

Name SARVA SHIKSHA ABHIYAN
RAJYA MISSION, TRIPURA,
OLD SECRETARY COMPLEX, AGARTALA,

F.Y. 2015 - 2016



SANAT & ASSOCIATES

Chartered Accountants

H.O. : 43, H.G. Basak Road
(Near Tripura info.com),
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sh

For: No.

Date

AUDIT REPORT

We have Audited the accompanying Financial Statements of **SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA**, a society registered under the Societies Registration Act, 1860, with registration No. 4434, which comprises of the Balance sheet as at 31st March, 2016, the Income & Expenditure account, Receipts & Payments account and the schedules annexed thereto for the year ended on that date.

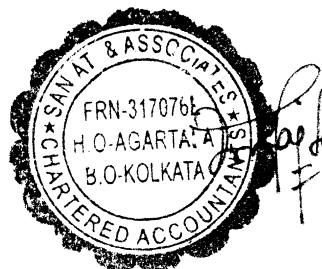
Management's Responsibility for the financial statements

1. The Society's management is responsible for the preparation of this financial statement that gives a true and fair view of the financial position & financial performance of the Society. This responsibility includes the design, implementation and 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.

Auditors Responsibility

2. Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan & perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
3. An audit involves performing procedures to obtain audit evidence, about the amounts & disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statement, whether due to fraud & error. In making those risks assessments, auditors considered internal control relevant to the SSA preparation & fair presentations of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of Accounting polices used & the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

(U. K. CHAKMA)
State Project Director,
SSA Rajya Mission, Tripura.





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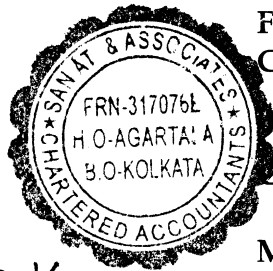
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4. Subject to our observations below, we have obtained all the information & explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
5. Subject to our observations below, in our opinion, proper books of accounts as required by law have been kept by the SSA, so far as appears from our examination of those books. We have visited all the Eight Districts under SSA, Tripura and also Visited Blocks under those Districts. Proper returns for the purpose of our audit have been received from all the Eight District 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 Account and the Receipts & Payments account 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 & Procurement for SSA and give a true a fair view in conformity with the accounting principles generally accepted in India:
 - (a) In the case of the balance sheet, of the state of affairs of the SSA as at 31st March, 2016; and
 - (b) In case of Income & Expenditure Account, of the total Incomes and the total expenditures for the year ended on that date; and
 - (c) In the case of Receipt & Payment Account, of the total Receipts & total Payments of the Society for the year ended on that date.

Date:-09.09.2016

Place:-Agartala.



For, SANAT & ASSOCIATES
Chartered Accountants

Dinen Majumdar
A. Dinen Majumdar
Partner.

Membership No.504491.

U.K. Chakma
U. K. CHAKMA
State Project Director,
SSA Rajya Mission, Tripura.



SANAT & ASSOCIATES

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Date

MANAGEMENT LETTER ON AUDIT OF SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA FOR THE YEAR ENDED 31ST MARCH, 2016.

**The State Project Director
Sarva Shiksha Abhiyan Rajya Mission, Tripura
Old Secretary Complex
Agartala- 799001**

Sir,


We have audited the accounts of SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA, a society registered under the Societies Registration Act, 1860, with registration No. 4434, for the ended on 31st March, 2016 and our observations and suggestions are narrated below:

A. AREAS COVERED

1. State Unit and State Sub-unit.
2. North District and all the Blocks under it.
3. Unakoti District and all the Blocks under it.
4. Dhalai District and all the Blocks under it.
5. West District and all the Blocks under it.
6. Shipahijala District and all the Blocks under it.
7. Khowai District and all the Blocks under it.
8. Gomati District and all the Blocks under it.
9. South District and all the Blocks under it.
10. SCERT.
11. Others (including BRC, CRC, VEC, SMC).

B. OBSERVATIONS ON MAINTENANCE OF RECORDS

1. Some of the Blocks, BRC, CRC, VEC and MTA could not prepare Bank Reconciliation Statement as a result of which certain adjustments may be required to be made. These accounts have been prepared within this limitation.
2. Some of the Blocks / VECs have not balanced Ledgers properly.


(U. K. CHAKMA)
State Project Director,
SSA Rajya Mission, Tripura.



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C. OTHER MAJOR OBSERVATIONS

1. Specific Observations

Specific Observations for the eight districts are set out in Annexure-A to Annexure-I enclosed herewith. Annexure containing specific observations for a District also includes observation for Blocks under the respective District.

2. General 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) We have noticed that in many cases, advance taken against expenses are being settled very late.

(c) Advances are being given pending settlement of earlier advances.

(d) The Designation of the user/higher authorities is not being written, in the log sheet for payment made on account of Car Hire Charges.

(e) 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.

(f) 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.

(U. K. CHAKMA)
State Project Director,
SSA Rajya Mission, Tripura.





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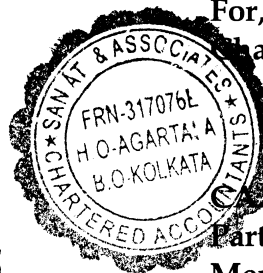
3. SUGGESTIONS

1. An accounting manual should be prepared to enable the units/sub-units to prepare the accounts in standardized and comparable format.
2. System of MIS Reporting should be introduced so as to strengthen the internal control and keep track of accounting issues at various levels.
3. An intensive training programme, preferably conducted by accounting professionals, should be carried out to train the accounting staff.
4. Customized software may be purchased/ developed wherein accounting from 1st Level to Last Level including consolidation may be done.


Date:-09.09.2016

Place:-Agartala.


(U.K. CHAKMA) 6.10.16
State Project Director,
SSA Raiya Mission, Tripura.



For, SANAT & ASSOCIATES
Chartered Accountants


Dinen Majumdar
Partner.

Membership No.504491

