability towards Guarantees given by the entity or by Banks on its behalf and Letter of Credit outstanding as at the year-end are requires to be disclosed
3. Other items for which the entity is contingently liable including disputed statutory and other demands/claims, bills rediscounted, and other items for which the entity is contingently liable such as suits filed, Arbitration cases pending.

B. Notes on Accounts

1. Commitments on capital Account not provided for this will arise in terms of contracts/arrangements in terms of which amounts will have to be paid for acquisitions/construction of assets as and when they take place. The amount, net of advances is required to be disclosed.

2. Educational institutions shall host following information in public domain so as to be enable all other stakeholder to have a bird's eye view of educational institution's capacity and capability:

- 1) No. of students
- 2) Number of teachers
- 3) Collection on account of building fund and expenditure thereof
- 4) Collection for sports activities and thereof
- 5) Collection for co-curricular activities and expenditure thereof
- 6) Collection on account of development charges and expenditure thereon
- 7) Collection for medical expenses and expenditure thereon
- 8) Compliance with statutory dues like EPF and ESI
- 9) Salary structure of teachers

The above information can also be calculated on per student basis.

3. Related Party Disclosures

Accounting Standard(AS) 18, 'Related Party Disclosures', issued by the Institutes of Chartered Accountants of India, requires disclosures to be made in respect of related party transactions. Keeping in view the involvement of public funds. In the context of an educational institution, the following disclosures shall be in a note to the financial statements:

- i) Transactions between the university and the trust or the members of the governing body of the university.
- ii) Transactions between the university and the relatives of the trustees, or members of the governing body managing the educational institutions or any other educational entity managed by the same trust or society, if permitted by the relevant legislation/bye-laws etc.



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- iii) Transactions between the university and the relatives of the trustees, or members of the governing body managing the university. For this purpose, a relative, in the context of an individual, means "the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or influences by, that individual in his/her dealing with the university."
- iv) Transactions between the university and its 'key management personnel' or the relatives of the key management personnel. Key management personnel will represent those persons in the university who have the authority and responsibility for planning, directing and controlling the activities of the university. In case of university, an example of key management personnel is Vice Chancellor.

The following are examples of the related party transactions in respect of which disclosures may be made:

Purchases or sales of fixed assets; rendering or receiving of services;

Leasing or Hiring purchases arrangements;

Items of a similar nature may be disclosed in aggregate by type of related party except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the educational institution.

Disclosure of details of particular transactions with individual related parties will frequently be too voluminous to be easily understood. Accordingly, items of a similar nature may be disclosed in aggregate by type of related party. However, this is not done in such a way as to obscure the importance of significant transactions, e.g., purchases or sales of books are not aggregated with purchases or sales of fixed assets. Nor a material related party transaction with an individual party is clubbed in an aggregated disclosure.



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Section-2

Master Chart of Heads of Accounts



ਪੰਜਾਬ ਕੇਂਦਰੀ ਵਿਸ਼ਵਵਿਦ্যালਯ, ਬਠਿੰਡਾ
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Name of the Organisation
Master Chart of Heads of Accounts

UNIVERSITY CAPITAL FUNDS

University Capital Fund

CORPUS FUND

Corpus - Registration/Affiliation/Enrolment

- Corpus - Affiliation Fee
- Corpus - Degree Verification/Migration/Transcript
- Corpus - Enrolment Fee
- Corpus - Registration Fee

Corpus - Revenue Expenditure

- CORPUS - Books
- CORPUS - Computers
- Corpus - Financial Assistance
- Corpus - Honorarium
- CORPUS - Income Tax From Contractor
- CORPUS - NAAC Expenditure/Reimbursement
- Corpus - Revenue Expenditure
- CORPUS - Sales Tax/DVAT/WCT From Contractor
- Corpus-Teacher's Participation in India/Abroad
- Corpus - Workshops/Programmes
- Corpus Capital Fund
- Corpus - Consultancy Fees
- Corpus - Interest on Investments
- Corpus - Interest on Saving A/C

EARMARKED / ENDOWMENT FUNDS

A. D. FUND

Aa. OPENING BALANCE ADF

Ab. ADDITIONS ADF

- ADF - Others to AIT
- ADF - Sale of Adm. Forms/Entrance Examination Fees
- ADF - Sale of Question Papers

Ac. INCOME FROM INVESTMENTS ADF

- ADF - Interest on Auto-Sweep Investment
- ADF - Interest on Investment

Al. INTEREST ON SAVINGS A/C ADF

- ADF - Interest on Savings A/c

Ag. OTHER ADDITIONS ADF

- ADF - Interest Payment to CEEB
- ADF - Other Additions

Ba. REVENUE EXPENDITURE ADF

- ADF - Entrance Exam Exp.
- ADF - Honorarium to Staff
- ADF - Income Tax From Contractors
- ADF-Receipt Against Cancellation of Stalled Cheques
- ADF-Revenue Expenses
- ADF - Sales Tax/DVAT/WCT From Contractors
- ADF-TATA For Entrance Exam

Bb. CAPITAL EXPENDITURE ADF

- ADF - Books
- ADF - Computers & Accessories
- ADF - Computer Software



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ADF - Electrical Equipments
ADF - Equipments
ADF - Furniture
ADF - Laboratory Equipments
ADF - Small Value Assots

C G FUND

- Aa. OPENING BALANCE CAHG**
Centre for Applied Human Genetics Capital Fund
- Ab. ADDITIONS CAHG**
CAHG - Grant in Aids
- Ac. INTEREST ON INVESTMENTS CAHG**
CAHG - Interest on Investment
- Af. INTEREST ON SAVINGS A/C CAHG**
CAHG - Interest on Savings A/c
- Ba. REVENUE EXPENDITURE CAHG**
CAHG-Revenue Expenses
- Bb. CAPITAL EXPENDITURE CAHG**
CAHG - Books & Journals
CAHG - Equipments

CONVEYANCE FUND

- Aa. OPENING BALANCE CONVEYANCE**
Conveyance Fund
- Ab. ADDITIONS CONVEYANCE**
CONVEYANCE - REFUND OF ADVANCES
Conveyance - Refund of Car Advance
Conveyance - Refund of Computer Advance
Conveyance - Refund of Cycle Advance
Conveyance - Refund of Scooter Advance
Conveyance - Grant in Aids
- Ac. INCOME FROM INVESTMENTS CONVEYANCE**
Conveyance - Interest on Investments
- Ae. ACCRUED INTEREST ON ADVANCES CONVEYANCE**
CONVEYANCE - INTEREST RECEIVED ON ADVANCES
Conveyance - Interest on Advances
Conveyance - Interest Received on Advances
Conveyance - Interest Received on Car Advance
Conveyance - Interest Received on Cycle Advance
Conveyance - Interest Received on PC Advance
Conveyance - Interest Received on Scooter Advance
- Af. INTEREST ON SAVINGS A/C CONVEYANCE**
Conveyance - Interest on Savings A/c
- Ba. REVENUE EXPENDITURE CONVEYANCE**
CONVEYANCE - PAYMENT OF ADVANCES
CONVEYANCE - PAYMENT OF ADVANCES
Conveyance - Payment of Car Advance
Conveyance - Payment of Computer Advance
Conveyance - Payment of Cycle Advance
Conveyance - Payment of Scooter Advance
Conveyance - Revenue Expenditure

ENDOWMENT FUNDS

- Aa. OPENING BALANCE END**
Endowment Fund
- Ab. ADDITIONS END**
END - Grants in Aids



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| | |
|-----------------------------|---|
| | AC. INCOME FROM INVESTMENTS END |
| | <i>END - Interest on Endowment Overhead Investments</i> |
| | <i>END - Interest on Investments</i> |
| | AF. INTEREST ON SAVINGS A/C END |
| | <i>END - Interest on Savings A/c</i> |
| | Ba. REVENUE EXPENDITURE END |
| | <i>END - Revenue Expenditure</i> |
| | <i>END-SEMINAR/WORKSHOP</i> |
| | Bb. CAPITAL EXPENDITURE END |
| | <i>END - Books</i> |
| | <i>END - Equipments</i> |
| | <i>END - Furniture</i> |
| E.L FUND | |
| | Aa. OPENING BALANCE EXIM |
| | Ab. ADDITIONS EXIM |
| | Ac. INCOME FROM INVESTMENTS EXIM |
| | <i>Interest on Investment</i> |
| | AI. INTEREST ON SAVINGS EXIM |
| | <i>Interest on Savings A/c</i> |
| | Ba. REVENUE EXPENDITURE EXIM |
| | <i>Revenue Expenses</i> |
| | Bb. CAPITAL EXPENDITURE EXIM |
| | <i>Books & Journals</i> |
| HOUSE BUILDING ADVANCE FUND | |
| | Aa. OPENING BALANCE HBA |
| | <i>House Building Advance Fund</i> |
| | Ab. ADDITIONS HBA |
| | <i>HBA - Grant in Aids</i> |
| | <i>HBA - Refund of Advances</i> |
| | Ac. INCOME FROM INVESTMENTS HBA |
| | <i>HBA - Interest on Investment</i> |
| | Aa. ACCRUED INTEREST HBA |
| | <i>HBA - Interest on Advances</i> |
| | AI. INTEREST ON SAVINGS A/C HBA |
| | <i>HBA - Interest on Savings A/c</i> |
| | Ba. REVENUE EXPENDITURE HBA |
| | <i>HBA - Payment of Advance</i> |
| | <i>HBA - Revenue Expenditure</i> |
| H F FUND | |
| | Aa. OPENING BALANCE NIPPON |
| | Ab. ADDITIONS NIPPON |
| | <i>Grant in Aids</i> |
| | Ac. INCOME FROM INVESTMENTS NIPPON |
| | <i>Interest on Investment</i> |
| | AI. INTEREST ON SAVINGS A/C NIPPON |
| | <i>Interest on Savings A/c</i> |
| | Ba. REVENUE EXPENDITURE NIPPON |
| | <i>Revenue Expenses</i> |
| R G N FUND | |
| | Aa. OPENING BALANCE RGNF |



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AD. ADDITIONS RGNF

RGNF - Grant in Aids

AC. INCOME FROM INVESTMENTS RGNF

RGNF - Interest on Investments

AF. INTEREST ON SAVINGS A/C RGNF

RGNF - Interest on Savings Bank A/c

Ba. REVENUE EXPENDITURE RGNF

RGNF - Revenue Expenditure - Contingency

RGNF - Revenue Expenditure - Fellowship

UGC JRF FUND

Aa. OPENING BALANCE UGC JRF

UGC JRF Fund

Ab. ADDITIONS UGC JRF

UGC JRF - Grant-in-Aid

Ac. INCOME FROM INVESTMENTS UGC JRF

UGC JRF-Interest on Investment

AF. INTEREST ON SAVINGS A/C UGC JRF

UGC JRF - Interest on Savings

Ba. REVENUE EXPENDITURE UGC JRF

UGC-JRF Fellowship (UGC) Revenue Expenses

CURRENT LIABILITIES

DEPOSIT CURRENT LIABILITIES

Deposit - Seminar/CESP/SSS

Deposit - Academic Staff College Contributions

Deposit-Alumni Association Fund

Deposit-CGHS Recovery

Deposit - Const of Overhead Tank

Deposit-Conveyance Advance Recovery

Deposit - CSRD/SSS Conference ASA-12

Deposit - Deposit Account Balances

Deposit-Earnest Money Deposits

DEPOSIT GRANT FROM SAIL

Deposit-Group Insurance Claims From LIC

Deposit-Group Insurance Subscription

Deposit - HRA Recovery

Deposit-Income Tax Recovery

Deposit-Library Deposits

Deposit - Library Membership Fee

Deposit - Library Seminar

Deposit-LIC Recovery

Deposit-LLC/ARC Building

Deposit-Maintenance of SLS Lab

Deposit - Mobilization Advances

Deposit - NPS Contribution

Deposit - ONGC Alumni Affairs

Deposit-P.F Recovery

Deposit-PM National Relief Fund

Deposit-Registration Fees

Deposit-Reserve Fund

Deposit - Salary Deposits

Deposit-SBI & Revenue Expenditure

Deposit-Security Deposits

Deposit - Security Deposits (Staff)

Deposit - SF Extra Curricular Activities



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Deposit - SF Hostel Security
Deposit - SF Interest Earned on Savings
Deposit - SF Library Deposit
Deposit - SF Students' Security Deposit
DEPOSIT- SLS Seminar
Deposit-Students' Aid Fund
Deposit-Students Fund
Deposit-VC Discretionary Fund
Deposit-Yamuna Hostel Building
Deposit-Yoga Centre Fees

(NON PLAN) MAINTENANCE CURRENT LIABILITIES

EXPENSES PAYABLE

Outstanding Academic Expenses
Outstanding Administrative Expenses
Outstanding Establishment Expenses
Outstanding Repair & Maintenance Expenses

INCOME RECEIVED IN ADVANCE

Fees From Students Received in Advance

OTHER CURRENT LIABILITIES

Bank Charges Payable
Benevolent Fund
Car Advance Recovery
Computer Advance Recovery
Coop Society Recovery
Coop Society Recovery (Old)
Court Attachment Recovery
Court Attachment Recovery (Old)
Court Order Recovery (Old)
CPF Contribution Payable
CTD Recovery
Cycle Advance Recovery
PRIVATE/SALES TAX Recovery From Contractors
Faculty Club Recovery
Group Insurance Recovery
Group Insurance Recovery (Old)
HBA Recovery
Income Tax From Professionals
Income Tax From Staff
Income Tax From Staff (Old)
Income Tax Recovery From Contractors
JNUOA Recovery
JNUOA Recovery (Old)
JNUSA Recovery
JNUTA Recovery
Labour Cess Payable
Lease Rent Recovery
LIC Recoveries (Old)
LIC Recovery
Misc Recoveries Old
NPS Contribution Payable to CRA
NPS Contribution Payable to Tier I
NPS Final Payment Payable
NPS Tier II Recovery



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NPS Tier I Recovery
Old CGHS Contribution
Other Current Liabilities (OCL)
PF Recovery
PF Recovery (Old)
PM National Relief Fund Recovery
Remittances to Other Deptt.
Remittances to Other Deptt. (Old)
RGIS Arrear
Salary Payable
Salary Payable (Old)
Scooter Advance Recovery
Service Tax Paid
Service Tax Payable
Service Tax Received
Special Honorarium
Teachers Welfare Fund Recovery (Old)
Teachers Wel Fund Recovery
Tuition Fees Received in Advance
VC Disc. Fund Recovery

OUTSTANDING LIABILITIES FOR EXPENSES (OSL)

OSL DEVELOPMENT PLAN

1. OSL ESTABLISHMENT PLAN
2. OSL ACADEMIC PLAN
3. OSL ADMINISTRATIVE PLAN
4. OSL REPAIRS & MAINTENANCE PLAN

OSL MAINTENANCE

1. OSL ESTABLISHMENT EXP
2. OSL ACADEMIC EXP
3. OSL ADMINISTRATIVE EXP
4. OSL REPAIRS & MAINTENANCE EXP

PLAN CURRENT LIABILITIES

OTHER CURRENT LIABILITIES PLAN

Campus Development Fund Plan
Car Advance Recovery Plan
CGHS Recovery Plan
Computer Advance Recovery Plan
Conservancy Recovery Plan
Court Attachment Recovery Plan
CTD Recovery Plan
Cycle Advance Recovery Plan
Deductions Plan
DVAT/WCT/SALES TAX Recovery From Contractors PLAN
Electricity Charges Recovery Plan
Faculty Club Recovery Plan
Festival Advance Recovery Plan
Group Insurance Recovery Plan
HBA Recovery Plan
House Rent Recovery Plan
Income Tax From Contractors Plan
Income Tax From Staff Plan
JNUDA Recovery Plan



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JNUSA Recovery Plan
JNUTA Recovery Plan
Labour Cess Payable Plan
LIC Recovery Plan
Misc Recoveries Plan Old
NPS Tier II Recovery Plan
NPS Tier-I Payable to CRA Plan
NPS Tier I Recovery Plan
Other Remittance Plan
PF Recovery Plan
PM National Relief Fund Plan
Remittances to Other Departments Plan
Rent From Staff Quarters Plan
Rent Recovery for Leased Accomodation Plan
RGIS Arrear Plan
Salary Payable Plan
Scooler Advance Recovery Plan
Special Honorarium Plan
Teachers Wet Fund Recovery Plan
Transfers Pending to Other Funds Plan
VC Disc. Fund Recovery Plan
Water Charges Recovery Plan

PROVISIONS

PROVISION FOR RETIREMENT BENEFITS

Provision for Gratuity
Provision for Leave Encashment
Provision for Pension/ C.V. of Pension

RECIPTS AGAINST SPONSORED PROJECTS

SPONSORED PROJECT RECEIPTS

SP-Grants in Aids
SP-Interest on Investments
SP-Interest on Savings
SP-Overhead Charges- Income
SP-Seminars/Workshops-Income

SPONSORED PROJECT EXPENSES

SP Consumables
SP-Interest of Deposit in EMF A/c
SP Man Power
SP Other Expenditure
SP Overhead Expenses
SP- SEMINAR WORKSHOP
SP Seminar / Workshops
SP-Temp Transfer to Maint. A/c
SP Travel

SPONSORED PROJECT FIXED ASSETS

SP - Books
SP-Computers& Peripherals
SP - Furniture
SP - General Equipments
SP - Scientific & Laboratory Equipment

Sundry Creditors

SC-Sundry Creditors Maintenance
SC-Sundry Creditors Plan



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UGC Sponsored Fellowship/Scholarships

SPONSORED FELLOWSHIP EXPENSES

SFI - Revenue Exp (SFIRE)

SF - Revenue Expe

SPONSORED FELLOWSHIP RECEIPTS

SF - Grant in Aids

SFI - Grant in Aids

SFI - Interest on Investments

SFI - Interest on Savings A/c

SF - Interest on Investments

SF - Interest on Saving A/c

UNUTILIZED GRANTS

NON-PLAN UNUTILIZED GRANTS

A. UGC GRANTS

UGC Capital Grants

UGC Revenue Grants

B. GOVERNMENT OF INDIA

Govt. Capital Grants

Govt. Revenue Grants

C. STATE GOVERNMENT

State Govt. Capital Grants

State Govt. Revenue Grants

PLAN UNUTILIZED GRANTS

A. UGC GRANTS PLAN

UGC Capital Grants Plan

UGC PF - Grant in Aids Fellowship Plan

UGC Revenue Grants Plan

Unutilized Grants (Plan)

B. GOVERNMENT OF INDIA GRANTS PLAN

GOI Capital Grants Plan

GOI Revenue Grants Plan

Unutilized Grants (GOI) Plan

C. STATE GOVERNMENT GRANTS PLAN

State Govt Capital Grants Plan

State Govt Revenue Grants Plan

D. DBT GRANTS PLAN

DBT Capital Grants Plan

DBT Revenue Grants Plan

Unutilized Grants (DBT)

(NON - PLAN) MAINTENANCE FIXED ASSETS

01. LAND

Culverts

Land

02. SITE DEVELOPMENT

Construction of Cycle Track

Construction of Footpath

Construction of Platform Path

Development of Site

03. BUILDINGS

Auditorium

Boundary Wall

Construction of ATM



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Guest House Buildings
Hostel Buildings
Laboratory Buildings
Office Buildings
Other Buildings
Residential Buildings
School Buildings

04. ROADS & BRIDGES

Bridges
Roads

05. TUBEWELLS & WATER SUPPLY

Overhead Water Tanks
Tube Wells
Under Ground Water Tanks
Water Filters (Aqueguard)
Water Pumps
Water Sprinklers
Water Supply Distribution Mains
Water Supply Valves, Regulators & Tapes
Water Tanks

06. SEWERAGE & DRAINAGE

Sewerage & Drainage

07. ELECTRICAL INSTALLATION & EQUIPMENTS

Air Conditioners
Batteries
Ceiling Fans
Desert Coolers
Dish Antenna
Drier
Electrical Fittings
Electrical Installation & Equipments
Electric Motors
Exhaust Fans
Food Processors
Generators
Heaters
Hot Cases
Internet Modem
Internet Towers
Invertors
Lawn Movers
Lifts
Microwaves
Pedestal Fans
Refrigerators
Room Heaters
Shredding Machine
Substations
Switchyards
Table Fans
Transformers
Underground Cables
Vacuum Cleaners
Voltage Stabilisers



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Washing Machines

Water Coolers

Water Geysers

08. PLANT & MACHINERY

Air Oxidizing Plants

Chlorination Plants

Concrete Mixers

Effluent Treatment Plants

Engine Mounted Fire Fighting Trolley

Fire Alarm Systems

Foot Sprayer

Furnaces

Plant & Machinery

Printing Press

Road Rollers

Sewage Plants

Solar Water Heating System

Water Purification Plants

Weighing Machines

Workshop Machine

09. SCIENTIFIC & LABORATORY EQUIPMENT

Aquarium / Glasses / Poly Houses

Deep Freezers

Electronic Digital Balance

Gauges

Indirect Ophthalmoscope

Laboratory Equipments

Laboratory Furniture

Magnetic Stirrer

Microscopes

Nidek Autorefractometer

Real Time Machine

Sartorius Basic Meter

Scientific Instruments

Scientific & Laboratory Equipments

Spurs Equipments

10. OFFICE EQUIPMENT

Access Control System

Automated Gate

Braille Shorthand Machine

Briefcases/Suitcases

Cash Safe

Close Circuit Camera Security System

Desktop Calculators

Dotmatrix

Duplicators

EPABX

Fax Machines

Fire Extinguishers

Franking Machines

Intercom

Mobile Phones

Office Equipments

Paper Shredder



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Photocopiers
Pocket Calculators
Telephone System
Typewriters - Electronic
Typewriters - Manual
Vending Machine (Tea/Coffee)
Wall-to-Wall

11. AUDIO VISUAL EQUIPMENT

Audio Recorders
Audio Visual Equipments
Camera
Interactive Board
LCD Projectors
Microphone
Movie Projectors
Music Systems
Overhead Projectors
Public Address Systems
Slide Projectors
Slide Viewers
Smart Class
Television Set
Touch Screen
VCD / DVD Players
VCRs

12. COMPUTERS & ACCESSORIES

Computer & Accessories
Computer Modems
Computers
Digital Camera
Internal Equipment
Floppy Drive
Printers
Scanners
Servers
Think Centre / Lap Tops
UPS
Web Cams
Work Stations

13. FURNITURE, FIXTURES & FITTINGS

Almirahs
Aluminium Doors & Windows
Beds
Benches
Book Cases
Cabinets
Carpets
Cash Box
Chairs
Chalk Boards
Cupboard
Desk Acrylic
Doors



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Filing Cabinets
Furniture, Fixtures & Fittings
Guard Cabinets
Gym Equipments
Kitchen Appliances
Ladders
Light Fittings
Lockers
Mail/Letter Box
Mattresses
Newspaper Stand
Notice Boards
Partition Wooden / Aluminium
Podium
Porta Cabins
Racks
Racks - SVA
Scrylic Shutters
Side Racks
Sign Board
Standing Writing Pad
Sofas
Stools
Storage Racks
Tables
TV Trolleys
Venetian Blinds
Wall Clocks
Wall-Mounted Shelves
Wheel Chairs
White/Green/Black Board
Window Blinds

14. VEHICLES

Revs
Cycles
Handcapped Chairs
Jeeps
Mini Buses
Mini Trucks
Mopeds
Motor Cars
Motor Cycles
Station Wagons
Three Wheelers
Treater
Trailers
Trolleys
Trucks
Vehicles
Vehicle Search Trolley Mirror

15. LIBRARY BOOKS & SCIENTIFIC JOURNALS

Library Books
Library Books & Scientific Journals
Scientific Journals



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Other Assets

17. Capital Work in Progress

Additional Tollots
Cafeteria Building
Condensation of AC Plants at Library
Construction Of 4th Hostel Building in JNU
CWIP-Others
Electrical Installation CWIP
Overhead Tank
Renovation Of Class Room
Renovation of Library Building
Renovation of Staff Quarters
Replacement of Old Lifts
Shifting of Substations
Shops Near Tapli Hostel
Shops Near Tapli Hostel -Block-II
Yamuna Hostel Building

SMALL VALUE ASSETS

Almirahs- SVA
Book Cases-SVA
Chairs -SVA
Computer & Accessories -SVA
Desktop Calculators -SVA
Electrical Equipment SVA
Electric Fittings SVA
Electric Kettle SVA
Exhaust Fan SVA
Fans-SVA
Furniture SVA
Heaters SVA
Hot Case- SVA
Induction Cooking SVA
Internet Modem- SVA
Inverter- SVA
Laboratory Equipment-SVA
Notice Board- SVA
Pen Drive- SVA
Standing Writing Pad-SVA
Steel Box SVA
Stools SVA
Table Lamps - SVA
Tables- SVA
Telephone System SVA
Wall Clock- SVA
Web Cam SVA
Wooden Boxes-SVA

PLAN FIXED ASSETS

01. LAND PLAN

Culverts Plan
Land Plan



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02. SITE DEVELOPMENT PLAN

Construction of Cycle Track Plan
Construction of Footpath Plan
Construction of Garbage Platform Plan
Construction of Platform Path Plan
Development of Campus/Roads Plan
Development of Site Plan

03. BUILDINGS PLAN

Additional Toilets Plan
Auditorium Buildings Plan
Boundary Wall Plan
Buildings Plan
Construction of Mezzanine Floor at CHS -Plan
CONVENTION CENTRE PLAN
Guest House Buildings Plan
Hostel Buildings Plan
JLN Statue Plan
Koyno Hostel Plan
Laboratory Buildings Plan
Office Buildings Plan
Other Buildings Plan
Pump House Plan
Residential Buildings Plan
Sanskrit Centre Building Plan
Schools Buildings Plan
Students Boys & Girls Hostel for STs Plan

04. ROADS & BRIDGES PLAN

Bridges Plan
Roads Plan

05. TUBEWELLS & WATER SUPPLY PLAN

Augmentation of Water Supply in Campus Plan
Overhead Water Tanks Plan
Pumping Plant Plan
Tube Wells Plan
Underground Water Tanks Plan
Water Filters Plan
Water Pumps Plan
Water Sprinklers Plan
Water Supply Distribution Mains Plan
Water Supply Valves, Regulators & Tapes Plan
Water Tanks Plan

06. SEWERAGE & DRAINAGE PLAN

Sewerage & Drainage Plan

07. ELECTRICAL INSTALLATION & EQUIPMENTS PLAN

Air Conditioners Plan
Ceiling Fans Plan
Desert Coolers Plan
Dish Antenna Plan
Electrical Fittings Plan
Electrical Installation & Fittings Plan
Electric Kettle Plan
Electric Motors Plan
EXHAUST FAN PLAN
Food Processors Plan



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Generators Plan
Heaters Plan
Hot Cases Plan
Internet Towers Plan
Invertors Plan
Lawn Movers Plan
Lifts Plan
Microwaves Plan
Podestal Fans Plan
Refrigerators Plan
Substations Plan
Switchyards Plan
Table Fans Plan
Table Lamps Plan
Transformers Plan
Underground Cables Plan
Vacuum Cleaners Plan
Voltage Stabilisers Plan
Washing Machines Plan
Water Coolers Plan
Water Gysers Plan

08. PLANT & MACHINERY PLAN

Air Conditioning Plants Plan
Chlorination Plants Plan
Concrete Mixers Plan
Effluent Treatment Plants Plan
Explosion Resistant Fire Fighting Trolley Plan
Fire Alarm Systems Plan
Foot Sprayer Plan
Fumances Plan
Plant & Machinery Plan
Printing Press Plan
Road Rollers Plan
Scrubbing Machine Plan
Semago Plants Plan
Solar Water Heating System Plan
Water Purification Plant Plan
Weighing Machines Plan
Workshop Machines Plan

09. SCIENTIFIC & LABORATORY EQUIPMENT PLAN

Aquarium/Glass House/Poly House Plan
Auto Refractometer Plan
Deep Freezers Plan
ECG Machine Plan
Garger Plan
Indirect Ophthalmoscope Plan
Laboratory Equipments Plan
Magnetic Stirrer Plan
Multical Equipments Plan
Microscopes Plan
Real Time Machine Plan
Scientific Instruments Plan
Sports Equipments Plan



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10. OFFICE EQUIPMENT PLAN

Access Control System Plan
Automated Gate Plan
Cash Safe Plan
Close Circuit Camera Security System Plan
Desktop Calculators Plan
Dictaphone Plan
Duplicators Plan
EPABX Plan
Fax Machines Plan
Fire Extinguishers Plan
Franking Machines Plan
Intercom Plan
Mobile Phones Plan
Paper Shredder Plan
Photocopiers Plan
Telephone Systems Plan
Typewriters - Electronics Plan
Typewriters - Manual Plan
Vending Machine (Tea/Coffee) Plan
Walkie Talkie Plan

11. AUDIO VISUAL EQUIPMENT PLAN

Audio Recorders Plan
Audio Visual Equipments Plan
Camcorder Plan
Camera Plan
Interactive Board Plan
LCD Projectors Plan
Microphone Plan
Movie Projectors Plan
Musical Instruments Plan
Music Systems Plan
Overhead Projectors Plan
Public Address Systems Plan
Slide Projectors Plan
Slide Viewers Plan
Smart Class Plan
Television Set Plan
Touch Screen Plan
VCD/DVD Players Plan
VCRs Plan

12. COMPUTERS & ACCESSORIES PLAN

Computer Accessories -Plan
Computer Modems Plan
Computers Plan
Internet Modem Plan
Internet/Wi-Fi Equipment-Plan
Pendrives/External HDD Plan
Pendrives Plan
Printers Plan
Scanners Plan
Servers Plan
Think Centre / Laptop Plan



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UPS Plan
Web Cam Plan
Work Stations Plan

13. FURNITURE, FIXTURES & FITTINGS PLAN

Almirahs Plan
Aluminium Doors & Windows-Plan
Beds Plan
Benches Plan
Book Cases Plan
Broadband Expansion Unit Plan
Cabinets Plan
Carpets Plan
Chairs Plan
Chalk Boards Plan
Conference Table Plan
Cupboard-Plan
Doors Plan
Doors/ Rolling Shutters Plan
Filing Cabinets Plan
Furniture, Fixtures & Fittings-Plan
Guard Cabins Plan
Key Hang Box Plan
Kitchen Appliances Plan
Ladders Plan
Lockers Plan
Maid, letter Box Plan
Mattresses Plan
Mobile Furniture Plan
Notice Boards Plan
Partition Woodens/Aluminium Plan
Podium Plan
Plata Lattis Plan
Scrylic Shutters Plan
Side Racks Plan
Sign Board Plan
Sofas Plan
Stools Plan
Storage Racks Plan
Tables Plan
TV Trolleys/Wooden Trolley Plan
Venetian Blinds- Plan
Wall Clocks Plan
Wall-Mounted Shelves PLAN
Wheel Chairs Plan
White/green/black Board Plan
Window Blinds Plan

14. VEHICLES PLAN

Buses Plan
Cycles Plan
Handicapped Chairs Plan
Jeeps Plan
Mini Trucks Plan
Mopeds Plan



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Motor Cars Plan
Motor Cycles Plan
Station Wagons Plan
Three Wheelers Plan
Tractor Plan
Trailers Plan
Trolleys Plan

15. LIBRARY BOOKS & SCIENTIFIC JOURNALS PLAN

E-Journals Plan
Journals & Periodicals Plan
Library Books Plan
Scientific Journals Plan

17. CAPITAL WORK IN PROGRESS PLAN

Academic Staff College Plan
Animal House Extension Plan
Archives Centre Plan
Boys & Girls Hostel for SCs Plan
Boys & Girls Hostel for STs Plan
CBT Extension Plan
Centre for Law & Governance Plan
Centre for Molecular Medicine Plan
Construction of Badminton Courts Plan
Construction of Kayna Hostel Plan
Construction of Lecture Theatre Complex Plan
Construction of New Hostel Building Plan
Construction of North East Hostel Plan
CWIP - Others Plan
Expansion of SCMM Plan
Expansion of Health Centre Plan
Hostel for NE Region Students Plan
Language Lab Building Plan
Renovation of AIF Plan
Renovation of Aravali Int Guest House Plan
Renovation of Class Rooms Plan
Renovation of CPMB Building Plan
Renovation of Electric Power Distribution Plan
Renovation of JNIAS Building Plan
Renovation of Library Building Plan
RENOVATION OF MESS/PANTRY HOSTELS PLAN
Renovation of Staff Quarters Plan
Renovation of Toilets in Hostels Plan
School of Arts & Aesthetics Plan
School of Physical Sciences Extension Plan
Science Centre Plan
Setting Up of Data Centre in JNU Plan
Street Lighting in Academic Complex Plan
Upgradation of Electric Substation Plan
Working Women Hostel Plan

SMALL VALUE ASSETS- PLAN

Audio Visual Equipments SVA Plan
Beds SVA Plan
Utensils SVA Plan
Computer Accessories - SVA Plan



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Desktops/Calculator -SVA-Plan
Electrical Equipment - SVA-Plan
Electric Kettle - SVA Plan
Foot Rest-SVA-Plan
Heaters SVA Plan
Internet Modem SVA Plan
Notice Boards -SVA-Plan
Pen Drive- SVA-Plan
Standing Writing Pad-SVA-Plan
Stools SVA Plan
Table Lamps-SVA-Plan
Tables - SVA - Plan

Fixed Assets Depreciation

Fixed Assets

FIXED ASSETS- OTHERS

Computers - Others
Electrical Equipments - Others
Furniture- Others
Laboratory Equipments- Others
Library Books- Others
SMALL VALUE ASSETS OTHERS

INTANGIBLE ASSETS

Computer Software - Plan
Computer Software - Non Plan
E Journals - Plan
E Journals - Non Plan
Patents and Copyrights (Patents Granted)
Patents Pending Non Plan
Patents Pending Plan

INVESTMENTS

CORPUS FUND INVESTMENTS

Corpus - Auto Sweep Investments
Corpus Fund Investments

earmarked FUND INVESTMENTS

ADF - Auto Sweep Investment
ADF - Investments
CAHG - Investments
Conveyance Auto Sweep Investment
Conveyance - Investments
DST GEU- Investments
E B L - Investments
HBA- Auto Sweep Investment
HBA - Investments
Nipon - Investments
RGNF - Investments
RGNF-Short Term Deposit (Auto Sweep)
UGC JRF - Investments

ENDOWMENT FUND INVESTMENTS

.....Endowment Investments
.....Endowment Investments
.....Endowment Investments
.....Endowment Investments
.....Endowment Investments



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Current Assets

IMPREST MAINTENANCE (Non Plan)

All Imprest holders listed below

IMPREST PLAN

Imprest - Coordinator,

Imprest - Coordinator,

POSTAGE UN HAND

BANK ACCOUNTS

All Bank Accounts listed below

CASH-IN-HAND

CASH CORPUS

Cash Corpus A/c

CASH DEPOSIT

Cash Deposit A/c

Cash Students A/c

Cash Students Aid Fund A/c

CASH EARMARKED FUND

Cash A D Fund

Cash Conveyance Fund

Cash - HBA Fund

Cash Sponsored Fellowship

Cash Sponsored Fellowship - Indian

Cash- UGC RGN Fellowship

CASH MAINTENANCE

AFO (Cash)

Cash Guest House A/c

Cash Scholarship A/c

Cash UGC Maintenance A/c

Cash University Receipts A/c

CASH PLAN

Cash CEEB A/c

Cash- IDF

Cash Plan A/c

Cash-UGC Plan Fellowship

Term Deposits with Banks

ADVANCES

Advances to officials Listed, designation wise

(NON - PLAN) MAINTENANCE ADVANCES

A. ADVANCE CAPITAL A/C - CIVIL WORKS

B. ADVANCE CAPITAL A/C - EQUIPMENT SUPPLIERS

Listed below with names

C. ADVANCES TO STAFF

1. LTC ADVANCES

LTC Adv - Name/Designation/Dept - Emp ID

2. Festival Advance to Staff



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D. TEMPORARY ADVANCE

Name/Desig/Dept

PLAN ADVANCES

- A. PLAN ADVANCE CAPITAL A/C-CIVIL WORKS
 - B. PLAN ADVANCE CAPITAL A/C-EQUIPMENT SUPPLIER
 - C. PLAN ADVANCE TO STAFF
 - D. PLAN TEMPORARY ADVANCE
- CEEB ADVANCES

OTHER CURRENT ASSETS

INCOME ACCRUED AND DUE

Rent Receivable From Shops
Service Tax Receivables

INTEREST ACCRUED BUT NOT DUE

ADF - Interest Accr
Conveyance-Interest (CONIA)
Corpus- Interest A/c (CORIA)
Deposit-Interest A/c (DIA)
HSA- Interest Accr (HIA)
Interest Accrued -
Interest Accrued -
Interest Accrued B
Interest Accrued -
Nippon - Interest A (NIA)
Plan- Interest Accr (PIA)
RF-Interest Accru (RFIA)
RGNF- Interest A/c (RGNFIA)
Scholarship-Interm (SIA)
SF - INTEREST A/c
SP- Interest Accru (SPIA)

OTHER CURRENT ASSETS

Bank Charges Recoverable From BDI
Income Tax Receivable
Post Master for Franking Machine
Receivable From Deposit A/c
Receivable From NPS Tier-I
Receivable From UGC
Receivables From UGC Plan

STOCK-IN-HAND

Building Material (Stock)
Clearing Material (Stock)
Electrical Material (Stock)
Lab Chemicals (Stock)
Lab Equipments Spares (Stock)
Livories and Uniforms (Stock)
MEDICINES STOCK
Stationery (Stock)
Water Supply Materials (Stock)

PREPAID EXPENSES

Prepaid Expenses IDP
Prepaid AMC's IDP



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PREPAID EXPENSES MAINTENANCE

Prepaid Academic Expenses
Prepaid AMC
Prepaid Insurance of Laboratories
Prepaid Insurance of Vehicles

PREPAID EXPENSES PLAN

Prepaid Academic
Prepaid AMC Plan
Prepaid Insurance of Laboratories Plan
Prepaid Insurance of Vehicles Plan

SUNDRY DEBTORS

INVESTMENTS

DEPOSIT INVESTMENTS

Deposit - Auto Sweep Investment
Deposit Investments
Student Aid Fund Auto-Sweep Investment
Student Fund Auto Sweep Investment

EMF INVESTMENTS

DMP - Investment
DST-FIST Investments
Edmarked Fund Investments
GPRS- M Parropee Investment
Journal of L-C & Fran. Investments
Overhead Charges Investments
SF -Auto Sweep Investments
SP - Auto Sweep Investments
SP- Margin Money
Sponsored Fellowship Investments

MAINTENANCE FUND INVESTMENT

Academic Fee Receipts Investments
Maintenance Investments
RF-Autosweep Investment
RF - Investment
Scholarship- Autosweep Investment
Scholarship Fund Investments

PLAN FUND INVESTMENT

CEEB - Auto Sweep Investment
CEEB - Investment
Infrastructure Development Bank Investments
Margin Money - IDF
Margin Money - Plan
Plan - Auto Sweep Investment
Plan Fund Investments
UGC PF - Auto Sweep Investment
UGC PF - Investments



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Indirect Income MAINTENANCE RECEIPTS

1. GRANT IN AID / SUBSIDIES

UGC Recurring Grant (Non Plan)

2. ACADEMIC RECEIPTS

FEES FROM STUDENTS

Admission Fees

Annual / Semester Examination Fees

Enrolment Fees

Entrance Examination Fees

Fees Collected

Fees Collected Academic Fees A/c

Fees Collected Scholarship A/c

Fine/Penalty From Students

Hostel Fees

Library Fees

Loss of Library Card

Loss of Student Identity Card

Mark Sheet Fees

Medical Book Fees

Medical Fees

Miscellaneous Fees From Students

Misc. Fees Recovery Transfer

Sports Receipts

Students Guide Book

TC Fees

Tuition Fees

Income From Sponsorship (Workshop/Seminar)

Registration Fees (Workshop/Seminar)

Sale of Admission Forms

Sale of Question Papers

Yoga Centre Fees Receipts

3. INCOME FROM ROYALTY & PUBLICATIONS

Income From Royalty

Income From Sale of Publications

4. INTEREST EARNED

A. INTEREST ON INVESTMENTS

Interest on Investment - Banks

Interest on Investment - Govt. Securities

Interest on Securities - Bonds & Debentures

B. INTEREST ON SAVING ACCOUNTS

Interest on Savings-Banks

5. OTHER INCOME

A. INCOME FROM LAND & BUILDINGS

Rent From Aravali Guest House

Rent From Aravali International Guest House

Rent From Community/Auditoriums/Committee/Gen Rooms

Rent From Gosal Guest House

Rent From Post Office, Banks, Etc.

Rent From Shops

Rent From Staff Quarters

B. CHARGES FOR USE OF TRANSPORT

Staff Car Charges

C. WATER/ELECTRICITY ETC. CHARGES

Conservancy Charges - Other Income



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Electricity Charges - Other Income

Telephone Charges - Other Income

Water Charges - Other Income

D. CHARGES FOR MEDICAL FACILITIES

CGHS Charges-Other Income

Medical Facility Charges From Retired Employees

E. RECOVERY OF LEAVE SALARY & PENSION CONTRIBUTION

Gratuity Contribution Receipts

Leave Salary Contribution Receipts

Leave Salary & Pension Contribution Receipts

Pension Contribution Receipts

F. MISCELLANEOUS INCOME

ID Card Charges

Journal of Schools(Income)

Lab Test Charges

Loss of Staff I Card

Loss of Token

Other Miscellaneous Income

PCO Charges

Receipt Against Cancellation of State Cheques

Recruitment Application Fee

Refund of Pay & Allowances

Rent of Instruments

RTI Charges

Sale of Tender Forms

Sale of Waste Paper/Unserviceable Stores

Surplus on Sale / Disposal of Assets

Library Membership Fee

G. PRIOR PERIOD INCOME

Prior Period Income

PLAN RECEIPTS

1. GRANT IN AID / SUBSIDIES PLAN

DBT Recurring Grant Plan

Government of India Plan

UGC Recurring Grant Plan

2. ACADEMIC RECEIPTS PLAN

Admission Fees - Plan

Examination Fees (BINC) Plan

Income From Sponsorship (Workshop/Seminar) Plan

Registration Fee for Workshops Plan

Registration Fees (ASC) Plan

Sale of Admission Form Plan

Sale of Question Papers Plan

UGCPF - Refund of Fellowship

3. INTEREST EARNED PLAN

Interest Earned on Debtors & Other Receivables Plan

Interest on Investment Plan

Interest on Savings-Banks Plan

UGCPF - Interest on Investments

UGCPF - Interest on Savings Bank A/c

4. OTHER INCOME PLAN

ASC Guest House Charges Plan

Foreign Currency Fluctuation Plan

Income From Sponsorship Plan



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Office Miscellaneous Income Plan
Receipt Against Cancelled/State Cheque-Plan
Water Charges - Other Income Plan

5. PRIOR PERIOD INCOME PLAN

Prior Period Income Plan

Indirect Expens MAINTENANCE EXPENSES

1. ESTABLISHMENT EXPENSES

A. SALARIES, WAGES, AND ALLOWANCES

Basic Pay
CCA
Conveyance Allowance
Dearness Allowance
Dearness Pay
Gift Allowance
Honorarium/TA to Faculty Against Salary Savings
House Rent Allowance
Interim Relief
LTC Leave Encashment
Misc Refunds
Non-Fracting Allowance
Other Salary Linked Allowances
Overtime Allowance
Personal Pay
Salary Temporary Status
Special Pay
TA on First Appointment
Transport Allowance
Washing Allowance

B. UNIVERSITY CONTRIBUTION

University Contribution to Provident Fund (JNU)
University Contribution to Other Funds

C. BONUS

Bonus to Daily Wage Staff
Bonus to Regular Staff
Bonus to Temporary Status Staff

D. STAFF WELFARE EXPENSES

Contribution to CGHS
Grants to Faculty Club
Grants to Staff Club
Leave Travel Concession
Medical Reimbursement
Reimbursement of News Paper Exp
Reimbursement of Tuition Fees
Special Lectures & Training to Staff

E. RETIREMENT AND TERMINAL BENEFITS

Deposit Linked Insurance Payment
Medical Reimbursement to Retired Employee
Payment of Gratuity
Payment of Leave Encashment
Payment of Pension
Travel to Hometown on Retirement
University Contribution to New Pension Scheme(2004)

F. FEES AND HONORARIUM



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Charge Allowance

Consultancy Fees

Honorarium to Staff

G. LEAVE SALARY & PENSION CONTRIBUTION

Leave Salary & Pension Contribution Payments

2. ACADEMIC EXPENSES

A. LABORATORY EXPENSES

Laboratory Running Exp (Consumables)

Laboratory Running Exp (Recurring)

B. FIELD WORK/PARTICIPATION IN CONFERENCES

Field Work of Students

Field Work of Teachers

Teachers Participation in India/Abroad

C. TEACHING AIDS

Departmental Lectures

Special Stationery (Schools)

Teaching Aids & Instruction Materials

D. SEMINARS / WORKSHOPS

Amount Placed at the Disposal of VC

Participant Cost (ASC)

Posters/Banners/Booklet for Seminar/Workshop

Publishing of Working Papers

Running Exp for Workshops Archives & Equipments

Seminars / Symposia / Workshop

TA/Honorarium to Resource Persons

Working Expenses (ASC)

E. PAYMENT TO VISITING FACULTY

TA / Honorarium to Visiting Professor

F. RESEARCH ACTIVITIES

Archives on Contemporary Arts & Practices

Archives on Contemporary History

Art Gallery Running Expenses

EJRU Publication

Human Rights & Gandhian Studies

Patent Application Fee

Payment to Research Associates

Typing Expenses to Non-Fellowship Holders

G. EXAMINATION

Common Entrance Exam for Biotechnology

Cost of Answer Books

E-Admission Process

Entrance Examination Expenses

Other Examination Expenses

Printing of Stationery

Processing of Results of Recognized Institutions

Remuneration to Examiners

Tabulation of Results / Transcripts on Computer

TA / DA to Examiners

TA/Honorarium to Career Committee Members/Boards

TA to Students Called for Interviews/Viva Voce

H. STUDENTS WELFARE EXPENSES

Cost of Medicines & Other Medical Expenses



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Extra Curricular Activities

Remedial Coaching Classes for SC/ST/OBC Students

Remuneration to Part Time Doctors

Running of Mess on Contract Basis

Scholarships(MCMMCA)

Sports Expenses

Students/In

Students Orientation Guidance

Transport Facility for Students

I. ADMISSION EXPENSES

Prospectus & Syllabus Etc.

J. PUBLICATION

Bi-Annual Journals

Calendar and Codes

Editing Charges

News Bulletin

Journals & Periodicals

Printing of Bibliography

Printing of Hand Books for Schools

Printing of Research Materials

Profile of the University

Publication Expenses

Royalties Paid to Authors

Subscription of Journal (Expenses)

K. CONVOCATION EXPENSES

Convocation Expenses

L. MISCELLANEOUS

Animal Foods

Annual Day Celebration (Schools/Hostels)

Other Misc. Academic Expenses

Secretarial Assistance

3. ADMINISTRATIVE EXPENSES

A. INFRASTRUCTURE

Electricity Expenses

Generator Running Expenses

Insurance of Vehicles

Land Compensation to DDA

Rates & Taxes

Rent of NAA Campus

Security Expenses

Vehicle Running Expenses (Cost of Petrol, Etc)

Water Expenses

B. COMMUNICATION

Internet Connectivity Charges

Postage & Telegrams Expenses

Telephone Expenses

C. SUBSCRIPTION TO ACADEMIC INSTITUTIONS

Expenses in Connection with Defence Organisation

Membership Contribution to Various Edu. Bodies

D. TA / DA

TADA Members of Advisory Committee

TADA Members of EC/FC/AC Court

TADA Members of University Staff



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TADA Mem. of Selection Committee/Board
TA on Appointment/Called for Interview/Tests

E. ADVERTISEMENTS & PUBLICITY

Advertisement Expenses

F. LEGAL EXPENSES

Arbitration Award Payments

Legal Expenses

G. DAILY WAGES / CASUAL LABOUR

Daily Wages - Mess

Daily Wages - Others

Daily Wages - Sanitation

H. DEPRECIATION

Depreciation Expenses

L. OTHER ADMINISTRATIVE EXPENSES

Entertainment Expenses

Local Conveyance

Loss on Sale / Disposal of Assets

Newspapers & Periodicals

Recruitment Expenses

Xeroxing Charges

J. OTHER EXPENSES

Annual Day Celebration (University)

Bank Charges

Conservancy Expenses

Contribution to VC's Discretionary Fund

ECF/CAC/Court Meeting Exp

Gender Sensitization Programme Expenses

Library Stationery

Linens & Uniforms

Other Misc. Administrative Expenses

Printing of Forms & Registers

Purchase of Stationery

4. REPAIRS & MAINTENANCE

A. CLEANING MATERIAL

Purchase of Cleaning Material

B. MAINTENANCE OF BUILDINGS

Arival Guest House Maintenance

Campus Development and Maintenance

Electrical Maintenance

Estate Maintenance

Govt Guest House Maintenance

Hostel Maintenance

Minor Works

Repair of Buildings

Repair of Roads

C. HORTICULTURE & GARDENING

Horticulture Maintenance

D. MAINTENANCE OF OFFICE EQUIPMENTS

Maintenance of Computers

Maintenance of Electrical Equipments

Maintenance of Office Equipments

Maintenance of Plant & Machinery



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Maintenance of Tubewells & Water Supply

Repair of Water Coolers, AC, Fans, Etc

E. MAINTENANCE OF VEHICLES

Hire of Taxi- Staff

Maintenance of Other Vehicles

Maintenance of Staff Cars

F. MAINTENANCE OF FURNITURES

Repair & Polishing of Furniture

G. MAINTENANCE OF BOOKS

Book Binding Charges

H. MAINTENANCE OF LABORATORY EQUIPMENTS

Maintenance of Laboratory Equipments

Maintenance of Liquid Nitrogen Facilities

I. MAINTENANCE OF AUDIO VISUAL EQUIPMENTS

Maintenance of Audio Visual Equipment

J. MAINTENANCE OF TUBEWELLS & WATER SUPPLY

Repair of Tubewells & Water Supply

5. PRIOR PERIOD EXPENSES

PRIOR PERIOD ACADEMIC EXPENSES

Prior Period - Academic Expenses

Prior Period Research Expenses

PRIOR PERIOD ADMINISTRATIVE EXPENSES

Prior Period - Administrative Expenses

Prior Period Vehicle Running Expenses

PRIOR PERIOD ESTABLISHMENT EXPENSES

Prior Period Contribution to CGHS

Prior Period Establishment Expenses

Prior Period Salaries, Wages & Allowances

PRIOR PERIOD REPAIRS & MAINTENANCE

Prior Period Repairs & Maintenance

PLAN EXPENSES

1. ESTABLISHMENT EXPENSES PLAN

A. SALARIES, WAGES & ALLOWANCES PLAN

Arrear of Pay Plan

Basic Pay Plan

CCA Plan

Dearness Allowance Plan

Dearness Pay Plan

Deputation Allowance Plan

House Rent Allowance Plan

Interim Relief Plan

LTC Leave Encashment Plan

Non-Practising Allowance Plan

Other Salary Linked Allowances Plan

Overtime Allowance Plan

Personal Pay Plan

Special Pay Plan

Transport Allowance Plan

Washing Allowance Plan

B. UNIVERSITY CONTRIBUTION PLAN

C. BONUS PLAN

Bonus Plan



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D. STAFF WELFARE EXPENSES PLAN

Special Lectures & Training to Staff Plan

E. RETIREMENT & TERMINAL BENEFITS PLAN

Payment of Leave Encashment Plan

University Contribution to NPS 2004 Plan

F. FEES & HONORARIUM PLAN

Charge Allowance Plan

Consultancy Fees Plan

Honorarium to Staff Plan

Special Honorarium to Prof (Exp) Plan

G. LEAVE SALARY & PENSION CONTRIBUTION PLAN

2. ACADEMIC EXPENSES PLAN

A. LABORATORY EXPENSES PLAN

Laboratory Running Exp (Consumables) Plan

Laboratory Running Exp (Recurring) Plan

B. FIELD WORK/PARTICIPATION IN CONFERENCE PLAN

Field Work of Students Plan

Field Work of Teachers Plan

Student Exchange Programme Plan

Teachers Participation in India/Abroad Plan

C. TEACHING AIDS PLAN

Departmental Lectures Plan

Special Stationery (Schools) Plan

Teaching Aids & Instruction Materials Plan

D. SEMINARS/WORKSHOPS PLAN

Honorarium to Resource Persons Plan

Participant Cost (ASC) Plan

Posters/Banners/Booklet for Seminar/Workshop-Plan

Printing of Working Papers Plan

Running Expenses for Workshops & Programmes Plan

Seminars/Symposia/Workshop Plan

TADA to Participants(ASC) Plan

Working Expenses (ASC) Plan

E. PAYMENT TO VISITING FACULTY PLAN

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F. RESEARCH ACTIVITIES PLAN

Archives on Contemporary History Plan

Art Gallery Running Expenses Plan

ERRU Publication Plan

Fellowship of UPDE Plan

Human Rights & Gender Studies Plan

Patent Application Fee Plan

Research Activities-Plan

Secretarial Assistance Plan

Typing Expenses to Non-Fellowship Holders Plan

G. EXAMINATION PLAN

Certificate Distribution Exp- PLAN

Common Entrance Exam for Biotechnology Plan

Cost of Answer Books Plan

Entrance Examination Expenses Plan



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Other Examination Expenses Plan
Printing of Stationery Plan
Processing of Results of Recognized Inst. Plan
Remuneration to Examiners Plan
Tabulation of Results/Transcript on Computer Plan
TADA to Examiners Plan
TA to Students Called for Interview Plan

H. STUDENTS WELFARE EXPENSES PLAN

Ambulance Service for Students Plan
BINC Fellowship Plan
Extra Curricular Activities Plan
Remedial Classes for SC/ST/OBC Students- Plan
Remuneration to Part-Time Doctors Plan
Running of Mess on Contract Basis Plan
Sports Expenses Plan
Studentship / Scholarship Plan
Students Orientation Guidance Plan
Transport Facility for Students Plan
UGC/CF - Revenue Expenditure

I. ADMISSION EXPENSES PLAN

Prospectus & Syllabus Etc. Plan

J. CONVOCATION EXPENSES PLAN

Convocation Expenses Plan

K. PUBLICATION PLAN

Bi-Annual Journals Plan
Calendar and Codes Plan
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JNU News Bulletin Plan
Printing of Bibliography Plan
Printing of Hand Books for Schools Plan
Printing of Research Material Plan
Profile of the University Plan
Publication Expenses Plan
Royalties Paid to Authors Plan
Subscription of Journals (Expenses) Plan

L. MISCELLANEOUS PLAN

Animal Feeds Plan
Annual Day Celebration (Schools/Hostels) Plan
Hiring Charges Plan
Other Misc. Academic Expenses Plan

3. ADMINISTRATIVE EXPENSES PLAN

A. INFRASTRUCTURE PLAN

Electricity Expenses Plan
Generator Running Expenses Plan
Insurance of Vehicles Plan
Security Expenses Plan
Vehicle Running Expenses Plan

B. COMMUNICATION PLAN



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Internet Connectivity Charges Plan
Postage & Telegrams Expenses Plan
Telephone Expenses Plan

C. SUBSCRIPTION TO ACADEMIC INSTITUTIONS PLAN

Membership Contribution to Edu. Bodies Plan

D. TA / DA PLAN

TADA Members of Advisory Committee Plan
TADA Members of Selection Committee/Board Plan
TADA to Staff Members Plan

E. ADVERTISEMENT & PUBLICITY PLAN

Advertisement Expenses Plan

F. LEGAL EXPENSES PLAN

Arbitration Award Payments Plan

LEGAL EXPENSES PLAN

G. DAILY WAGES / CASUAL LABOUR PLAN

Daily Wages - Miss Plan

Daily Wages - Others Plan

Daily Wages - Sanitation Plan

H. DEPRECIATION PLAN

I. OTHER EXPENSES PLAN

Bank Charges Plan

Entertainment Expenses Plan

Gender Sensitization Prog Expenses Plan

Library Stationery Plan

Local Conveyance Plan

Newspapers & Periodicals Plan

Other Misc Administrative Exp Plan

Printing of Forms & Registers Plan

Purchase of Stationery Plan

Xeroxing Charges Plan

Conserancy Expenses-Plan

4. REPAIRS & MAINTENANCE PLAN

A. CLEANING MATERIAL PLAN

Cleaning Material & Services Plan

B. MAINTENANCE OF BUILDINGS PLAN

Aravali Guest House Maintenance Plan

Campus Development & Maintenance Plan

Electrical Maintenance Plan

Estate Maintenance Plan

Gomil Guest House Maintenance Plan

Hostel Maintenance Plan

Minor Works Plan

Repair of Buildings Plan

Repair of Roads Plan

C. HORTICULTURE & GARDENING PLAN

Gardening Plan

Horticulture Maintenance Plan



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D. MAINTENANCE OF OFFICE EQUIPMENT PLAN

Maintenance of Computers Plan

Maintenance of Electrical Equipments Plan

Maintenance of Office Equipments Plan

Maintenance of Tubewells & Water Supply Plan

Repair of Water Coolers, AC, Fans Etc. Plan

E. MAINTENANCE OF VEHICLES PLAN

Maintenance of Other Vehicles Plan

Maintenance of Staff Cars Plan

F. MAINTENANCE OF FURNITURES PLAN

Maintenance of Furniture Plan

Repair & Polishing of Furniture Plan

G. MAINTENANCE OF BOOKS PLAN

Book Binding Charges Plan

H. MAINTENANCE OF LABORATORY EQUIPMENTS PLAN

Maintenance of Laboratory Equipments Plan

Maintenance of Liquid Nitrogen Facilities Plan

I. MAINTENANCE OF AUDIO VISUAL EQUIPMENTS PLAN

Maintenance of Audio Visual Equipment Plan

J. MAINTENANCE OF TUBEWELLS & WATER SUPPLY PLAN

Repair of Tubewells & Water Supply Plan

5. PRIOR PERIOD EXPENSES PLAN

Prior Period - Academic Expenses Plan

Prior Period - Administrative Expenses Plan

Prior Period - Transportation Expenses Plan

Prior Period - Repairs & Maintenance Plan

Prior Period - Other expenses



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Section 3

Standard Operating **Procedure**



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3.1 Introduction

The purpose of this section is to formalize various practices and procedures, related to different tasks, to be performed by Finance Office and the Accounting practices to be adopted by the university.

All CUPB's members (Officials / HoDs / Administrative Staff Members) who have administrative responsibility and part in the administrative setup of the University and involved in duties related to the execution of accounting operations, withdrawal of funds from the Exchequer in one capacity or another, are expected to comply with these policies and procedures. These policies & procedures will need to be reviewed from time to time and revised as the need be. The changes may be brought to notice of Executive Council and Finance Committee of the CUPB.

3.2 Objective of the Section

- ❖ To define procedure for handling various tasks related to Financial administration.
- ❖ Ensure that Financial work-flow guidelines are prepared and documented. These guidelines will serve as a single point reference for the officers of University, Faculty and Staff. To precisely and accurately adhere to implement clear and transparent procedures to account for financial operations.

This manual shall be able to provide effective financial management and stewardship to the University. It should help the authorities in ensuring that the University's financial position remains healthy and sustainable. This section is an attempt to encapsulate the extensive scope of Financial management under broad headings and the details of work-flow / execution of tasks thereof.

The following is the classification and associated work flow :



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3.3 Budgeting

Prior to incurring any expenditure the budget for the same shall be booked by concerned HOD from the Recurring or Non-Recurring budget grant allocated to the department. The format in which budget booking is to be done, shall be provided by Finance Section.

In case there is no budget allocation to any office, then Finance Office shall book the budget at the time of according financial concurrence.



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3.4 Administrative and Financial Approval

- After obtaining Financial and Administration approval, Sanction order shall be issued by concerned HOD of the office.
- 3 original copies of Sanction order shall be prepared as per GFR 2017 Rule no._____. One copy will be sent to Finance & Account Office, Second copy will be placed in original file and 3rd copy to be attached with the bill or voucher.
- Indentor shall ensure that the bill has gate and store entry before recommending for payment to Finance Office.
- Purchase Office shall certify the compliance of purchase with the terms & conditions of Purchase Order and conformity with the Purchase Manual of University and GOI rules.



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3.5 Payment

1. The Indenter shall ensure that invoice has gate entry and store entry before it is sent to Finance Office for Payment.
2. In case of Purchase above Rs.25000 the file shall be routed through Purchase Office to Finance Office.
3. Purchase section shall certify the compliance with Purchase order terms and conditions and conformity with Purchase manual of university/GFR 2017 and GOI guidelines applicable from time to time.
4. The file shall contain the covering letter, sanction order, Original Tax Invoice, PAN, GSTIN details, email id of the concerned, copy of relevant page of repair register/log book and any other relevant document. The original file shall be retained by the department.
5. The finance office shall process the file, enter journal voucher and send it for audit to Internal Audit officer. Finance Office shall ensure that all files related to payment are pre audited.
6. Finance officer shall approve the payment after clearance from Audit.
7. The payment voucher shall be prepared at the time of processing the payment. An email of the payment voucher shall be sent to the indenter, HOD, and the person/vendor to whom payment is being made and to Purchase Office in case of purchases done by Purchase Office.
8. While processing payment the expenditure shall also be entered on PFMS and required details on GeM by Purchase office.
9. Manual Advices for bank payments shall not be prepared for payment to vendors, individuals, external bodies. Efforts shall be made to make payments through crossed cheque, Print Payment Advice generated from PFMS, Accounting software generated advices.
10. Salary and other establishment matters:-
 - Salary shall be disbursed on the last working day of every month.



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- Attendance /Leave record, Joining, relieving orders shall be sent to finance office by Establishment section by 20st of every month or working day prior to 20st in case it is a holiday.
- Estate office shall provide details of necessary deductions related to residential facilities latest by 20st of every month or working day prior to 20st in case it is a holiday.
- Salary slips shall be sent prior to the disbursal of salary to all employees.
- In case of delay, due to any reason in processing of salary, the same shall be communicated to the employees by the Finance Officer.
- All statutory deductions shall be made and deposited with concerned authorities in timely manner.



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3.6 Receipts

University has receipts related to grants, student academic/ hostel fee, user charges, interest or any other amount deposited in University accounts or received on behalf of University. The process to be followed is detailed below:-

1. Finance section shall enter each and every receipt in the accounting software by generating Receipt voucher.
2. Receipt voucher shall mention the source/purpose of funds.
3. Separate ledgers shall be opened as per master chart of accounts.
4. Cash Payments shall be discouraged and online mode shall be preferred.
5. Fee collection, fine collection shall be done digitally and record of each student shall be maintained separately.
6. The cash collected in transportation, guest house facility or by any means by any employee of the University shall be deposited into bank within 2 working days by the concerned employee. Receipts issued by the employee of the university shall clearly depict the detail on which account the amount is received.
7. All receipt shall be taken only one account of the University and the same shall be notified by the Finance officer. No external receipts shall be taken in the imprest, HOD accounts or any other account than the one notified above. Any change in Notified account shall be informed by Finance officer.



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3.7 Reconciliation

1. Monthly accounts shall be reconciled/ and BRS to be prepared by 10th of every month and shall be submitted to the Finance Officer before 12th of every month.
2. The monthly accounts so prepared shall be attested by all the staff members and officers.



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3.8 Investments

1. University shall form a Financial Investment Advisory Committee (FIAC) comprising of Finance officer, External expert, two internal members who will recommend decisions related to investment in FDR or other form of investments.
2. The Internal and External members shall be nominated by Vice Chancellor for a term of two years.
3. The Recommendation of FIAC will be referred to vice Chancellor for final approval for making investment.



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3.9 Utilization certificate

1. The utilization certificates shall be prepared on cash basis and only actual expenditures shall be reported.
2. The accounting software ledger shall form the basis of preparation of UC's.
3. In cases where Purchase Order has been dispatched, the committed liability will be accounted for in the Utilization Certificate.



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3.10 Advance Payments / Imprest Advances

1. The sanction order shall clearly mention the amount of Advance Approved.
2. Advance shall only be given to regular employees of the University in his/her account or imprest /HOD account opened by the University.
3. The earlier advance shall be settled before taking new advance. The exception can be made for imprest accounts.
4. Payment voucher shall be generated before the disbursement of advance and email to the employee and controlling officer shall be sent.
5. The advance needs to be settled within a period of one month from the date of receipt of advance. The original bills duly certified as "Paid by me" shall be submitted for settlement of advance.
6. Finance Office shall share combined Advances ledger with the employees on 1st of every month or on 1st working day of the month.
7. Outstanding advances at the end of the Financial year and older than 1 month shall be deducted from the salary of the concerned employee without any notice.
8. Receipt and payment rules as notified by Government of India shall be applicable.



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3.11 Accounting

1. Accounting software users shall be defined. Each user shall have a separate user id and password. Username and passwords shall not be shared by users.
2. Limited rights shall be given to each user.
3. Administrator shall be an Assistant Registrar or above level officer as per the 7th CPC.
4. Back up of the Accounting software data shall be taken on weekly basis and saved in an external hard drive to be kept in the custody of the administrator and shared via email with Finance Officer.
5. The accounting software shall regularly be updated for latest version.
6. All Payments/ Receipt entries in accounting software shall be made by the regular staff members.
7. Every voucher shall be signed by the maker and verified by the checker.
8. Journal Voucher for each payment file to shall be entered at the time of processing of the file.
9. Every Journal voucher shall contain ***New reference** and payment voucher shall be prepared against this new reference.
10. Journal voucher shall depict the major head of account, Grant head, Amount, firm name and indenter.
11. Narration shall be entered for every voucher detailing type of expenditure, indenter, purpose of expenditure, account details.
12. The bank account details shall be taken as given on invoice or as per the bank details form attached in annexure. The form shall be duly signed by recipient.
13. Payment voucher shall be prepared only when the file containing JV is duly approved.
14. Payment voucher copy shall be sent through email to the indenter, HOD, vendor and to Purchase Office (to update GeM Portal).
15. Payment voucher, expenditure of which is to be compulsory reported on



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PFMS, shall be reported on PFMS mandatorily.

16. Each payment voucher shall contain department wise expenditure in the form of cost center and sub cost centre.
17. Priority shall be given to GeM payments.
18. Only tally generated and PFMS generated advices be sent to bank.
19. After the closure of accounts for financial year and CAG audit, tally data shall be frozen and no body shall be authorized to make any changes. Printouts of the data be taken and hard binding be done with proper page numbering and Indexing.
20. Whenever there is any requirement of technical support and upgradation of the accounting system, it shall be done with the approval of the competent authority.
21. Recording of Journal/Payment Voucher"-
 - (i) Narration shall be such that it clarifies the purpose of payment to beneficiary, type of expenditure, account details, approval of Competent Authority, Name of Vendor or any other required information.
 - (ii) Payment Voucher shall be shared through email with the Vendor/beneficiary, Indenter, HOD and Purchase Office.
22. Recording of Purchase Voucher:-
 - (i) Purchase Voucher shall be entered by Store Section on the receipt of goods. It shall contain the following details:
 - Items/Quantity/Amount
 - Invoice Number of supplier
 - Date of purchase
 - Indenter Name
 - Any other required information
23. Any ledger will be opened/deleted by dealing hand only after the approval of Assistant Registrar and above level officer.
24. There shall be separate ledger for every grant received in the university. At the time of recording Accounting entry of expense, the relevant grant ledger



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shall be debited at the stage of posting Journal Voucher by Dealing Hand. Every payment record shall be linked with the grant ledger from which that payment is to be made.

25. All Journal/Payment Vouchers shall be processed in maker checker format. Each JV and PV shall be checked by the checker.
26. Accounting entry has to be made before making any payment.
27. The following documents shall be sent to Finance Office at the time of payment:
 - Covering letter
 - Sanction Order
 - Original Invoice
 - PAN/GST Details
 - Bank Account details of Beneficiary/Vendor
 - Email of Vendor/HOD/Indenter
 - Copy of relevant register/log books and any other relevant document.

The original file shall remain in the custody of HOD of the department.



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Annexure-1

| Receipts and Payments accounts for the year ending..... | | | | | |
|--|---------------------|----------------------|---|---------------------|----------------------|
| RECEIPTS | Current Year | Previous Year | PAYMENTS | Current Year | Previous Year |
| I. Opening Balances a) Cash Balances b) Bank Balance i. In Current accounts ii. In deposit Accounts iii. Savings accounts | | | I. Expenses a) Establishment Expenses b) Academic Expenses c) Administrative Expenses d) Transportation Expenses e) Repairs & Maintenance f) Prior period expenses | | |
| II. Grants Received a) From Government of India b) From State Government c) From other sources (details) (Grants for capital & revenue exp/ to be shown separately if available) | | | II. Payments against Earmarked/Endowment Funds | | |
| III. Academic Receipts | | | III. Payments against Sponsored Projects/Schemes | | |
| IV. Receipts against Earmarked/Endowment Funds | | | IV. Payments against Sponsored Fellowships/Scholarships | | |
| V. Receipts against Sponsored Projects/Schemes | | | V. Investments and Deposits made a) Out of Earmarked/Endowments funds b) Out of own funds (Investments- Others | | |
| VI. Receipts against sponsored Fellowships and Scholarships | | | VI. Term Deposits with Scheduled Banks | | |
| VII. Income on Investments from a) | | | VII. Expenditure on Fixed Assets and Capital Works - in- | | |



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| | | | | | |
|---|--|--|---|--|--|
| Earmarked/Endowment funds b) Other investments | | | Progress a) Fixed Assets b) Capital Works- in-Progress | | |
| VIII. Interest received on a) Bank Deposits b) Loans and Advances c) Savings Bank Accounts | | | | | |
| IX. Investments encashed | | | VIII. Other Payments including statutory payments | | |
| X. Term Deposits with Scheduled Banks Encashed | | | IX. Refunds of Grants | | |
| XI. Other income (including Prior Period Income) | | | X. Deposits and Advances | | |
| XII. Deposits and Advances | | | XI. Other Payments | | |
| XIII. Miscellaneous Receipts including Statutory Receipts | | | XII. Closing balances a) Cash in hand b) Bank balances In Current Accounts In Savings Accounts In Deposit Accounts | | |
| XIV. Any Other Receipts | | | | | |
| TOTAL | | | TOTAL | | |



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Annexure-2

Central University of Punjab

BALANCE SHEET AS ON

Amount in Rupees

| SOURCES OF FUNDS | Schedule | Current Year | Previous Year |
|---|----------|--------------|---------------|
| CORPUS/CAPITAL FUND | 1 | | |
| DESIGNATED/ EARMARKED / ENDOWMENT FUNDS | 2 | | |
| CURRENT LIABILITIES & PROVISIONS | 3 | | |
| TOTAL | | | |
| APPLICATION OF FUNDS | Schedule | Current Year | Previous Year |
| FIXED ASSETS | 4 | | |
| Tangible Assets | | | |
| Intangible Assets | | | |
| Capital Works-In-Progress | | | |
| INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS | 5 | | |
| Long Term | | | |
| Short Term | | | |
| INVESTMENTS - OTHERS | 6 | | |
| CURRENT ASSETS | 7 | | |
| LOANS, ADVANCES & DEPOSITS | 8 | | |
| TOTAL | | | |

| | |
|---|----|
| SIGNIFICANT ACCOUNTING POLICIES | 23 |
| CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS | 24 |



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Annexure-3

Central University of Punjab

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED -----

| Particulars | Schedule | Current Year | Previous Year |
|--|----------|--------------|---------------|
| INCOME | | | |
| Academic Receipts | 9 | | |
| Grants / Subsidies | 10 | | |
| Income from investments | 11 | | |
| Interest earned | 12 | | |
| Other Income | 13 | | |
| Prior Period Income | 14 | | |
| TOTAL (A) | | | |
| EXPENDITURE | | | |
| Staff Payments & Benefits (Establishment expenses) | 15 | | |
| Academic Expenses | 16 | | |
| Administrative and General Expenses | 17 | | |
| Transportation Expenses | 18 | | |
| Repairs & Maintenance | 19 | | |
| Finance costs | 20 | | |
| Depreciation | 4 | | |
| Other Expenses | 21 | | |
| Prior Period Expenses | 22 | | |
| TOTAL (B) | | | |
| Balance being excess of Income over Expenditure (A-B) | | | |
| Transfer to / from Designated Fund | | | |
| Building fund | | | |
| Others (specify) | | | |
| Balance Being Surplus / (Deficit) Carried to Capital Fund | | | |

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24



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Annexure-4
Sample format of Journal Voucher

| PARTICULARS | | DEBIT | CREDIT |
|--|--|-----------|-----------|
| Dr. B) Computers (Maintenance) | | 7,400.00 | |
| Cur. Acc. 3,44,393.00 Dr. | | | |
| Dr. 400 Grant to CUA 523: Reserving 20 | | 7,400.00 | |
| Cur. Acc. 2,01,94,000.00 Dr. | | | |
| Dr. Profit & Loss A/c | | | 7,400.00 |
| Cur. Acc. 18,25,95,864.41 Cr. | | | |
| Dr. PURCHASES | | | 6,974.18 |
| Cur. Acc. 61,76,020.44 Dr. | | | |
| Dr. 8000 Input | | | 584.41 |
| Cur. Acc. 38,899.87 Dr. | | | |
| Dr. 0000 Input | | | 584.41 |
| Cur. Acc. 68,416.36 Dr. | | | |
| | | 14,800.00 | 14,800.00 |



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Annexure-5
Sample format of Payment Voucher

Payment Voucher

Accounting Module: Alteration (Secondary) Central University of Punjab 2010-11

Company: 0000

Date: 19-04-2011

Time: 11:52 AM

| Particulars | Debit | Credit |
|------------------------|-------------|-------------|
| Dr ABC TRADERS | 1,18,200.00 | |
| Agri. Sci. 275 | | |
| Resorting | | |
| Engineering | | |
| Cost Center Dept Wise | | |
| Dr Bank to be credited | | 1,18,200.00 |
| BANK | | |
| Interest | | |
| 7 Ma | | |
| | 1,18,200.00 | 1,18,200.00 |

Remarks Regarding Purchase

Review for Alteration

Tab: Alteration - Group of Tab - Display Menu - By Dept - Accounting Module: Alteration - Secondary



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Annexure-6

MANDATE FORM FOR PAYMENT

| Sr No | Particulars | Detail |
|-------|--------------------------------------|--------|
| 1 | Vendor Name | |
| 2 | GSTIN | |
| 3 | Vendor Address | |
| 4 | E-Mail Id | |
| 5 | Phone No./Mobile No. | |
| 6 | Pin Code | |
| 7 | PAN | |
| 8 | Vendor Beneficiary A/C Type | |
| 9 | Account No. | |
| 10 | IFSC Code/Swift Code | |
| 11 | MICR Code | |
| 12 | Sort Code/ABA /IBAN No/Routing No | |
| 12 | Name of Bank & Address | |

Seal

Signature of Vendor with Bank

Verified by Bank Concerned
Signature with Seal of Bank



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Annexure-7

BUDGET BOOKING

| | | | |
|---|---|--|---|
| 1. Nature of Expenses | Recurring (31) <input type="checkbox"/> | Capital (35) <input type="checkbox"/> | Salary (36) <input type="checkbox"/> |
| 2. Funds to be Utilised | Univ. Grant <input type="checkbox"/> | Project Grant/Overhead <input type="checkbox"/> | Internal Receipts <input type="checkbox"/> |
| 3. Ledger from which funds are to be made available. | | | |
| 4. Head / Subhead | Travel / Manpower / Contingency / Building / Repair | | |
| 5. Item to be Purchased | | | |
| 6. Project Purchase / Department Purchase | Recurring | Non Recurring | Other |
| Actual Released Amount by funding agency/Budget allocated to Department | | | |
| Total Budget Available for Booking | | | |
| Budget Booking for this item | | | |
| Balance Available after this budget booking | | | |
| 7. Budget Booking Remarks: | | | |
| 8. To be paid from Bank A/c No. | | | |
| 9. Indenter : | | 10. Department: | |
| 11. Accounting Entry: | | | |
| | | | |
| Sign | | | |

Minutes of Meeting of the Committee constituted to finalize the modalities of Shifting/disposal of temporary infrastructure existing at city campus of Central University of Punjab at Bathinda

A Committee was constituted vide notification no. CUPB/Engg./Notification/03 dated 27.10.2020 and letter issued vide reference no. CUPB/Engg./20-21/215 dated 05.11.2020 to finalize the modalities of Shifting/disposal of temporary infrastructure existing at city campus of Central University of Punjab at Bathinda with the following members:-

- | | |
|------------------------------|------------------|
| 1. Prof. V.K. Garg | Chairman |
| 2. Sh. R.C Bhatt | Member |
| 3. Prof. Ramkrishna Wusurika | Member |
| 4. Prof. Tarun Arora | Member |
| 5. Dr. Deepak Chauhan | Member |
| 6. Dr. Rubal Kanozia | Member |
| 7. Dr. Gaurav Tandon | Member |
| 8. Er. Saurabh Gupta | Member Secretary |

Accordingly the meeting was held on 09.11.2020 at 1430 hrs at city campus of Central University of Punjab and the following members attended the meeting:-

- | | |
|-----------------------|-------------------------------------|
| 1. Prof. V.K. Garg | Chairman |
| 2. Sh. R.C Bhatt | Member |
| 3. Prof. Tarun Arora | Member (Through Video Conferencing) |
| 4. Dr. Deepak Chauhan | Member |
| 5. Dr. Gaurav Tandon | Member |
| 6. Er. Saurabh Gupta | Member Secretary |
| 7. Er. Prem Sagar | Special Invitee |
| 8. Er. Puneet | Special Invitee |

Prof. Ramkrishna Wusurika and Dr. Rubal Kanozia could not attend the meeting.

The Chairman of Committee welcomed all the members and apprised the members about the details of temporary infrastructure created in the city campus for running of the University since its inception. The following details were discussed by the Committee members:-

1. Shifting and Utilization of the Porta type structures:-

Executive Engineer, CUP appraised the Committee about the existing approximate 10,000 sq.metre porta type structures, which were constructed to meet the requirements of the University at different time intervals. He also explained the committee about the infrastructure requirements in the main campus of University. The Committee was of the view that all the structures may be utilized instead of disposal in the best interest of the University inspite of the fact that some cost is to be borne by the University. Committee was also of the view that shifting of the temporary infrastructure should be according to the master plan of the University and maximum possibility be explored for utilizing the infrastructure created for commercial purposes so that revenue generation may also be possible.

After discussions the Committee unanimously resolved as under:-

The Committee unanimously resolved that existing temporary infrastructure existing at city campus of Central University of Punjab, Bathinda may be utilized to its maximum extent and in the best interest of University instead of disposing of the same.

2. Shifting and Utilization of desalination plants:-

Executive Engineer, CUP appraised the Committee about the two no. existing desalination plants of capacity of 4000 LPH and 10,000 LPH. Chairman of the Committee apprised the committee that the consumable parts such as membranes of these plants may require its change due to wear and tear or even if these plants are kept idle for some time due to requirement for non use of these plants. The Committee also deliberated regarding buy back of these desalination plants by the manufacturer. The possibility was remote as these desalination plants were got manufactured from CSIR. After discussions the committee was of the view that possibility for utilization of these desalination plants near the porta type structures to be installed in the main campus to provide water supply for these structures.

After discussions the Committee unanimously resolved as under:-

The Committee unanimously resolved that two no. existing desalination plants of capacity of 4000 LPH and 10,000 LPH at city campus of Central University of Punjab, Bathinda may be utilized to meet the water supply requirements of Porta type structures to be planned and installed at main campus of University

3. Shifting and Utilization of Sewer treatment plants:-

Executive Engineer, CUP appraised the Committee about the three no. existing Sewer treatment plants of capacity of 50 KLD each. Chairman of the Committee apprised the committee that the bio material required for the treatment of these plants may require its change and regeneration and could be reused. Executive Engineer, CUP informed the Committee that suitable civil structures such as suitable storing pit required for storing the sewage and disposal arrangements. After detailed discussions the committee was of the view that these existing sewerage treatment plants may be shifted to new campus and may be utilized to meet the sewer treatment requirements of Porta type structures to be planned and installed at main campus of University including its civil works requirements.

After discussions the Committee unanimously resolved as under:-

The Committee unanimously resolved that three no. existing Sewer treatment plants of capacity of 50 KLD each at city campus of Central University of Punjab, Bathinda may be utilized to meet the sewer treatment requirements of Porta type structures to be planned and installed at main campus of University including its civil works requirements.

4. Shifting and Utilization of Wind Mill:-

Executive Engineer, CUP appraised the Committee about the two no. existing Wind Mill's are nonfunctional and unserviceable. The details of the utilization of Wind Mill were discussed by

city in

the Committee and due to its non-functioning and unserviceability, the wind mill fall under the category of unserviceable materials. Therefore, a certificate in this regard is required to be obtained from the relevant agency and action may be taken accordingly.

F-00
1

After discussions the Committee unanimously resolved as under:-

The Committee unanimously agreed to the proposal of Executive Engineer, CUP.

5. Shifting and Utilization of Aluminium doors & windows provided in the buildings for the functioning of the University:-

Executive Engineer, CUP appraised the Committee that the original buildings at the time of taking of possession were in abandoned state and the University has to renovate the same for the functioning of the University. A large no. of aluminium doors and windows were provided for functioning of the University in the buildings by the University. He also appraised the Committee that the matter was discussed with the representative of liquidator of BACOSPIN mill, the authorized representative of the leased city campus. The liquidator has intimated that they do not require the infrastructure created by the University and could not pay for the same. The details were discussed by the Committee and committee was of the view that leaving behind the aluminium doors and windows in the city campus is not possible due to public money spent by the University and may be got removed and possibility of further utilization of these aluminium doors and windows may be explored for use in the main campus of University, Detailed inventory in this regard may be maintained for proper utilization of the materials. The Committee also deliberated the breakage of glass part of the aluminium doors and windows. Care in this regard is required to be taken by the University and record for breakage etc. may be maintained.

After discussions the Committee unanimously resolved as under:-

The Committee unanimously resolved that leaving behind the aluminium doors and windows in the city campus is not possible due to public money spent by the University and may be got removed and possibility of further utilization of these aluminium doors and windows may be explored for use in the main campus of University, Detailed inventory in this regard may be maintained for proper utilization of the materials.

6. Shifting and Utilization of DG sets, High masts, HT electrical transformers and other installations:-

Executive Engineer, CUP appraised the Committee that the 4 no. DG sets, 5 no. High masts, 3 no. electrical transformers 2 no. of 320 KVA and 1 no. 500 KVA and other installations have been provided by the University in the city campus to meet with the requirements of functioning of the University from time to time. DG sets, high masts and other electrical installations except HT electrical transformers can be utilized to meet the requirements at the main campus, however at present no fresh requirements for utilization of HT electrical transformers exists as all the present requirements have been met to provide electricity supply to different buildings in the main campus. However, to meet the requirements these HT

electrical transformers can be utilized to meet the further requirements of the electricity supply to the other new planned buildings and this may require retesting and checking of these transformers before installations. The Committee also discussed the issue regarding shifting of DG sets, High masts etc. from the original provider or the University itself. The Committee was of the view that proposal wise details for shifting of these installations from the original provider or by the University itself may be worked out and economical procedure may be adopted. The issue regarding unserviceable electrical installations, the condemnation/unserviceable certificate may be obtained from the concerned agencies and action may be taken keeping in view the original value, book value and scrap value of the same. Also, the possibility of disposal of material through GeM may also be explored.

After discussions the Committee unanimously resolved as under:-

1. The DG sets, high masts and other electrical installations may be utilized to meet the requirements at the main campus.
2. The HT electrical transformers may be utilized to meet the requirements of the electricity supply to the other new planned buildings and this may require re-testing and checking of these transformers before installations.
3. The proposal wise details for shifting of these installations from the concerned agency or by the University itself may be worked out and economical procedure may be adopted.
4. The issue regarding unserviceable electrical installations, the condemnation/unserviceable certificate may be obtained from concerned agency and action may be taken on the basis of original value, book value and scrap value of the same as laid down in GFR.

Chairman thanked all the Committee members for sparing the time and to assist the University to take the valuable decisions.

(Puneet)

(Prem Sagar)

(Saurabh Gupta)

(Gaurav Tandon)

(Prof. Tarun Arora)

(Dr. Deepak Chauhan)

(R.C. Bhatt)

(Prof. V.K Garg)

Annexure - 25.15



ਪੰਜਾਬ ਕੇਂਦਰੀਯ ਵਿਸ਼ਵਵਿਦਯਾਲਯ

Central University of Punjab

ESTABLISHED BY ACT NO. 21, 1966, AT PATIALKA

Ref. No. CUPBCC/Accnts/2019-20/123

Date: 16/5/2019

Sh. G.C. Hosur
Joint Secretary (CI)
Ministry of Human Resource Development,
235-C, Shastri Bhawan,
New Delhi

Sub:- Requirement of funds for shifting of University to Main Campus - reg.

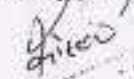
Dear Sh. Hosur Ji,


The Central University of Punjab had started its construction of main campus at Village Ghudda (Bathinda) in 2015. The University is getting ready to shift to this Campus. During shifting expenditure shall be done on following aspects:-

- i) The process of shifting involves expenditure on movement of goods, packing, loading/unloading, reinstallation of material, additional manpower for this work & Insurance etc.
- ii) Initially University shall have two hostels in ready condition. In such a scenario University shall have to operate hostels at two locations - one at Main Campus & other at existing campus.
- iii) Various communication and infrastructural setups are to be installed at Main Campus from various departments such as BSNL Lease Line, Power Line from Punjab State Power Corporation Ltd. etc.

In addition to above there may be several unforeseen situations. In order to meet the requirements of cost of shifting, MHRD is requested to sanction a one time shifting grant of Rs. 5 Crore to the Central University of Punjab.

Thanking you,


16/5/19
Prof. (Dr.) R.K. Kohli
Vice Chancellor

 17/5/19

City Campus, Mansa Road: Bathinda-151001; Tel.: +91-164-2864118, Fax: +91-164-2864106
Email: ao.cupb@gmail.com; Website: www.cup.ac.in

Annexure 25.16

(15)

ESR/2197

26.10.2020

Annexure for Special Cash



विश्वविद्यालय अनुदान आयोग
University Grants Commission
मुख्य संसाधन विकास मंत्रालय, भारत सरकार
(Ministry of Education, Govt. of India)
बहादुरशाह जफर मार्ग नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604309,

Package



And

Festival

ज्ञान-विज्ञान विभूषण

Advance Scheme

Through E-Mail

October, 2020

F.No. 25 4/2007(CU)pt.Hle

The Registrar
All Central Universities
As per list attached

18 OCT 2020

Sub: Govt. of India Circulars/Office Memorandum received from Ministry of Finance regarding.

Sir/Madam,

The undersigned is directed to enclose herewith the followings Circulars/Office Memorandums received from the Ministry of Finance as detailed below:-

| S. No | O.M. No. & Date | Ministries | Subject |
|-------|--|--|---|
| 1. | F.No.12(2)/2020- EII(A) Dated 12 th October, 2020 & O.M. Dated 13 th October, 2020 | Ministry of Finance, Department of Expenditure EII(A) Branch | Grant of Advance- Special Festival Package to Government Servants. |
| 2. | F.N. 12(2)/2020- EII(A) dated October, 2020 | Ministry of Finance, Department of Expenditure EII(A) Branch | Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018- 21. |

You are requested to take appropriate action in this regard.

Encl: as above

Yours faithfully,

(Signature)

(A.S. Sajwan)
Under Secretary

(Signature)
23/10

(Signature)
23/10/2020

22/10/2020

Annexure 25-17

F No. 122/2020-F.IA(Pt.)
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated: 13th October, 2020

Office Memorandum

Sub: Grant of Advance - Special festival package to Govt. Servants.

The undersigned is directed to refer to this department's OM of even number dated 12.10.2020 on the above mentioned subject and to say that the following SOP (Standard Operating Procedure) for disbursement of pre-paid UTSAV Card will be followed by all DDOs / HOOs concerned:-

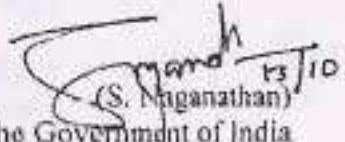
- i. On receipt of application for grant of Special Festival Package advances, each DDO will advise the number of UTSAV Cards required by them and SBI Branch details where the DDO account is maintained along with IFSC code. In case DDOs do not have an account in SBI they have to identify the nearest SBI Branch and advise the name of the Branch and the IFSC code for the purpose of receiving the Cards.
- ii. Each card will be of fixed denomination of Rs. 10,000/-.
- iii. A SPOC detail at each DDO level to be provided for better coordination. (e-mail ID and contact details of DDO and SPOC to be provided).
- iv. All the above details (standard indent format for UTSAV Card is attached) to be mailed to agm2debitcards.dtb@sbi.co.in with a copy to dgmdebitcards.dtb@sbi.co.in. This information needs to be sent as early as possible.
- v. Based on the above indicative list, Card Procurement orders will be placed by SBI and UTSAV Cards delivery schedules (to SBI Branches) will be advised based on the indicative requirements provided.
- vi. The envelope containing the individual Card & PIN will be made available at the identified Branches (where DDO's accounts are maintained) as per schedule provided.
- vii. The identified Branches will intimate the respective DDO about the receipt of the card. DDO will then provide the Branch Debit Authorisation / Cheque for the number of cards required along with the Standard Procurement Format, which will be shared with DDOs.
- viii. The duly filled in Standard Procurement Form (both in hard copy and soft copy) needs to be provided to the Branch along with the debit authorization / Cheques from the DDOs. In case where the DDO does not maintain an account with SBI branch he has to provide a

Contd /-

Bankers Cheque / Govt. Cheque drawn in favour of the SBI Branch identified by them earlier.

- ix. Branch will issue / activate the above cards (as per the indent provide by the DDO) in Bank's system against acknowledgment from the DDOs after realization of payment.
 - x. The DDO will take necessary precautions in safe handling of cards and distribution to identified persons.
 - xi. A nominal charge of Rs.36 plus GST will be charged for each card and will be borne by the Ministry / Department.
2. These orders will take effect from the date of issuance of this Office Memorandum and will be in force during the current financial year i.e. 2020-21 only.
 3. All the Ministries / Departments are requested to bring the contents of this OM to the notice of all its Attached and subordinate office for their information / necessary action.

Encl: As above


(S. Manganathan)
Deputy Secretary to the Government of India

To
All Ministries / Departments of Government of India

F.No.12(2)/2020-EII(A)
Ministry of Finance
Department of Expenditure
EII(A) Branch

North Block, New Delhi
12th October, 2020

Office Memorandum

Sub: Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.

In view of Covid-19 pandemic and resultant nationwide lockdown as well as disruption of transport and hospitality sector, as also the need for observing social distancing, a number of Central Government employees are not in a position to avail themselves of LTC for travel to any place in India or their Hometowns in the current Block of 2018-21.

2. With a view to compensate and incentivise consumption by Central Government employees thereby giving a boost to consumption expenditure, it has been decided that cash equivalent of LTC, comprising Leave Encashment and LTC fare of the entitled LTC may be paid by way of reimbursement, if an employee opts for this in lieu of ~~one LTC in the Block of 2018-21~~, subject to the following conditions:-

- The employee spends the money of a larger sum than the entitlement on account of LTC on actual expenditure.
- Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on LTC available to an employee.
- The deemed LTC fare for this purpose is given below :-

| Category of employees | Deemed LTC fare per person (Round Trip) |
|---|---|
| Employees who are entitled to business class of airfare | Rs. 36,000 / |
| Employees who are entitled to economy class of airfare | Rs. 20,000 / |
| Employees who are entitled to Rail fare of any class | Rs. 6,000 / |

- ~~The cash equivalent may be allowed if the employee spends a sum 3 times of the value of amount given above~~

B. P. S. / 12/10/20

Contd...2/-

e) The amount both on account of leave encashment and fare shall be admissible if the employee spends (i) an amount equal to the value of leave encashment and; (ii) an amount 3 times of the cash equivalent of deemed fare, as given above on purchase of such items / availing of such services which carry a GST rate of not less than 12% from GST registered vendors / service providers through digital mode and obtains a voucher indicating the GST number and the amount of GST paid.

f) The admissible payment shall be restricted to the full value of the package [leave encashment as admissible for LTC and deemed fare] or depending upon the spending as per example given at Annexure-A.

g) While TDS is applicable in the case of leave encashment, since the cash reimbursement of LTC fare is in lieu of deemed actual travel, the same shall be allowed exemption on the lines of existing income-tax exemption available to LTC fare. The legislative amendment to the provisions of the Income-Tax Act, 1961 for this purpose shall be proposed in the due course. Hence, TDS shall not be required to be deducted on the reimbursement of deemed LTC fare.

3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. It may be noted that in order to avail this package an employee should opt for both leave encashment and LTC fare.

4. An amount upto 100% of leave encashment and 50% of the value of deemed fare may be paid as advance from the bank account of the employee who shall be entitled to be used on production of receipts towards purchase and availing of goods and services as given in Para 2(c). The claims under this package (with or without advance) are to be made and settled within the current financial year. Non-utilization / under-utilization of advance is to be accounted for by the DDOs in accordance with the extant provisions relating to LTC advance. Immediate recovery of full advance in the case of non-utilisation and recovery of unutilized portion of the advance with penal interest.

5. These orders will take effect from the date of issuance of this Office Memorandum and will be in force during the current financial year till 31st March, 2021.

6. All the Ministries/Departments are requested to bring the contents of this OM to the notice of all its Attached and Subordinate offices for their information.

Hindi version of this Office Memorandum will follow.

B. K. Manthan

(B.K.Manthan)

Deputy Secretary to the Govt. of India

To
• All the Ministries/ Departments of the Government of India.

Annexure - 25/18

Annexure for Advances

No. 12(D.F.IR(A)/2016
Government of India
Ministry of Finance
Department of Expenditure

New Delhi, the 7th October, 2016

OFFICE MEMORANDUM

Subject: Grant of advances - Seventh Pay Commission recommendations- Amendment to Rules 21(5) of Compendium of Rules on Advances to Government Servants.

The undersigned is directed to say that in pursuance of the decision taken by the Government on the Seventh Pay Commission's recommendations relating to advances, the existing provisions of Compendium of Rules on Advances - 21(5) relating to Personal Computer Advance are amended as per the amendments attached.

2. These orders will take effect from the date of issue of this O.M. The cases where the advances have already been sanctioned need not be reopened.
3. The other interest bearing advances relating to Motor Car Advance and Motorcycle / Scooter / Moped Advance will stand discontinued.
4. In so far as persons serving in Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.
5. All the Ministries/Departments are requested to bring the amendments to the notice of all its attached and subordinate offices for their information.

Hindi version of this O.M. is enclosed.


(Pankaj Hazarika)
Director, F.II(A)

To
All the Ministries/Departments of the Government of India, etc.
Copy (with usual number of spare copies) forwarded to C&AG, UPSC, etc. as per standard endorsement list.

AMENDMENTS TO COMPENDIUM OF RULES ON ADVANCES TO
GOVERNMENT SERVANTS, 2005

CONDITIONS OF GRANT OF COMPUTER ADVANCE:

Rule 21(5)

| Advance | Quantum | Eligibility Criteria |
|---------------------------|--|--------------------------|
| Personal Computer Advance | Rs.50,000 or actual price of PC, whichever is lower. | All government employees |

- (ii) The Computer advance will be allowed maximum five times in the entire service.

Annexure 28.19 Annexure for Advances

No.S.14025/18/2015-MS/EHSS
Government of India
Ministry of Health and Family Welfare
Department of Health & Family Welfare

Nirman Bhawan, New Delhi
Dated the 17th October, 2016

OFFICE MEMORANDUM

Subject: Grant of 90% medical advance for all treatments (IPD and OPD) under CGHS and CS(MA) Rules, 1944.

The undersigned is directed to refer to O.M.No.S.14025/7/94-MS dated 15.05.1996, and OM No.S.12025/1/96-CGHS(P) dated 13.05.1997 provisioning, inter-alia, grant of advance upto 90% in case of major illness like by-pass surgery, Kidney transplant, major cancer treatment, etc.

2. During the meeting held on 25.03.2015, National Council (Staff Side) requested this Ministry to make provisions for grant of 90% advance of the estimated cost for all treatments for serving Central Government employees, irrespective of major or minor diseases.

3. The matter was examined in the Ministry. Considering that the basic purpose of grant of advance for treatment of any disease is to provide relief to a Government employee from facing hardship, it has been decided with the approval of the competent authority that serving CS(MA) and CGHS beneficiaries may be granted 90% medical advance of the approved CGHS package rates for all indoor treatments, irrespective of major or minor diseases, on receipt of a certificate from the treating physician of a Government/recognized hospital as per the guidelines given in the OM No.S.14025/7/94-MS dated 15.05.1996 and OM No.S-11016/1/92-CGHS(P) dated 29.10.1992 for CS(MA) and CGHS beneficiaries respectively.

4. For out-door treatment, it has also been decided that advance may be limited to 90% of the total estimated expenditure of the treatment, subject to the condition that the advance for OPD treatment may only be granted when the total estimate of expenditure for OPD treatment including tests/investigations is more than Rs.10,000/-.

5. The advance should be released within 10 days on receipt of the request for advance by the administrative Department/Ministry/office in order to avoid inconvenience to the employees.

6. The OM No.S.12025/1/96-CGHS(P) dated 13.05.1997 stands withdrawn from the date of issue of this O.M.

Sunil Kumar Gupta
(Sunil Kumar Gupta)

Under Secretary to the Govt. of India

To.

1. All Ministries/Departments of Government of India.
2. All States/UTs Governments.
3. Office of the Comptroller and Auditor General of India, Bahadur Shah Zafar Marg, New Delhi-110002.
4. Addl.DDG(DG), Dte.GHS.
5. DDG(M), Dte.GHS.
6. Dte.GHS (M.G.-II Section), with 50 spare copies.
7. All officers/Sections in the Ministry of Health & FW.
8. CGHS(P) Section.
9. Internal Finance Division, M/o Health & FW
10. Swamy Publishers (P) Ltd., P.B. No.2468, R.A. Puram, Chennai-600028.
11. Swamy Publishers (P) Ltd., 4855, 24, Ansari Road, Daryaganj, New Delhi.
12. Shri Umaraomal Purohit, Secretary, Staff Side, 13-C, Ferozshah Road, New Delhi 110001.
13. All Staff Side members of National Council (JCM).
14. NIC Division, Nirman Bhavan, New Delhi, with the request that same may be put on the website of this Ministry under the link of CS(MA) Rules.
15. Guard File of M.S. Section.