

# त्रिपुरा विश्वविद्यालय TRIPURA UNIVERSITY

(केन्द्रीय विश्वविद्यालय / A Central University)

सूर्यमणिनगर, अगरतला / Suryamaninagar, Agartala

त्रिपुरा(प.) / Tripura (W.), पिन / PIN – 799022, भारत / INDIA



दूरभाष / Phone : (0381) 237 4801

ई-मेल / E-Mail: [registrar@tripurauniv.ac.in](mailto:registrar@tripurauniv.ac.in)

वेबसाइट / Website : [www.tripurauniv.ac.in](http://www.tripurauniv.ac.in)

## CERTIFICATE

6.4.2 - Funds / Grants received from government bodies during the year for development and maintenance of infrastructure (not covered under Criteria III and V) (INR in Lakhs)

6.4.2.1 - Total Grants received from government bodies for development and maintenance of infrastructure (not covered under Criteria III and V) during the year (INR in Lakhs)

The relevant and supporting documents for the above mentioned criteria are attached in annexures.

  
27/7/23  
Registrar

(Dr. Deepak Sharma)  
Registrar  
Tripura University

# वार्षिक लेखा ANNUAL ACCOUNTS

## 2023-2024



## त्रिपुरा विश्वविद्यालय TRIPURA UNIVERSITY

(केन्द्रीय विश्वविद्यालय)  
(A Central University)

सूर्यमणिनगर, त्रिपुरा - 799022, भारत  
Suryamaninagar, Tripura-799022, India

# TRIPURA UNIVERSITY

(A Central University)

Suryamaninagar

Tripura - 799022



## ANNUAL ACCOUNTS

2023 - 2024

(From 1st April, 2023 to 31st March, 2024)



## TRIPURA UNIVERSITY

(A Central University)  
Suryamaninagar-799022

Certified that the Annual Accounts for the financial year 2023-24 has been prepared and presented as per guidelines issued by the Ministry of Human Resource Development (now Ministry of Education), Government of India vide No. 29-4/2012-IFD dated 17<sup>th</sup> April, 2015.

**(Debasish Pal)**  
Finance Officer  
Tripura University



TRIPURA UNIVERSITY

ANNUAL ACCOUNTS 2023-2024



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

AMG-II-A/SAR/TU/AGT/2023-24/251

Dated: 09-01-2025

भारतीय लेखा परीक्षा एवं लेखा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
प्रधान महालेखाकार लेखापरीक्षा का कार्यालय, त्रिपुरा, अगरतला  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
TRIPURA, AGARTALA

पिन/PIN-790006 फैक्स/Fax:381-2350158

ईमेल/email : agautripura@cag.gov.in

To  
The Registrar,  
Tripura University,  
(A Central University)  
Suryamaninagar,  
Tripura(W)  
PIN: 799 022,

**Subject:- Separate Audit Report (SAR) on the accounts of Tripura University, Agartala for the year 2023-24.**

Sir,

I am to send herewith the Separate Audit Report (SAR) of the accounts of Tripura University, Agartala for the Financial Year 2023-24 along with a management letter for further action at your end.

Hindi version of SAR will follow.

Thanking you,

Yours faithfully,

Enclo: As stated.

Sr. Deputy Accountant General (AMG-II)



**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF THE REGISTRAR, TRIPURA UNIVERSITY, SURYAMANI NAGAR, TRIPURA FOR THE YEAR ENDED 31 MARCH 2024**

We have audited the attached Balance Sheet of the **Tripura University (TU)**, Suryamaninagar, Tripura as on **31 March 2024**, 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, Power & 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 Education, (Formerly, Ministry of Human Resources Development), 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**

##### **Application of Fund**

##### **Fixed Asset**

##### **Capital work-in-progress (Schedule – 4) – ₹ 80.79 crore**

A.1. The above includes ₹ 41.08 crore being amount paid to M/s Engineering Projects (India) Ltd. (EPIL) for the work “Construction of Phase-II project works (Part-I) at Tripura University, Agartala” and ₹ 3.36 crore paid to ACPL towards consultancy charges (total ₹ 44.44 crore). The work was completed on 31 December 2018 and the utilities were put to use since then. However, the same has not yet been capitalised since the payment of final bill is pending.

As the creation of the physical assets is already complete and the same are being used since 2018-19, it should have been capitalised and depreciation should also have been charged on the same. This has resulted in understatement of “Tangible Assets” and overstatement of “Capital Work in Progress” by ₹ 44.44 crore each. Depreciation and Prior period depreciation are also understated, the quantum of which could not be quantified due to lack of detailed sub-heads of work completed and exact dates on which those components were put to use.

##### **Application of Fund**

##### **Loans/ Advances & Deposits (Schedule- 8)- ₹ 40.12 crore**

##### **Advances to Employee (Non-Interest Bearing) (Schedule-8A)- ₹1.81 crore**

A.2. The above includes advance amounting to ₹ 47.60 lakh given to employees, which has remained unadjusted for more than one year. Further, it was noticed that out of the above balance, advance amounting to ₹ 8.18 lakh has been given to 25 nos. of employees who have either retired, deceased or left the University. Thus, the University should take necessary steps to recover the unadjusted advance amount of ₹ 47.6 lakh. Further, special attention needs to be given to the recovery of ₹ 8.18 lakh in respect of the retired/ deceased employees, the recoupment of which seems highly uncertain.

**Balance Sheet****Sources of Fund****Current Liabilities and Provisions (Schedule – 3) – ₹ 356.13 crore**

A.3. The above does not include various expenditure amounting to ₹ 0.25 crore pertaining to the year 2023-24, payment in respect of which were made during the next year. This has resulted in understatement of “Current Liabilities and Provision” by ₹ 0.25 crore with corresponding understatement of expenditure by an equal amount.

**Assets****Fixed Assets****Tangible Assets (Schedule-4) – ₹ 294.82 crore**

A.4. The above includes a “Transformer” (₹ 21.19 lakh) and a “Water Purification” system (₹ 3.90 lakh) purchased and capitalised during the Financial Year 2023-24. The Transformer falls under “Electrical Installation and Equipment” category carrying a depreciation rate of 5 per cent while the Water Purification system falls under “Office Equipment” category carrying a depreciation rate of 7.5 per cent. However, both the assets were depreciated at 10 per cent by the University. This has resulted in an understatement of Fixed Assets by ₹ 1.16 lakh with a corresponding overstatement of Depreciation and Deficit and understatement of Corpus/Capital Fund by an equal amount.

**B. Income and Expenditure Account – Nil****C. General-Nil****D. Grant-in-Aid**

As per financial statement of the year 2023-24, the University received ₹ 11317. lakh under different heads as mentioned above as Grant-in-Aid from the Government of India. Against a total available fund of ₹ 11531.lakh (opening balance of 214 lakh), the Institute could utilize only ₹ 10397. lakh ( including Rs 104. lakh of grant was refunded back to Government of India as unutilized grant) and leaving a balance of Rs. 1134. Lakh

**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.

5. 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.



**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 has not prepared any Accounts Manual of its own.
- (ii) The University has not prepared any Internal Control Manual of its own.
- (iii) Liability of certain expenditures was not considered while preparing the accounts.
- (iv) 19 nos. of bank accounts remained "Inoperative" during the financial year.
- (v) Advance to employees amounting to ₹ 47.60 lakh remained unadjusted for more than one year out of which ₹ 8.18 lakh pertains to 25 employees who have either retired, deceased or left the University.

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

- (i) The University has not prepared any Internal Audit Manual.
- (ii) The University does not have any Internal Audit Wing. No Internal Audit was conducted for the year 2023-24.

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

The physical verification of fixed assets and inventory was carried out by an Independent Committee set up by the University vide Notification dated 10 April 2024. However, only compilation of fixed assets and consumable items was done by the committee. No report was submitted even though the Notification stipulated submission of Physical Verification Report and Internal Audit Report within 30 working days from the date of Notification.

**4. Regularity in payment of statutory dues:**

The University has been regular in the payment of all its statutory dues.

  
08/01/2025  
Assistant Audit Officer



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

No.AMG-II-A/SAR/TU/2023-24/253

Date: 09-01-2025

भारतीय लेखा परीक्षा एवं लेखा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
प्रधान महालेखाकार लेखापरीक्षा का कार्यालय, त्रिपुरा, अगरतला  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
TRIPURA, AGARTALA

पिन/PIN-790006 फ़ैक्स/Fax:381-2350158

ईमेल/email : agautripura@cag.gov.in

To  
The Registrar,  
Tripura University,  
(A Central University)  
Suryamaninagar,  
Tripura(W)  
PIN: 799 022,

**Subject: Management Letter on the annual accounts of the TU, Agartala, for the year ended March 2024.**

Sir,

Certification audit on the annual accounts of TU, Agartala for the year ended 31 March 2024 was taken up by this office under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers, and 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 02 points which require management's action to ensure compliance to the instructions of Ministry of Education with respect to preparation of annual accounts.

Enclosed: As stated.

Yours faithfully,

Sr. Deputy Accountant General/AMG-II

**ANNEXURE TO THE MANAGEMENT LETTER**

1. Total expenditure amounting to ₹ 0.32 crore pertaining to the Financial Year 2023-24 were wrongly shown under various heads of current year expenditure instead of showing under "Prior Period Expenditure". This has resulted in understatement of Prior Period Expenditure by ₹ 32.47 lakh with a corresponding overstatement of "Annual Maintenance Contract Fees" by ₹ 18.10 lakh, "Repair and Maintenance" by ₹ 9.27 lakh, "TA/DA (Experts) Exp." by ₹ 1.90 lakh, "Printing Expenses" by ₹ 1.30 lakh, "LTC" by ₹ 0.97 lakh, "Children Education Allowance" by ₹ 0.54 lakh, "Medical Reimbursement" by ₹ 0.23 lakh and "Contingency Exp." by ₹ 0.16 lakh.
2. The head **Loans/ Advances & Deposits (Schedule – 8)** includes "Advance on Capital A/c – Civil Works" amounting to ₹ 10.89 crore. Scrutiny of records showed that an amount of ₹ 0.46 crore was shifted from this head to "Capital Work-in-Progress" citing Audit observation. However, the observation was made on "Advance on Capital account" and not on the above head. This has resulted in understatement of "Advance on Capital A/c – Civil Works" by ₹ 0.46 crore with a corresponding overstatement of "Capital Work-in-Progress" by an equal amount.

*Ranjan Kumar*  
08/01/2025

**Asstt. Audit Officer**



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

**SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)**

(Amount in Rupees)

Particulars	Govt. of India	UGC			Salary & Recurring Grant	Current Year Total	Previous Year Total
		Plan/ Capital Assets	Specific Schemes	Total			
Balance B/F		21,421,000.00	26,000.00	21,447,000.00	-	21,447,000.00	65,023,714.28
Add : Receipts during the year		165,526,900.00	61,574,000.00	227,100,900.00	904,619,253.00	1,131,720,153.00	933,096,702.00
<b>Total</b>		<b>186,947,900.00</b>	<b>61,600,000.00</b>	<b>248,547,900.00</b>	<b>904,619,253.00</b>	<b>1,153,167,153.00</b>	<b>998,120,416.28</b>
Less : Refund		10,461,000.00		10,461,000.00	-	10,461,000.00	43,602,714.28
Less : Utilised for Capital Expenditure (A)		97,137,900.00	27,518,000.00	124,655,900.00	-	124,655,900.00	74,995,772.00
<b>Balance</b>		<b>79,349,000.00</b>	<b>34,082,000.00</b>	<b>113,431,000.00</b>	<b>904,619,253.00</b>	<b>1,018,050,253.00</b>	<b>879,521,930.00</b>
Less : Utilised for Revenue Expenditure (B)		-		-	904,619,253.00	904,619,253.00	858,074,930.00
<b>Balance C/F</b>		<b>79,349,000.00</b>	<b>34,082,000.00</b>	<b>113,431,000.00</b>	<b>-</b>	<b>113,431,000.00</b>	<b>21,447,000.00</b>

**Notes :**

- A. Appears as addition to Capital Fund as well as addition 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.
- D. Out of opening balance of Grant of Rs. 2,14,21,000.00 of Rs. 54,66,000.00 (Fund related to FY 2019-2020) transferred to Corpus Fund and Rs. 1,04,61,000 have been transferred to UGC on 30.10.2023.
- E. Out of opening balance of Grant of Rs. 2,14,21,000.00, includes of Rs. 5,61,000.00 carried forward from FY- 2017-2018.
- F. During the year Rs. 16,55,26,900.00 has been received by the University under the head "GRANT-IN-AID CAPITAL" in RBI A/C NO. 10671301066 and the same amount were fully disbursed. Against the receipt of Rs. 16,25,26,900.00, Rs. 9,71,37,900.00 has been shown as Utilised Capital Grant in the "Schedule - 10 & 3C" as the Rs. 6,83,89,000.00 was disburse as "Advance on Capital Account - Civil Works" and will be treated as utilisation based on the bill submitted by the vendor in future.
- G. During the year Rs. 6,15,74,000.00 has been received by the University under the head "GRANT-IN-AID CAPITAL" in "TU NEC Bank "A/c NO. 41541260377 and the same amount were fully disbursed. Against the total receipt of Rs. 6,16,00,000.00, Rs. 2,75,18,000.00 has been shown as Utilised Capital Grant in the "Schedule - 10 & 3C" as the Rs. 3,40,82,000.00 was disburse as "Advance on Capital Account - Civil Works" and will be treated as utilisation based on the bill submitted by the vendor in future.



डॉ. मृगांक शेखर शर्मा  
उप सचिव

**Dr. Mriganka Sekhar Sarma**  
Deputy Secretary



विश्वविद्यालय अनुदान आयोग  
**University Grants Commission**

(शिक्षा मंत्रालय, भारत सरकार)  
(Ministry of Education, Govt. of India)

बहादुरशाह ज़फ़र मार्ग, नई दिल्ली-110002  
Bahadur Shah Zafar Marg, New Delhi-110002

दूरभाष Phone : कार्यालय Off : 011-23604438  
e-mail : mssarma.ugc@nic.in | mssarmaugc@gmail.com

D.O. No. F.1-3/2023 (CU)

01 JUN 2023

June, 2023

Subject:- Annual Allocation under Capital Assets-35 for the year 2023-24-regarding.

Dear Sir,

In order to finalise the Annual Allocation under Capital Assets Head for the year 2023-24, UGC constituted a Committee to assess the financial requirements of various central universities under Capital Assets for the financial year 2023-24. Based on the recommendations of the Committee and subsequent approval by the Competent Authority at the UGC, I am directed to convey the allocation under Capital Assets Head for the year 2023-24, subject to release of funds by the Ministry of Education, in respect of **Tripura University** as per details below:-

(Rs. in lakhs)

S. No.	Name of the Item	Annual Allocation for the year 2023-24 under Capital Assets, approved by UGC
1	Books / Journals	100.00
2	ICT enabled infrastructure for online learning and content development and procurement of e-resource (perpetual)	125.00
3	Small Equipment/laboratories	150.00
4	Campus Development	150.00
5	Others infrastructure including furniture & fixture	175.00
6	Additional Grant for committed liabilities related to ongoing projects/CPWD	1000.00
	<b>Total</b>	<b>1700.00</b>

The University should take the following points into account while utilizing the grants:

1. In the present scenario, online journals are available. Hence, the university may utilize the facilities/journals made available by the INFLIBNET/ National Digital Library.
2. University should not undertake the work/projects i.e. approach road, water pipeline, 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. UGC vide its letter No.F.13-2/2017 (CU) dated 27th May, 2017 requested all central universities for the adoption of General Financial Rules (GFR) 2017. Therefore, university should follow the General Financial Rules, 2017 as well as instructions of GFR 130 to 141 pertaining to the execution of the works.

(सचिव)

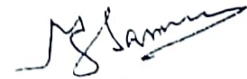
Contd....

4. The Central Vigilance Commission (CVC) vide its letter No.011/VGL/014 dated 11<sup>th</sup> 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.
5. The MHRD (now MoE) has clearly articulated the guidelines for financial management in Central Universities and the procedure has been well laid down in the MHRD letter No.F.61-19/2005-Desk (U) dated 3<sup>rd</sup> March, 2016. Therefore, university may ensure that the instructions to maintain financial propriety are strictly followed and no deviation from the procedure is allowed.
6. University shall have the flexibility to reallocate grants from one sub-head to another within the Capital Assets 35 Head and within the total allocation. This reallocation should not exceed 25% (per sub-head). However, if the amount exceeds 25%, the University will have to seek prior approval from UGC. But in all cases the University will inform UGC about the reallocation of grants.

I would also like to request you to ensure proper and timely utilization of the grants for smooth management of funds, to avoid unnecessary audit objections and pull back by RBI (TSA). The release of grant would depend on the pace of expenditure by the University and timely submission of the utilization certificate/statement of expenditure.

With warm regards,

Yours sincerely,



(Mriganka Sekhar Sarma)

**The Registrar,**  
Tripura University  
Suryamaninagar  
Agartala 799130  
Tripura

**Copy to:**

**The Finance Officer,**  
Tripura University  
Suryamaninagar  
Agartala 799130  
Tripura

F.No.51-3/2023(CU)



(Mriganka Sekhar Sarma)

GOVERNMENT OF INDIA  
MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION  
NORTH EASTERN COUNCIL SECRETARIAT  
SHILLONG - 793003

No. NEC/HRD&E/CNA/324/2022

Dated: Shillong, the June, 2023

To,

Shri Shashank Rai,  
Nodal Officer,  
Central Nodal Agency for Schemes of NEC,  
North Eastern Development Corporation Limited,  
NEDFi House,  
G.S Road, Dispur, Guwahati,  
Assam-781006

Sub: Authorization for setting of drawing limit of Sub-Agency (iers)

Sir,

With reference to the subject cited above, I would like to inform you that HRD&E Sector, NEC has processed for release of fund for the project "Construction of 150 seats Boys hostel at Tripura University Campus, Suryamaninagar" and the bill is passed by PAO, NEC. You are requested to kindly set the drawing limit for the following project as under.

Accordingly, the Sub-Agency wise drawing limit has been fixed as given below:

Sl. No	Name of Projects	Name of the IA	Unique code of the IA in PFMS	Amount passed by PAO
1	Construction of 150 seats Boys hostel at Tripura University Campus, Suryamaninagar	Tripura University	TUCU	₹ 615.74 Lakhs

3. The Sub Agency(ies) shall process payment as per bills/payment orders against commensurate work executed on the ground and upload in PFMS at the level of 'Maker' which will be approved at the level of 'Checker' for just in time' release of funds. After the bill/payment order is approved by Checker, payment order shall be generated by way of Print Payment Advise or Payment order through Digital Signature Certificate of the Checker and presented to the bank for payment to the vendor through the Zero Balance Subsidiary Account (ZBSA) of the Sub Agency (cies). The funds can be drawn multiple times up to ceiling of drawing limit set for the Sub Agency within the time limit in terms of GFR 238(I).

4. This issues with the approval of competent authority.

Yours faithfully,

(Sherry Lalhangzo)  
Economic Adviser (E&M) &  
I/C Director (HRD&E)

Contd..page 2