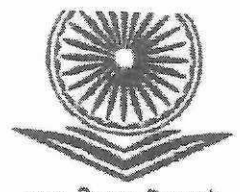


सत्यमेव जयते

University Grants Commission

मानव संसाधन विकास मंत्रालय, भारत सरकार  
(Ministry of Human Resource Development, Govt. of India)  
बहादुरशाह ज़ाफर मार्ग नई दिल्ली - 110 002  
Bahadurshah Zafar Marg, New Delhi-110002  
Phone : 011-23604429



ज्ञान-विज्ञान विमुक्तये

March, 2020

No.F.51-3/2019(CU)

The Registrar  
Tripura University  
Suryamaninagar  
Agartala  
Tripura - 799 130

7 MAR 2020

**Subject: Approval of Grants-in-aid to Tripura University under Grant-in-Aid Capital Assets for the year 2019-2020**

Sir,

I am directed to convey the approval of the University Grants Commission for an amount Rs.1,50,00,000/- (Rupees One Crore Fifty Lakh Only) to Tripura University, Suryamaninagar, Agartala, Tripura - 799 130 under Grant-in-Aid Capital Assets for the year 2019-2020 as under -

Revised Allocation under Capital Assets		Items / Head of Accounts	Grant already released	Grant now sanctioned	Total Grant released so far
Books & Journal	100.00	Grants In aid Capital Assets (35)	361.60	136.00	497.60
Small Equipments/ Laboratories etc.	100.00				
Campus Dev.	100.00		26.40	9.00	35.40
Other Infrastructure including furniture & fixture	100.00				
Library Support preferably E-Resource	100.00		12.00	5.00	17.00
Repair/Renovation/Constructions of Toilets under SBA	50.00				
Wi-Fi	0.00				
Specific purposes	0.00				
<b>Total</b>	<b>550.00</b>		<b>400.00</b>	<b>150.00</b>	<b>550.00</b>

The sanction letter of the above mentioned grant is being issued separately under General, SC, ST Component.

Yours faithfully

*(Signature)*

(Kulvinder Kaur)  
Deputy Secretary

Copy to:-

1. The Finance Officer, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130
2. Policy File No. F.1-3/2019(CU)
3. Computer File

*(Signature)*  
25-03-22  
Prof. Prallad Debnath  
Finance Officer (i/c)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).

(V Talreja)  
Section Officer

*(Signature)*  
Dr. K.S. Jamatia  
Registrar (i/c)  
Tripura University  
Suryamaninagar



No. AMG-IIA/SAR/TU/2019-20/160  
Dated 25 June 2021



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

भारतीय लेखा परीक्षा और लेखा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
प्रधान महालेखाकार (लेखा परीक्षा) का कार्यालय, त्रिपुरा, अगरतला  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
TRIPURA, AGARTALA  
पिन/ PIN-799006 फैक्स/Fax-0381-2350158  
ईमेल/email: agautripura@cag.gov.in

To  
The Registrar,  
Tripura University,  
Suryamaninagar, Tripura West,  
PIN- 799022.

Sir,

I am to send herewith the Final SAR on the Annual Accounts of the Registrar, Tripura University, Suryamaninagar for the Financial Year 2019-20 along with a management letter for further action at your end.

Hindi version of SAR will follow.

Thanking you,

Encl: As stated.

Yours faithfully,

Senior Audit Officer/HQ-II

*Prallad Debnath*  
Prof. Prallad Debnath  
Finance Officer (I/C)  
Tripura University (I/C)  
(A Central University)  
Suryamaninagar, Tripura (W).

*Dr. K.B. Jamatia*  
(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar



## iv) We further report that:

## A. Balance Sheet

Application of Fund

Fixed Assets

Capital work in Progress

Schedule-4

₹ 250.32 crore

₹ 36.00 crore

A. 1. The above head includes three capital works valued ₹ 36.00 crore which were completed in December 2018 and taken over from the agency in March 2019 This has resulted in understatement of Fixed Assets- Tangible Assets (Net Block) by ₹ 36.00 crore and understatement of accumulated depreciation of ₹ 1.44 crore. This also resulted in overstatement of Corpus/ Capital fund by ₹ 1.44 crore due to not making any provision for depreciation on these assets.

Tangible Assets

Additions during the year

₹ 214.07 crore

₹ 3.34 crore

A. 2. The above head does not include books and journals, equipment and computers amounting to ₹ 69.34 lakh purchased during the financial year though accessions of the books had been completed during the financial year and computers and equipment were put to use. This has resulted in understatement of Fixed Assets- Tangible Assets (Net Block) by ₹ 48.47 lakh and understatement of accumulated depreciation of ₹ 20.86 lakh with understatement of Current Liabilities and Provisions by ₹ 69.34 lakh. This also resulted in overstatement of Corpus/ Capital fund by ₹ 20.86 lakh due to not making any provision for depreciation on these assets.

Equipment (Project)

₹ 1.87 crore

A.3 The above head includes computer/laptop valued ₹ 22.63 lakh purchased during the year and depreciation was charged @ 7.5% instead of 20%. As a result, 'Net Block of Assets' was understated by ₹ 2.83 lakh during the year with understatement of expenditure to the same extent. This has also resulted into overstatement of Corpus fund/ Capital fund by ₹ 2.83 lakh.

Loans/Advances &amp; Deposits

Advance to suppliers

Schedule-8

₹ 66.17 crore

₹ 4.33 crore

A.4 This includes ₹ 3.63 crore advance payments made to National Informatics Centre Services Incorporated, New Delhi for implementation of Hotspot/Wi fi campus Network in Tripura University. The agency had completed the installation in February 2020 with a cost

(Dr. K.B. Jamalia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar

28/02/20  
of. Prallad Debnath  
Finance Officer (i/c)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).



of ₹ 2.27 crore. But the University has not yet capitalised it as Fixed Assets (Tangible assets). This has resulted in overstatement of the head 'Advance to suppliers' by ₹ 2.27 crore, understatement of Fixed Assets- Tangible Assets – Hot spot/Wifi (Net Block) by ₹ 1.82 crore, understatement of accumulated depreciation by ₹ 45.44 lakh. This also resulted in overstatement of Corpus/ Capital fund by ₹ 45.44 lakh due to not making any provision for depreciation on these assets.

Advance on Capital A/C-Civil Works

₹ 29.60 crore

A.5 The above includes ₹ 23.50 crore amount deposited with the Central Public Works Department (CPWD) for execution of five components of works under "Construction of Phase-III project works (Part-I) at Tripura University. According to the progress & expenditure report submitted by the CPWD in January 2020, out of five components, two components were completed and three components were in progress. Financial expenditure as on January 2020 was ₹ 21.68 crore. But the University has not yet booked the expenditure under Capital Work in Progress under Fixed Assets. This has resulted in overstatement of the head 'Advance Capital A/C-Civil Works' by ₹ 21.68 crore and understatement of Capital Work in Progress to that extent.

Current Assets

Schedule-7

₹ 82.24 crore

Cash and Bank Balances (In savings account)

₹ 31.77 crore

A.6 The above head is understated by ₹ 33.17 lakh due to non-reversal of 201 stale cheques issued during the period from 5 September 2016 to 3 December 2019. This has also resulted in corresponding understatement of liabilities by the same amount against which the cheques were originally issued but remained unpaid.

Sources of fund

Designated/Earmarked/Endowment funds

Schedule-2

₹ 30.63 lakh

A.7 The above head does not include Student Welfare Fund of ₹ 18.31 lakh, in contravention of the notification (17 April 2015) issued by the Government of India, rather it incorporates it under Schedule 9- Academic Receipts. This has resulted in understatement of Designated/Earmarked/Endowment Fund and overstatement of Income during the year by ₹ 18.31 lakh with corresponding overstatement of Capital Fund by same amount.

**B. Income and Expenditure Account- Nil**

**General- Nil**

xiii

(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar

Prof. Prallad Debnath  
Finance Officer (I/C)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).

**D. Grant-in-aid**

During the financial year 2019-20, the Institute had received ₹ 98.74 crore {Salary (36): 62.16 crore; Recurring (31): ₹ 30.93 crore, Capital Assets: ₹ 5.50 crore and specific development scheme: ₹ 0.14 crore} as Grant-in-Aid from the Government of India. An unspent balance of ₹ 24.23 crore was lying with the Institute as on 1 April 2019. Against a total available fund of ₹ 122.97 crore, the Institute could utilize only ₹ 67.82 crore against the GIA during the year leaving an unspent balance of ₹ 55.15 crore as on 31 March 2020.

**E. Management Letter**

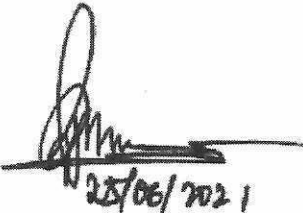
Deficiencies which have not been included in the Audit Report have been brought to the notice of the Tripura University through a management letter issued separately for remedial/corrective action.

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and 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 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 University, Agartala as at 31 March 2020.
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the  
Comptroller & Auditor General of India



25/06/2021


(B. R. Mondal)

Principal Accountant General (Audit), Tripura

xiv

Date : June 2021

Place : Agartala

  
(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar

*Handwritten:* B.R. Mondal  
25/06/2021  
Prof. Pralhad Diebmath  
Finance Officer (I/C)  
Tripura University (I/C)  
(A Central University)  
Suryamaninagar, Tripura (W).


Annexure**INTERNAL CONTROL AND INTERNAL AUDIT**


Audit evaluation of internal control and internal audit system is summarised as under:

**1. Adequacy of internal control system:**

- (i) The University had not prepared its own accounting manual.
- (ii) It was noticed from the note below Annexure-A of Schedule-7 that one Bank Account (30239002957) namely "SBI Current Account (Central)" is inoperative since 2008. Closing Balances against this account is shown as ₹ 31.04 lakh. But Bank has certified the closing balance against this account as ₹ 22.19 lakh. Reason for differences was neither found on record nor stated to audit. Differences of ₹ 8.85 lakh needs to be assessed and on the basis of assessment appropriate action needs to be taken.
- (iii) Bank Reconciliation Statement indicates presence of stale cheques which needed to be written back.
- (iv) Advances to employees are lying unadjusted for more than one year. During the year no recovery was made against the outstanding amount of ₹ 34.51 lakh lying with 100 employees. Further, excess recovery of ₹ 5.45 lakh was made against 19 employees during the year and preceding years.
- (v) Fixed Deposit face values were not correctly recorded.
- (vi) As on 31 March 2020, the University possessed no exemption certificate from the Income Tax Department under section 10 (23 C).
- (vii) 18 numbers of dormant savings accounts existed as on 31 March 2020.
- (viii) Deduction of contribution towards NPS from the salary bills were not being done as on 31 March 2020.
- (ix) Liability of certain expenditures were not considered while preparing the accounts.
- (x) Working sheet in support of the figures viz., Sundry creditors, agency wise and work wise advance given to contractors for civil works, Capital work-in progress etc. shown in annual accounts was not made available to audit. As a result, in absence of details, status of the items against which advances were given, sundry creditors were created, status of works shown under Capital-Work-in progress could not be verified in audit.
- (xi) Against 27 sponsored projects showed in Schedule 3A, closing balances were shown as negative balances ranging from - ₹ 200 to ₹ 5.44 lakh. Discrepancies were also noticed between closing balances shown against individual projects in Schedule 3A and closing balances shown in the concerned project files.

xv

  
(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar.

  
Prof. Pralad Debnath  
Finance Officer (I/C)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).



Further, University did not maintain any ledger showing project wise details. As a result, in absence of ledger, authenticity of the closing balances shown against individual projects could not be verified in audit.

**2. Adequacy of internal audit system:**

- (i) Internal audit manual had not been prepared.
- (ii) As stated by the University, there is no Internal audit Wing. A committee had been constituted (5 June 2020) for conducting physical verification and Internal Audit for the financial year 2019-20. Report of the committee is awaited.

**3. System of physical verification of fixed assets and inventory**

- (i) It was noticed from Schedule-7 that inventories were not accounted for and the fact was also not disclosed.
- (ii) The physical verification report of fixed assets (movable assets) and inventories was prepared (10 December 2020) only for those assets which were damaged or not in working condition. However, steps taken to dispose those assets were not available on record.
- (iii) Physical verification of books and journals procured in earlier years were not conducted at the end of March 2020.
- (iv) The liability of ₹ 50.70 lakh created in the earlier years still existed at the end of March 2020 which reflects a poor internal control of the organisation. The University needs to conduct a review of all such liabilities created in the accounts and correct the accounts as it distorts the true and fair view of statement of affairs of the University. Further, the Institute already had furnished utilization certificates in earlier years in support of utilisation of Grant which did not depict true picture of unspent balance and also it resulted into misreporting to the Government of India.

This suggests that the internal control system of the University was inadequate and needs improvements.

*AW-Ad*  
*25-03-22*  
Prof. Prallad Debnath  
Finance Officer (i/c)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).

*4/11/21/12/11/11*  
Sr. Audit Officer/HQ-II

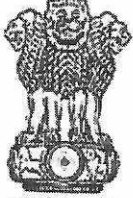
*1*  
*Dr. K.B. Jamatia*  
Registrar (I/C)  
Tripura University  
Suryamaninagar



**Confidential**

No. AMG-IIA/SAR/TU/2019-20/161

Dated 25 June 2021



सत्यमेव जयते

प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय,  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
TRIPURA, AGARTALA  
Phone No. (0381) 235 4359 / 235 5804  
FAX No. (0381) 235 0158  
Email: [agautripura@cag.gov.in](mailto:agautripura@cag.gov.in)



लोकहितार्थं सत्यनियता  
Dedicated to Truth in Public Interest

To  
The Registrar,  
Tripura University  
Suryamaninagar, Agartala,  
Tripura, Pin-799022.


Sub: *Management Letter on the annual accounts of the Tripura University, Agartala for the year ended 31 March 2020.*


Sir,


Certification audit on the annual accounts of Tripura University, Agartala for the year ended 31 March 2020 was taken up by this office under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. A Separate Audit Report (SAR) incorporating final comments of C&AG is issued along with this letter. Apart from the audit comments issued in SAR, audit has noticed 14 points which required management's action to ensure compliance to the instructions of MHRD with respect to preparation of annual accounts.

Yours faithfully,

Enclosed: As stated

  
(Dr Sanjay Kamthani)  
Deputy Accountant General (AMG-II)

  
25-05-22  
Prof. Prallad Debnath  
Finance Officer (i/c)  
Tripura University  
( A Central University )  
Suryamaninagar, Tripura (W).

  
(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar  
Agartala



**ANNEXURE TO THE MANAGEMENT LETTER**

1. There was one Current Account (bearing No. 30239002957) in State Bank of India with balance of ₹ 31.04 lakh as on 31 March 2020. Foot note below Annexure-A of Schedule-7 revealed that the account is inoperative since 2008 and no Bank Statement is available on record. But Bank has certified the closing balance against this account as ₹ 22.19 lakh as on 31 March 2020. Reason for differences may be assessed and based on the assessment action may be taken.
2. Advance to employee (Non-interest bearing) includes ₹ 34.51 lakh lying with 100 employees against whom no recovery was made during the year of which four had been retired from service or died. Instances of excess recovery of ₹ 5.45 lakh were noticed against 19 employees during the year and earlier years. Further, few advances were still persist though adjusted long before.
3. In terms of instructions and accounting principles notified by MHRD, the amount of caution money refundable to students during 12 months from the balance sheet date should be shown as 'From current students' and 'From ex-students'. However, the University booked the above under the head "Deposits from students" with no detailed break-up in the Schedule.
4. As per Accounting Format issued by the MHRD, GoI income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. But during 2010-11 to 2019-20 banks had deducted ₹ 81.09 lakh on the interest earned by the University on FD and other agencies had deducted ₹ 1.29 lakh as TDS on the payments made to the University against sponsored projects. The University had engaged a CA firm (October 2018) for realisation of TDS deducted for the period from 2010-11 to 2017-18 and obtaining exemption certificate from the Income Tax Department u/s 10 (23 C). Further, the University had filed a refund of ₹ 20.74 lakh for the year 2018-19. As on 31 March 2020, the University possessed no exemption certificate from the Income Tax Department under section 10 (23 C) and this fact should have been disclosed in the Notes to the accounts.
5. Balances held in New Pension Schemes (NPS) in the Institution in respect of about 13 members will be transferred in instalment basis once the Permanent Retirement Account Numbers (PRAN) is allotted by the agency.
6. Salary bill of March 2020 revealed that no NPS/GPF had been deducted during the month against 13 employees (8 teaching staff and 5 Non-teaching staff), as detailed in Annexure. Management also stated that notifications were issued to the employees on 14 December 2020 and 4 January 2021. In one case NPS had opened and in one case continued the old GPF account on receipt of pro-rata retirement benefits from the parent department. No PRAN applications with respect to the above employees are pending with the Institution as on December 2020.
7. The above contradictory position may please be checked. The University may ensure that all NPS employees have applied for PRAN and deduction of contribution towards NPS from the salary bills.
8. As per format of Ministry of Education (formerly MHRD), 'The Educational Institutions should host the information regarding number of students, number of teachers/professors, Building funds, sports activities, co-curricular activities, development charges, compliance with statutory dues and salary structure of

Prof. Prallad Debnath  
Finance Officer (i/c)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).

(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar  
Suryama



- teachers/ professors to enable all stake holders to have a bird's eye view of the institution capacity and capability. No such disclosures have been made in its Notes to Account.
9. The institute has not adjusted advance paid for construction works and hence, not transferred to tangible assets though the construction of assets has already been completed before closure of current financial year.
  10. Against 27 sponsored projects showed in Schedule 3A, closing balances were shown as negative balances ranging from - ₹ 200 to ₹ 5.44 lakh. Discrepancies were also noticed between closing balances shown against individual projects in Schedule 3A and closing balances shown in the concerned project files. Further, University did not maintain any ledger showing project wise details. As a result, in absence of ledger, authenticity of the closing balances shown against individual projects could not be verified in audit.
  11. The liability of ₹ 50.70 lakh crore created in the earlier years still existed at the end of March 2018 which reflects a poor internal control of the organisation. The University needs to conduct a review of all such liabilities created in the accounts and correct the accounts as it distorts the true and fair view of statement of affairs of the University.
  12. In terms of instructions issued (13 April 2020) by the University Grants Commission all interests earned against Grants-in-Aid (other than reimbursement) released during 2019-20 to university should be mandatorily remitted to UGC account immediately after finalisation of accounts. Any interest earned out of Grants-in-Aid should not be treated as additional funds over and above the allocation. But in contravention of the instructions issued by the UGC, University had shown the bank interest of ₹ 22.66 lakh received during 2019-20 as income under Schedule 12 instead of showing it under Current Liabilities and Provisions.
  13. Current Liabilities and Provision (Schedule-7) does not include claims of ₹ 50.03 lakh submitted for Children Education Allowances, medical reimbursement, Telephone bill, LTC, arrear salary, TA/DA (experts) etc. for the year 2019-20.
  14. Advance to employee (Non-interest bearing) includes ₹ 34.51 lakh lying with 100 employees against whom no recovery was made during the year of which four had been retired from service or died. Instances of excess recovery of ₹ 5.45 lakh were noticed against 19 employees during the year and earlier years. Further, few advances were still persist though adjusted long before.

AAJTW  
25-03-22  
Prof. Pralad Deb Nath  
Finance Officer (I/C)  
Tripura University  
( A Central University )  
Suryamaninagar, Tripura (W).

4/11/21/12mt  
Sr. Audit Officer/HQ-II

xx

Dr. K.B. Jamatia  
Registrar (I/C)  
Tripura University  
Suryamaninagar



TRIPURA UNIVERSITY  
(A Central University)  
SURYAMANINAGAR, TRIPURA- (W)

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rupees)

Particulars	Govt. of India	UGC		Total	Salary & Recurring Grant	Current Year Total	Previous Year Total
		Plan / Capital Assets	Specific Schemes				
Balance B/F		80,689,262.66	161,621,402.76	242,310,665.42	-	242,310,665.42	421,579,873.57
Add : Receipts during the year		55,000,000.00	1,394,768.00	56,394,768.00	930,963,000.00	987,357,768.00	426,705,000.00
<b>Total</b>		<b>135,689,262.66</b>	<b>163,016,170.76</b>	<b>298,705,433.42</b>	<b>930,963,000.00</b>	<b>1,229,668,433.42</b>	<b>848,284,873.57</b>
Less : Refund		-	-	-	-	-	-
Less : Utilised for Capital Expenditure (A)		13,510,462.92	529,779.00	14,040,241.92	-	14,040,241.92	107,994,925.57
<b>Balance</b>		<b>122,178,799.74</b>	<b>162,486,391.76</b>	<b>284,665,191.50</b>	<b>930,963,000.00</b>	<b>1,215,628,191.50</b>	<b>740,289,948.00</b>
Less : Utilised for Revenue Expenditure (B)		-	7,254,225.05	7,254,225.05	656,925,755.20	664,179,980.25	497,979,282.58
<b>Balance C/F</b>		<b>122,178,799.74</b>	<b>155,232,166.71</b>	<b>277,410,966.45</b>	<b>274,037,244.80</b>	<b>551,448,211.25</b>	<b>242,310,665.42</b>

**Notes :**

- A. Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.  
 B. Appears as income in the Income & Expenditure Account.  
 C. (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.  
 (ii) Represented by Bank balances, Investment and Advance on the Assets side.

(Dr. K.B. Jamatia)  
Registrar (I/C)  
Tripura University  
Suryamaninagar

Prof. Prallad Debnath  
Finance Officer (I/C)  
Tripura University  
(A Central University)  
Suryamaninagar, Tripura (W).