



No. ECPA/ SAR/TU/2015-16/294

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

पिन / PIN – 799006 फेक्स / Fax – 0381-2350158

ई मेल / email: agautripura@cag.gov.in

Date: November 01, 2016

To
The Registrar
Tripura University
(A Central University)
Suryamaninagar
Agartala 799022.

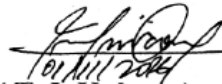
Subject:- SAR on the accounts of Tripura University (TU), Agartala for the year 2015-16.

Sir,

I am sending herewith the Separate Audit Report on the accounts of the Tripura University, Suryamaninagar for the year 2015-16.

Encl: As stated.

Yours faithfully,


(T. I. Kubzar)

Deputy Accountant General (Audit)



SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ANNUAL ACCOUNTS OF THE TRIPURA UNIVERSITY, AGARTALA FOR THE YEAR ENDED 31 MARCH 2016

We have audited the attached Balance Sheet of the Tripura University (TU) as on 31 March 2016, 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 read with Section 34 (1) of The Tripura University Act, 2006. These financial statements are the responsibility of the TU'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 and 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, 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, 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 TU as far as it appears from our examination of such books.



iv. We further report that:

A. 1. BALANCE SHEET

Application of Fund

Loans/Advances & Deposits (Schedule - 8) ₹ 54.66 crore

The above head was overstated by ₹ 1.05 crore due to non-passing of necessary entry for adjustment of recovery of advance from first running bill for construction of buildings. This has also resulted in understatement of Capital Work-in-Progress by ₹ 1.05 crore.

2. Current Assets (Schedule - 7) ₹ 68.91 crore

In Saving Accounts ₹ 45.01 crore

The above does not include 289 expired cheques relating to 7 bank accounts with total value of ₹ 2.55 crore which need to be written back due to completion of validity period of 3 months in term of RBI's direction issued on 4 November 2011. This has resulted in understatement of Current Assets by ₹ 2.55 crore with corresponding understatement of liabilities by ₹ 2.55 crore against which the cheques were originally issued but remained unpaid.

3. Intangible Assets (Schedule - 4) ₹ 4.36 crore

E-Classroom ₹ 1.83 crore

Incorrect accounting of hardware component of e-classroom system (costing ₹ 35.45 lakh before depreciation) as intangible assets has resulted in overstatement of Intangible Assets by ₹ 21.27 lakh and understatement of Tangible Assets by ₹ 28.36 lakh. This has also resulted in corresponding understatement of surplus for the year by ₹ 7.09 lakh for charging of deprecation at 40 per cent instead of 20 per cent as rate applicable for Computer and Peripherals.

4. Sources of Funds

Current liabilities and Provisions (Schedule - 3) ₹ 74.16 crore

The above is understated by ₹ 13.82 lakh due to non-accounting of the amount of Grant-in-Aid and interest accrued thereon which was received for Council of Scientific and Industrial Research (CSIR) scheme. This has also resulted in understatement of bank balance by ₹ 13.82 lakh.

B. 1. INCOME AND EXPENDITURE ACCOUNTS

Income from Investments (Schedule - 7) ₹ 3.32 crore

The above is overstated by ₹ 16.54 lakh due to excess provision of accrued interest on fixed deposits. This has also resulted in overstatement of surplus for the year with corresponding overstatement of Current Assets by ₹ 16.54 lakh.

**2. Repairs and Maintenance****(Schedule - 19)****₹ 1.56 crore**

An expenditure of ₹ 13.37 lakh incurred for repair and maintenance of building was incorrectly booked as Capital Work-in-Progress (Construction of Volleyball ground). This has resulted in overstatement of surplus for the year by ₹ 13.37 lakh and corresponding Capital Work-in-Progress by ₹ 13.37 lakh.

C. GENERAL

1. As per accounting policy number 6 of the Schedule 23 of Significant Accounting Policy, retirement benefits i.e. pension, gratuity and leave encashment are accounted on cash basis. The accounting policy adopted by the University is in contravention of the Accounting Standard 15 issued by ICAI and format of accounts prescribe by MHRD for educational institutions.

2. Instead of accounting of interest income of ₹ 1.18 crore on fixed deposit kept out of accounts prior to 2014-15, TU has directly transferred accumulated balance of FDs (including interest) to corpus fund instead of routing through Income & Expenditure Account.

3. As per the provision of Section 4 of the Tripura University Act, 2006, all the assets and liabilities of the erstwhile Tripura University (State University) is to be vested to Tripura University (TU). As per the last finalised accounts (up to 1 July 2007), the State University has total assets and liabilities of ₹ 34.42 crore. TU has not incorporated these assets and liabilities its accounts except bank balance of ₹ 13.82 crore generated from withdrawal of FDs during 2014-15 and 2015-16 which were related to erstwhile State University. In the absence of working papers indicating physical verification and financial valuation of these assets, audit is unable to ascertain the effects of exclusion of these assets and liabilities in the financial position and working results of TU.

4. The management has not capitalized following assets though the same were constructed, taken over and put to use before the close of financial year due to non-receipt of utilization certificates from agencies concerned that carried out the construction work.

Sl. No.	Description of assets	Estimated cost
1.	33/11 KV electrical sub station	₹ 4.70 crore
2.	Pariksha Bhawan	₹ 19.79 crore
3.	Solar Plant (TU's portion)	₹ 0.27 crore

5. As per the condition for sanction of non-plan grant, deficit in non-salary expenditure is required to be met out of internal receipt. Further, that part of expenditure which was met out of grant is required to be shown as adjusted against Grant with resultant surplus/deficit to be shown accordingly. The University, however, adjusted entire revenue expenditure from grant ignoring component of expenditure that was met out of internal receipt. However, in absence of detailed working papers the audit is unable to ascertain impact of the above incorrect accounting on balance of unutilised Grant-in-aid and possibility of reimbursement of above deficit.



6. Mistakes were noticed in classifications and charging depreciation in case of 'software (project)' and firewall respectively.

D. Grant-in-aid

During the year the University has received ₹ 93.42 crore as Grant-in-aid (Plan: ₹ 53.43 and Non-Plan: ₹ 39.99 crore) from University Grant Commission. In addition, it has unspent balance of ₹ 37.10 crore (Plan) from previous year. Thus, out of total available grant of ₹ 130.52 crore, the University could utilise only ₹ 64.89 crore up to end of 31 March 2016 leaving unspent balance of ₹ 65.63 crore.

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 Tripura University as at 31 March 2016.
- b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

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

Place: Agartala

Date: 07-11-2016

Accountant General (Audit), Tripura



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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

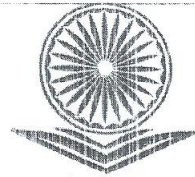
(Amount in Rupees)

	Plan				Non Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	UGC		Total Plan			
		Plan	Specific Schemes				
Balance B/F		270988569.74	100000000.00	370988569.74	-98917794.12	272070775.62	332234578.65
Add: Receipts during the year		524299000.00	10000000.00	534299000.00	399853000.00	934152000.00	376102000.00
Total		795287569.74	110000000.00	905287569.74	300935205.88	1206222775.62	708336578.65
Less : Refund				0.00			
Less : Utilised for Capital Expenditure (A)		175877505.61	4481249.00	180358754.61	14726789.00	195085543.61	44146353.23
Balance		619410064.13	105518751.00	724928815.13	286208416.88	1011137232.01	664190225.42
Less : Utilised for Revenue Expenditure (B)		114474514.43	962256.00	115436770.43	338396290.63	453833061.06	392119449.80
Balance C/F		504935549.70	104556495.00	609492044.70	-52187873.75	557304170.95	272070775.62

- 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.



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 : 011-23406308, 011-23406309



ज्ञान-विज्ञान विमुक्तये

संस्कृत संख्या

No.F. 13-1/2012(CU)

March, 2016

The Registrar
Tripura University
Surya naninagar, Agartala
Tripura - 799 130

128 MAR 2016

Subject: Release of Grants-in-aid to Tripura University under General Development Assistance (Plan) during XII Plan for the year 2015-16.

Sir,

I am directed to convey the approval of the University Grants Commission for payment of grant of **Rs. 11,00,00,000/- (Rupees Eleven Crore only)** as next instalment towards General Development Assistance during XII Plan for the year 2015-16 as under:-

(Rs. in Lakh)

XII Plan Allocation	Name of the Item	Head of Account	Grant already sanctioned	Grant now being sanctioned	Total grant
1250.00	Grants-in-aid General (Recurring) (31)	1D 2502.00.131.02.02.31 CU (NE) I	891.50	77.50	969.00
		1E 2502.00.789.02.04.31 CU (NER) SC	173.00	15.00	188.00
		1F 2502.00.796.05.04.31 CU (NER) ST	85.50	7.50	93.00
		Total	1150.00	100.00	1250.00
3650.00	Grants-in-aid Salary (36)	1D 2502.00.131.02.02.36 CU (NE) I	1428.40	0.00	1428.40
		1E 2502.00.789.02.04.36 CU (NER) SC	311.12	0.00	311.12
		1F 2502.00.796.05.04.36 CU (NER) ST	153.24	0.00	153.24
		Total	1892.76	0.00	1892.76
8400.00	Grants of Capital Assets (Non-recurring) (35)	1D 2502.00.131.02.02.35 CU (NE) I	4378.47	850.00	5228.47
		1E 2502.00.789.02.04.35 CU (NER) SC	930.58	150.00	1080.58
		1F 2502.00.796.05.04.35 CU (NER) ST	531.18	0.00	531.18
		Total	5840.23	1000.00	6840.23
1130.00		Total (GDA)	8882.99	1100.00	9982.99

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

Yours faithfully,

(Sushma Rathore)
Under Secretary

Copy forwarded for information and necessary action for:-

1. The Finance Officer, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130
2. Guard File
3. ✓ F. No. 1-1/2012(CU)

9/11/16
(Usha Raidu)
Section Officer



सत्यमेव जयते

No.F. 63-1/2012(CU)

The Registrar
Tripura University
Suryamaninagar, Agartala,
Tripura - 799 130

Subject: Release of Grants-in-aid to Tripura University under General Development Assistance (Plan) during XII Plan for the year 2015-16.

Sir,

I am directed to convey the approval of the University Grants Commission for payment of grant of ₹ 12,33,57,000/- (Rupees Twelve Crore Thirty Three Lakh Fifty Seven Thousand only) as next instalment towards General Development Assistance during XII Plan for the year 2015-16 as under:-

(Rs. in Lakh)					
XII Plan Allocation	Name of the Item	Head of Account	Grant already sanctioned	Grant now being sanctioned	Total grant
1250.00	Grants-in-aid General (Recurring) (31)	1D 2552.00.131.02.02.31 CU (NER)	814.00	77.50	891.50
		1 E 2552.00.789.02.04.31 CU (NER) SC	158.00	15.00	173.00
		1 F 2552.00.796.05.04.31 CU (NER) ST	78.00	7.50	85.50
		Total	1050.00	100.00	1150.00
3650.00	Grants in aid Salary (36)	1D 2552.00.131.02.02.36 CU (NER)	1428.40	0.00	1428.40
		1 E 2552.00.789.02.04.36 CU (NER) SC	311.12	0.00	311.12
		1 F 2552.00.796.05.04.36 CU (NER) ST	153.24	0.00	153.24
		Total	1892.76	0.00	1892.76
8400.00	Grants of Capital Assets (Non-recurring) (35)	1D 2552.00.131.02.02.35 CU (NER)	3564.52	813.95	4378.47
		1 E 2552.00.789.02.04.35 CU (NER) SC	760.55	170.03	930.58
		1 F 2552.00.796.05.04.35 CU (NER) ST	381.59	149.59	531.18
		Total	4706.66	1133.57	5840.23
13300.00		Total (GDA)	7649.42	1233.57	8882.99

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

Yours faithfully,

(Sushma Rathore)
Under Secretary

Copy forwarded for information and necessary action for:-

1. The Finance Officer, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130
2. Guard File.
3. F.No.1-1/2012(CU).

(Usha Naidu)
Section Officer

31st December, 2015

1 JAN 2016

4

1) 2/2/15
2) 5/5/15
3) 1/6/15
20/7/15



F.D. Diary No. 1664
Dated 23.6.2015

University Grants Commission
Bahadur Shah Zafar Marg
New Delhi-110002

No.F. 63-1/2012(CU)

23rd June, 2015

The Under Secretary (FD-III)
University Grants Commission,
Bahadur Shah Zafar Marg
New Delhi - 110 002

24 JUN 2015

Subject: Release of Grants-in-aid to Tripura University under General Development Assistant (Plan) during XII Plan for the year 2015-16.

Sir,

I am directed to convey the sanction of the University Grants Commission for payment of grant of **₹ 5,16,66,000/- (Rupees Five Crore Sixteen Lakh Sixty Six Thousand only)** as next instalment towards General Development Assistance during XII Plan for the year 2015-16 as under:-

XII Plan Allocation	Name of the Item	Head of Account	Grant already sanctioned	Grant now being sanctioned	(₹ in Lakh)
					Total grant
1050.00	Grants-in-aid General (Recurring) (31)	1D 2552.00.131.02.02.31 CU (NER)	782.41	31.59	814.00
		1 E 2552.00.789.02.04.31 CU (NER) SC	145.05	12.95	158.00
		1 F 2552.00.796.05.04.31 CU (NER) ST	72.54	5.46	78.00
		Total	1000.00	50.00	1050.00
3650.00	Grants in aid Salary (36)	1D 2552.00.131.02.02.36 CU (NER)	1201.51	0.00	1201.51
		1 E 2552.00.789.02.04.36 CU (NER) SC	267.21	0.00	267.21
		1 F 2552.00.796.05.04.36 CU (NER) ST	131.28	0.00	131.28
		Total	1600.00	0.00	1600.00
5900.00	Grants of Capital Assets (Non-recurring) (35)	1D 2552.00.131.02.02.35 CU (NER)	2902.07	352.45	3254.52
		1 E 2552.00.789.02.04.35 CU (NER) SC	624.37	76.18	700.55
		1 F 2552.00.796.05.04.35 CU (NER) ST	313.06	38.03	351.09
		Total	3840.00	466.66	4306.66
10600.00		Grand Total	6440.00	516.66	6956.00

2. The sanctioned amount is debitable to the Block Grant for Central Universities as detailed above and is valid for payment during the financial year 2015-16 only.

3. The amount of the grant shall be drawn by the Under Secretary (Drawing and Disbursing Officer) UGC on the Grant-in-aid bill and shall be disbursed to and credited to the Registrar, Tripura University, Suryamaninagar, Agartala, Tripura through Electronic mode as per the following details:

a.	Details (Name & Address) of Account Holder:	The Registrar, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130
b.	Name & address of Bank Branch:	State Bank of India, TU Campus Branch, Suryamaninagar, Tripura - 799 022
c.	Accounts No:	30328712130
d.	Type of Account:	Saving Bank Account
e.	IFSC Code:	SBIN0010495
f.	MICR Code:	799002524

2

6956.66

UNIVERSITY GRANTS COMMISSION
BAHADUR SHAH ZAFAR MARG
NEW DELHI - 110002

11/11/15
 11/11/15

FORM NO. UGC/GC/1000

Grant-in-aid Bill

19 NOV 2015

1. Name of the Beneficiary Institution (University, College, etc.)	Tripura University, Suryamaninagar, Agartala, Tripura - 799 130																																				
2. Date of Bill and Date of sanctioning of grant	No. F. 53-1/2012(CU) Dated 5.11.2015 F.O. Dy. No. 10009 Dated 2.11.2015																																				
3. Amount sanctioned	(A) Sanctioned : ₹ 69,46,000/- (B) Adjusted : Nil (C) Net release : ₹ 69,46,000/- (Rupees Fifty Nine Lakh Forty Six Thousand only)																																				
4. Name of the Scheme	Grant under General Development Assistance and B.Voc. Programme during XII Plan for the year 2015-2016																																				
5. Head of Account	<table border="1"> <thead> <tr> <th colspan="3">GENERAL DEVELOPMENT ASSISTANCE SCHEME</th> </tr> <tr> <th>Name of the Item</th> <th>Head of Account</th> <th>Grant now being sanctioned</th> </tr> </thead> <tbody> <tr> <td>Grant-in-aid General (Recurring) (B3)</td> <td>1(F) 2552.00.796.05.04.31 CU (NER) ST</td> <td>0.00</td> </tr> <tr> <td>Grants-in-aid Salary (B6)</td> <td>1(F) 2552.00.796.05.04.36 CU (NER) ST</td> <td>21,96,000/-</td> </tr> <tr> <td>Grants of Capital Assets (Non-recurring) (B5)</td> <td>1(F) 2552.00.796.05.04.25 CU (NER) ST</td> <td>30,00,000/-</td> </tr> <tr> <td></td> <td>Total</td> <td>51,96,000/-</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="3">B.VOC. PROGRAMME SCHEME</th> </tr> <tr> <th>Name of the Item</th> <th>Head of Account</th> <th>Grant now being sanctioned</th> </tr> </thead> <tbody> <tr> <td>Grant-in-aid General (Recurring) (B3)</td> <td>1(F) 2552.00.796.05.04.31 CU (NER) ST</td> <td>4,87,000/-</td> </tr> <tr> <td>Grants of Capital Assets (Non-recurring) (B5)</td> <td>1(F) 2552.00.796.05.04.25 CU (NER) ST</td> <td>2,83,000/-</td> </tr> <tr> <td></td> <td>Total</td> <td>7,70,000/-</td> </tr> <tr> <td></td> <td>Grand Total (B+II)</td> <td>59,46,000/-</td> </tr> </tbody> </table>	GENERAL DEVELOPMENT ASSISTANCE SCHEME			Name of the Item	Head of Account	Grant now being sanctioned	Grant-in-aid General (Recurring) (B3)	1(F) 2552.00.796.05.04.31 CU (NER) ST	0.00	Grants-in-aid Salary (B6)	1(F) 2552.00.796.05.04.36 CU (NER) ST	21,96,000/-	Grants of Capital Assets (Non-recurring) (B5)	1(F) 2552.00.796.05.04.25 CU (NER) ST	30,00,000/-		Total	51,96,000/-	B.VOC. PROGRAMME SCHEME			Name of the Item	Head of Account	Grant now being sanctioned	Grant-in-aid General (Recurring) (B3)	1(F) 2552.00.796.05.04.31 CU (NER) ST	4,87,000/-	Grants of Capital Assets (Non-recurring) (B5)	1(F) 2552.00.796.05.04.25 CU (NER) ST	2,83,000/-		Total	7,70,000/-		Grand Total (B+II)	59,46,000/-
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	Total	7,70,000/-																																			
	Grand Total (B+II)	59,46,000/-																																			
6. Name of the Authorising Officer (Signature & Designation)	The Registrar, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130																																				
7. Bank Name & Address (Branch)	State Bank of India, TU Campus Branch, Suryamaninagar, Tripura - 799 032																																				
8. Account No.	30326712130																																				
9. Type of Account (SB/Current/Deposit)	Current Bank Account																																				
10. BSB Code	0619010495																																				
11. MICR Code of Branch	119802522																																				
12. Other bank branch (if any)	Nil																																				
13. Name & Address of Account Holder	The Registrar, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130																																				

124/5

(16) 10

101/11

(16) 11

The net sum of ₹ 69,46,000/- (Rupees Fifty Nine Lakh Forty Six Thousand only) is being the amount sanctioned by UGC No. F. 53-1/2012(CU) dated 5.11.2015 (copy enclosed) for disbursement to Registrar, Tripura University, Suryamaninagar, Agartala, Tripura - 799 130. Condition that the condition of the grant has been accepted by the beneficiary institution and all financial conditions have been made.

The Registrar, Tripura University, Suryamaninagar, Agartala, Tripura

