

**Minutes of discussion on audit observations between the Audit Party  
deputed from O/o Directorate of Audit and the Headmistress, Suryamani  
Nagar H.S. School, Sadar, West Tripura.**

| Sl No | Audit Observations                                                                                                                                                                                                                                                                        | Reply of the Authority                                                                                                                                              |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | Excess drawal of Compensatory Allowance (CA) amounting to Rs. 0.65 lakh: Observation thereon                                                                                                                                                                                              | Matter will be review and result of review will be intimated today.                                                                                                 |
| 2.    | Procurement of Science equipments, Electrical Goods valued Rs. 1.57 lakh: Observation thereon.                                                                                                                                                                                            | Guideline for procurement of science equipment will be follow in future.                                                                                            |
| 3.    | Irregularities in maintenance of the Stock Register: Observation thereon.<br>a) Stock entry of articles worth Rs. 0.25 lakh not found in the stock register.<br>b) Non- Conduct of physical verification of General Stores.                                                               | a. Stock entry will be made as per suggestion of audit.<br>b. Physical verification of general store will conduct and report of verification will be sent to audit. |
| 4.    | Irregular expenditure amounting to Rs. 5.60 lakh in connection of construction work under SSA scheme.                                                                                                                                                                                     | Matter will be review and intimated to audit.                                                                                                                       |
| 5.    | Non submission of Joint declaration against drawal of House Rent Allowance (HRA): Observation thereon.                                                                                                                                                                                    | Joint declaration will be collect within February 2021 and intimated to audit.                                                                                      |
| 6.    | Doubtful expenditure amounting to Rs. 0.35 lakh in connection of repair work under RMSA scheme.                                                                                                                                                                                           | Matter will be scrutinised and intimated to audit.                                                                                                                  |
| 7.    | Payment above Rs. 500 made in bearer/Self cheque to the tune of Rs. 9.44 lakh- Observation thereon.                                                                                                                                                                                       | Henceforth guideline will be followed for payment to payee.                                                                                                         |
| 8.    | Non submission of Utilization Certificate to the tune of Rs. 1.58 lakh under NSS scheme.                                                                                                                                                                                                  | U/C will be submitted to authority after expenditure of the fund.                                                                                                   |
| 9.    | Maintenance of General Cash Book: Observation thereon.<br>i) Non attestation of Cash Book by the Head of Office and brief details were not recorded in the Cash Book.<br>ii) Non- preparation of Cash analysis:<br>iii) Irregularities in maintenance of MDM (Primary Section) Cash Book: | Henceforth Cash book will be maintain as per suggestion of the audit.                                                                                               |

Asstt. Audit Officer  
Directorate of Audit

13.01.2021  
Headmistress  
Suryamani Nagar H.S. School  
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