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



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.

Yours faithfully,

Digitally signed by
Rajib Datta

Date: 04-02-2026

[Rajib Datta]

19:47:52
State Project Director.

SamagraShiksha, Tripura

Enclo: As stated

1. One copy of Audit Report (Samagra Shiksha)
2. One copy of Audit Report (PM SHRI Scheme)

Client's Name : SAMAGRA SIKSHA, TRIPURA.....
Address : OFFICE LANE, AGARTALA.....

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COMPILATION / AUDIT REPORT

F.Y. : 2024-25.....

A.Y. :

M/s. A.K. PAL & ASSOCIATES

Chartered Accountants

Correspondance Address : Near National Insurance Building

2nd Floor, 40 A.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.



59) HALHALI CLASS XII SCHOOL (CRC)

- a) On 19.03.2025, under PPA No. C032556505933, ₹9,500 was paid to Nibash Malakar for CRC room painting work, but the supporting bill/document was not attached.
- b) On 20.03.2025, under PPA No. C032562119523, ₹4,100 was paid to Swastika Hardware Mart for hardware items; however, the GST tax invoice (Invoice No. 451, GST No. 16DPLPS0076B1ZX) was not attached.
- c) On 20.03.2025, under PPA No. C032562139769, ₹12,000 was paid to Swastika Hardware Mart for colour paint items; however, the GST tax invoice (Invoice No. 450, GST No. 16DPLPS0076B1ZX) was not attached.

60) HALHALI CLASS XII SCHOOL (SSA)

- a) On 08.10.2024, under PPA No. C102422613758, ₹10,000 was paid to Babul Sutradhar (Babul Cabinet) for a long bench purchase (Invoice No. 001); however, the GST tax invoice was not attached.
- b) On 13.03.2025, under PPA No. C032543308999, ₹15,072 was paid to Bimalendu Deb (Mitra Pustakalaya) for school stationery items; however, the GST tax invoice was not attached.
- c) On 04.10.2024, under PPA No. C102412190369, ₹8,408 was paid to Titli Net Zone for stationery items; however, the tax invoice was not attached.

61) GANGANAGAR KGBV TYPE-II

- a) On 27.07.2024, under PPA No. C072432637054, ₹31,960 was paid to Mousumi Paul (Sri Ram Bhandar) for grocery items (Invoice No. 531, GST No. 16DTGPP9927K1ZW).
 - TDS was not deducted.
 - GST tax invoice was not attached.
- b) On 27.06.2024, under PPA No. C072434614556, ₹22,960 was paid to Mousumi Paul (Sri Ram Bhandar) for grocery items (Invoice No. 532); GST tax invoice was not attached.
- c) On 27.07.2024, under PPA No. C072434615665, ₹13,550 was paid to Saumen Deb Varieties (Invoice No. 143, GST No. 16CPLD8657L1Z9); GST invoice was not attached.
- d) On 29.09.2024, under PPA No. C092444331423, ₹40,230 was paid to Karendra Reang for fish and meat (Invoice Nos. 49 & 50); TDS was not deducted.
- e) On 04.08.2024, under PPA No. C08240123618, ₹25,818 was paid to Minakshi Nath. Multiple bills were attached against a single payment, and acknowledgements from actual vendors confirming receipt of payment from Minakshi Nath were not attached.
- f) On 24.03.2025, under PPA No. C032580369949, ₹30,990 was paid to Suman Deb for repair and maintenance; TDS was not deducted.
- g) On 24.03.2025, under PPA No. C032580361886, ₹51,248 was paid to Lalan Chowdhary for vegetables; TDS was not deducted.
- h) On 18.03.2025, under PPA No. C032556530803, ₹55,074 was paid to Mousumi Paul for grocery items; TDS was not deducted.

