'SHIKSHA BHAVAN', 3rd Floor,
Office Lane, Agartala, West Tripura
Ph. No. : 0381-7963850
E-mail: sposamagratripura@gmail.com
spossatripura@gmail.com

Office of the State Project Director
Samagra Shiksha, Tripura
Education (School) Department
Government of Tripura

সমগ্র শিক্ষা
Samagra Shiksa

To
The District Project Co-ordinator,
(District Education Officer)
West Tripura/Sepahijala/Khowai/Gomati/
South/Unakoti/North Tripura/Dhalai.

Subject: Follow up action on Statutory Audit (CA Audit) observations- Samagra Shiksha and PM-SHRI Scheme for the financial year 2024-25.

Sir/Madam

I would like to inform you that, the Chartered Accountant Firm, M/s. A.K. Pal & Associates, Agartala have audited accounts of fund of Samagra Shiksha and PM-SHRI Scheme in your office, BPCs Jt. BPCs, CRCs, BRCs and various Schools under your jurisdiction for the Financial Year 2024-25.

Accordingly, the CA Firm has submitted detailed report/observations made during checking and verification of Accounts of funds of Samagra Shiksha and PM-Shri Scheme re-allocated and utilized in your office and other institutions under your jurisdiction during the financial year 2024-25.

Detail of the Audit Reports along with observation submitted by the Audit Team is enclosed herewith.

You are now requested to go through the observations very carefully and take corrective follow up actions against the Statutory Audit observations for the financial year 2024-25.

An Action Taken Report (ATR) must reach the office of the undersigned within 20 days from the date of receipt of the letter.

No.F.8 (3)/DPC(S)/SSA/2017/237 Dated, Belonia the..20/02/2026

M - E - M – O

MOST URGENT

Subject :- Follow up action on Statutory Audit observation for the year 2024-25.

As per SPD letter No.F.1(2-6)-SE/Samagra & PM SHRI/Statutory Audit/2024-25/I/1201379/2024,dt.04.02.2026, it is mandatory to take an appropriate follow up action on Statutory Audit Observation for the FY 2024-25 (Copy enclosed).

Accordingly, all concerned **BRCs, CRCs, Schools, Hostels & KGBV** are directed to submit the report to their respective **Inspector of Schools (Block Project Coordinators,Samagra Shiksha)** on or **before 05/03/2026**.

Furthermore, all **Block Project Coordinators** (Inspector of Schools,State & TTAADC) under Samagra Shiksha are hereby instructed to **collect the audit reports** with valid documents from the above mentioned agencies.

Thereafter, BPCs will submit **their own agency** and **other agencies** (**BRCs, CRCs, Schools, Hostels & KGBV**) report separately under their jurisdiction to the O/o the District Project Coordinator,Samagra Shiksha,South Tripura District for onward transmission to the higher authority as directed on or **before 07/03/2026**.

Yours faithfully,

Enclo – Audit observation sheet.

District Project Coordinator

Client's Name : SAMAGRA SIKSHA, TRIPURA

Address : OFFICE LANE, AGARTALA

COMPILATION / AUDIT REPORT

F.Y. : 2021-25

A.Y. :

M/s. A.K. PAL & ASSOCIATES

Chartered Accountants

Correspondance Address : Near National Insurance Building
2nd Floor, 40A.K. Road, R.M.S. Chowmuhani
Agartala, Tripura (W). PIN-799001
E-mail : caajoykantipal123@gmail.com
Mobile : 08794096692, Tel. No. : 0381-2970124
Head Office : Banerjee Para, Krishnanagar, Agartala, Tripura (W).
Branch Office : 1. Lake Town Complex, Jessore Road, Kolkata.
2. North Hatkhola Road, Supal, Bihar.

---------- Section ----------

A.K. PAL & ASSOCIATES
Chartered Accountants

***Head Office address*:-**
Banerjee Para, Krishnanagar, Agartala,
West Tripura, PIN-799001

2nd office address:-
Near National Insurance Building, Oppo. Of
Bawarchi Kolkata, Second Floor.R.M.S Chowmuhani
40A.K. Road, Agartala, West Tripura
Ph. No. :- 0381- 297-0124(O),
Mobile-08794096692,
E-mail- caajoykantipal123@gmail.com

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Annexure F

70) **CRC Bokafa Ashram HS School.**

a) Expenditure Sheet not provided to us.
b) Uc not provided to us.
c) PPA Register not maintained.
d) Cash Book not maintained proper way.
e) Ledger not maintained.
f) Payment Advice No – C012524030181. Date-09.01.25.
In this case we observed that they provided the bill voucher without pay GST & also we did not found Supply order against the bill voucher. Amount of Bill Vouchers-25000/-
g) Payment Advice No – C032565676077. Date-21.03.25.
In this case we observed that they provided the bill voucher without pay GST & also we did not found Supply order against the bill voucher. Amount of Bill Vouchers-17,440/-
h) Payment Advice No – C03257697724. Date-24.03.25.
In this case we observed that they pay the wages without Master Roll. Amount of Bill vouchers-10,850/-

71) **CRC Sri Nagar HS School.**

a) PPA Register not maintained.
b) Cash Book not maintained proper way.



---------- Section ----------

A.K. PAL & ASSOCIATES
Chartered Accountants

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Ph. No :- 0381- 297-0124(O),
Mobile-08794096892,
E-mail- caajoykantipal123@gmail.com

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c) Ledger not provided to us.
d) Payment Advice No – C022531672415. Date-17.02.25.
In this case we observed that the total amount of Rs.40,000/- the bill of 21,890/- they provided the bill without pay GST.

72 **CRC Nihar Nagar.**

a) PPA Register not maintained.
b) Cash Book not maintained proper way.
d) Betaga HS School.
1. PPA Register not provided to us.
2. Cash Book not maintained proper way.

73) **CRC Chalita Chari School.**

a) PPA Register not provided to us.
b) Stock Register not provided to us.
c) Payment Advice No – C122450972331. Date-01.01.25.
In this case we observed that the amount of Rs.30,000/- pay the bill without GST,TDS & Supply order.
d) Payment Advice No – C022565115128. Date-03.03.25.
In this case we observed that they pay the bill without GST,TDS & Supply order.

74) **Barpathari HS School.**

a) Payment Advice No – C03253518176. Date-11.03.25.
In this case we observed that they pay the bill without GST,TDS & Supply order. Bill amount of Rs.15,000/-
b) Payment Advice No – C032535960600. Date-11.03.25.
In this case we observed that they pay the bill without GST,TDS & Supply order.

75) **CRC South Sonaichari HS School.**

a) Stock Register not provided to us.
b) Payment Advice No – C032557850411. Date-18.03.25.
In this case we observed that they pay the bill without GST,TDS & Supply order. Bill amount of Rs.25,000/-
c) Payment Advice No – C032557868016. Date-18.03.25.
In this case we observed that single vendor with multiple 3rd party bill vouchers. Tot
bill 25,000/- in this bill they pay wages without maintained Muster Roll.

76) **CRC Gardhang HS School.**

a) PPA Register not maintained.

