GOVERNMENT OF TRIPURA
DIRECTORATE OF AUDIT
FINANCE DEPARTMENT
P.N. COMPLEX, GURKHABASTI
AGARTALA, TRIPURA WEST

No.F.8 (1)/AUD-DIR/IA/EDS/11256/2025-26/GA /108-09 Dated: 09 /01 /2026

To,
The Head Mistress,
Santirbazar H.S School,
Santirbazar, South Tripura

Subject: Internal Audit Report (IAR) on the Headmistress, Santirbazar H. S School, Santirbazar, South Tripura for the period from **01.04.2020 to 31.03.2025.**

Sir,

I am directed to enclose an Internal Audit Report (IAR) relating to the audit of the accounts of your office for the period from **01.04.2020 to 31.03.2025** with a to request that annotated copy of the same showing action taken against each para may kindly be sent to this office within 01(one) month from the date of receipts of the IAR through the Director of Secondary Education, Government of Tripura.

Yours faithfully,

09.01.26
(S. Dey)
Audit Officer
Directorate of Audit

Copy to:-

The PS* /PA to the Director, Directorate of Secondary Education, Government of Tripura, Agartala for kind information of the Director with a request to forward the reply furnished by the Headmistress, Santirbazar H. S School, Santirbazar, South Tripura.

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Audit Officer
Directorate of Audit

OFFICE OF THE DIRECTORATE OF AUDIT
[UNDER FINANCE DEPARTMENT]
GOVERNMENT OF TRIPURA
P. N. COMPLEX, GURKHABASTI
AGARTALA: TRIPURA

No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS No-01 : Irregular drawl of Special Increment as incentive in the form of personal pay for adoption of small family norms for an amounting to Rs.15000/-Observation thereon.

A letter vide No.F.7(4)-FIN(ESTT.BR-II)/2021/1736, Dated, Agartala, the 28th January'2021 was issued by the Joint Secretary to the Govt. of Tripura, Finance Department regarding discontinuance of special increment as incentive in the form of personal pay for adoption of small family norms which was introduced by the Health & Family Welfare Department, Government of Tripura.

As per decision taken by the Finance Department, Government of Tripura, a subsequently Memorandum issued by the Ex-Officio Joint Secretary & Director of Family Welfare vide No.F.7(31)-DFWPM/STAT/2017(Sub)(Shadow), dated 2nd September'2021 has been discontinued the personal pay for adoption of small family norms w.e.f.01.04.2021.

Further, Memo No. F.No.7(31)-DFWPM/STAT/2017(Sub)(Shadow) dated 5th July 2022 of Health & Family Welfare Department, Government of Tripura, decided to withdraw the Memorandum No.F.4(130)-SFPB/77-78/79-84 dated 12-11-1986 regarding "Introduction of incentive among State Government employees for promoting small family norms" w.e.f.1st April 2021.

On scrutiny of pay bills and others connected records, it noticed that Sri Dulal Sarkar,Red. Graduate Teacher under this establishment was allowed Special Increment @ Rs.500/- per month for 30 months aggregating **Rs.15,000/-** ***[Rupees fifteen thousand]***only in the form of personal pay even after discontinuance of the same incentive w.e.f.01.04.2021. As a result, special pay has been allowed to him between the periods from April, 2021 to September,2023 irregularly due to non implementation of the decision taken by the State Govt. to that extent. Details are shown as given below.

Sl. No	Name of Employees	Rate of Personal Pay(pm) (Rs)	Period	No. of month	Drawal amount of Personal Pay (Rs)
01.	Dulal Sarkar, GT	500	April, 2021 to September, 2023	30	15000
		Total			**15000**

The above matter may be immediately brought to the notice of the DDO/Headmistress where the incumbent concern now posted as he was being released from this institution September,2023 & steps therefore may be taken to recover the irregular amount drawal by way of personal pay in respect of other similar cases, if any,dueto cease/discontinuing the such incentive for adoption of small family norms w.e.f 1st April, 2021.

A comment of the authority in this regard is invited.

Assistant Audit Officer
Directorate of Audit

Copy to:-

The Headmistress, Santirbrazar H.S School, South Tripura for information and necessary action please.

Assistant Audit Officer
Directorate of Audit

OFFICE OF THE DIRECTORATE OF AUDIT
[UNDER FINANCE DEPARTMENT]
GOVERNMENT OF TRIPURA
P. N. COMPLEX, GURKHABASTI
AGARTALA: TRIPURA

No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS No.02: Non-maintenance of Double Service books of all employees- Observation thereon:

As per Rule-288 of General Financial Rules, 2017, it is stated that Service Book maintained in the establishment should be verified every year by the Head of Office who, after satisfying himself that the services of the Government servants concerned are correctly recorded in each service book shall record the following certificate ' Service verified from .... (the date record from which the verification is made) ....date.... ....

(2) The Service Book of a Govt. Servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of Office and the second copy should be given to the Govt. servant for safe custody as indicated below:-

(i) To the existing employers:- Within six months of the date of which these rules become effected, if not already given.
(ii) To new appointees-Within one from the date of appointment.

(3) In January each year the Government servant shall handover his copy of the service book to his office for updation. The office shall update and return it to the Government servant within 30 days of its receipts.

(4) In case the Government servants copy is lost by the Government servant. It shall be replaced on payment of a sum of Rs. 500/-.

(5) All Service Books should be digitized for easy reference and to avoid problems in case of loss of Service Book.

In the light of the above provisions of the General Financial Rules, 2017, the Government in Finance Department has decided to act upon as per rules ibid.

On scrutiny of the employee's service books of the Headmaster, Santirbrazar H.S. School, South Tripura as made available to audit, it is observed that the authority could not maintain the Double Service Book of all employees in the office till the date of audit (July,2025).

Necessary steps in this respect may please be taken under intimation to audit.

Comments of the authority in this regard are invited.

Auditor
Directorate of Audit

Copy forwarded to:
The Headmistress, Santirbrazar H.S. School,Santirbrazar, South Tripura District for kind information and necessary action please.

Auditor
Directorate of Audit

OFFICE OF THE DIRECTORATE OF AUDIT
[UNDER FINANCE DEPARTMENT]
GOVERNMENT OF TRIPURA
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AGARTALA: TRIPURA

No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS No. 03: Awaiting Joint declaration of House Rent Allowance (HRA)– observation thereon.

As per Finance Dept., Govt. of Tripura Order NO.F.5(15)/FIN/(G)/75 dated 02.01.1976 read with Memo of even No dated 19.01.1977 and Order No.F.5(5)-FIN(G)/75-1 dated 01.08.2001, if both husband and wife are employees of State Government/Central Government/Autonomous Bodies/PSU/Government organizations such as Municipality, the entitlement of HRA will be subject to the following condition:-

i) If both husband and wife working at the same station. HRA shall be admissible for one of them only.

ii) If both husband and wife reside together at the same place though posted at different stations, HRA is admissible for one of them.

iii) Option is available for surrender of HRA by one between husband and wife.

iv) A joint declaration in prescribed form shall be given by them.

Further Memo No.F.2(39)/AUD-DIR/ESTT/2006, dated-20.01.2006 envisages, joint declarations in the prescribed format are required to be obtained in the month of February every year to determine the eligibility of HRA, failing which it will be presumed that the employees concerned are not eligible for such allowance.

On scrutiny of pay bills and other relevant records it is noticed that **02** (Two) Nos. employees of this establishment whose spouse are also in Govt. service are been drawing HRA without submitting joint declarations as required under the instructions issued from Finance Department. Details are given below:

Sl No	Details of Employee who services under this establishment			HRA drawn or Not	Details of employee who services to other establishment			
	Name of the Employee	Designation	Date of joining		Name of the Employee	Designation	Date of joining	Place of Posting
1	DebasishMajumder	PGT	20/07/2017	Drawn	Priyanka Sarkar (Majumder)	Lab. Tech	01/06/2017	Santir Bazar Distric Hospital
2	RajibBasu	GT	21/05/2010	Drawn	MandiraSutradhar (Basu)	UGT	06/03/2020	Baikhora Eng. Med. H.S School

In absence of the authenticated Joint Declaration of above employees, audit could not ascertain the eligibility of HRA.

Therefore, the authority is requested to take effective steps to obtain joint declaration from and admissible HRA may be regulated or recover in admissible HRA (if any) after verification under intimation to Audit.

Auditor
Directorate of Audit

Copy forwarded to:-
The Headmistress,Santirbrazar H.S. School,Santirbrazar, South Tripura for kind information & necessary action please.

Auditor
Directorate of Audit

OFFICE OF THE DIRECTORATE OF AUDIT
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GOVERNMENT OF TRIPURA
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AGARTALA: TRIPURA

No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS NO. 04: Non-submission of Utilisation Certificate to tune Rs. 5.44 lakh under MDM scheme- observation thereon.

Rule 238(1) of GFR, 2017 provides the utilization Certificate (UC) is required to be submitted to the fund sanctioning authority certifying the full utilization of the amount sanctioned after satisfying himself of all the terms and conditions mentioned in the sanctioned order.

Scrutiny of records & register, relating to execution of MDM scheme for the period from 2023-24 & 2024-25 of the Headmistress, Santirbrazar H.S. School,South Tripura, revealed that Utilization certificates of above scheme amounting to **Rs.5,44,930**/- has not been submitted by the concerned authority as on 31.03.2025. Details are given below:

Financial Year	Name of Scheme	Sanctioned No. with date	Purpose	Fund received (Rs.)	UC Submitted (Rs.)	UC Pending (Rs)
2023-24	MDM	136, 20/05/2023	Cooking Cost	10445	0	10445
		243, 16/06/2023		11922	0	11922
		298, 13/07/2023		14907	0	14907
		448, 05/08/2023		25162	0	25162
		512, 29/08/2023		59111	0	59111
		618, 21/09/2023		16402	0	16402
		970, 08/12/2023		25617	0	25617
		1382, 13/03/2024		39254	0	39254
2024-25	MDM	126, 21/05/2024	Cooking Cost	1339	0	1339
		156 (03), 06/06/2024		88741	0	88741
		547, 09/10/2024		44780	0	44780
		728, 19/11/2024		60553	0	60553
		825(2), 10/12/2024		24641	0	24641
		1637, 12/03/2025		108953	0	108953
		1665(2), 26/03/2025		13103	0	13103
		Total		**544930**	**0**	**544930**

The comment of the authority in this regard is invited.

Auditor
Directorate of Audit

Copy forwarded to:-
The Headmistress,Santirbrazar H.S. School,Santirbrazar, South Tripura for kind information & necessary action please.

Auditor
Directorate of Audit

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AGARTALA: TRIPURA

No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS NO. 05: Non -deduction of Income Tax amounting to Rs. 3,426/-.

As per Section of 194C of the Income Tax Act, 1961, if the single bill value exceeds Rs. 30,000/- or the total bill value exceeds Rs. 75,000 in a year, 2% Income Tax is to be deducted from the 3rd party/contractor's bill at source where the payment is being made or credit is being given to a person.

On scrutiny of Cash Book, Cheque Issue Register, Vouchers and other related records of the O/o the Headmistress, Santirbrazar H.S. School,South Tripura District revealed that total amount of Rs.1,71,304/- is paid to TECHNOGURU, to purchased Professional Large Formate Display and Chair & table for School without deducting Income Tax at source to the extent of **Rs. 3,426/-** Details are shown in below:

Sl. No	Bill No.	Date	Name of Vendor	Voucher No.	Date	Sale price (Rs.)	Non deduction of IT (Rs.)
1	130	21/03/2023	TECHNOGURU,GUWAHATI,ASSAM	TG/22-23/HO/0126A	25-02-2023	1,71,304	3,426
2	131						
3	132						
Total						**1,71,304**	**3,426**

The authority is suggested to take necessary steps to recover the said amount from the concerned 3rd party and deposited to the Government account immediately under intimation to audit.

Asstt. Audit Officer
Directorate of Audit

Copy forwarded to:
The Headmistress, Santirbrazar H.S. School, South Tripura District for kind information.

Asstt. Audit Officer
Directorate of Audit

OFFICE OF THE DIRECTORATE OF AUDIT
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AGARTALA: TRIPURA

No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS No. 06: Procurement of Equipments,chair & tabte valued Rs. 1.97 lakh- observation thereon.

Rule 155 of GFR, 2017 provides that Purchase of goods costing above Rs. 25,000/- (Rupees twenty five thousand) only and upto Rs. 2,50,000/- (Rupees two lakh fifty thousand) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

"Certified that we _________, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

As per Rule 22(2) of the Delegation of Financial Power Rules, Tripura-2019 the financial ceilings up to which rates and terms of contracts for purchase of store/service contracts/execution of works may be recommended by various committees shall be as follows:

Sl. No.	Name of Purchase Committee	Financial ceiling limit (Rs.)
1	Lower Purchase Committee (LPC)	Up to 5.00 Lakh
2	Higher Purchase Committee (HPC)	Up to 50.00 Lakh
3	Departmental Purchase Committee (DPC)	Above 50.00 Lakh
4	Supply/Work Advisory Board (SAB/WAB)	Full power in respect of all cases falling beyond the powers of the Departmental Purchase Committee

Scrutiny of Cash Book, Bill Register and other relevant records as made available to audit it noticed that the authority has purchased science equipments valued **Rs.1,96,575/-**(Bill No.130,131,132,& 133, dt.21-03-2023) from different Suppliers without invited quotation/Tender/at list three different manufacturers, on GeM and recommendation of respective Purchase committee. Moreover, the authority has not issued supply order to the suppliers. Details are given below.

Sl. No.	Bill No. & date	Name of Payee	Name of supplier with address	Voucher No. date	Name of science equipments	Gross Amount (Rs.)
1	130,131,132 dt-21/03/2023	TECHNOGURU	TECHNOGURU,BERIA COMPLEX,GOWAHATI,ASSAM	TG/22-23/HO/0126A	PROFESSIONAL LARGE FORMATE DISPLAY	1,71,304
2.	133 dt-21/03/2023	Rajib Basu	Steel factory, Near sunflower School, Santirbazar	06,21-03-2023	Chair,Secretary Table,Adjustable, arm chair etc.	25,271
			TOTAL			**1,96,575**

Reason for non adherence the rules in this regards and in absence of supply order how the authority satisfied himself that the suppliers were supplied the materials as per specification may stated to audit.

Asstt. Audit Officer
Directorate of Audit

Copy forwarded to:-
The Headmistress,Santirbrazar H.S. School,Santirbrazar, South Tripura for kind information & necessary action please.

Asstt. Audit Officer
Directorate of Audit

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No.F.9 (3) /AUD-DIR/AUDIT/Vol-II/2025-26/2940-949 Dated: 26.06.2025

POS No-07: Non-Closure of saving account NSS observation thereon:

As per Finance Department memorandum No.F. No.F.28(6)-FIN(G) / 75(s). 21st January 20217, which was issued by the Special Secretary to the Government of Tripura, such bank accounts shall also be closed & the amount shall be return to the account of DDO who shall after arrange for crediting the same in the Civil Deposit bank

On scrutiny of the bank pass book & cash book of the NSS Scheme on the saving account of NSS laying pending unspent amounting to Rs.13,259/-

It is reported the Headmistress /DDO of Santirbrazar H.S School South Tripura, the above laying unutilized amount to be deposited at suitable head or utilized as soon.

a)Non-maintenance of recorded register amount involving Rs.2.92 lakh.

As per provision of Rule 208(ii) of General Financial Rules (GFR),2017, While receiving goods and materials from a supplier, the officer-in-charge of stores should count, measured and weight the materials as the case may be and subject to visual inspection at the time of receipt to ensure that the quantities are correct as well as quality according specifications.Further he is to certify that to the effect that the materials were actually received and entered into stock register.

On scrutiny of fie, records, bill copies and supporting contingencies vouchers it revealed that the articles costing **Rs.2,91,575/-**were purchased between during the financial yera,2022-23 & 2023-24 from the various suppliers. But stock entries in support of those articles were not found to have been made due to non-maintanance of stock book register. Details are given below:

Sl. No.	Name of items procured	Supply order/Tender / Quotation floated or not	Bill NO & Date	Amount in Rs.	Purpose	Stock book register, Budget control register, fixed assets register entry/Yes/No
01	Professional large format display	No	130,21/03/2023	88460	School	No
02	Professional large format display	No	131,21/03/2023	68800	School	No
03	Professional large format display	No	132,21/03/2023	14044	School	No

04	Table,Chair	No	133,21/03/2023	25271	School	No
05	Misc items	No	111, 16/03/2024	5000	School	No
06	Stationery articls	No	127, 18/03/2023	20000	School	No
07	Computer articles etc.	No	128, 18/03/2023	70000	School	No
			TOTAL	**291575**		

The aforesaid articles worth Rs.0.87 lakh were purchased from various suppliers.But stock entry inthe stock register/certificate on the bills were not found to have been recorded. Besides, delivery challans in support of supply were not made available to audit.

In absence of stock certificate of articles/items as per provision of GFR are not acceptable to audit as the articles were having been received by this school.

And during audit, it is noticed that the establishment of The Santirbrazar H.S School, South Tripura District has not maintained the following records & registers:

1. Budget Control Register.
2. Stock Register.
3. Fixed assets register.
4. Library books register.
5. Advanced Register.
6. Remittance Register etc.
7. Cash Analysis.
8. Bank Reconciliation Statement.
9. Bill Register for Scheme.
10. Scheme related cash book are not maintained in TR-4 form.

It is reported the Headmistress /DDO of the Santirbrazar H.S School, the above mentioned Registers are not being maintained by the establishment and instructed to maintain. But no such registers are being maintained till date of audit.

Auditor
Directorate of Audit

Copy forwarded to:

The Headmistress, Santirbrazar H.S School, South Tripura for information and necessary action please.

Auditor
Directorate of Audit