

OFFICE OF THE  
PRINCIPAL ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT) WEST BENGAL  
2, GOVT. PLACE (WEST), TREASURY BUILDINGS, KOLKATA - 700 001.

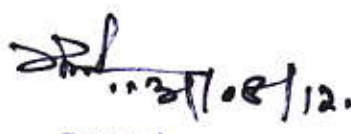
Memo No. OA/IR/G&SS-I(AB)/C-24/2015-16/319

Dated: 17 JUL 2015

Inspection Report on the accounts of the Principal, Krishnanagar Govt. Primary Teachers Training Institute, Nadia for the period from 01.06.2012 to 31.08.2015

Forwarded to the Principal, Krishnanagar Govt. Primary Teachers Training Institute, Post:- Krishnanagar, Dist.-Nadia, Pin-741 101 with the request that he should submit his remarks on each paragraphs of parts I & II of the Inspection Reports to the Head of the Department within 3 (three) weeks from the date of receipt of the report in his office (vide instruction issued in Government of West Bengal, Finance Department, Memo No. 1406-F dated 7<sup>th</sup> April 1930). The replies should be submitted in Broad Sheet format to the Head of the Department through the higher authority in suitable number of copies to enable the latter to transmit the same with his comments to this office in duplicate.

Each para or sub-para of the Inspection Report should be posted at the top of a separate sheet of foolscap paper. The different officers dealing with it should then record their remarks seriatim, attaching as many sheets as may be necessary to dispose of each para, sub-para of items thereof. At the top of each note the designation of the officers forwarding the note should be clearly recorded (vide instruction contained in S.G.F.D. No. 7101 dated 22.12.1953).

  
Principal  
Krishnanagar Govt. Primary  
Teacher's Training Institut.  
Nadia

  
Sr. Audit Officer (G & SS-I/HQ)  
For Deputy Accountant General (G & SS-I)  
West Bengal



Memo No. OA/IR/G&SS-I(AB)/C-14/2015-16/319A

Dated \_\_\_\_\_

Copy forwarded to the Director of School Education, West Bengal, Bikash Bhavan, Salt Lake, Kolkata-700 091 for information. He is requested to obtain reply in Broad Sheet format from the Head of the office on each and every paragraph of the Inspection Report within the prescribed time limit and forward the same with his comments thereon in suitable number of copies to the Department concerned to enable the Department to forward the same to this office with their remarks/comments thereon, within one month from the date of receipt of explanation/reply, for necessary action at this end. (vide instructions contained in Government of West Bengal, Finance Department Memo No. 5703-F dated 29.6.1982)

sd/-

Sr. Audit Officer (G & SS-I/HQ)  
For Deputy Accountant General (G & SS-I)  
West Bengal

Memo No. OA/IR/G&SS-I(AB)/C-14/2015-16/319B

Dated \_\_\_\_\_

Copy forwarded to the Principal Secretary/Secretary to the Government of West Bengal, Department of Education, Bikash Bhavan, Salt Lake, Kolkata - 700 091 for information with a request to obtain reply to each of the paragraph in Broad sheet format from the Head of the office along with the comments of its superior officer, if any, and forward the same in duplicate with his comment/remarks to this office for necessary action at this end.

Attention of Government is drawn to paras ..... of the report. Action taken by Government in this regard may be intimated to audit.

sd/-

Sr. Audit Officer (G & SS-I/HQ)  
For Deputy Accountant General (G & SS-I)  
West Bengal

21/08/13.

Principal  
Krishnagar Govt. Primary  
Teacher's Training Institute  
Nadia



Inspection Report on the accounts of the Principal, Krishnanagar Govt. Primary Teachers' Training Institute, Nadia for the period from 01.06.2012 to 31.08.2015

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*[Handwritten Signature]*

Principal  
Krishnagar Govt. Primary  
Teacher's Training Institute  
Nadia





**Inspection Report on the accounts of the Principal, Krishnanagar Govt. Primary Teachers' Training Institute, Nadia for the period from 01.06.2012 to 31.08.2015**

**PART-I**

**1. Introductory**

A test audit on the accounts of the Principal, Krishnanagar Govt. Primary Teachers' Training Institute, Nadia for the period from 01.06.2012 to 31.08.2015 was conducted locally by an audit team of the Office of the Principal Accountant General (G & SSA), West Bengal consisting of the following members under the supervision of Shri H. Bhadra, Senior Audit Officer on 16.09.2015.

- |      |                         |                         |
|------|-------------------------|-------------------------|
| i)   | Shri Sanjay Mojumdar,   | Assistant Audit Officer |
| ii)  | Shri Ranjeet Kumar,     | Assistant Audit Officer |
| iii) | Shri Jiban Krishna Das, | Sr. Auditor             |
| iv)  | Shri Samrat Das,        | Sr. Auditor             |

The main function of the auditee unit was to train to become teachers in the Primary Education System and to train existing Primary Teachers also.

The total expenditure amounting to Rs. 111.09 lakh during the period from 01.04.2012 to 31.08.2015 had been incurred by the local office.

There are no unit offices under the control of the auditee unit.

The following officers held the charge of the Office of the Principal, Krishnanagar Govt. Primary Teachers' Training Institute, Nadia and also acted as Drawing and Disbursing Officer during the period mentioned against each:

Sl. No.	Name & designation	Period
1.	Smt. Sanhita Nayek Chakraborty	01-06-12 to 29.06.14
2.	Shri Tapas Kumar Mahanta	30.06.14 to till date

**2. Present position of outstanding paragraphs of previous Inspection Reports**

*Schedule 2*

-Nil-

**3. Persistent irregularities**

-Nil-

**PART-IIA**

-Nil-



*27/09/12*  
Principal  
Krishnanagar Govt. Primary  
Teacher's Training Institute  
Nadia

## PART-IIB

### 4. Maintenance of GPF Account – irregularities therein.

A reference was invited to Para No. 4 of the Inspection Report for the period from 01.02.1992 to 31.05.2012 wherein the following irregularities were mentioned:

(a) Sri Mihir Kr. Acharya, Gr.'D' (A/c No. EDCN-DI/S/45) had drawn an refundable GPF advance of Rs. 3456/- vide bill 6 dated 08.05.1995 and token no. 1831 dated 12.05.1995. Subsequently, Sri Acharya retired from service on 30.04.2008 but said amount was not found debited from the available balance till the date of his retirement. As a result, an excess amount of Rs. 10,801/- (as of April 2008) was disbursed to the incumbent in excess of his actual entitlement. But till the date of present audit (September 2015) the above mentioned excess payment had not been recovered.

(b) In the following cases excess amount in comparison to amount actually withdrawn from the GPF account was found debited from the incumbents accounts as tabled below:

Sl. No.	Name of the incumbent	A/c No.	Amount drawn as per Cash Book/Bill Register	Bill No. & Date	Cheque No. & Date	Amount debited from GPF A/c	Excess amount debited
1.	Mr. M.K. Acharya	EDCN-DI/S/45	Rs. 14,967/-	33 dt. 16.01.2003	077356 dt. 30.01.2003	Rs. 20,448	Rs. 5481
2.	Smt. K. Sardar	GGs-KN/40	Rs. 24,750/-	31 dt. 03.03.2004	100920 dt. 09.03.2004	Rs. 36,000	Rs. 11,250

Thus it was evident from above that the aforesaid two accounts were excess debited to the same extent during 2002-03 and 2003-04 respectively. However, the same had not been rectified till the closure of present audit (September 2015).



*[Signature]*  
Principal  
Krishnagar Govt. Primary  
Teacher's Training Institut

- c) Index Register showing details of Gr. 'D' staff was not introduced till the closure of present audit.
- d) In terms of GO No. 4576-F dt. 27.10.1989 Broad Sheet Register need be maintained showing the amount of total deposit, total withdrawals and total interest allowed and annual returns need be submitted in each year to the Head of the Department for onward transmission of the A.G (A&E), West Bengal to enable the GPF Head of Account of Class -IV staff in consolidated manner. But no such return found to have been sent to the concerned Department during the entire period of audit.
- e) Acceptance of Nomination was not recorded in the GPF Ledger during the entire period under audit.

This is brought to the notice.

*[Handwritten Signature]* 27/08/12.

— Principal  
Krishnagar Govt. Primary  
Teacher's Training Institu

Nadia





**A. Cash book and other irregularities**

Scrutiny of Cash Book along with other relevant records revealed the following irregularities:

- (I) Stock Register of Money receipt books and admission forms had not been maintained.
- (II) Used or Unused money receipt books before 24.11.14 had not been produced to audit.
- (III) The following payment vouchers had not been produced to audit though called for:

Sl. No.	Bill no. & date	Particulars	Amount (Rs)
1.	38/03.03.13	Electric Bill	1,005.00
2.	39/03.03.13	T.A. bill of S. Nayak	3,770.00
3.	40/03.03.13	T.A. bill of S. Nayak	1,460.00
4.	42/05.03.13	T.A. bill of A. Mukhopadhyay	876.00
5.	45/19.03.13	Webel Techno	20,371.00
6.	37/11.02.13	Other Expenses	3,785.00
7.	21/21.11.13	BSNL Telephone bill Sept & Oct. 2013	414.00
8.	22/21.11.13	Electricity bill	1,711.00

(IV) In terms of G.O.No. 12155-F dt. 04.12.90 the drawals and remittances as recorded in Cash Book need to be verified by the competent authority with reference to the records of treasury at the end of each month, but the said procedures had not been adhered to during the entire period covered under audit.

(V) Closing Cash Balance was not written in words.

(VI) "Paid and Cancelled" was not mentioned in payment vouchers after making payment to avoid double payment.

VII) Daily transaction of cash i.e. daily receipt and payment of cash was only noted on the respective side of the Cash Book without countersigning by the authority w.e.f. 01.06.12 to 22.10.14.


(VIII) Stationery Stock Register had not been produced to audit.

The above mentioned irregularities may be set right and shown to the next audit.

This is brought to the notice.



Principal  
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Teacher's Training Institute

  
Sr. Audit Officer (G & SS-I/HQ)  
For Deputy Accountant General (G & SS-I)  
West Bengal