

**BY SPEED POST/FAX/E-MAIL**

No. CCS/FAA&AB/SAR/TU/2018-19/1104

Dated: 03.10.2019



लोकहितार्थसत्यनिष्ठा

Dedicated to Truth in Public Interest.

महालेखाकार(लेखापरीक्षा)काकार्यालय,
त्रिपुरा, अगरतला,
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT),
TRIPURA, AGARTALA
पिन/ PIN – 799006

फ़ोन / Phone : 235-5494/235-0063

फैक्स/ Fax – 0381-2350158/ 235-0423

ईमेल/ Email: agautripura@cag.gov.in

To
The Registrar,
Tripura University,
Suryamaninagar,
West Tripura,
Pin - 799211

Subject: Separate Audit Report on the accounts of Tripura University for the year 2018-19

Sir,

I am sending herewith the Separate Audit Report (SAR) on the accounts of Tripura University for the year 2018-19 along with a Management letter for further action at your end.

Encl: As stated.

Yours faithfully,


(Dr. Sanjay Kamdhani)

Deputy Accountant General (Audit)



SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ANNUAL ACCOUNTS OF THE TRIPURA UNIVERSITY, SURYAMANINAGAR, TRIPURA FOR THE YEAR ENDED 31 MARCH 2019

We have audited the attached Balance Sheet of the Tripura University, Suryamaninagar, Tripura as on 31 March 2019, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the management of the Tripura University, Suryamaninagar, Tripura. 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 (C&AG) of India 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 and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/C&AG'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, 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 Resources Development (MHRD), the 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 Tripura University, Suryamaninagar, Tripura as far as it appears from our examination of such books.

iv) **We further report that:**

A. Balance Sheet

Fixed Asset (Sch.-4)

Tangible Assets – Rs 22094.73 lakh

Capital Work in Progress - Rs 3599.80 lakh

A1. The work of Phase II project (Part-I) is being executed by M/s Engineering Projects (India) Ltd. (EPIL). As per the latest Running Account bill (20th) dated 30.11.2018 submitted by EPIL, the value of work done is Rs.3942.88 lakh instead of Rs. 3599.80 lakh. The said work got completed on 31.12.2018. Moreover, on 05.03.2019 the University has taken over the buildings, roads and others under the ambit of the above work, provisionally, and the said assets are in usage as on 31.03.2019.

As the assets are in usage, the value of Rs.3942.88 lakh should be capitalised under tangible assets as on 05.03.2019 and corresponding depreciation be charged. The depreciation to be charged could not be quantified due to lack of details of the work completed.

B. Grant-in-aid

The details of grants received and utilisation thereof is given below:

(Amount in Rs)				
Head	Opening Balance	Received during 2018-19	Extent of grant utilisation	Closing Balance
(1)	(2)	(3)	(4)	(5)=(2)+(3)-(4)
Salary	10,32,07,667.00	27,00,18,000.00	48,49,12,667.00	--
Recurring		11,16,87,000.00		
Capital Assets	15,64,96,180.00	3,50,00,000.00	11,08,06,917.00	8,06,89,263.00
Specific Scheme (PMMMNTT)	16,18,76,026.00	1,00,00,000.00	1,02,54,623.00	16,16,21,403.00
Total	42,15,79,873.00	42,67,05,000.00	60,59,74,207.00	24,23,10,666.00

During the financial year 2018-19, the University received Rs 4267.05 lakh as grant-in-aid under the above heads from the Ministry of Human Resource Development, Government of India. As on 01 April 2018, an unspent balance of Rs 4215.80 lakh was lying with the University.

Against total available fund of Rs 1914.96 lakh under the heads Capital Assets: Rs 1718.76 lakh under the head Specific Scheme respectively, the University could utilize Rs 1108.06 lakh under Capital Asset and Rs. 102.54 lakh under Specific scheme during the year leaving an unspent balance of Rs 806.89 lakh under capital asset and Rs. 1616.21 lakh under Specific Scheme as on 31 March 2019. The Salary and Recurring grants balance of Rs. 4849.12 lakh



were fully utilised during the year. In fact, the salary and recurring expenses of the University of Rs 7943.67 lakh exceeded the respective grant by Rs 3094.55 lakh.

It may be reiterated that Department of Higher Education (Central Universities Bureau), Ministry of Human Resources Department vide letter dated 03.03.2016 have requested all Central Universities to ensure that the financial limits fixed for recurring expenditure for the year are not exceeded.

v) Subject to our observation 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.

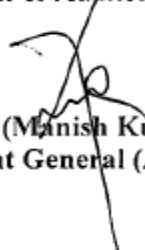
vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with the Accounting Policies and Notes on Accounts, and subject to the Significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far it relates to the Balance Sheet of the state of affairs of the University of Tripura, Suryamaninagar, Tripura as on 31.03.2019,
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

Date :03.10.2019

Place: Agartala

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


(Manish Kumar)
Accountant General (Audit), Tripura



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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rupees)

Particulars	Govt. of India	Plan			Non Plan	Current Year Total	Previous Year Total
		UGC		Total Plan	Non Plan UGC		
		Plan / Capital Assets	Specific Schemes				
Balance B/F		156,496,180.23	161,876,026.31	318,372,206.54	103,207,667.03	421,579,873.57	156,582,159.54
Add : Receipts during the year		35,000,000.00	10,000,000.00	45,000,000.00	381,705,000.00	426,705,000.00	953,350,000.00
Add : Negative Balance of Non Plan UGC ad-justed		-	-	-	-	-	259,257,190.37
Total		191,496,180.23	171,876,026.31	363,372,206.54	484,912,667.03	848,284,873.57	1,369,189,349.91
Less : Refund		-	-	-	-	-	-
Less : Utilised for Capital Expenditure (A)		105,027,225.57	2,967,700.00	107,994,925.57	-	107,994,925.57	240,446,130.37
Balance		86,468,954.66	168,908,326.31	255,377,280.97	484,912,667.03	740,289,948.00	1,128,743,219.54
Less : Utilised for Revenue Expenditure (B)		5,779,692.00	7,286,923.55	13,066,615.55	484,912,667.03	497,979,282.58	707,163,345.97
Balance C/F		80,689,262.66	161,621,402.76	242,310,665.42	-	242,310,665.42	421,579,873.57

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.



सत्यमेव जयते

No.F.51-3/2018(CU)

The Registrar
Tripura University
Suryamaninagar
Agartala
Tripura -- 799 130

Subject: Approval of Grants-in-aid to Tripura University under Grant-in-Aid Capital Assets for the year 2018-2019

Sir,

I am directed to convey the approval of the University Grants Commission for an amount Rs.1,75,00,000/- (Rupees One Crore Seventy Five Lakh Only) to Tripura University, Suryamaninagar, Agartala, Tripura – 799 130 under Grant-in-Aid Capital Assets for the year 2018-2019 as under:-

Annual Allocation under Capital Assets Head		Items / Head of Accounts		(Rs. in Lakhs)		
				Grant already released	Grant now sanctioned	Total Grant released so far
Books & Journal	50.00	Grants in aid Capital Assets (35)	CU Gen. Component I (D) 35	164.50	168.00	332.50
Equipments/Laboratories	100.00		CU SC Component I (E) 35	7.00	3.50	10.50
Campus Dev.	100.00		CU ST Component I (F) 35	3.50	3.50	7.00
Other Infrastructure including furniture & fixture	100.00					
Committed Liabilities	0.00					
	350.00	Total		175.00	175.00	350.00

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

Yours faithfully

(Kulvinder Kaur)
Under Secretary

Copy to:-

1. The Finance Officer, Tripura University, Suryamaninagar, Agartala, Tripura – 799 130
2. Policy File No. F.1-3/2018(CU)
3. Computer File

(S Savithri Menon)
Section Officer

25 FEB 2019

ज्ञान-विज्ञान विमुक्तये

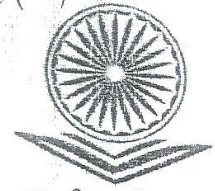
February, 2019

विश्वविद्यालय अनुदान आयोग
University Grants Commission

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

बहादुरशाह जफर मार्ग नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002

Phone : 011-23604429



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