



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

No. CCS/FAA/AB/SAR/TU/2017-18/337

Dated: 02 .11.2018



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest.

महालेखाकार (लेखापरीक्षा) का कार्यालय,  
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 2017-18**

Sir,

I am to sending herewith the Separate Audit Report (SAR) on the accounts of Tripura University for the year 2017-18 along with a Management letter for further action at your end.

Yours faithfully,

**Enclo: As stated.**

Deputy Accountant General (Audit)



**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ANNUAL ACCOUNTS OF THE TRIPURA UNIVERSITY, SURYAMANINAGAR FOR THE YEAR ENDED 31 MARCH 2018**

We have audited the attached Balance Sheet of the Tripura University, Suryamaninagar as on 31 March 2018, 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. 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 as far as it appears from our examination of such books.

**iv) We further report that:**

**A. Balance Sheet**

**Application of Fund**

Fixed Assets

Schedule-4

₹ 254.94 crore

Tangible Assets

₹ 221.81 crore

CC TV

₹ 0.53 crore

A. 1. The above head is understated by ₹ 0.45 crore with overstatement of Loans/Advances and Deposits by same amount as advance of ₹ 0.45 crore paid to the supplier in March 2017 being 50



per cent of the Bill value for supply and installation of Security & Installation of CCTV in the campus of Tripura University was not included though the work had been completed in January 2018. This also resulted in overstatement of capital fund by ₹ 0.09 crore.

<b>Tangible Assets</b>	<b>₹ 221.81 crore</b>
<b>E-Classroom</b>	<b>₹ 1</b>

A.2. It was noticed that one agency<sup>1</sup> had executed supply, installation, design & development of Virtual classroom and Digital library system (online lecture recording, organising, management and delivery of digital content) using leading commercial off-the shelf content creation, streaming and web content management software required for setting up a comprehensive e-learning solution in the Tripura University in August 2015. The agency was paid ₹ 3.06 crore which comprises software valued ₹ 2.70 crore and hardware valued ₹ 0.35 crore. The University had capitalised the whole expenditure of ₹ 3.05 crore in 2014-15 as intangible assets and charged depreciation @ 40 per cent instead of charging depreciation @ 20 per cent on hardware valued ₹ 0.35 crore and @ 40 per cent on software valued ₹ 2.70 crore. This has resulted in understatement of above head by ₹ 0.14 crore. This has also resulted in overstatement of prior period expenses (depreciation) by ₹ 0.014 crore with corresponding understatement of income over expenditure for the year by the same amount.

<b>Sources of fund</b>		
<b>Loans/Advances &amp; Deposits</b>	<b>Schedule-8</b>	<b>₹ 56.51 crore</b>
<b>Advance to suppliers</b>		<b>₹ 3.01 crore</b>

A.3 The above head is overstated by ₹ 1.01 crore with corresponding understatement of Assets of ₹ 0.96 crore (Net block) and depreciation of ₹ 0.05 crore due to inclusion of advances of ₹ 1.01 crore given to one agency<sup>2</sup> for execution of laying of passive Local Area Network (LAN) cable and supply of other passive accessories for establishment of Hot Spot/Wi-Fi Campus under General Development Assistance (Plan) during XII Plan which had been completed in June 2017.

<b>Loans/Advances &amp; Deposits</b>	<b>Schedule-8</b>	<b>₹ 56.51 crore</b>
<b>Advance on Capital A/C-Civil Works</b>		<b>₹ 21.46 crore</b>

A.4 The above head is overstated by ₹ 0.34 crore with understatement of Fixed Assets-Tangible Assets (Net Block) by ₹ 0.27 crore and accumulated depreciation of ₹ 0.07 crore due to inclusion of advances of ₹ 0.34 crore given to two agencies for execution of two capital works<sup>3</sup> which were completed and under operation. This also resulted in overstatement of Corpus/ Capital fund by ₹ 0.07 crore due to not making any provision for depreciation on these assets.

<sup>1</sup> M/S G S Computel Pvt Ltd.

<sup>2</sup> National Informatics Centre Services Incorporated (NICS).

<sup>3</sup> i) Design, supply, installation and commissioning of lift for Administrative Building ii) Repairing of deep tubewell with IRP.

**Current Assets**

**Bank Balances (On savings account) Schedule-7 ₹ 35.57 crore**

**A.5** The above does not include 143 stale cheques relating to six bank accounts with total value of ₹ 0.20 crore which are needed 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 ₹ 0.20 crore with corresponding understatement of liabilities by the same amount against which the cheques were originally issued but remained unpaid.

**Designated/Earmarked/Endowment funds Schedule-2 ₹ 0.24 crore**

**A.6** The above is understated by ₹ 0.13 crore as it incorporated Student Welfare Fund of ₹ 0.13 crore under Schedule-9 instead of Schedule-2, as per the format of accounts approved by MHRD. This has also resulted in overstatement of Capital Fund by same amount.

**Current Liabilities and Provisions Schedule-3 ₹ 189.04 crore**

**A.7** This does not include claims of ₹ 0.12 crore received for reimbursement of Children Education Allowances, leave encashment, legal expenses, TA/DA (experts), cable connection services etc. for the year 2017-18. This has resulted in understatement of Current Liabilities by ₹ 0.12 crore with corresponding overstatement of excess of income over expenditure as well as Corpus/ Capital fund by ₹ 0.12 crore due to non-making of any provision against those claims.

**B. Income and Expenditure Account****Income**

**Academic Receipts Schedule – 9 ₹ 9.01 crore**

**B.1.** The above head is overstated by ₹ 0.12 crore with the corresponding understatement of Capital Fund by same amount due to inclusion of Development Fees of ₹ 0.12 crore under Academic Receipts, in contravention of the guidelines issued by the Ministry of Human Resource development, Government of India.

**C. General-Nil****D. Grant-in-aid**

During the financial year 2017-18, the University had received ₹ 95.33 crore<sup>4</sup> as Grant-in-Aid from the Government of India. An unspent balance of ₹ 41.58 crore (Capital Assets and Faculty Development Centre) was lying with the University as on 1 April 2017 while the internal income of the University for the year 2017-18 was ₹ 12.21 crore. Against a total available fund of ₹ 149.12 crore, the University could utilize only ₹ 94.76 crore during the year leaving an unspent balance of ₹ 54.36 crore as on 31 March 2018.

**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

<sup>4</sup> Salary (36): ₹ 59.39 crore; Recurring (31): ₹ 21.28 crore, Capital Assets: ₹ 14.54 crore and Faculty Development Centre: ₹ 0.12 crore.




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 2018.
- 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

Date : 2<sup>nd</sup>, November, 2018  
Place : Agartala

  
(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		Total Plan	Non Plan	Current Year Total	Previous Year Total
		UGC			Non Plan UGC		
		Plan	Specific Schemes				
Balance B/F		247,805,507.60	168,033,842.31	415,839,349.91	-259,257,190.37	156,582,159.54	557,304,170.95
Add : Receipts during the year		145,400,000.00	1,230,000.00	146,630,000.00	806,720,000.00	953,350,000.00	691,895,000.00
Add : Negative Balance of Non Plan UGC adjusted		-	-	-	259,257,190.37	259,257,190.37	
<b>Total</b>		<b>393,205,507.60</b>	<b>169,263,842.31</b>	<b>562,469,349.91</b>	<b>806,720,000.00</b>	<b>1,369,189,349.91</b>	<b>1,249,199,170.95</b>
Less : Refund		-	-	-	-	-	-
Less : Utilised for Capital Expenditure (A)		236,709,327.37	3,259,494.00	239,968,821.37	477,309.00	240,446,130.37	362,972,753.75
<b>Balance</b>		<b>156,496,180.23</b>	<b>166,004,348.31</b>	<b>322,500,528.54</b>	<b>806,242,691.00</b>	<b>1,128,743,219.54</b>	<b>886,226,417.20</b>
Less : Utilised for Revenue Expenditure (B)		-	4,128,322.00	4,128,322.00	703,035,023.97	707,163,345.97	729,644,257.66
<b>Balance C/F</b>		<b>156,496,180.23</b>	<b>161,876,026.31</b>	<b>318,372,206.54</b>	<b>103,207,667.03</b>	<b>421,579,873.57</b>	<b>156,582,159.54</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.
- (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. Deficit in Non Plan Fund for the Financial year 2016-17 of Rs. 25,92,57,190.37 has been adjusted during current Financial Year. (As per Audit Note no. 4 (iv), C.1).



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



No.F.51-3/2017(CU)

March, 2018

The Registrar  
Tripura University  
Sur/amaninagar  
Agartala  
Tripura - 799 130

28 MAR 2018

**Subject: Approval of Grants-in-aid to Tripura University as One time additional grant under Capital Assets for the year 2017-2018.**

Sir,

I am directed to convey the approval of the University Grants Commission for an amount Rs.2,54,00,000/- (Rupees Two Crore Fifty Four Lakh Only) to Tripura University, Suryamaninagar, Agartala, Tripura - 799 130 as one time additional grant under Grant-in-Aid Capital Assets for the year 2017-2018 as under:-

(Rs. in Lakh)

Purpose	One Time Additional Grant	Items / Head of Accounts	Grant already released Under Capital Assets	Grant now sanctioned as One Time Additional Grant	Total Grant released so far	
For completion of one Building :Construction of Faculty Development Centre including Internal water supply, sanitary installation, drainage and internal electrical installation	254.00	Grants in aid Capital Assets (35)	CU General Component I (D) 35	1120.00	254.00	1374.00
		CU SC Component I (E) 35	56.00	0.00	56.00	
		CU ST Component I (F) 35	24.00	0.00	24.00	
		<b>Total</b>	1200.00	254.00	1454.00	

The above mentioned grant may be utilized upto 31.3.2019. The sanction letter of the above mentioned grant is being issued separately under General, SC, ST Component.

Yours faithfully

(Sushma Rathore)  
Under Secretary

Copy to:-

1. The Finance Officer Tripura University, Suryamaninagar, Agartala, Tripura - 799 130
2. Policy File No. F 1-3/2017(CU)
3. Computer File

(S Savithri Menon)  
Section Officer