

F. No 6(37)/EDN (D)/SAMAGRA/AUDIT/2025-26/...177.....

Dated- 21/05/26

To
The BPC, Joint BPC & HM/TIC of PM SHRI School
(Inspector of Schools, State & TTAADC)
Manu, Chawmanu, Khumtaya, Ambassa, Ganganagar, Salema, Durgachowmuhan, Dumburnagar, Raishy
abari, Gandatwisa.

Subject: Follow up action on Statutory Audit (CA Audit) observations- Samagra Shiksha and PMSHRI Scheme for the financial year 2023-24.

Sir/Madam,

I would like to inform you that, the Chartered Accountant Firm, M/s. Sanat & Associates, Agartala, 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 2023-24.

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 reallocated and utilized in your office and other institutions under your jurisdiction during the financial year 2023-24.

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 203-24.

An Action Taken Report (ATR) must reach the office of the undersigned within 10 days from the date of receipt of the letter.

Yours faithfully


21.5.2026
District Project Coordinator
Samagra Shiksha
Jawaharnagar, Dhalai District.



SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

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Post Office Chowmuhani,
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☎ : 9436581502

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Ref. No.

Date

AUDIT REPORT

We have Audited the accompanying Financial Statement of SAMAGRA SHIKSHA TRIPURA, a society registered under the society Registration Act, 1860, with registration no. 8028, which comprises of the Balance sheet as at 31st March, 2024. The Income & Expenditure account, Receipts & Payment account and the schedules annexed thereto for the year ended on that date.

Management's Responsibility for the financial statements

1. The Society's management is responsible for the preparation of the financial statement that gives a true and fair view for the financial performance of the Society. This responsibility includes the design, implementation maintenance of internal control & relevant to the preparation and presentation of the financial statement that gives a true and fair view & is free from material misstatement, whether due to fraud & error.

Auditor Responsibility

2. Our responsibility is to express an opinion on this financial statement based on our audit. We conduct our audit in accordance with the standard on auditing issued by the institute of Chartered Accountant of India. Those standard require that we comply with ethical requirements and plan & perform the audit to obtain reasonable assurance about whether the financial statement are free from materials misstatement.
3. An audit involves performing procedures to obtain audit evidence, about the amounts and disclosure in the financial statements. The procedure selected depend on the auditors judgements including the assessment of the risk of material misstatements of the financial statements, whether due to fraud and error. In making those risk assessments, auditor consider internal control relevant to the SAMAGRA SHIKSHA preparation and fair presentation of the financial statement in order to design audit procedure that are appropriating in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used & the reasonableness of the accounting estimate made by management, as well as evaluating the overall presentation of the financial statements,



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4. Subject to our observation below, we have obtained all the information & explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
5. Subject to our observations below, in our opinion, proper books of accounts as required by law have been kept by the SAMAGRA SHIKSHA, so far as appears from our examination of those books. We have Visited all the Eight Districts under SAMAGRA SHIKSH, Tripura and also Visited Blocks under those Districts. Proper returns for the purpose of our audit have been received from all the Eight Districts and Fifty Eight Blocks and TTAADCs under those Eight Districts and they have been appropriately dealt with.
6. Subject to our observations below, The Balance Sheet, Income & Expenditure Accounts and the Receipts & Payments accounts dealt with by this report are in agreement with the books of accounts.
7. Subject to our observations below, in our opinion, and to the best of our information & according to the explanation given to us, the aforesaid financial statements give the information as required by the manual on financial management and procurement for SAMAGRA SHIKSHA and give a true and fair view in conformity with accounting principal generally accepted in India.
 - a) In the case of Balance sheet of the state of affairs of the SAMAGRA SHIKSHA as at 31st March 2024,
 - b) In case of Income and expenditure account of the total income and the total expenditure for the year ended on that date and
 - c) In the case of receipts and payment account of the total receipts and total payments of the Society for the year ended on that date

A. OBSERVATIONS

- a) It is observed that units and sub-units have not complied with some of the Statutory Compliances like deducting tax at source in some of the applicable cases.
- b) It has been observed that maximum bills were collected from a vendor or various vendors. However, the corresponding payment amounts were transferred to teachers' accounts, staff accounts, or other vendor accounts instead of being paid directly to the designated beneficiary.

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- c) We have noticed that in many cases, advance taken against expenses are being settled very late.
- d) We have noticed that in many cases purchase of various items from a vendor above Rs. 25,000 /- but no quotation was collected against this purchase. As per Financial Rules, to purchase items above Rs. 25,000/-, quotation has to be called for.
- e) It has been observed in several instances that purchases of various items were made from vendors who are GST-registered but they failed to receive a GST bill or Tax Invoice.
- f) In many cases, we have noticed that some DPC, BPC, Jt. BPC, School & CRC has not prepared Sanction Memo order & fixed assets register.
- g) It has been observed in several cases that some DPCs, BPCs, Jt. BPCs, Schools, and CRCs have not provided their expenditure bill vouchers during the audit period.
- h) It is noticed that payments are being made for Lunch/ Dinner allegedly for participants in the training programme. However, details of training programs and attendees to the programme are not available.
- i) Various consumables like Cartridge, Toner and Pen etc. are being purchased very often. However, log sheet to substantiate the usage is not available. Further, in case such consumables are required in huge quantity, in our opinion, it is advisable to source them through proper tender process fixing thereby a yearly rate.
- j) It is noticed that for Hiring Charges of Vehicles rates per kilometre differs in the blocks of same District. The rates were approved without tender or quotation.
- k) It was observed that some of the blocks are not maintaining separate ledger for statutory deduction like TDS, P.Tax, EPF etc.
- l) Process of Hiring of Vehicle is not properly maintained.
- m) All units under Samagra Shiksha are not maintaining the formalities of procuring any item through Gem Portal.

1. Others

- a) An accounting manual should be prepared to enable the units / sub-units to prepare the accounts in standardized and comparable format.



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- b) System of MIS Reporting should be introduced so as to strengthen the internal control and keep track of accounting issues at various levels.
- c) An intensive training programme, preferably conducted by accounting professionals, should be carried out to train the accounting staff.
- d) Customized software may be purchased / developed wherein accounting from 1st Level to Last Level including consolidation may be done.
- e) Proper open tender process for Hiring of Vehicle, Materials purchase and works should be implemented.
- f) Separate ledger should be maintained for statutory deduction like TDS, P.Tax, EPF etc.
- g) It is suggested that as per the instruction of Govt. of India all procurement should be made through GeM portal.
- h) It is suggested that proper Grant received ledger books & expenses (Recurring & Non Recurring) along with Elementary & Secondary Education should be maintained.

For, SANAT & ASSOCIATES
Chartered Accountants
FRN 317076E

Date:-05/03/2025

Place:-Agartala.

UDIN:-25504491BMKNOV3673

CA. Dinen Majumdar
Partner

Membership No.504491



M/s Sanat & Associates
Chartered Accountants

Head Office

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26) Sridampur CRC

- a. On 20/03/2024, Cash Book no. 37, an amount of Rs. 26,000/- paid to Arati Grill and Steel Factory without quotation.

27) Salema Class Xii School

- a. On 16/02/2024, Cash Book no. 28, an amount of Rs. 45,000/- purchase of fixed assets from Mohit Deb without quotation and GST bill voucher not provide during our audit.

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