

**Central University of Punjab  
Bathinda**



**Minutes**  
Of  
Special Meeting  
of the  
**Executive Council**

**10<sup>th</sup> November 2017**

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**MINUTES of the  
Special Meeting of Executive Council  
Held at City Campus, Central University of Punjab, Bathinda  
on 10<sup>th</sup> November 2017**

The Special meeting of the Executive Council was held on 10<sup>th</sup> November 2017 at Central University of Punjab, Bathinda. The following members were present:

- |                                       |                                  |
|---------------------------------------|----------------------------------|
| 1) Prof. R. K. Kohli, Vice Chancellor | - <b>Chairman</b>                |
| 2) Prof. (Mrs.) Rekha K. Bhardwaj     | - Member (On Skype)              |
| 3) Dr. Dalwan Gaurani                 | - Member (On Video conferencing) |
| 4) Prof. V.K. Garg                    | - Member                         |
| 5) Prof. S. S. Marwaha                | - Member                         |
| 6) Prof. Ramakrishna Wusirika         | - Member                         |
| 7) Prof. Anjana Munshi                | -Member                          |
| 8) Dr. Tarun Arora                    | -Member                          |
| 9) Dr. Felix Bast                     | -Member                          |
| 10) Prof. Jugdeep Singh Registrar     | - <b>Secretary</b>               |

Prof. Aswini Kumar Mohapatra conveyed availability thorough skype but could not be contacted on Skype at the time of the meeting

Prof. P. Ramarao was granted leave of absence.

The Chairman and Vice-Chancellor, Central University of Punjab extended a warm welcome to the members to the Special Meeting of Executive Council and thanked them for sparing their precious time at such short notice.

The Chairman then requested the Secretary to present the Agenda Items one by one to the members for deliberations and decisions/recommendations. The Secretary presented the Items in sequence.

**Item:No:EC:SP:2017:1**

**To confirm the minutes of the 26<sup>th</sup> meeting of Executive Council held on 11<sup>th</sup> September 2017.**

The Secretary, EC informed that the draft minutes of the 26<sup>th</sup> meeting of Executive Council were circulated to all the members of the Executive Council on 3<sup>rd</sup> October 2017.

As no comments/suggestions on the minutes were received, the Secretary, EC requested EC to confirm the minutes.

**RESOLVED**

**The Executive Council unanimously RESOLVED to confirm the minutes of the 26<sup>th</sup> meeting of the Executive Council held on 11<sup>th</sup> September 2017.**



**Item:No:EC:SP:2017:2**

**To consider the Action Taken Report (ATR) on the decisions of Special meeting of the Executive Council.**

The Secretary, EC informed that the 26<sup>th</sup> meeting of the Executive Council was held on 11<sup>th</sup> September 2017.

Subsequent to the circulation of final minutes, the concerned Centers/ officers/ officials are in the process of implementing the decision taken by the Executive Council in its 26<sup>th</sup> Meeting.

The Secretary, informed that the action taken will be placed before the Executive Council in its next meeting.

**RESOLVED**

**The Executive Council unanimously RESOLVED to allow putting up of the Action Taken Report on the decision of the 26<sup>th</sup> meeting of the EC held on 11<sup>th</sup> September 2017, in the Next EC meeting.**

**Item:No:EC:SP:2017:3**

**To consider report on the progress of the University by the Vice Chancellor.**

The Vice Chancellor presented his report briefing the Council about the progress of the University, after the last meeting of the EC held on 11<sup>th</sup> September 2017.

The Vice Chancellor further informed that the 3<sup>rd</sup> Convocation of the University was held on 12<sup>th</sup> September 2017. Prof. S.S. Johl, Hon'ble Chancellor, was the Chief Guest on this occasion and 337 degrees were awarded including 75 in absentia and 24 students were bestowed gold medals for their outstanding performance.

To commemorate "World Heart Day", CUPB organized Health Camp in the University. About 250 volunteers enthusiastically registered for various tests such as blood pressure, blood sugar and other vitals. The main highlight of the camp was the Fecal Immunochemical Test (FIT) where the stool test for individuals more than 55 years of age for polyps (abnormal tissue), diverticulitis, colitis, Crohn's disease, inflammatory bowel disease (IBD), and Irritable bowel syndrome (IBS) was tested.

As per the directives of MHRD, the University organized Swacchta Pakhwada from 1<sup>st</sup> to 15<sup>th</sup> September, 2017. Series of events were held during this fortnight including hostel cleaning, mess cleaning, plantation drive, elocution contest, essay writing etc. NSS unit of the university also participated actively in the Pakhwara.

Also, as per the directives of MHRD, the University organized Hindi Pakhwada from 14<sup>th</sup> to 28<sup>th</sup> September, 2017. Series of events/activities were held during this fortnight including essay writing, singing competition, poem recitation etc. Students, staff and faculty also participated actively in the Pakhwara.



The Central University of Punjab, celebrated Vigilance Awareness Week from 30<sup>th</sup> Oct to 4<sup>th</sup> Nov 2017. Integrity Pledge was administered to mark an inaugural function on 30<sup>th</sup> October 2017. S.S.P. Vigilance, Bathinda was also present to address the CUPB fraternity.

Two Day book exhibition was organized by CUPB on 30<sup>th</sup> and 31<sup>st</sup> October 2017.

## RESOLVE

The Court unanimously RESOLVED to accept the report of the Vice Chancellor with appreciation and expressed satisfaction over the progress made by the University after its 26<sup>th</sup> meeting i.e. after 11<sup>th</sup> September 2017.

### Item:No:EC:SP:2017:4

To consider the certified Separate Audit Report (SAR) of the Comptroller & Auditor General of India (CAG).

The Secretary informed that the Executive Council in its 25<sup>th</sup> meeting held on 17<sup>th</sup> July, 2017 resolved to approve the Audited Annual Statement of Accounts of the University for the Financial Year 2016-17 vide Item:No:EC:25:2017:15. The EC had also recommended onward submission of Annual Statement of Accounts to the CAG.

The Secretary presented the Separate Audit Report (SAR) of the Comptroller Audit General (CAG) of India on the Accounts of the University for the Year 2016-2017 as placed at *Annexure -I*.

## RESOLVE

The Executive Council unanimously RESOLVED to approve the Separate Audit Report (SAR) of the Comptroller Audit General (CAG) of India on the Accounts of the University for the year 2016-17, for submission to the MHRD for presenting before the Parliament.

Further, arising out of the discussion on the SAR, the Executive Council also RESOLVED that,

- i.) All fixed assets of the University be bar-coded. The University may hire 1-2 person (s) through outsourcing for 1-2 month (s) for this purpose.
- ii.) Every Department and Principal Investigator should maintain a Stock Register.
- iii.) The assets purchased under a Project should be transferred after the completion and entry be made in Stock Register by the PI. For that purpose PI should have two stamps-‘Transferred from’ and ‘Transferred to’ and entries be made in respective registers.



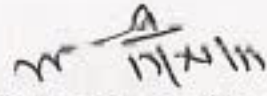
- iv.) Utilization Certificate, on the completion of the Project, will be issued only after transfer of assets by the PI in the stock Register of the University or as per the items and conditions of the sponsoring agency. The item purchased by the PI will stay with the PI, till he/she wants to transfer it.
- v.) File Tracking System be immediately implemented by the University. Dr. Amandeep Kaur and Mr. Amandeep Mann to arrange for a final training of clerical staff in this regard, at the earliest.
- vi.) The Guest Charges of hostel accommodation be revised from Rs. 30/- to Rs. 60/- with immediate effect. The Guest accommodation be allowed only on the recommendations of the Dean Student Welfare.

**Item:No:EC:SP:2017:5**


**To fix the date of the next meeting of the Executive Council.**

The Executive Council authorized the Vice Chancellor to fix the next meeting of the Council as per rule.

The meeting ended with a vote of thanks to the Chair.

  
(Prof. Jagdeep Singh)  
Registrar & Secretary, Executive Council

**Minutes Approved**

  
(R.K. Kohli)  
Vice Chancellor & Chairman, Executive Council



भारतीय लेखा परीक्षा तथा लेखा विभाग  
कार्यालय प्रधान निदेशक लेखा परीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department  
Office of The Principal Director of Audit (Central), Chandigarh



क्रमांक: पी.डी.ए. (सी)/के. व्यय/SAR CUPB 2016-17/2017-18/ 4328  
दिनांक: 7-11-2017

सेवा मे,

सचिव,  
शिक्षा विभाग,  
मानव संसाधन विकास मंत्रालय,  
भारत सरकार  
नई दिल्ली - 110001

विषय: Central University of Punjab, Bathinda के वर्ष 2016-17 के लेखाओं पर पृथक  
लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Central University of Punjab, Bathinda के वर्ष 2016-17 के लेखाओं पर पृथक  
लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलंगन पाये। संसद  
में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृपया इस पत्र की पावती भेजें।

भवदीय,

- 82-11 -

संलग्न: उपरोक्त अनुसार

प्रधान निदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2016-17 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Vice  
Chancellor, Central University of Punjab, City Campus, Mansa Road, Bathinda को प्रेषित  
की जाती है।

F.O. / Registrar  
9/11/17

उप निदेशक (केन्द्रीय व्यय)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Punjab, Bathinda for the year ended 31 March 2017**

1. We have audited the Balance Sheet of the Central University of Punjab, Bathinda as at 31 March 2017, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31 (1) of the Central Universities Act, 2009. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - ii) The Balance Sheet and Income and Expenditure Account/Receipt and



Payment Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Central University of Punjab, Bathinda in so far as it appears from our examination of such books.

iv) We further report that:

**A. Balance Sheet**

**A.1 Sources of Funds**

**A.1.1 Designated/Earmarked/Endowment Funds (Schedule 2)**

**Project Funds: Rs.3.17 crore**

Above represents amount pertaining to sponsored Projects. As per the format of accounts prescribed by the Ministry of Human Resource Development (MHRD) the funds and utilization regarding Sponsored Projects should be shown under sponsored projects (Schedule 3a) under Current Liabilities & Provisions (Schedule 3). Inclusion of Sponsored Projects under Designated Earmarked/Endowment Funds has resulted in overstatement of Endowment Funds and understatement of Sponsored Projects (Schedule-3a) by Rs.3.17crore.

**A.1.2 Current Liabilities and Provisions (Schedule 3): Rs.101.33 crore**

Above does not include the liabilities towards expenditures pertaining to the year 2016-17 but paid in the year 2017-18 amounting to Rs.0.12 crore. This has resulted in understatement of Expenditure as well as Current Liabilities, besides overstatement of Corpus/Capital Fund by Rs.0.12 crore.

**A.2 Application of Funds**

**A.2.1 Fixed Assets (Schedule 4)**

**Capital Work in Progress: Rs.151.58 crore**

The above represents advance paid for construction of main campus of the University. However, work amounting to Rs.45.82 crore only had been done as per the certificate submitted by EIL, as such, an amount of Rs.45.82 crore only was required to be shown under the work in progress. This has resulted in overstatement of Capital work in progress and understatement of Advances to EIL under Current Assets, Loans and Advances by Rs.105.76 crore. This has also resulted in overstatement of Corpus/ Capital Fund and understatement of Unutilised Grant (Schedule 3 C) to the same extent.

#### **A.2.2 Current Assets (Schedule 7)**

##### **Bank Balances on saving account: Rs.22.54 crore**

Validity of Cheques issued by the University amounting to Rs.0.07 crore had expired upto 31.03.2017 and therefore the bank balances should have been increased and liability for the stale cheques should have been created. This has resulted in understatement of Current Assets as well as Current Liabilities by Rs.0.07 crore each.

#### **B. Significant Accounting Policies**

The Significant Accounting Policy No. 6 of the University states that Retirement Benefits i.e. pension, gratuity and leave encashment etc. has not been provided during 2016-17 and same will be considered when it becomes due for payment. The new Format of Accounts for Central Higher Educational Institutions and AS-15 of ICAI indicate that provision for Employees Benefits obligations is to be made on Actuarial Valuation Method. Thus, the accounting of Employee Benefits of the University is not in consonance with the format and Accounting Standard 15.

#### **C. Notes to Accounts (Schedule 24)**

(1) Above does not disclose the information such as the number of students, number of teachers, collection and utilization in respect of building fund, sports activities, co-curricular activities, development charges & medical expenses and Salary structure of teachers as prescribed by the Format of Financial Statements as applicable to the University.

(2) As per the notes and Instructions for compilation of Financial Statement of Central Educational Institutions and Accounting Standard (AS) 18 issued by the Institute of Chartered Accountants of India, related Party disclosures are to be made.

Disclosures as regards following related party transactions has not been made-

- a) Transactions between the educational institutions and the members of the governing body of the educational institutions;
- b) Transactions between the educational institutions and the relatives of the members of the governing body managing the educational institutions;
- c) Transactions between the educational institutions and its "Key management personnel" or relatives of the key management personnel.

(3) Notes and instructions for the schedules of the Accounts as prescribed along with the Format of Accounts for Central Higher Educational Institutions issued by the Government of India states that the Accounting policy relating to accounting for fixed assets acquired (by way of grants) and method of gifted/donated assets should be disclosed. However, the University has not disclosed the Accounting Policy in respect of land received from Punjab State Government taken on Freehold basis (for construction of new University campus) and leasehold land (i.e. the land on which present campus is being operated).

**D. Net impact of Audit comments**

- i Liabilities understated by Rs.105.95 crore;
- ii Assets understated by Rs.0.07 crore;
- iii Surplus for the year overstated by Rs.0.12 crore and Corpus/Capital Fund was overstated by Rs.105.76 crore.

**E. Grant in Aid**

Out of available funds of Rs.188.35 crore including Grant in Aid received during the year of Rs.115.33 crore<sup>1</sup> (which also includes an additional grant of Rs.4.27 crore received from UGC for Wi-Fi Hotspot and other grants amounting Rs.0.06 crore received from other agencies for some specific purposes were wrongly clubbed with UGC main grants), previous years balance of Rs.64.60 crore and internal income of Rs.8.42 crore, the University could utilize a sum of Rs.92.20 crore leaving an unspent balance of Rs.96.15 crore (including balances of additional grant from UGC and grants from other agencies).

**F. General**

**F.1** Schedule 3(C) pertaining to Unutilised Grants from UGC and Government has not been prepared in the Format of Accounts for Central Higher Educational Institutions issued by the MHRD.

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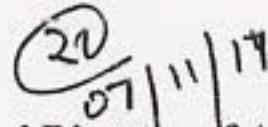
<sup>1</sup> including additional grant from UGC and grants from other agencies of Rs. 4.33 crore detailed as under:

- (i) Additional grant (Wi-Fi Hotspot Campus):4,26,48,000/- from UGC
- (ii) Funds received from CUCET: 5,00,000/-
- (iii) IPR cell sponsored grant: 20,000/-
- (iv)SERB-Travel grant (Dr Harish Chander):70,592/-
- (v) ICSSR Sponsored grant (Dr.Sandeep Kaur):95,000/-

**F.2** The University has a number of FDRs with multiple banks but proper records of interest received /accrued up to 31.03.2017 was not found to be maintained.

- v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of Punjab, Bathinda as at 31<sup>st</sup> March 2017; and
  - b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

**For and on behalf of the C & AG of India.**

  
Principal Director of Audit  
(Central), Chandigarh

**Place: Chandigarh**

**Date: 07/11/17**

## Annexure to Audit Report

### 1. Adequacy of Internal Audit System

As per Rule 31 (1) Central Universities Act 2009 & Statutes, the Annual Accounts and Balance -Sheet of the University is to be audited by the Comptroller and Auditor - General of India (CAG) or by such persons as he may authorise in this behalf. However, the University in its reply informed that the annual accounts of the University for the year 2016-17 were audited by a Chartered Accountant. Reply is not acceptable and the audit conducted by Chartered Accountant is in violation of aforesaid rule.

No system of internal audit was in existence in the University.

### 2. Adequacy of Internal Control System

Internal Control System was found to be inadequate as the Security deposits/ fidelity guarantee have to be obtained from the employees handling stocks.

### 3. Physical verification of Fixed Assets (except Library books)

As per the information shown to the Audit, Physical verification of fixed assets (except Library) was not conducted for the year 2016-17.

### 4. Physical verification of Library books

Verification of 30178 nos. of library books was conducted in May 2017 and four books having price of Rs. 1850 were found untraced. The University in its reply submitted that books have been traced and shall be shown to audit during next inspection.

### 5. Physical verification of Inventories

Physical verification of Inventory was not conducted.

### 6. Regularity in payment of statutory dues

The University was regular in payment of statutory dues.

  
Deputy Director