त्रिपुरा विश्वविद्यालय

(केन्द्रीय विश्वविद्यालय)

सूर्यमणिनगर-799022, त्रिपुरा, भारत

TRIPURA UNIVERSITY
(A Central University)
Suryamaninagar-799022, Tripura, India

Report
of
Administrative Audit Committee

2021-22

INTERNAL QUALITY ASSURANCE CELL
TRIPURA UNIVERSITY

Report of Administrative Audit for the Academic Year 2021-22 & 2022-2023 and Action Taken Report on the comments of the previous year 2020-21.

Administrative Audit of Tripura University was successfully conduced on 18th and 19th September 2023 with the following members:

1. Dr. Deepak Sharma, Registrar, Tripura University- Chairman
2. Prof. W.C. Singh, Registrar, Manipur University- Member
3. CMA Dr. B.B. Mishra, Finance Officer, Tezpur University- Member

On necessary review of the points raised by the External Audit Committee for the year 2020-21, the Committee submitted the ATR at Annexure-A, which is an integral part of the report. Due to paucity of time, the committee could not visit some of the sections/branch like establishment, recruitment, engineering, transport, store and purchase, computer centre, SC/ST cell, academic department etc.
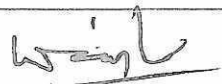
Over and above the previous year administrative audit and after detailed study the following additional recommendations are being proposed:

Sl. No.	Department/ Branch	Points Noticed	Recommendations
1	Administration	Roster prepared for the first time has some defects in preparation.	Roster should be verified by an Expert Committee before approval of the Executive Council.
2	Finance	TDS on GST has not been deducted from the goods and services bills paid by the University from the	TDS on GST for the goods and services acquired by the University @ of 1% towards TDS on CGST & @1% towards TDS on SGST or @ 2%

		year 2017 as per GST Act.	towards TDS on IGST, as the case applicable should be deducted instantly for all such bills and deposited with the GST authority with filling of return by 7th of succeeding month.
		University reversed the vouchers for the Cheques issued but not presented for payment.	A Stale Cheque Register should be maintained for the future reference.
		All extramural project accounts are not coded.	All extramural project accounts need to be coded for easy identification.
		The balance amount shown in the Balance Sheet, individual Project Ledger in the Software and in the Utilization Certificate submitted to the funding agencies are different.	Reconciliation needs to be made to nullify those balances of the three different places.
		Internal Audit Report not available.	Internal Audits should be conducted on the regular and continuous basis. Green/waste/energy audits needs to be done.
		Post payment activities are very nominal	A Compilation Cell may be established for the post payment compilation of the

		accounts.
	No GST on accommodation charges are being collected.	GST on guest house accommodation charges should be invoiced as per GST Act.
	No GST has been collected from the students' fee collection and affiliation fees	Applicable GST should be charged on such fee collection as per GST Act.
	Income on EL encashment on LTC, Children Education Allowance are not being deducted and not shown in the Form-16.	The income tax rules should be followed in true letter and spirits.
	Reimbursement of medical facility for the treatment of the employees and their dependent family members availing medical facility in the non-empanelled hospitals are not being provided.	Medical facilities should be extended as per University medical attendance rules.
	No seed money is being provided to the newly recruited faculty members.	A seed money manual should be adopted in the University which helps for better ranking in the NIRF and NAAC.
	No many steps have been taken by the	A Standing Audit Committee under the Chairmanship of

		University for outstanding audit para in SAR and IR.	the Vice Chancellor, with Registrar, Finance Officer, Controller of Examination and Joint Registrar as members should be constituted to review and suggest measures to settle/drop the outstanding SAR and IR paras on regular interval in a time bound manner.
		There is no policy for distribution of consultancy fee collected for consultancy projects.	A Consultancy fee policy should be adopted by the University.
		Placement Fund	University may allocate fund for the placement of the students for the purpose of NAAC/NIRF Ranking
3	RTI Cell	Large number of RTI applications is being received by the University on regular basis.	To identify the unattended RTI applications a separate column for disposal of RTI applications with details may be inserted in the RTI master register.
4	Legal Cell	Almost all writ petitions (Civil) filed in the Hon'ble High Court are related to the regularlisation of the services.	All contractual/DRWs should be converted to the outsourced manpower with providing ESI and EPF as applicable to avoid such court cases.

| 5 | Security | M/s Swift Security Services, Agartala has been engaged for campus security service since 2007 on nomination basis. | • A tender in the GeM should be floated with central minimum wage and service charges of the security agencies so that security personnel engaged for watch and work would be the minimum wages as per the provisions laid down under EPF & MP Act, 1952 and ESI Act 1948.
• Security Service provider is to be asked to furnish Fidelity/Indemnity Bond to compensate the University against any theft etc. A clause in this regard is to be inserted in the Tender Document.
• Standard Operating Procedure for Fire Safety is to be framed.
• Regular training of Staff, Students and Security Personnel on Fire Safety/Disaster management is to be carried out and recorded.
• Briefing of Security Guards by Security Officer / Security Inspector.
• Proper recording of all the |

			defects / incidents reported by a Security Guard on a particular Security post in occurrence Register / General Diary. • ERP Ticketing Based Visitor Management System to be implemented. • ERP Ticketing Based Complaints Redressal System to be implemented.
6	Guest House	GST is not collected on the food bills provided to the Guests.	To be implemented immediately as per the GST act.
		GST on Room rent is not collected.	To be implemented immediately as per GST act.
7	Sports	Inadequacy of fund in providing the sports equipments.	• HEFA loan may be applied under Window-3 for the purpose. • Preventive maintenance schedule for gym equipment's is to be prepared.
8	Library	Accessing the library books and journals is not fully automated.	Complaints: After resolving the complaints from the library users, the action is taken report to be recorded in the respective file; • Advanced security system RFID should installed in the Library; • Digital remote access with

			digital repositories may be introduced to cater to the needs of online references;
			• An information display system can be set up in front of the library;
			• AMC Agreement should be in the proper format and both the parties should sign to avoid legal issues on AMC services;
			• All the research output including articles, chapter-in-book, PhD and M.Phil thesis should be available in the library and Knowledge Repository.
9	Interaction with the Non-teaching staff	Inadequacy of non-teaching staff.	Teaching and non-teaching ratio is not healthy. University should approach UGC/MoE for creation of new posts.
10	IQAC		The following initiatives are suggested
			1. Awareness on NEP 2020 to the staff.
			2. Training on data/proof compilation based on new NAAC format.
			3. Training on a Unified Documentation System.
			4. Guidelines on Photo
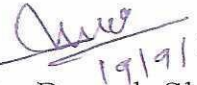
			documentation and reporting.
			5. Training on OBE Implementation.
			6. Use of Moodle in all departments has to be promoted.
			7. NAAC awareness among students, staff and ensure their participation.
			8. IQAC should ensure that all the departments, Cells, Clubs, NSS, NCC, Students' Union etc maintain an Activity Register to document each and every activity carried out.

19.09.2023

(CMA Dr. B.B. Mishra)

19/9/2023

(Prof. W.C. Singh)

19/9/23

(Dr. Deepak Sharma)

Sr.	Particular	Observation on Key Aspects	Action Taken
1.	General Administration	• Fees collection –online • Roll numbers generation – online • General Register - • Transfer Certificate – Online under process • P.F statement: online and manual • Pension cases: Manual • Income Tax: online **Recommendation:** • Application process for migration certificates may be made online to facilitate the applicants especially those visiting the University from far flung areas. • For reasons of accuracy and transparency, a dedicated software may be developed for pension related matters.	Application process for migration certificates is being done through Samarth.
2.	Selection, Advertisements and Interview Procedures	Government guidelines • Advertisement draft in two News Papers (Regional & English) • Selection committee is appointed by University following due process. • Interviews are conducted through an open and transparent system.	

		Recommendation:	
		• To videograph the proceeding of the selection committee.	The same may be taken care of at the time of recruitment, if required.
3.	Teaching Staff Approvals:	• Appointment letter. • Job acceptance letter from employee • Approved draft of advertisement • Printed Copy of Advertisement published in news papers • Copy of documents of Educational Qualification • Copy of Verification reports of NET/ SET/ PhD/ M. Phil from respective University. • Confirmation. • All CAS promotions to teachers are done as per UGC Norms. **Recommendation:** • Service contract stating details of service conditions may be signed between the University and the selected faculty.	Implemented
4.	Non - Teaching Staff Appointments and Promotions	Advertisement in two News Papers (Regional & English) • Interviews are conducted. • Interview chart is prepared. • Selection report is prepared • Appointment letter. • Job acceptance letter from the employee approval. • Confirmation.	

		• Time Bound Promotions: • Category & Seniority wise promotions. **Recommendation:** • To videograph the proceeding of the selection committee.	The same may be taken care of at the time of Interview, if required.
5.	Statistical Information, AISHE, TU, NIRF, NAAC	Statistical information is filled on University web site student on roll in Sept/Oct (online data) every year • AISHE (online data). **Recommendation:** • Data related to student progression may also be collected by the Statistical Officer.	Action taken.
6.	Service Books and Leave Records (Teaching and Non – Teaching Staff)	• Service Books are maintained as per Rules • Service records are completed manually • Leave Records are maintained manually. • Leave statement are issued annually. **Recommendation:** • Leave application system may be digitalized and made available online.	Leave Management System is being done through Samarth
7.	Admissions Procedures	• Students fill the Admission form through TU admission portal. • Online Admission forms are filled on digital portal. • Admission tests are conducted in offline mode. • Results of the entrance tests	

		are declared online and admissions are done in an open and transparent manner. - Submission of registration of the confirmed student. - Generation of Roll No. and examination registration. **Recommendation:** - Entrance tests for various academic programmes may be held online concurring the schedule of other central universities. - Online tests may be conducted by a third party like NTA.	Admissions are being done through CUET.
8.	Examinations	- Odd and Even Semester examinations are conducted by the University. - Generation of Exam forms for University Exam online. - Examform inward process followed by generation of Hall Ticket, Attendance sheet, Uploading Internal Marks on portal. - Mark sheets and Ledger is prepared by university.	Operations are being done through Samarth.
9.	Transcripts, Bonafide certificate Recommendations etc.	**Recommendation:** Application process may be made online.	Implemented through Samarth.
10.	Records of Minutes the Executive Council, Academic Council,	- Records of minutes are maintained manually. - Academic Committee - IQAC - regularly. - Finance Committee – Regularly	

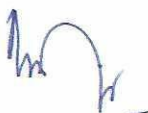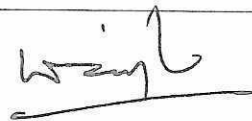|	Dean's Committee, Finance CommitteeInternal Quality Assurance Cell, Governing Body.	• Office conducts meeting when required (General Accounts & Budget Meeting) **Recommendation:** • Action taken of the meeting proceedings may also be uploaded in the University website.	Proceedings of all Statutory Committees are uploaded on the University website.
11.	Accounts and Finance Section: Cashbook, Ledger, Salary Registers, Salary Bills, Vouchers, Receipt Books, Fee Registers, etc. DDO	• All accountsare maintained in dual mode - manuallyas well as digitally. • Vouchers & Reconciliation are made manually. • Salary Registers of Full-Time faculty and Non-teaching staff are computerized in Excel-Sheet. • Challan is issued to students for payment of fees in Bank. • Fee Register & Daily Fee collection Register is maintained in Excel format. Pay slips available online Income tax statement Provident fund statement	All parameters are addressed.
12.	Teachers Workload and Class Time Tables	• As per UGC norms and updated copy is maintained in the office of Vice Chancellor	Implemented
13.	Annual Maintenance Contract: Pest Control Air Conditions, Water Coolers, CCTV, Fire Extinguishers, Computers and Printers	• Yes.	Carried out as per stipulated time-frame.

14.	Employee Welfare	For the benefit of Teaching and Non-Teaching Staff, University Staff Welfare fund has been created.	Action will be taken on arranging the funds for the purpose.
15.	Workshops attended by non-teaching staff	The staff has attended workshops and seminars.	Considering the fund position, staffs are attending the workshops and seminars.
16.	Training attended by non-teaching staff	It was observed in the audit that the staff are sincere and dedicated towards their work. Two training programs viz, two-days Professional Development Program (16-17 January 2021) and one day program on Google Suite have been organized. However, more training and work exposure should be given that would enhance their productivity.	Regularly conducted.
17.	Knowledge of Typing / Computers – non teaching staff	Staff members were well acquainted with computer knowledge and software in the office.	Regularly conducted.

19.09.2023

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