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**GOVERNMENT OF WEST BENGAL  
PUBLIC ENTERPRISES & INDUSTRIAL RECONSTRUCTION  
DEPARTMENT  
INTERNAL AUDIT REPORT**

FOR THE PERIOD FROM 01.04.2022 to 31.10.23

INTERNAL AUDIT CONDUCTED BY  
(Name of the Auditors)

- 1. Shri Praphulla Bhunia, DY. Secy.
- 2. Shri Suvankar Dey, AFA
- 3. Shri Mridul Sarkar, Registrar

REPORT ISSUED ON 30.11.23

**EXECUTIVE SUMMARY**

**1. Introduction: Internal Audit has been**

**2. Objective and Scope:**

The overall objectives of Internal Audit is to provide assurance to management in the office in the effective discharge of responsibilities by evaluating and reporting on the effectiveness of the internal controls system implemented by the concerned officials/ staffs of that particular department /office. An effective internal audit system leads to improved accountability, ethical and professional practices, effective risk management, improves quality of output and supports decision making and performance tracking

Spd Secy

① Excellent beginning  
As a first attempt to  
internal audit.

② Report submission  
from next time  
should be  
on time.

③ This should be  
discussed in next  
admn meeting.

④ ATBT by  
9 DS(ESTT)  
9 DDO

*[Signature]*  
19/feb

PS  
Prmo  
19 Feb  
& a copy  
for my record.

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**3. Methodology :**

The audit inspected all the service records, records related to stock, Various bills, cash book and vouchers of the selected months to conduct the compliance audit.

**5. Audit Observations :**

**1. Stock Book:- The following observations has been found on scrutiny of stock book**

- a. A written acknowledgement of the receipt of the material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials. However, scrutiny of stock registers of this department revealed that officer -in-charge is in the practice of issuing the most of the items in the mentioned period 01just making remarks as "Issue" or "used" for office in the stock register without mentioning the name of the recipient or obtaining signature of the recipient of the material.

Date of issue	Name of the item	quantity	remaks
03-03-23	File folder jute	100 pcs	Use of office
14-10-22	Duster	50 pcs	
18-08-23	Dongle	4 pcs	
11-09-23	pen	55 pcs	
11-09-23	Towel	5 pcs	



Necessary steps should be taken to update/rectify the stock registers after due verification of records

- b. Distribution of A4 size paper not properly maintained in stock register.
- c. No physical verification of stock has been conducted annually as laid down in the rules.
- d. There are numbers of cutting in stock registers which are not attested by the competent authority.

Necessary steps should be taken to update/rectify the stock registers after due verification of records.

**2. Cash Book:- The following observations has been found on scrutiny of cash book**

- 1. Cash book has to be written only any transaction made on a particular day. On scrutiny of the cash book , it reveals that cash book has been written with considering of working days where no transaction has been made or found on that particular day/days.
- 2. Cash book from the month of October'23 onwards has not been prepared.
- 3. Voucher no and date not mentioned in the cash book against the expenditure made on permanent advance bill.


  
 3

**3. Short coming in maintenance of service books:-**

During the test check of service books maintained by the PE&IR Department , the service books of the following employees have been sample tested

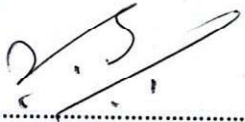
Sl. No	Name & Designation
1	Sourav Mukherjee, LDA
2	Prasanta Kumar Halder,UDA
3	Arindam Mondal, H.A
4	Prafulla Kumar Bhunia, D.S
5	Panchanan Manna, DS
6	Mridul Sarkar, Registrar
7	Sanjukta Bhunia, Spl. Officer
8	Leena Dasgupta, Asst. Secretary
9	Nagendranath Mondal,S.O
10	Sachitra Sarkar, SO
11	Mili Chandra,Peon


The following shortcomings have been noticed :-


1. Nomination forms for death gratuity, death cum retirement benefit, GISS, provident fund are missing in some cases (Sl no 6,7 )
2. Leave account has not been upto date in respect of the employees against sl no. 1,4,6,8, 9, 10 &11 .

The HOO may take necessary steps to complete the service books of the employees.

The books of accounts have examined. Other bills and voucher of this department for the above mentioned period and found in conformity with the treasury rules-2005, financial rules.

  
.....  
**Shri Mridul Sarkar**  
Registrar

  
.....  
**Shri Suvankar Dey**  
A.F.A

  
.....  
**Shri Praphulla Kr. Bhunia**  
Dy. Secy





**Government of West Bengal**  
**Department of Public Enterprises & Industrial Reconstruction**  
**4, Abanindranath Tagore Sarani, 2<sup>nd</sup> Floor, Kolkata-700016**

No. - 227-PE&IR- 99/11/2024-ESTT SEC PEIR

Dated: 04.03.2024

**From: Deputy Secretary to the  
Government of West Bengal**

- To: 1. The Deputy Secretary,  
Establishment Branch,  
PE&IR Department.**
- 2. OSD & DDO,  
PE&IR Department.**

**Subject: Request to take necessary action as per observation of Internal Audit**

**Sir,**

This is to inform you that Internal Audit Committee has conducted internal audit for the period from 01.04.2022 to 31.10.2023 and the observation of the internal audit has been submitted on 19.02.2024 (copy enclosed).

The Deputy Secretary, Establishment cell and OSD & DDO of this Department are requested to take necessary follow up action as per observation of the internal audit and submit a reply within 7 days.

Thanking You.

Yours faithfully,

Sd/-  
**Deputy Secretary to the  
Government of West Bengal**

No. - 227/1 (2) PE&IR- 99/11/2024-ESTT SEC PEIR

Dated: 04.03.2024

**Copy forwarded for information and take necessary action to:**

- 1. Praphulla Kumar Bhunia, Deputy Secretary, Chairman of Internal Audit Committee.**
- 2. Sr. P.S. to the Secretary, PE&IR Department.**

  
**Deputy Secretary to the  
Government of West Bengal**