



No. AG(Au)/AB/3/SAR-NSU(2023-24)/25-26/129

Date: 26.11.2025

To

The Secretary,
Department of Sports,
Ministry of Youth Affairs and Sports,
Shastri Bhawan, New Delhi - 110001.

Subj: Separate Audit Report on the accounts of National Sports University, Manipur for the year 2023-24.

Sir,

I am to forward herewith the Audit Report on the Accounts of the National Sports University, Manipur for the year 2023-24. I am also to request the Government to make necessary arrangements to place the Audit Report in the Parliament.

The Report may be kept confidential till it is placed in the Parliament.

Encl: As stated above.

Yours faithfully,

Sd/-
Accountant General (Audit)

Memo No. AG(Au)/AB/3/SAR-NSU(2023-24)/25-26/130-131

Date: 26.11.2025

Copy forwarded to:

1. The Principal Director (AB), O/o the Comptroller and Auditor General of India, 9, Deen Dayal Upadhyaya Marg, New Delhi-110124.
2. The Registrar, National Sports University, 2nd Floor, Olympic Bhawan, Khuman Lampak Sports Complex, Imphal, Manipur - 795001 (*with one copy of the Separate Audit Report for information and necessary action. The Report may be kept confidential till it is placed before Parliament*).

26.11.25

Sr. Deputy Accountant General (Audit)

Opinion of the Comptroller & Auditor General of India on the Accounts of National Sports University, Manipur for the year ended 31 March 2024.

Opinion

We have audited the financial statements of National Sports University, Manipur, which comprise the statement of financial position as at 31 March 2024 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended 31 March 2024, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 29(1) of the National Sports University Act 2018. These financial statements include the accounts of units/branches of the National Sports University, Manipur.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, *etc.* Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, *etc.*, if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of National Sports University, Manipur, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts/format applicable to the AB/accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Governing Body of National Sports University, Manipur is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts/format applicable to the AB/accounting standards generally accepted in India and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/guidance-notes/ orders/ circulars *etc.*

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



**Accountant General (Audit),
Manipur**

Place: Imphal

Date: 26.11.2025

**Separate Audit Report on the Accounts of National Sports University, Manipur
for the year ended 31 March 2024**

A. GENERAL

Valuation for retirement benefits were done during 2023-24 and the closing balance stood at ₹ 71.26 lakh. However, this figure was depicted under Salaries and Wages instead of showing separately for Retirement and Terminal Benefits. Of the above, the extent of provision in the current liabilities cannot be ascertained as details were not provided.

B. MANAGEMENT LETTER

Deficiencies which have not been included in the Audit Report have been brought to the notice of Vice-Chancellor/Registrar of the University through a Management letter issued separately for remedial/corrective action.

C. ASSESSMENT OF INTERNAL CONTROLS

(i) Adequacy of Internal Control System

The University still lacks in adoption and implementation of proper Internal Control System and Internal Checks.

(ii) Adequacy of Internal Audit System

Internal audit, as an independent entity, examine and evaluate the level of compliance of the organization with financial rules and regulations thereby ensuring effectiveness in implementation of various programme, projects or any activities and providing assurance to the management on the adequacy or otherwise, of the existing internal controls.

National Sports University (NSU), Manipur does not have resident Internal Auditor/Internal Audit Officer which deprive the NSU of timely identification of flaws, feedbacks and corrective actions so far as the accounting and the financial transactions of the University is concerned.

(iii) System of Physical verification of fixed assets:

As per provisions contained in Rule 213 (1) of General Financial Rules, 2017, Fixed Assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Audit revealed that the University did not conduct fixed assets verification exercise during 2023-24.

(iv) System of Physical verification of inventory:

No such issues noticed.

(v) Regularity in payment of statutory dues:

No such issues noticed.

(vi) Other matters relating to functioning of the entity:

Nil

D. GRANTS-IN-AID

Out of the grants in aid of ₹ 81.95 crore received during the year, the organization could utilize a sum of ₹ 113.03 crore leaving a balance of ₹ 1.47 crore as unutilized grant as on 31 March 2024.

E. LACK OF RESPONSE

Nil