

**Sarva Shiksha Abhiyan**  
**Rajya Mission, Tripura**

**AUDIT REPORT**  
**2006-07**

**A. N. CHATTERJEE & CO.**

CHARTERED ACCOUNTANTS  
41A, TOWNSHEND ROAD  
KOLKATA-700 025

*Shri V. S. Paul (FRC)*

*10/11*

**UTILISATION CERTIFICATE UNDER SARVA SHIKSHA ABHIYAN FOR  
THE YEAR ENDED 31<sup>ST</sup> MARCH, 2007**

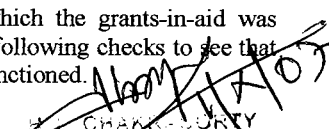
Name of the State : TRIPURA

Sl. No	Sanction letter no. / date	SSA (Rs.)	NPEGEL (Rs.)	Total (Rs.)
1.	Govt. of India F.2-1/2006-EE.8(i) dated 07.07.2006 F.2-1/2006-EE.8(i) dated 08.01.2007 F.2-1/2006-EE.8(ii) dated 07.07.2006 F.2-1/2006-EE.8(ii) dated 12.01.2007 Total	19,06,84,000 33,99,12,000  53,05,96,000	  12,02,000 12,03,000 24,05,000	19,06,84,000 33,99,12,000 12,02,000 12,03,000 53,30,01,000
2.	DONER F.6(4)-FIN(B)/2001(P)/2237-51 dated 11.07.2006 and F.6(4)-FIN(B)/2001(P)/2802-18 dated 03.08.2006	8,10,24,000	2,40,000	8,12,64,000
3.	Govt. of Tripura F.8(2-2)-SE/PLAN/2006 dated 20.10.2006 And F.8(2-2)-SE/PLAN/2006 dated 21.03.2007	7,07,46,000	3,21,000	7,10,67,000
	<b>GRAND TOTAL</b>	<b>68,23,66,000</b>	<b>29,66,000</b>	<b>68,53,32,000</b>

1. Certified that out of Rs. 68,53,32,000/- ( Rupees Sixty Eight Crore Fifty Three Lac & Thirty Two Thousand ) only of Grant-in-aid sanctioned during the year ended 31<sup>st</sup> March, 2007 in favour of Sarva Shiksha Abhiyan Rajya Mission, Tripura vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, Govt. of India, Department of Education ( School ), Govt. of Tripura and DONER letter Nos. noted against each and Rs.43,58,534/- ( Rupees Forty Three Lac Fifty Eight Thousand & Five Hundred Thirty Four ) only on account of interest earned during the year ended 31<sup>st</sup> March, 2007 and Rs.15,02,27,453/- ( Rupees Fifteen Crore Two Lac Twenty Seven Thousand & Four Hundred Fifty Three ) only on account of unspent balance of the previous year, a sum of Rs.76,98,04,058/- ( Rupees Seventy Six Crore Ninety Eight Lac Four Thousand & Fifty Eight ) only has been utilised for the purpose for which it was sanctioned and the balance of Rs.7,01,13,929/- ( Rupees Seven Crore One Lac Thirteen Thousand & Nine Hundred Twenty Nine ) only remaining unutilised at the end of the year will be adjusted towards the grant-in-aid payable during the next year (2007-2008).
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Audited Statement of Accounts ( Copy enclosed )
2. Utilisation Certificate

  
 H. C. CHAKRABORTY  
 State Project Director,  
 SSA Rajya Mission, Tripura,  
 Directorate of School Education,  
 Signature with Rubber Stamp  
 State Project Director

Sarva Shiksha Abhiyan Rajya Mission, Tripura

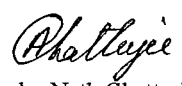
Dated : August 30, 2007

**AUDITORS' CERTIFICATE**

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.



For A. N. Chatterjee & Co.  
Chartered Accountants

  
 Anindra Nath Chatterjee  
 Partner  
 Membership No. 55985

Dated : August 30, 2007

**UTILISATION CERTIFICATE UNDER KGBV FOR THE YEAR ENDED 31<sup>ST</sup>  
MARCH, 2007**

Name of the State : **TRIPURA**

Sanction letter no. / date	SSA (Rs.)
Govt. of India F.21-5(TR-18)/2006-EE-8 dt. 23.03.2006	1,16,70,000
F.21-1(TR-18)/2005-EE-8 dt. 31.03.2006 DONER F.6(4)-FIN(B)/2001(P)/2237-51 dated 11.07.2006 and F.6(4)-FIN(B)/2001(P)/2802-18 dated 03.08.2006	14,70,000 26,28,000
Govt. of Tripura F.8(2-2)-SE/PLAN/2006 dated 20.10.2006 And F.8(2-2)-SE/PLAN/2006 dated 21.03.2007	17,52,000
<b>Total</b>	<b>1,75,20,000</b>

- Certified that out of Rs. 1,75,20,000/- ( Rupees One Crore Seventy Five Lac & Twenty Thousand ) only of Grant-in-aid sanctioned during the year ended 31<sup>st</sup> March, 2007 in favour of Sarva Shiksha Abhiyan Rajya Mission, Tripura vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, Govt. of India, Department of Education ( School ), Govt. of Tripura and DONER letter Nos. noted against each and Rs.24,437/- ( Rupees Twenty Four Thousand & Four Hundred Thirty Seven ) only on account of interest earned during the year ended 31<sup>st</sup> March, 2007 and Rs.25,665/- ( Rupees Twenty Five Thousand & Six Hundred Sixty Five ) only on account of unspent balance of the previous year, a sum of Rs.1,75,20,000/- (Rupees One Crore Seventy Five Lac & Twenty Thousand ) only has been utilised for the purpose for which it was sanctioned and the balance of Rs.50,102/- ( Rupees Fifty Thousand & One Hundred Two ) only remaining unutilised at the end of the year will be adjusted towards the grant-in-aid payable during the next year (2007-2008).
- Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

- Audited Statement of Accounts ( Copy enclosed )
- Utilisation Certificate

*Abhaya*  
**H. L. CHAKRABORTY**  
State Project Director,  
**SSA Rajya Mission, Tripura.**  
**(Directorate of School Education)**  
Signature with Rubber Stamp

State Project Director  
Sarva Shiksha Abhiyan Rajya Mission, Tripura

Dated : August 30, 2007

**AUDITORS' CERTIFICATE**

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

For A. N. Chatterjee & Co.  
Chartered Accountants



*Phalkeya*  
**Anindra Nath Chatterjee**  
Partner

Membership No. 55985

Dated : August 30, 2007

*A. N. Chatterjee & Co.*

Chartered Accountants

41A, Townshend Road, 1st Floor  
Kolkata - 700 025  
Phone : 3293-6041  
Mob. : 98300 30849  
e-mail - anchat74@hotmail.com

**PROCUREMENT AUDIT CERTIFICATE**

This is to certify that we have gone through the procurement procedure used for the State for SSA and based on the audit of the records for the year 2006-07 for the SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed / or the following deviations were observed.

Sl. No.	Details	Deviations	Amount involved (declared as mis-procurement)
	NIL		

For A. N. Chatterjee & Co.  
Chartered Accountants

*Anindra Nath Chatterjee*

Anindra Nath Chatterjee  
Partner  
Membership No. 55985



Place: Kolkata

Dated: 30<sup>th</sup> August 2007

**SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2007**

LIABILITIES	Schedule	Amount		ASSETS	Schedule	Amount	
		Current Year(Rs.)	Previous Year(Rs.)			Current Year(Rs.)	Previous Year(Rs.)
<u>GENERAL FUND</u>				<u>FIXED ASSETS</u>	1		
Opening Balance		1,186,363,193	586,295,234	Building		1,126,243,920	763,949,807
Excess of Income over Expenditure		418,621,940	600,067,959	Computer		13,157,269	12,289,951
				Furniture		11,747,359	10,318,816
<u>SECURITY DEPOSIT</u>		1,250,000	1,250,000	A.C. Machine		153,220	153,220
				Camera		73,855	51,990
				Franking Machine		94,640	94,640
				Projector		428,990	428,990
				Fax		196,010	152,260
				Photo Copier		3,545,533	3,285,439
				Generator		167,598	167,598
				Office Equipment		46,314	-
				Video Camera		37,980	-
				Scanner		8,528	-
				Microphone		3,160	-
				Telephone Installation		50,900	-
				<u>ADVANCES</u>		2,311,215	54,800
				<u>BALANCES AT DISTRICTS</u>	2	60,331,617	38,812,736
				Cash at bank			
				<u>BALANCES AT BLOCKS</u>	3	317,472,994	207,599,828
				<u>CLOSING BALANCE AT SPO</u>			
				Cash at bank		70,164,031	150,253,118
						<u>1,606,235,133</u>	<u>1,187,613,193</u>
		<u>1,606,235,133</u>	<u>1,187,613,193</u>				

In terms of our Report of even date  
For A. N. Chatterjee & Co.

*Phatterji*  
Anindra Nath Chatterjee  
Partner  
Membership No. 55985



Place: Kolkata  
Dated: 30th August, 2007

*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
State Project Director,  
SSA Rajya Mission, Tripura.  
(Directorate of School Educa<sup>n</sup>  
Tripura.

**SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2007**

EXPENDITURE	Schedule	Amount		INCOME	Schedule	Amount	
		Current Year(Rs.)	Previous Year(Rs.)			Current Year(Rs.)	Previous Year(Rs.)
<u>Expenditure at District &amp; Sub-District Level</u>	5			<u>Fund Received ( SSA )</u>			
School Grant		10,059,340	10,495,120	(a) From Govt. of India		546,141,000	795,577,000
Teacher Grant		13,830,500	14,426,950	(b) From Govt. of Tripura		72,819,000	190,000,000
Contract Teachers Salary		52,380,409	51,730,439	(c) From DONER		83,892,000	
Repair Grant		23,648,950	25,660,293	Interest on Savings Bank A/C	4	4,382,971	2,979,541
TLE Grant		-	1,561,610	Teachers Training ( Refund )		3,000,000	-
IED		11,436,341	2,143,618	Computer Aided Learning		10,000,000	-
EGS / AIE		28,180,387	34,605,033				
Free Text Book		67,092,540	67,133,417				
Teachers Training		18,774,047	45,857,724				
Teaching Learning Material		2,890,588	210,000				
BRC Contingency, TLM & Honorarium BRP		4,024,287	1,938,562				
CRC Contingency, TLM & Honorarium CRP		7,615,066	5,784,784				
Research & Evaluation		2,265,734	5,008,318				
Management Cost		26,935,753	28,269,971				
Community Leader Training		772,591	552,222				
Computer Aided Learning		4,420,838	8,949,855				
Innovation Project for Girls		300,000	-				
Salary of teachers OBB uncovered (U.P)		-	74,124,000				
Early Childhood Care Education (ECCE)		4,000,000	6,000,000				
<u>State Components</u>							
Residential course for girls school		2,500,000	1,000,000				
NPEGEL		2,966,000	877,666				
KGBV		17,520,000	2,159,000				
Excess of Income over Expenditure		418,621,940	600,067,959				
		<u>720,234,971</u>	<u>988,556,541</u>			<u>720,234,971</u>	<u>988,556,541</u>

In terms of our Report of even date  
For A. N. Chatterjee & Co.

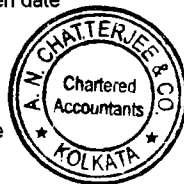
*A. N. Chatterjee*

Anindra Nath Chatterjee  
Partner

Membership No. 55985

Place: Kolkata

Dated: 30th August, 2007



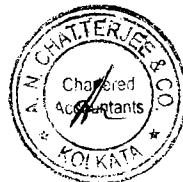
*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
State Project Director,  
SSA Rajya Mission, Tripura.  
(Directorate of School Education)  
Tripura.

**SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**

**SCHEDULES FORMING INTEGRAL PART OF BALANCE SHEET AS ON 31ST MARCH, 2007**

**SCHEDULE : 1  
FIXED ASSETS**

	SPO & Sub-unit	Dhalai District	North District	South District	West District	(Amount in Rs.)	
						As on 31.03.07	As on 31.03.06
<b>Building</b>							
BRC	-	4,200,000	6,000,000	7,200,000	9,700,000	27,100,000	27,100,000
CRC	-	8,694,935	17,843,000	20,368,121	26,290,900	73,196,956	41,677,579
Primary School	3,000,000	108,771,618	53,250,895	137,230,526	143,457,661	445,710,700	273,745,353
Upper Primary School	-	39,715,022	75,953,175	70,794,260	98,020,761	284,483,218	235,213,612
Toilet & Drinking Water	-	6,425,000	9,415,000	11,375,000	19,517,000	46,732,000	46,702,000
Additional Classroom	-	34,323,943	62,019,962	12,461,014	53,834,210	162,639,129	123,383,922
Boundary Wall	-	12,500,000	12,000,000	8,500,000	51,540,000	84,540,000	15,300,424
Others	827,784	-	610,000	-	404,133	1,841,917	826,917
	<b>3,827,784</b>	<b>214,630,518</b>	<b>237,092,032</b>	<b>267,928,921</b>	<b>402,764,665</b>	<b>1,126,243,920</b>	<b>763,949,807</b>
<b>Computer</b>							
Computer for School	-	1,300,000	1,300,000	1,300,000	1,255,200	5,155,200	5,155,200
Others	956,070	1,511,147	773,890	1,150,905	3,610,057	8,002,069	7,134,751
	<b>956,070</b>	<b>2,811,147</b>	<b>2,073,890</b>	<b>2,450,905</b>	<b>4,865,257</b>	<b>13,157,269</b>	<b>12,289,951</b>
Furniture	600,469	1,776,842	2,213,624	2,734,920	4,421,504	11,747,359	10,318,816
A.C. Machine	76,230	-	-	42,450	34,540	153,220	153,220
Camera	-	41,990	-	21,865	10,000	73,855	51,990
Franking Machine	94,640	-	-	-	-	94,640	94,640
Projector	-	239,990	-	189,000	-	428,990	428,990
Fax	-	12,000	-	83,110	100,900	196,010	152,260
Photo Copier	614,334	485,537	489,433	861,849	1,094,380	3,545,533	3,285,439
Generator	-	68,250	-	-	99,348	167,598	167,598
Office Equipment	-	46,314	-	-	-	46,314	-
Video Camera	37,980	-	-	-	-	37,980	-
Scanner	-	-	-	-	8,528	8,528	-
Microphone	-	-	-	-	3,160	3,160	-
Telephone Installation	-	-	-	-	50,900	50,900	-
<b>GRAND TOTAL</b>	<b>6,207,507</b>	<b>220,112,588</b>	<b>241,868,979</b>	<b>274,313,020</b>	<b>413,453,182</b>	<b>1,155,808,394</b>	<b>790,892,711</b>



*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
 State Project Director,  
 SSA Rajya Mission, Tripura.  
 (Directorate of School Education)  
 Tripura.

**SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**

**SCHEDULES FORMING INTEGRAL PART OF BALANCE SHEET AS ON 31ST MARCH, 2007**

**SCHEDULE : 2  
BALANCES AT DISTRICTS**

Sub-unit	Dhalai District	North District	South District	West District	(Amount in Rs.)		
					As on 31.03.07	As on 31.03.06	
Cash at Bank	20,841,389	4,093,279	15,005,766	12,210,781	8,180,402	60,331,617	36,881,736
Remittance in transit	-	-	-	-	-	-	1,931,000
	<b>20,841,389</b>	<b>4,093,279</b>	<b>15,005,766</b>	<b>12,210,781</b>	<b>8,180,402</b>	<b>60,331,617</b>	<b>38,812,736</b>

**SCHEDULE : 3  
BALANCES AT BLOCKS**

	Dhalai District	North District	South District	West District		
					As on 31.03.07	As on 31.03.06
Balance at Blocks	34,907,207	22,542,364	32,114,215	130,031,143	219,594,929	186,321,540
Remittance in transit	28,657,491	23,044,100	10,232,390	35,944,084	97,878,065	21,278,288
	<b>63,564,698</b>	<b>45,586,464</b>	<b>42,346,605</b>	<b>165,975,227</b>	<b>317,472,994</b>	<b>207,599,828</b>



*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
 State Project Director,  
 SSA Rajya Mission, Tripura.  
 (Directorate of School Education)  
 Tripura.

**SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**

**SCHEDULES FORMING INTEGRAL PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2007**

**SCHEDULE : 4**

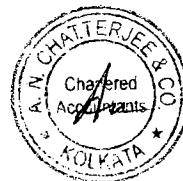
**INTEREST ON SAVINGS BANK ACCOUNT**

	SPO & Sub-unit	Dhalai District	North District	South District	West District	(Amount in Rs.)	
						Yr. ended 31.03.07	Yr. ended 31.03.06
Interest on Savings Bank Account	2,528,908	512,465	109,928	747,811	483,859	4,382,971	2,979,541
	<b>2,528,908</b>	<b>512,465</b>	<b>109,928</b>	<b>747,811</b>	<b>483,859</b>	<b>4,382,971</b>	<b>2,979,541</b>

**SCHEDULE : 5**

**EXPENDITURE AT DISTRICT & SUB-DISTRICT LEVEL**

	SPO & Sub-unit	Dhalai District	North District	South District	West District	Yr. ended 31.03.07		Yr. ended 31.03.06	
School Grant	-	1,506,000	1,959,000	2,764,000	3,830,000	10,059,000	10,495,120		
Teacher Grant	-	1,251,500	2,043,000	3,425,000	7,111,000	13,830,500	14,426,950		
Repair Grant	-	2,438,950	4,995,000	7,120,000	9,095,000	23,648,950	25,660,293		
TLE Grant	-	-	-	-	-	-	1,561,610		
IED	10,255,000	634,000	574,390	(232,130)	205,081	11,436,341	2,143,618		
EGS / AIE	-	5,815,761	7,553,499	4,189,132	10,621,995	28,180,387	34,605,033		
Free Text Book	42,752,000	5,017,572	3,974,163	6,617,587	8,731,218	67,092,540	67,133,417		
Contract Teachers Salary	-	10,387,008	13,619,514	11,600,832	16,773,055	52,380,409	51,730,439		
Teachers Training	1,533,600	2,456,350	955,850	5,349,201	8,479,046	18,774,047	45,857,724		
Teaching Learning Material	-	248,350	285,857	810,000	1,546,381	2,890,588	210,000		
BRC Contingency, TLM & Honorarium BRP	-	742,000	963,640	1,654,000	664,647	4,024,287	1,938,562		
CRC Contingency, TLM & Honorarium CRP	-	897,075	1,024,319	3,682,542	2,011,130	7,615,066	5,784,784		
Research & Evaluation	31,000	625,119	407,425	635,693	566,497	2,265,734	5,008,318		
Management Cost	10,897,322	3,957,266	3,164,163	3,036,873	5,880,129	26,935,753	28,269,971		
Community Leader Training	-	115,342	81,960	199,000	376,289	772,591	552,222		
Computer Aided Learning	4,408,838	-	12,000	-	-	4,420,838	8,949,855		
Innovation Project for Girls	-	-	-	-	300,000	300,000	-		
	<b>69,877,760</b>	<b>36,092,293</b>	<b>41,613,780</b>	<b>50,851,730</b>	<b>76,191,468</b>	<b>274,627,031</b>	<b>304,327,916</b>		



*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
 State Project Director,  
 SSA Rajya Mission, Tripura.  
 (Directorate of School Education)  
 Tripura.

**SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2007**

RECEIPTS	Amount Current Year(Rs.)	Amount Previous Year(Rs.)	PAYMENTS	Amount Current Year(Rs.)	Amount Previous Year(Rs.)
<u>Opening Balance ( Cash at bank )</u>	150,253,118		Amount paid to Districts	781,203,400	756,171,000
(1) SSA	150,225,104	32,187,390			
(2) NPEGEL	2,349	80,000	<u>Expenditure at District &amp; Sub-District Level</u>		
(3) KGBV	25,665	(10,000)	School Grant	10,059,000	10,495,120
			Teacher Grant	13,830,500	14,426,950
<u>Fund Received :</u>			Maintenance Grant	23,648,950	25,660,293
(a) From Govt. of India			IED	11,436,341	2,143,618
(1) SSA	530,596,000	793,292,000	EGS / AIE	28,180,387	34,605,033
(2) NPEGEL	2,405,000	658,000	Free Text Book	67,092,540	67,133,417
(3) KGBV	13,140,000	1,627,000	Building (Primary School)	171,965,347	107,351,711
(b) From Govt. of Tripura			Building (Upper Primary School)	49,269,606	105,210,181
(1) SSA	70,746,000	189,318,001	Toilet & Drinking Water	30,000	19,420,000
(2) NPEGEL	321,000	139,666	Additional Classroom	39,255,207	39,186,908
(3) KGBV	1,752,000	542,333	Boundary Wall	69,239,576	15,300,424
(c) From DONER			Computer Aided Learning	4,420,838	8,949,855
(1) SSA	81,024,000	-	Community Leader Training	772,591	552,222
(2) NPEGEL	240,000	-	Contract Teachers Salary	52,380,409	51,730,439
(3) KGBV	2,628,000	-	Teaching Learning Material	2,890,588	1,771,610
Interest on Savings Bank A/C	4,382,971		Salary of teachers OBB uncovered (U.P)	-	74,124,000
(1) SSA	4,358,509	2,951,860	Early Childhood Care Education (ECCE)	4,000,000	6,000,000
(2) NPEGEL	25	2,349	Teachers Training	15,774,047	45,857,724
(3) KGBV	24,437	25,332	<u>BRC</u>		
Security Deposit	-	1,250,000	A) Contingency, TLM & Honorarium BRP	4,024,287	1,938,562
Recovery of Computer Aided Learning	10,000,000		B) Building	-	1,800,000
Recovery of Advance	54,800		<u>CRC</u>		
			A) Contingency, TLM & Honorarium CRP	7,615,066	5,784,784
			B) Furniture	375,190	590,965
			C) Building	31,519,377	20,630,796
			<u>Research &amp; Evaluation</u>		
Expenditure of District & Sub-District Level Adjusted	649,811,353	586,083,889	A) Computer	-	255,709
			B) Furniture	-	135,294
			C) Camera	21,865	-
			D) Others	2,265,734	5,008,318
Total c/d	1,517,354,242	1,608,147,820	Total c/d	1,391,270,846	1,422,234,933



*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
 State Project Director,  
 SSA Rajya Mission, Tripura.  
 (Directorate of School Education)  
 Tripura.

RECEIPTS	Amount Current Year(Rs.)	Amount Previous Year(Rs.)	PAYMENTS	Amount Current Year(Rs.)	Amount Previous Year(Rs.)
Total b/d	1,517,354,242	1,608,147,820	Total b/d	1,391,270,846	1,422,234,933
			<u>Management Cost</u>		
			A) Computer	867,318	1,449,565
			B) Furniture	1,053,353	1,128,533
			C) Photo Copier	260,094	118,811
			D) Building	1,015,000	404,133
			E) A.C. Machine		34,540
			F) Fax	43,750	94,500
			G) Generator	-	68,250
			H) Advances	2,311,215	54,800
			I) Others	20,735,753	28,269,971
			J) Office Equipment	46,314	-
			K) Video Camera	37,980	-
			L) Scanner	8,528	-
			M) EDUSAT	6,000,000	-
			N) Microphone	3,160	-
			O) Telephone Installation	50,900	-
			P) Work Education	200,000	-
			Q) Innovation Project for Girls	300,000	-
			<u>State Components</u>		
			Residential course for girls school	2,500,000	1,000,000
			NPEGEL	2,966,000	877,666
			KGBV	17,520,000	2,159,000
			<u>Closing Balance ( Cash at bank )</u>	70,164,031	
			(1) SSA	70,111,555	150,225,104
			(2) NPEGEL	2,374	2,349
			(3) KGBV	50,102	25,665
	<u>1,517,354,242</u>	<u>1,608,147,820</u>		<u>1,517,354,242</u>	<u>1,608,147,820</u>

In terms of our Report of even date  
For A. N. Chatterjee & Co.

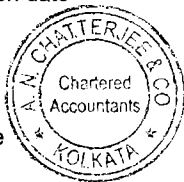
*Phatterjee*

Anindra Nath Chatterjee  
Partner

Membership No. 55985

Office: Kolkata

20th August, 2007



*H. L. Chakraborty*  
**H. L. CHAKRABORTY**  
State Project Director,  
SSA Rajya Mission, Tripura,  
(Directorate of School Education)  
Tripura.

**MANAGEMENT LETTER ON AUDIT OF SARVA SHIKSHA ABHIYAN RAJYA  
MISSION, TRIPURA FOR THE ENDED 31<sup>ST</sup> MARCH, 2007**

**The State Project Director**  
**Sarva Shiksha Abhiyan Rajya Mission, Tripura**  
**Rajbati North Gate**  
**Agartala - 799 001**

Sir,

We have audited the accounts of your Mission for the year ended 31<sup>st</sup> March 2007 and our observations and suggestions are narrated below:

**A. AREAS COVERED**

1. State Unit and State Sub-unit.
2. North District, ZDO and all the Blocks under it.
3. Dhalai District, ZDO and all the Blocks under it.
4. West District, ZDO and all the Blocks under it.
5. South District, ZDO and all the Blocks under it.
6. Others

Name of establishment	West	North	Dhalai	South	Total
DIET	1	1	1	1	4
BRC	15	8	5	8	36
CRC	15	6	4	8	33
VEC	8	6	6	8	28
NPEGEL	-	1	2	4	7
MTA	10	6	6	10	32
KGBV	-	1	2	4	7
TOTAL	49	29	26	43	147

*Sh. Veal Pralith (for),*  
*12/7/07*



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**B. OBSERVATION ON MAINTENANCE OF RECORDS**

1. Some of the Blocks, DIET, BRC, CRC, VEC and MTA have not maintained Cash Book properly such as writing of narration, marking of Account head correctly, in absence of trained staff.
2. Some of the I/Ss have maintained one Cash Book for all of the Blocks under their jurisdiction. This practice should be discouraged and Cash Book should be maintained separately for each Block.
3. We have observed that some of the Blocks, DIET, BRC, CRC, VEC and MTA have not followed double entry system as per Guidelines issued by SSA.
4. Some of the Blocks, DIET, BRC, CRC, VEC and MTA could not prepare Bank Reconciliation Statement in absence of proper concept and there might be some adjustments arising out of the same.
5. Fixed Asset Register in the format as prescribed in guideline of SSA have not been prepared at all level of the organisation.

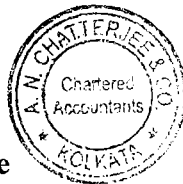
**C. SUGGESTION**

During our visit we have tried to make people understand the lacunas pointed out above and suggestive action to be taken but it was insufficient and time constraint considering the workload we had. So we suggest that the State Unit should organize workshop at all the Districts covering all Blocks on all the points narrated above based on the guidelines issued by SSA in its booklet.

For A. N. Chatterjee & Co.  
Chartered Accountants

*Chatterjee*

Anindra Nath Chatterjee  
Partner  
Membership No. 55985



Place: Kolkata

Dated: 30<sup>th</sup> August 2007

**KGBV**  
**Summary Budget Analysis ( Entire Program )**  
**For the financial year ended on 31st March, 2007**

( Rs. In lakhs )

Name of the State	AWP&B	Opening Balance	Releases by GOI (External)	Releases by State & DONER	Reported Expendiure	Estimated AWP&B for next FY
Tripura	175.20	0.26	131.40	43.80	175.20	35.83

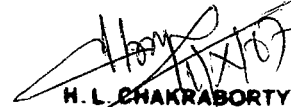
**Cumulative total since beginning**      **163.94**      **54.64**      **218.58**

For A. N. Chatterjee & Co.  
Chartered Accountants



Anindra Nath Chatterjee  
Partner  
Membership No. 55985

Dated: 30th August, 2007

**H. L. CHAKRABORTY**  
State Project Director,  
S&A Rajya Mission, Tripura.  
(Directorate of School Education)  
Sarva Shiksha Abhiyan Rajya Mission, Tripura

**KGBV**  
**Expenditure Report Summary ( Entire Program )**  
**Upto date 31st March, 2007**

( Rs. In lakhs )

Name of the State	Opening balance for the year	Releases for the half year	Releases for the financial year till date	Expenditure for the half year	Expenditure for the financial year till date
Tripura	0.26	157.68	175.20	0.00	175.20

For A. N. Chatterjee & Co.  
Chartered Accountants

*Phartajee*

Anindra Nath Chatterjee  
Partner

Membership No. 55985

Dated: 30th August, 2007



*H. L. Chakraborty*

State Project Director

Sarva Shiksha Abhiyan (Rajya Mission, Tripura)

H. L. CHAKRABORTY  
State Project Director,  
SSA Rajya Mission Tripura,  
(Directorate of School Education)

**Sarva Shiksha Abhiyan**  
**Summary Budget Analysis ( Entire Program )**  
**For the financial year ended on 31st March, 2007**

( Rs. In lakhs )

Name of the State	AWP&B	Opening Balance	Releases by GOI (External)	Releases by State & DONER	Reported Expendiure	Estimated AWP&B for next FY
Tripura	9085.15	1502.27	5330.01	1523.31	7698.04	2995.82

**Cumulative total since beginning**      21455.12      6381.50      27263.71

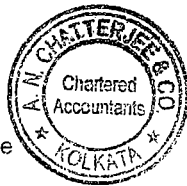
For A. N. Chatterjee & Co.  
Chartered Accountants

*Chatterjee*

Anindra Nath Chatterjee  
Partner

Membership No. 55985

Dated: 30th August, 2007



*H. L. Chakraborty*

**H. L. CHAKRABORTY**  
**State Project Director,**  
**SSA Rajya Mission Tripura,**  
**Directorate of School Education,**  
**Sarva Shiksha Abhiyan Rajya Mission, Tripura**

**Sarva Shiksha Abhiyan  
Expenditure Report Summary ( Entire Program )  
Upto date 31st March, 2007**

( Rs. In lakhs )

Name of the State	Opening balance for the year	Releases for the half year	Releases for the financial year till date	Expenditure for the half year	Expenditure for the financial year till date
Tripura	1502.27	2757.78	6853.32	4626.61	7698.04

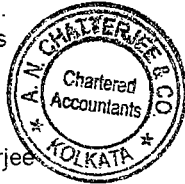
For A. N. Chatterjee & Co.  
Chartered Accountants

*A. N. Chatterjee*

Anindra Nath Chatterjee  
Partner

Membership No. 55985

Dated: 30th August, 2007



*H. L. Chakraborty*

H. L. CHAKRABORTY  
State Project Director,  
SSA Pawa Mission (Tripura)  
Sarva Shiksha Abhiyan, Tripura

**Sarva Shiksha Abhiyan  
State - Tripura**

Activity-wise Expenditure Statement of SSA ( Statewise )  
For the year ended 31st March, 2007

( Rs. In lakhs )

	Expenditure by activity	Half Year Ended	Financial Year till date
1	Teachers Salary for Primary School	196.06	289.23
2	Teachers Salary Upper Primary School	159.01	234.57
3	Block Resource Centre	1.05	40.24
4	Cluster Resource Centre	3.08	79.90
5	Civil Work	3514.45	4825.87
6	Toilet, Drinking Water	0.30	0.30
7	Inventions of out-of-school children ( EGS / AIE )	214.62	281.80
8	Free Text Book	0.00	670.93
9	Innovative Activities	90.00	154.36
10	Inventions for disabled children	0.00	0.00
11	Inventions for girl children ( Computer )	44.21	44.21
12	Maintenance Grant	22.00	236.49
13	Management & MIS	193.27	337.06
14	Research & Evalution	5.34	22.87
15	School Grant	10.81	100.59
16	Teacher Grant	8.98	138.31
17	TLE	28.91	28.91
18	Teacher Training	79.86	157.74
19	Community Mobilisation	0.00	0.00
20	SIEMAT	0.00	0.00
21	State Component	25.00	25.00
22	Teachers Salary (OBB)	0.00	0.00
23	NPEGEL	29.66	29.66
	<b>TOTAL</b>	<b>4626.61</b>	<b>7698.04</b>

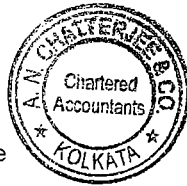
For A. N. Chatterjee & Co.  
Chartered Accountants

*Anindra Nath Chatterjee*

Anindra Nath Chatterjee  
Partner

Membership No. 55985

Dated: 30th August, 2007



*H. L. Chakraborty*  
**H. L. CHAKRABORTY**

State Project Director,  
SSA Rajya Mission, Tripura.  
(Directorate of School Education)  
Sarva Shiksha Abhiyan Rajya Mission, Tripura