

Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
I.	Cash payment made beyond Rs. 500.00 by the School Authority.	<p>As per Finance department Memo. No.F.(6)/Fin(G)/75 dated: 25/07/2005 to minimize the risk and trouble of drawl and disbursement Government fund in cash and to avoid liability of payment of banking cash transaction tax, decision has been taken to introduce the system of disbursement of government fund including salary through bank account. The system is supposed to be operational with effect from 1<sup>st</sup> August, 2005. To avoid any dislocation in ensuring payment of salary to all staff on 1<sup>st</sup> August, 2005 decision have been taken to issue following clarification/relaxation :</p> <ol style="list-style-type: none"> <li>1. All third party bills above Rs. 500.00 may be paid through crossed cheque only by the DDO as envisaged in the memo.</li> <li>2. Salary and other claims of the employees/ officials will be paid through their bank account.</li> </ol> <p>During document verification by the Social Audit Team, it was noticed that an amount of Rs. 4,700.00 only have been incurred by the School Authority against Composite Grant (Rs. 4,000.00) &amp; Adolescence Training Programme (Rs. 700.00). But it was found that all the payment has been made through cash instead of cheque or Bank AC transfer. Payment to the vendor / labours for 'above Rs. 500.00 through cash is violating the financial guideline issued by the Finance, Department. Government of Tripura. Steps may be taken in this regard and result under intimation to Social Audit.</p>	<p>While accepting the fact, School Authority stated that they were unaware about the matter at they will follow the guideline from now onwards.</p>

*Received the same*  
*02.09.2010*  
 (SUBR K.R. SEN)  
 Teacher-in-charge  
 11, P.O. No. 117, Govt. Zojamandir  
 Ujjain, Agartala, Tripura (M)

*Nandika Akhujee*  
*President*

*02.09.2010*

*02.09.2010*

2. The State Project Director, Samagra Shiksha, Govt. of Tripura for kind information.
3. The Team Members of SAT for information.

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*02.09.2010*

**Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School of West Tripura, District.**

Issue No.	Issues	Findings	Public Hearing Recommendations
A	B	C	D
2.	Grant received against Samagra Shiksha has been utilized for Office Expenses, Stationery Expenses, and Hiring of Vehicle Expenses etc. by the School Authority.	<p><i>As per Para 6.8.1.3 of Samagra Shiksha Scheme Guideline - 2022 stated that "Funds under Samagra Shiksha should not be used for office expenses, stationary, vehicles, salaries etc".</i></p> <p>While document verification by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School it was noticed that an amount of Rs. 3,68,720.00 has been received by the School Authority against different Grant like Composite School Grant, Sports Equipment Grant, Adolescence Grant, Pre-Pry Kits/Tlm Grant, Uniform Grant, Vocational Oriented Exposure Grant, Excursion Trip- Ele &amp; Sec. Level, School Safety &amp; Security Grant, Youth &amp; Eco Club &amp; Remedial Teaching Grant during FY- 2023-24. Out of which an amount of Rs. 3,59,333.00 only have been utilized by the School Authority and rest amount of Rs. 9,387.00 only have been deducted by the School Education Department, Government of Tripura midnight on 31<sup>st</sup> March, 2024.</p> <p>But it was also noticed that total amount of Rs. 72,195.00 only (i.e. Rs. 44,064.00 + Rs. 26,981.00 + Rs. 1,150.00) have been spent against Stationery Expenses, Office Expenses &amp; Vehicle Expenses from the Composite Grant received by the School Authority during FY- 2023-24 which has violated the Samagra Shiksha Scheme Guidelines.</p> <p>Matter may be brought to the noticed of the higher authority &amp; result under intimation to Social Audit.</p>	<p><i>while accepting the fact, School Authority stated that they were unaware about the matter &amp; they will follow the guideline from now onwards.</i></p>

Nandita Acharyee  
President.

*22.09.2024*

*(Signature)*

1. The Director, SAU-Tripura for kind information.
2. The State Project Director.

Manabendra Debnath (Rs. 3,900.00), 6. Mitali Deb Das (Rs. 4,205.00), 7. Sri Sukla Das (Rs. 1,795.00), 8. Smt. Sima Das (Rs. 4,000.00), 9. Smt. Pinki Dey (Rs. 11,000.00), 10. Sri Asit Chakraborty (Rs. 51,800.00), 11. Anil Chandra Majumder (Rs. 2,000.00), 12. Sri Mithun Debnath (Rs. 2,876.00), 13. Smt. Debika Das (Rs. 3,208.00) & 14. Sri Mithun Debnath (Rs. 2,900.00) instead of actual payee / vendor through PFMS respectively.

After that the above mentioned vendors have been payment to the actual payee (as per bill / vouchers) through cash which is violated the Guideline of PFMS Division, Ministry of Finance, Government of India.

Appropriate action may be taken in this regard & result under intimation to Social Audit.

Nandkumar Acharya  
President

02.09.2010

Social Audit findings of Acharya Pratulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
3.	Utilization Certificate (UC) not submitted in respect of different Grants received by the School Authority.	<p>As per Rule 239 of General Financial Rule (GFR) - 2017 issued by the Department of Expenditure, Ministry of Finance, Government of India that "State Government to submit Utilization Certificate for Grants-in-aid relating to Scheme. When Central Grants are given to State Governments for implementation of Central Scheme, Utilization Certificate in format GFR 12-C may be submitted by the State Government in respect of the Scheme".</p> <p>During document verification by the Social Audit Team in Acharya Pratulla Ch. Roy Smriti Vidyamandir H.S. School it was noticed that an amount of Rs. 3,68,720.00 has been received by the School Authority against different Grant like Composite School Grant, Sports Equipment Grant, Adolescence Grant, Pre-Pry Kits/TIm Grant, Uniform Grant, Vocational Oriented Exposure Grant, Excursion Trip- Ele &amp; Sec. Level, School Safety &amp; Security Grant, Youth &amp; Eco Club &amp; Remedial Teaching Grant during FY- 2023-24. Out of which an amount of Rs. 3,59,333.00 only have been utilized by the School Authority, but till now, no Utilization Certificates have been submitted to the Education Department, Government of Tripura against the different Grants like Composite School Grant, Sports Equipment Grant, Adolescence Grant, Pre-Pry Kits/TIm Grant, Uniform Grant, Vocational Oriented Exposure Grant, Excursion Trip- Ele &amp; Sec. Level, School Safety &amp; Security Grant, Youth &amp; Eco Club &amp; Remedial Teaching Grant received by the School Authority during FY- 2023-24.</p> <p>Matter may be brought to the noticed of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while accepting the fact they stated that they will send the U.C. as early as possible.</p>

Nandita Acharya  
President

02.07.2024

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No.	Issues	Findings	Public Hearing Recommendations
A	B	C	D
4.	Payment made to unauthorized vendor to the tune of RS. 1,04,150.00 through PFMS.	<p>During document verification by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir School it was noticed that an amount of Rs. 3,68,720.00 has been received by the School Authority against different Grant like Composite School Grant, Sports Equipment Grant, Adolescence Grant, Pre-Pry Kits/Tlm Grant, Uniform Grant, Vocational Oriented Exposure Grant, Excursion Trip- Ele &amp; Sec. Level, School Safety &amp; Security Grant, Youth &amp; Eco Club &amp; Remedial Teaching Grant during FY- 2023-24. Out of which an amount of Rs. 3,59,333.00 only have been utilized by the School Authority and rest amount of Rs. 9,387.00 only have been deducted by the School Education Department, Government of Tripura midnight on 31<sup>st</sup> March, 2024.</p> <p>While verification of Print Payment Advice (PPA) generated by the School Authority on                      18.03.2024, 15.03.2024, 22.12.2023,                      21.12.2023, 18.01.2024, 22.12.2023,                      18.12.2023, 09.02.2024, 09.02.2024,                      18.03.2024, 20.03.2024, 20.03.2024 and                      20.03.2024 it has revealed that an amount of                      Rs. 1,04,150.00 only have been transferred as                      expenditure in the bank account of 14 nos.                      vendors namely 1. Smt. Sangita Jamatia (Rs                      3,658.00), 2. Sri Mithun Debnath (Rs                      3,540.00), 3. Sri Sujit Saha (Rs. 2,988.00), 4.                      Smt. Mira Roy (Rs. 2,155.00), 5. Sri</p>	<p>While auditing the fact, School Authority informs that they will follow the rule now onwards.</p>

Nandita Acharyjee  
President

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No.	Issues	Findings	Public Hearing Recommendations
A	B	C	D
5.	Different Grant received from Education Department by the School Authority did not shown in the Bank Statement.	<p>During document verification by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir School it was noticed that an amount of Rs. 3,68,720.00 has been received by the School Authority against different Grant like Composite School Grant, Sports Equipment Grant, Adolescence Grant, Pre-Pry Kits/Tlm Grant, Uniform Grant, Vocational Oriented Exposure Grant, Excursion Trip- Ele &amp; Sec. Level, School Safety &amp; Security Grant, Youth &amp; Eco Club &amp; Remedial Teaching Grant during FY- 2023-24. Out of which an amount of Rs. 3,59,333.00 only have been utilized by the School Authority and rest amount of Rs. 9,387.00 only have been deducted by the School Education Department, Government of Tripura midnight on 31<sup>st</sup> March, 2024.</p> <p>While verification of Bank Statement maintained by the School Authority in Canara Bank bearing Account No. 2348101016238. IFSC: CNRB0002348; Agartala Banamalipur North, Agartala, West Tripura it has revealed that Grant wise Fund received amount is not showing in the Bank Statement.</p> <p>As a result SAT did not understand how School Authority have been spent the amount of Grant Received through PFMS.</p> <p>Latest position may be taken in this regard &amp; result under intimation to Social Audit.</p>	<p>while accepting the fact, School Authority informed that - bank has not given the receipt amount, in their statement. However, the Matters will discussed with bank.</p>

Nandika Acharjee  
President

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No.	Issues	Findings	Public Hearing Recommendations
A	B	C	D
6.	School Development Plan (SDP) not found in the school.	<p>As per Sub-Para (1) of Para (4) of Notification of Education (School) Department, Government of Tripura vide No. F.13 (3-60)-SE/GL-I/2011(V-II) dated: 16<sup>th</sup> August, 2011 mentioned that the School Management Committee shall prepare a School Development Plan at least three months before the end of the financial year in which it is first constituted under the Act.</p> <p>During document verification by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was noticed that during FY-2023-24, no School Development Plan (SDP) has been prepared by the School Authority.</p> <p>After that discussed with the Teacher In-Charge about this matter and he has agreed that there is no School Development Plan (SDP) has been prepared by the School Authority during FY-2023-24.</p> <p>As a result Social Audit Team did not understand how school authority will plan for conducting development work in the school and how they worked.</p> <p>So, the matter may be brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while accepting that the school Authority - informed they will prepare the same as per guideline from now onwards.</p>

Nandita Acharjee  
President.

02.07.24

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1. The Director, SAU-Tripura for kind information.
2. The State Project Director, ...

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No.	Issues	Findings	Public Hearing Recommendations
A	B	C	D
7.	Grievance Redressal Mechanism or Cell has not been formed in the school as per scheme Guideline.	<p>As per Sub-Para (1) of Para (8) of the Right of Children to Free and Compulsory Education Rules, Tripura - 2011 mentioned that The School Management Committee constituted under section 21 shall be the first level of Grievance Redressal of teachers of schools specified therein.</p> <p>In addition, also mentioned in Sub-Para (2) of Para (8) of the Right of Children to Free and Compulsory Education Rules, Tripura - 2011 that the State Government shall constitute School Tribunals at the State, District and Block levels, which would act as the Grievance Redressal Mechanism for the teachers, Each tribunal shall consist of 3 (three) members headed by a Chairman.</p> <p>During document verification by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School it was noticed that in the FY- 2023-24. there is no Grievance Redressal Mechanism or Cell has been formed by the School Authority.</p> <p>After that discussed with the Teacher In-Charge about this matter and he has agreed that there no Grievance Redressal Mechanism or Cell has been formed by the School Authority during FY- 2023-24.</p> <p>The matter may be brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while accepting that the School Authority informed they will prepare the same as per guideline from new onwards.</p>

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02.07.2024

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Nandita Acharjee  
President.

Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No.	Issues	Findings	Public Hearing Recommendations
A	B	C	D
8.	School Management Committee (SMC) was not formed as per norms of Samagra Shiksha Scheme Guideline.	<p>As per Para (1) of Notification of Education (School) Department, Government of Tripura vide No. F.13 (3-60)-SE/GL-I/2011(V-II) dated: 16<sup>th</sup> August, 2011 mentioned that 75% of the members of the School Management Committee shall be from amongst parents or guardians of children. As far as practicable, proportionate representation shall be given to the parents of the students belonging to weaker sections and disadvantaged groups.</p> <p>During document verification (Meeting Minutes of SMC) by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was noticed that the School Authority was formed a School Management Committee with 25 nos. of the members (i.e. 01 no. Chairman, 01 no. Member Secretary, 03 nos. of Member, 04 nos. Students, 04 nos. Teacher and 12 nos. Parents).</p> <p>But it was also noticed that out of 75% (i.e. 19 nos.) of the Parents / Guardians, only 48% (12 nos.) of Parents / Guardians have been members of the SMC which is violated the Samagra Shiksha Scheme Guideline.</p> <p>Brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while accepting the - the School Authority - informed they will be prepare the same as per guideline from new members.</p>

Nandita Dasgupta  
President.

02.09.2014



1. The Director, SAU-Tripura for kind information.
2. The State Project Director, Samagra Shiksha, Govt. of Tripura.



Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
10.	10 (Ten) days Bag less period was not organized by the School Authority.	<p>As per Para 6.9.8.2 of Samagra Shiksha Scheme Guideline - 2022 mentioned that all students will participate in a 10-day bag less period sometime during Grades 6-8 where they intern with local vocational experts such as carpenters, gardeners, potters, artists, entrepreneurs, industry, doctors, engineers, and other professions, etc.</p> <p>During conduct of Social Audit on Samagra Shiksha Scheme in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was noticed that during FY- 2023-24, no 10 (Ten) days Bag less period has been organized by the School Authority in the school.</p> <p>After that discussed with the Teacher In-Charge, Guardians as well as Students about this matter and they have agreed that no 10 (Ten) days Bag less period has been organized in the school during FY-2023-24.</p> <p>Brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while accepting the fact, School Authority stated that they were unaware about the matter &amp; they will follow the guideline from now onwards.</p>

Nandita Acharyee  
President.

02.07.2024

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
11.	Delay of distribution of Uniform Grant by the School Authority.	<p>During document verification by the Social Audit team in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was revealed that an amount of Rs. 1,42,200.00 only for 237 nos. students has been sanctioned on 15.12.2023 as Uniform Grant by the Urban Project Co-ordinator, Education Inspectorate, Sadar - A, Agartala during FY- 2023-24 instead of beginning of the financial year.</p> <p>Out of Rs. 1,42,200.00 only, an amount of Rs. 1,32,600.00 only have been transferred to the 221 nos. students (@ Rs. 600.00 per beneficiary) bank account through PFMS mode on 24.01.2024 &amp; 17.02.2024 and rest amount of Rs. 9,600.00 only has been deducted at the end of the year i.e. 31<sup>st</sup> March, 2024.</p> <p>Brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while admitted the fact of School Authority stated that due to delay distribution of fund from the concerned Deptt, so school Authority could not provided uniform grant to the student beginning of the FY.</p> <p>uniform grant distributed to the student on 14/01/24 + 17/02/24.</p>

Nandita Asharjee  
President.

02.09.2024

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
12.	Uniform Grant was not received by the 16 nos. of students.	<p>During document verification by the Social Audit team in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was revealed that an amount of Rs. 1,42,200.00 only for 237 nos. students has been sanctioned on 15.12.2023 as Uniform Grant by the Urban Project Co-ordinator, Education Inspectorate, Sadar - A, Agartala during FY-2023-24.</p> <p>Out of Rs. 1,42,200.00 only, an amount of Rs. 1,32,600.00 only have been transferred to the 221 nos. students (at Rs. 600.00 per beneficiary) bank account through PFMS mode on 24.01.2024 &amp; 17.02.2024 and rest amount of Rs. 9,600.00 only for 16 nos. students did not get their Uniform Grant during FY-2023-24.</p> <p>After that discussed with the Teacher In-Charge about this matter and he has agreed the matter that 16 nos. students did not get their Uniform Grant during FY-2023-24.</p> <p>Brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while admitted the fact &amp; Authority stated that - due to bank Account problem of 16 nos. student, hence School Authority could not provided uniform Grant to the student during FY-2023-24.</p>

Nandita Ashajee  
President.

02.01.2024

**Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.**

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
13.	Swachhata Action Plan not prepared by the School Authority.	<p>As per Para 5.9 (b) of Samagra Shiksha Scheme Guideline - 2022 mentioned that Swachhata Action Plan: The norms for utilization of the composite school grant lays down that a minimum of 10% of the grant should be used for activities related to Swachhata Action Plan namely, undertaking maintenance of school facilities including toilets, safe drinking water and for improvement in Water, Sanitation and Hygiene (WASH) infrastructure, Hand washing with Soap, Operations and Maintenance, Behavior Change Activities and Capacity Building etc. As per directions of the Ministry of Finance, a separate budget head is maintained in Ministry of Education for release of funds under Swachhata Action Plan.</p> <p>During document verification by the Social Audit Team in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was noticed that during FY- 2023-24, Swachhata Action Plan has not been prepared by the School Authority. Only Rs. 470.00 out of Rs. 7,500.00 from the Composite Grant received by the School Authority has been incurred for the purpose of activities related to Swachhata.</p> <p>After that discussed with the Teacher In-Charge about this matter and he has agreed that there is no Swachhata Action Plan has been prepared by the School Authority during FY- 2023-24. As a result Social Audit Team did not understand how school authority will plan for conducting Swachhata works in the school and how they worked.</p> <p>So, the matter may be brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>while accepting that the School Authority informed they will prepare the same as per guidelines from now onwards.</p>

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Nandita Beharjee  
President.

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Social Audit findings of Acharya Prafulla Ch. Roy Smriti Vidyamandir School under Sadar (A) Inspectorate of School of West Tripura, District.

Issue No. A	Issues B	Findings C	Public Hearing Recommendations D
14.	08 nos. of CwSN students not get any Transportation allowance.	<p>During conduct of Social Audit in Acharya Prafulla Ch. Roy Smriti Vidyamandir H.S. School under Sadar (A) Inspectorate of School it was revealed that there is 11 (Eleven) nos. of student relating to Child With Special Need (CwSN) in the School. Out of which 8 (Eight) nos. of CwSN student namely:-</p> <ol style="list-style-type: none"> <li>1. Hitangshu Debnath, S/o- Himadri Sekhar Debnath (Mental Retardation), Class-II,</li> <li>2. Nayanika Das, S/o- Nabin Das (Mental Retardation), Class-III,</li> <li>3. Ayuresh Saha, S/o-Biplab Saha (Locomotor), Class-III,</li> <li>4. Dipankar Shil, S/o- Tinku Shil (Locomotor), Class-VI,</li> <li>5. Kabita Kumari, S/o- Ramprit Roy (Mental Retardation), Class-VII,</li> <li>6. Ayush Paul, S/o- Chandan Paul (Locomotor), Class- IX,</li> <li>7. Sharbana Goswami, S/o- Shibasish Goswami (Mental Retardation), Class-XII &amp;</li> <li>8. Rameswari Acharjee, S/o- Bikash Acharjee (Mental Retardation), Class-XII have been affected. Despite that, no Transportation allowances of Rs. 5,000.00 each has been provided to the said CwSN students during FY- 2023-24 by the School Authority.</li> </ol> <p>Brought to the notice of the higher authority for appropriate action &amp; result under intimation to Social Audit.</p>	<p>While admitted the fact &amp; state that Department has provided only Transportation allowance only for 3 Nos. CwSN Students out of 11 Nos. And also stated that School Authority will discuss to the higher Authority for providing Transportation Allowance to the rest 8 Nos. CwSN students immediately</p>

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