

INSPECTION REPORT ON THE ACCOUNTS OF THE HEAD MASTER, BC MANU SS VIDYA MANDIR HIGHER SECONDARY SCHOOL, SCHOOL EDUCATION DEPARTMENT, GOVERNMENT OF TRIPURA FOR THE PERIOD FROM 01/04/2020 TO 08/07/2021.

Introduction: - The accounts of the Head Master, BC. Manu SS Vidya Mandir Higher Secondary School, School Education Department Govt. of Tripura for the period from 01-04-2020 to 08/07/2021 were test checked by an audit team, as per order No. F. 2 (22)/DEO/South/CBSE/2020-21/2609-10 Dated, 22/11/2021 deputed from the office of the Directorate of Audit, Tripura, Agartala, now posted at Santirbazar I/S office and Belonia I/S office.

Incumbency: - The following officers held the charge of the Head of office and Drawing and Disbursing officer (DDO) during the period covered in audit :

1. Incumbency period of Head Master/DDO w.e.f.01-04-2020 to till date:

Sl. No.	Name and Designation	Period	
		From	To
1.	Sri Palash Baidya, Head Master	01-04-2020	Till Date
2.			

2. Staff Strength of the School:

Sl.No	Category of Staff	Nos of Staff	Remarks
1	Teacher	28	
2	Ministerial Staff	02	
3	Gr-D	01	
4	Others	09	

3. Details of Bank account with A/C No:

Sl. No.	Bank Account No.	Name of Bank/Branch	Type of Account	Purpose of operation	Balance as on 31.03.2020 (Rs.)
1	8046012005081	TGB BC.Nagar	SB	SMSA	55138
2.					

4. Mode of transaction (Cash/Bank):

5. Maintenance of Cash Book:

Sl. No.	Particulars/Questionnaires	(Yes/No)
1	Whether Accounts maintained as per C&AG format?	Yes
2	Whether Monthly Cash Verification prepared?	Yes
3	Whether Monthly Bank Reconciliation Statement prepared?	Yes
4	Whether Monthly Cash Analysis done in Cash Book?	Yes

6. Fund Position and Expenditure: The expenditure position under Salary and Non-Salary funds for the preceding three years were as under:

(Rupees)

Year(s)		Budget Provision		Expenditure	
		Salary	Non Salary	Salary	Non Salary
2020-21		13882189	00	13882189	00
2021-22		11474415	00	11474415	00

7. Fund Position and Expenditure of SMSA w.e.f.01-04-2020

A/C of SMSA	Opening Balance	Receipt	Total	Expenditure	Balance
8046012005081	55138	1365505	1420643	465127	955516

Part I A

N_I_L

Part II B

3. Non- Maintenance of Double Service Book of employee :

As per Rule 288(2) of General Financial Rule-2017, It is stated that the service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the office and the second copy should be given to the Government servant for safe custody as indicated below :

- (v) To the existing employees within six month of the date on which this Rule become effected if not already given.
 - (vi) To new appointees within one month of the date of appointment .
- Rule 288(3) of GFR also stated that in January each year the Government servant shall hand over his copy of the service book to his/her office for updation , the office shall update and return it to the Government servant within thirty days of its receipt.


Accordingly inconformity with the provision of GFR's 2017 the Department of Finance Govt. of Tripura vide Memorandum No. F.6(2)-FIN(ADMN)/2019, Dated, 20-04-2019 has directed to all concerned Departments/ Head of departments/ Head of offices/establishment that henceforth maintenance of double service book of all state Government employees and mandatory irrespective to the posts grades at the earliest.

Scrutiny of service book and other related documents of the employees under office of the Head Master BC Manu SS Vidya Mandir H/S School, Santirbazar, South Tripura, it is reveals that 31 nos employees are serving under this establishment. At present 31 nos service book are maintained in this establishment, but maintenance of double service book not yet started from their end.

The authority is requested to maintain the double service book as per Government instruction.


(Nitai Shil)
Auditor
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(Prangopal Majumder)
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District Education Office,
South District Zonal Office
Belonia, South Tripura