Agenda Notes

30th Meeting

of the

Finance Committee

Venue of the meeting:

The Conference Hall PDPM IIITDM Jabaipur

Date and Time of the Meeting:

November 18, 2017 (Saturday) At 1200 Hrs.



PDPM

Indian Institute of Information Technology,
Design and Manufacturing Jabalpur

PANDIT DWARKA PRASAD MISHRA INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, DESIGN & MANUFACTURING JABALPUR (M.P.)

MEETING OF THE 30th FINANCE COMMITTEE TO BE HELD ON NOVEMBER 18, 2017 AT 12:00 HOURS VENUE: CONFERENCE HALL OF THE PDPM IIITDM JABALPUR

AGENDA

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FC/30/1	Opening Remarks by the Chairperson.

Will be delivered by the Chairperson in the meeting itself.

FC/30/2	Overview Report by the Director.

Will be presented by the Director in the meeting itself.

FC/30/3	Confirmation of the Minutes of 29 th Finance Committee Meeting held on May 28, 2017.

The Minutes of 29th Finance Committee meeting have been circulated to all the members after the approval of the Chairman and no comments were received. The minutes are placed as **FC/30/Annexure-I**. The Minutes are placed before the Committee for confirmation.

PANDIT DWARKA PRASAD MISHRA INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, DESIGN AND MANUFACTURING JABALPUR

Minutes of 29^{th} Meeting of the Finance Committee held on May 28, 2017 from 1000 Hrs. in the Conference Hall, PDPM IIITDM Jabalpur

Members Present:

1. Dr. Kota Harinarayana

Chairman

2. Prof. P.K. Jain Director, PDPM IIITDM Jabalpur

Member

3. Shri D M Gupta IOFS, Former DGOF

Member

4. Shri Munish Malik FO, IIT Kanpur (Telephonic Presence)

Member

5. Prof. Harish Karnick Professor IIT Kanpur

Special Invitee

6. Prof. Sankar K Pal Professor ISI Kolkata

Special Invitee

7. Shri Naresh Joshi
Assistant Registrar(F&A),
PDPM-IIITDM Jabalpur

Secretary

Ms. Triptí Gurha, Director(IIITs), MHRD, GOI and Shri Ashok Maheshwari, Director (F), MHRD, GOI were granted leave of absence.

	FC/29/1	Opening remarks by the Chairman
ij		

Dr. Kota Harinarayana, the Chairperson, welcomed all the members of the FC. He expressed his concern for severe funding crunch in capital head and expressed grief that we are not receiving funds even for basic facilities like library books and e-journals which are independent of project mode infrastructure, he added that FC is distressed to know that the Institute is not getting sufficient funds even in recurring head.

Prof. Harish Karnick, special invitee suggested that BOG members should meet Minister of HRD to bring to his notice the concern of FC and BOG members over fund crisis situation and request him to intervene for release of funds. All members affirmed the suggestion. Chairperson welcomed the suggestion.



Chairperson opined that a presentation be made in next BOG meeting on progress made so far from loan approved from internal corpus for capital works and items.

FC/29/2	Overview Report by the Director	

DIRECTOR'S REPORT

1. Budget and Expenditure Progress – For the FY 2016-17 revised budget estimates (RE) of Rs. 176.29 Crores were forwarded by the Institute to the MHRD to meet out the requirement of Capital, Salary and General Expenses. MHRD allocated and released Rs. 22.00 Crores for the Institute for the FY 2016-17. The Object Head wise budget, receipt of GIA, Expenditure etc. is given below:-

Amt (Rs. In Crores)

Object	Revised	Opening from	Grant ir	Expenditure	Deficit/Unspent
Head	Budget	FY 2015-16	Aid		balance
	2016-17		Received		
			from MHRD		
Salary	18.49	1.61/0.27 (-)	13.07	11.21	3.20
General Expenses	44.37	4.32 (-)	8.93	15.02	10.40(-)
Creation of Capital Assets	113.43	0.42	0.00	0.41	0.01
Total	176.29	2.03/4.59(-)	22.00	26.64	3.21/10.40(-)

- **2. (i) Opening balance from F.Y. 2015-16**:- The Institute had an opening balance of 2.03 Crores, mainly in Salary head which was sanctioned for SC/ST category.
 - (ii) Meeting of Deficit and balance amount:- The deficit of Rs. 6.08 Crores was met from the loan taken from the Internal Corpus, however there was an unspent balance of Rs. 3.21 Crores mainly under object head Salary for SC/ST category.
 - (iii) The opening balance of Institute Corpus was Rs. 18.01 Crores and this year Rs. 8.86 Crores were added from the internal incomes. Out of which Rs. 6.08 Crores loan was given to the Institute for meeting General Expenses and a loan taken for Salary amounting Rs. 0.27 Crores was refunded in last financial year. Closing balance of internal corpus on last day of previous financial year was Rs. 21.07 Crores.

FC/29/3	Confirmation	of	Minutes	of	the	28 th	meeting	of	the	Finance
	Committee hel	ld o	n Decemb	er 0	6, 20	16.				

The Secretary informed the members that the minutes of the 28th meeting of Finance Committee held on December 6, 2016 were circulated to all the members and no comments were received. The minutes were confirmed.



FC/29/4

To consider Annual Accounts for the Financial Year 2016-17

The Annual Accounts for the Financial Year 2016-17 prepared in common format issued by MHRD, GOI was placed before the Finance Committee for scrutiny and recommending it with remarks, if any to the Board for approval. The Committee examined the statements of Annual Accounts and recommended the same to the Board for approval.

FC/29/5

Any other item with the permission of the Chair

No other item was placed before the Finance Committee.

The Meeting ended with vote of thanks to the Chairperson and members.

(Naresh Joshi)

Assistant Registrar (F&A) Secretary Finance Committee

Director

Chairperson, Finance Committee

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FC/30/4	To Consider Proposal for Revised Budget Estimates (Plan) for FY 2017-18 and Budget Estimate (Plan) for FY 2018-19.

The revised budget (Plan) for the financial year 2017-18 and budget estimate (Plan) for the financial year 2018-19 has been prepared and placed as **FC/30/Annexure-II** for consideration and recommending to the Board of Governors.

PDPM INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING **JABALPUR**

			SUMMARY		
	Revised Estimate	es for the FY 2	Revised Estimates for the FY 2017-18 & Budget Estimates for the FY 2018-19	mates for the FY	2018-19
					Rs. in Lakh
2	O M Dawtienland	Salary	General Expenses	Capital Assets	Total
. 14	r ai ticulai s	(OH-36)	(0H-31)	(0Н-35)	IOtal
1	BE 2017-18	2650	0009	12855	21505
2	2 RE 2017-18	2672	2100	11685	16457
3	3 BE 2018-19	3177	2475	12520	18172

PDPM INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING JABALPUR Object Head-36- Salary

				96			Rs. In Lakhs
		Actual	Actual	Expenditure from	Budget	Revised	Budget
S.N.	Components	Expenditure FY	Expenditure FY 01.04.2017 to 2015-17	01.04.2017 to	Estimates FY	Estimates FY 2017-18	Estimates FY 2018-19
4	SALARY	01-0107	71.0102	10000	24		
	1 Faculty	627.19	664.05	528.33	1540	1700	2000
2	2 Non-Faculty	228.84	245.95	168.55	480	480	200
	Total A	856.03	910	88.969	2020	2180	2500
8	OTHER COMPONENTS						
	1 Leave Encashment	.3.92	4.42	2.47	15	10	32
7	2 LTC	18.56	26.67	6.46	40	55	09
(*)	3 Children Education Allowance	9.37	10.75	0.08	35	35	40
4	4 Retirement Benefit	81.69	114.64	0	350	300	350
, co	5 Professional Development Allowance (PDA)	15.45	30.95	22.80	150	62	150
9	6 Medical Treatment	17.85	17.87	8.99	40	30	45
	Total B	146.84	205.3	40.80	630	492	677
	Total (A + B)	1002.87	1115.30	737.68	2650.00	2672.00	3177.00

PDPM INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING JABALPUR OBJECT HEAD-31 "GRANT-IN-AID GENERAL" (Recurring Expenses)

Actual Actual Expenditure Expenditure Expenditure from 2015-16 2016-17 31/10/2017 to
0 0
69.84 76.46
1.4 5.44
322.58 369.63
15.81 9.89
14.38 9.2
7.81 4.78
237.97 201.09
14.75 13.74
42.9 59.66
11.13 7.82
12.5 7.8
3.06 1.55
1.78 1.03
0.12 0.56
0.49 0.5
0.35 0.63
10.55 5.45
1.7 1.46
13.07 9.3
21.17 27.5
23.42 29.65
505.03 554.81
27.14 32.61

>							
Budget Estimates F 2018-19	20	45	30	30	20	30	2475.00
Revised Estimates FY 2017-18	25	33	15	15	10	25	2100.00
Budget Revised Budget Estimates FY Estimates FY 2017-18 2017-18 2018-19	50	65	33	30	40	60	6000.00
Expenditure from 01/04/2017 to 31/10/2017	6.43	13.39	4.15	7.79	1.23	9.20	952.81
Actual Expenditure FY 2016-17	13.32	26.55	8.12	9.94	2.71	15.88	1507.08
Actual Actual Expenditure FY 2015-16 2016-17	23.89	33.71	66'9	11.04	86'8	27.17	1470.73
PART-'C' -Others	Hiring of Transportation	Travelling & Conveyance (TA & DA)	Vehicles Running & Maintenance	Convocation Expenses	Workshop and Seminar Expenses	Student Support Services	Total -C
S.N.	25	26	27	28	59	30	

PDPM INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING JABALPUR

Object Head-35- Creation of Capital Assets

Construction Work (Major Projects)

	H						Rs. In lakhs
				0ther	Budget	Revised	Budget
S.N.	Account Head	A/A & E/S	Paid to CPWD	payments Made	Estimates FY 2017-18	Estimates FY 2017-18	Estimates FY 2018-19
A							
1	Hall of Residence-4	2278.04	2030	41.25	206.79	206.79	0
2	Hall of Residence-7(PG Hostel Phase -1)	1237.02	1204	39.28	0	0	0
3	Hall of Residence -7 (PG Hostel Phase II)	2369	1465	62.42	0	841.58	0
4	Hall of Residence -8 (Girls Hostel -1)	1512.05	780	36.67	0	695.38	0
5	Lecture Hall and Tutorial Complex	3731.94	3170	114.33	0	447.61	0
9	Library Cum Computer Centre	2289.7	1100	38.55	0	1151.15	0
7	Students Activity Centre-I	1816.3	200	23.58	0	1092.72	0
8	Narmada Residency-II	1598.14	1250	45.3	0	302.84	0
6	Narmada Residency-III	2203.58	1840	55.38	0	308.2	0
10	Rewa Residency -2A &2B	1440.25	1250	34.19	0	156.06	0
11	Administrative Block	1454.13	1000	38.05	0	416.08	0
12	Visitors Hostel	1185.22	950	26.64	208.58	208.58	0
13	Road and Service Network Phase -2	1926.71	1093	49.54	784.17	784.17	0
14	Technology Incubation Centre	1782.32	20	11.35	1720.97	0	1720.97
15	Multi utility Centre	1050	20	99'9	993.34	0	993.34
16	Professional Lab Complex	4641.1	0	29.53	4611.57	0	4611.44
	Total A	32515.50	17932.00	652.72	8525.42	6611.16	7325.75

	Construc	tion Work ((Construction Work (Other Projects)				
S.N.	Account Head	A/A & E/S	Paid to CPWD	Other Payments Made	Budget Estimates FY 2017-18	Revised Estimates FY 2017-18	Budget Estimates FY 2018-19
В							
1	Mess and Dining Hall	628.4	482	18.09	0	128.31	0
2	Primary Health Centre	495.19	400	13.35	0	81.84	0
အ	Type V Residential quarters	73.11	09	0	0	13.11	0
4	Security Barrack	74.91	86.69	2.11	2.82	2.82	0
22	External Sewerage System	118.79	100	1.43	0	17.36	0
9	CC Road from Security Barrack to Hall1	115.77	80	0	35.77	35.77	0
7	CC Road from Type V to Core Lab	69.67	94	0	2.67	2.67	0
8	Road Network Phase -1	255.08	240	0	15.08	15.08	0
6	Footpath, Sewerage Line, Water supply & Drains	319.89	200	8.45	0	111.44	0
10	Booster Pump set (Horizontal)	1.66	1.66	0	0	0	0
11	Electrical Networking system for Road & Service Network	728.67	100	69'6	0	618.98	0
12	Street Lighting Along Ring Road	122.6	100	1.64	0	20.96	0
13	Basket Ball Court (Indoor)	474.83	416	13.86	0	44.97	0
14	02 No. of Box Culvert Over Nallah (In Zone A & Zone B)	122.1	120	6.54	0	0	0
15	Over Head tank	41.17	40	0	1.17	1.17	0
16	RCC Sump well	28.57	13.5	0	15.07	15.07	0
17	Backside Boundary wall at Nallah	19.9	12	0	0	7.9	0
18	Institute Work department Office	66	0	0	66	0	66
19	Director's Residence	136.51	0	0.91	0	135.6	0
20	Site Development near LHTC	99.51	50	0	0	49.51	0
21	Institute Entrance Main Gate	65.98	0	0	0	65.98	0
22	Ideation Studio & 04 rooms for PG work space near LHTC	885.28	0	0	0	0	885.28
23	SITC of STP	77.32	0	0	0	77.32	0
24	Barbed Wire Fencing to raise height of existing boundary wall	46.06	0	0	0	46.06	0
25	Providing and Installation of Passenger cum Goods Lift	32.14	0	0	0	32.14	0
26	Submersible Pump at NR-II	3.3	3.3	0	0	0	0
	Total B	5165.41	2582.44	76.07	174.58	1527.06	984.28

		Constru	ction Work U	Construction Work Under Institute				
	S.N.	Account Head	Actual Expenditur e FY 2015- 16	Actual Expenditure FY 2016-17	Expenditure from 01/04/2017 to to 31/10/2017	Budget Estimates FY 2017-18	Budget Revised Estimates FY Estimates FY 2017-18 2017-18	Budget Estimates FY 2018-19
	С							
	1	Other Civil Misc. work	24.14	8.35	4.04	650	300	650
	2	Misc. Electrical work	0	0	0	250	200	250
	3	DG Set	0	0	0	0	20	0
		Total C	24.14	8.35	4.04	900.00	520.00	900.00
	D	Furniture and Fixture						
	1	Furniture & Fixture	88.81	2.01	7.94	700	650	700
		Total D	88.81	2.01	7.94	700.00	650.00	700.00
	ш	Equipment						
	1	Lab Equipment	29.04	3.51	29.25	700	650	700
	2	Office Equipment	12.66	6.02	5.66	350	350	350
4	3	Electric Installation/Air Conditioner	6.64	2.97	4.08	200	150	200
<u>ا</u>		Total E	48.34	12.50	38.99	1250.00	1150.00	1250.00
	Ľ	Computer Hardware, Software and peripherals						
	1	Hardware	85.39	5.41	13.33	705	650	705
	2	Software	20.27	8.34	0	300	300	300
		Total F	105.66	13.75	13.33	1005.00	950.00	1005.00
	g	Library Books & Journals						
	1	Books	14.6	4.17	90:0	50	24.78	50.97
	2	e-journals	156.52	0	87.61	250	250	300
		Total G	171.12	4.17	87.67	300.00	274.78	350.97
	Н	Patent						
		Patent	0	0.39	0	0	2	4
_		Total H	0	0.39	0	0	2	4
Ц		Grand Total (C+D+E+F+G+H)	438.07	41.17	151.97	4155.00	3546.78	4209.97
		Total Creation of Capital Assets	tal Assets			12855.00	11685.00	12520.00

FC/30/5	To Consider Separate Audit Report (SAR) on Accounts of the Institute for FY 2016-17.
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The Separate Audit Report on annual accounts of the Institute for financial year 2016-17 has been received from office of Director General of Audit (Central Receipt), New Delhi Branch Gwalior (M.P.) and placed as FC/30/Annexure-III. Finance Committee is requested to consider SAR and recommend to Board for adoption.

Office of the Director General of Audit (Central Receipt)
New Delhi, Branch-Gwalior, IV Floor, Audit Bhavan, Jhansi Road,
Gwalior - 474002 (M.P.)

No. Central/AMG-II/SAR/PDPMIIITDM/2016-17/D-73

Dated:-13.09.2017

Confidential

To,

The Director,

Pt. Dwarka Prasad Mishra Indian Institute of Information Technology, Design & Manufacturing, Dumna Road, PO- Khamaria, Jabalpur-482005

Sub: Separate Audit Report on the accounts of Pt. DPM-IIITDM, Jabalpur for the year 2016-17.

Sir,

Please find enclosed herewith Separate Audit Report on the accounts of Pt. D.P.Mishra-IIITDM, Jabalpur for the year 2016-17. You are requested to ensure that the audited accounts are adopted by the Board of Governors before placing the same before the Parliament.

2. The date of placement of the above Report on the table of both houses of the Parliament may please be intimated and a copy of the printed material may be provided to the undersigned for information.

Kindly acknowledge receipt.

Encl:- 1. Separate Audit Report along with Annexures

Yours faithfully,

Dy. Director/Central

PDPMIIITDM, Jabalpor 2016-17 Innel

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Pandit Dwarka Prasad Mishra Indian Institute of Information Technology, Design and Manufacturing, Jabalpur for the year ended 31 March 2017.

We have audited the attached Balance Sheet of the Pandit Dwarka Prasad Mishra Indian Institute of Information Technology, Design and Manufacturing (IIITDM), Jabalpur as on 31 March 2017, the Income & Expenditure Account and the Receipt & Payment Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The Audit has been entrusted for the period up to 2018-19. These financial statements are the responsibility of the IIITDM'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 and 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 disclosures 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, Income & Expenditure Account and the Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by Ministry of Human Resources Development, Government of India vide order No 29-4/2012-IFD dated 17 April 2015.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Institute in so far as it appears from our examination of such books.
- (iv) We further report that:

A. Balance Sheet

1 Application of funds

1.1 Capital work in progress (Schedule 4)- ₹ 201.65 crore

1.1.1 This includes ₹ 23.47 crore (Narmada Residency-2 & Visitor's Hostel) being the value of works completed and put to use but not capitalized. This resulted in over statement of Capital Works in progress by ₹ 23.47 crore, understatement of Fixed Assets by ₹ 23.00 crore and understatement of expenditure (depreciation) by ₹ 0.47 crore.

1.2 Investment- Others (Schedule 6)-₹ 33.56 crore

1.2.1 This includes ₹ 33.56 crore being term deposits with banks. As per revised format of accounts issued by MHRD, term deposits with the banks are to be exhibited under 'Current Assets' and not under 'Investment'. This resulted in overstatement of Investments and understatement of Current Assets by ₹ 33.56 crore.

B. General

Point 3.6 of Significant Accounting Policies (Schedule-23) disclosed that depreciation is provided for the whole year on addition during the year. However, point 3.3 of Contingent Liabilities and Notes on Accounts (Schedule-24) discloses that depreciation is charged for full year on assets purchased before September and on assets purchased after September, the deprecation is charged on half yearly basis. Thus the above disclosures made by the Institute are mutually contradictory.

The total of Income in Income & Expenditure Account is ₹ 34,98,27,881/- instead of ₹ 34,98,27,880/- which needs correction.

Effect of audit comments

The net effect of the above comments is that the Assets were overstated by ₹ 47 lakh and Expenditure were understated by ₹ 47 lakh.

C. Grant-in-Aid

During the year, the Institute received grants in aid of $\stackrel{?}{\underset{?}{?}}$ 22.00 crore. In addition to the above, it had unspent balance of $\stackrel{?}{\underset{?}{?}}$ 2.00 crore and internal receipts (assets overvaluation) of $\stackrel{?}{\underset{?}{?}}$ 0.04 crore of the previous year. Thus, out of the available grants of $\stackrel{?}{\underset{?}{?}}$ 24.04 crore, the institute could utilize an amount of $\stackrel{?}{\underset{?}{?}}$ 20.83 crore leaving a balance of $\stackrel{?}{\underset{?}{?}}$ 3.21 crore as unutilized grant as on 31st March 2017.

- (v) Subject to our observations in the preceding paragraphs we report that the Balance Sheet, Income & Expenditure Account and the Receipt & Payment 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 IIITDM, Jabalpur as on 31 March 2017; and
 - (b) In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C & AG of India

Place: - New Delhi Date: - 13,09, 2-217

> Director General of Audit (Central Receipt)

Annexure

1. Adequacy of Internal Audit System:

Internal Audit was conducted during the year by Chartered Accountant firm.

2. Adequacy of Internal Control System:

The internal control system was found inadequate due to:

- (i) Item wise highest and lowest level of stock have not been fixed and maintained.
- (ii) The response of the management towards compliance audit objection was not effective as there were 32 paras pending pertaining to the period from 2006-07 to 2015-16.
- (iii) The physical verification of assets and inventories was not conducted.
- 3. System of Physical Verification of Assets:

The physical verification of assets was not conducted.

4. System of Physical Verification of Inventories:

The physical verification of inventories was not conducted.

5. Regularity in payment of statutory dues:

No irregularity in payment of statutory dues was noticed.

Sr.Audit Officer (AMG-II)

FC/30/6	Any other agenda with the permission of the Chair.

(Naresh Joshi)

Assistant Registrar (F&A) /
Secretary Finance Committee

Agenda is placed for approval please.

Director

Chairperson, Finance Committee

COMPOSE

Agenda Notes of 30th FC Inbox x

Inbox (3)

Starred

Sent Mail

Drafts

More



nareshjoshi



nareshjoshi nareshjoshi

Respected Sir Please find attached agenda notes of 30th meeting of Finance Co..

Kota Harinarayana

to me, director

Dear Prof Jain, Naresh Joshi

The agenda is OK. PI circulate to all the members

From: nareshjoshi nareshjoshi <nareshjoshi@iiitdmj.ac.in>

To: Harinarayana Kota <<u>hnkota@yahoo.com</u>>
Cc: director director <<u>director@iiitdmj.ac.in</u>>
Sent: Monday, 6 November 2017 4:07 PM

Subject: Agenda Notes of 30th FC

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