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DIRECTORATE OF AUDIT
4th Level, 'C' Wing
Delhi Secretariat, New Delhi

Sub:- Audit report of Government Central Jail No.07, Tihar, New Delhi for the period 01/04/2020 to 31/03/2023.

INTRODUCTION

The I.A.R. on the account of Central Jail No.07, Tihar, New Delhi for the period 01/04/2020 to 31/03/2023 was conducted by field Audit Party No. XXXII headed by Sh. Anand Kumar Gupta, Sr. A.O. and Sh. Brij Mohan Gupta, A.A.O. The audit was conducted during 17.10.2023 to 27.10.2023 (07 Working days) Being 23.10.23 (CL of both members)& 24.10.23 (GH for Dusshera).

Aims and objectives

General set up prior to 1958, a small jail was located at Delhi Gate area of Delhi. In 1958, prison was transferred for Delhi gate two as site on the land of Tihar village in western part of New Delhi. Till 1966, the administrative control of Delhi Jail was with the government of state of Punjab. The same was transferred to the Delhi administration, Delhi in 1966. There was applicable of Punjab Jail manual on Delhi Jail up to April 1988 when Delhi Jail manual was drafted and come into force. In the beginning on the one Central Jail was commissioned with lodging capacity of 1273 prisoners. The Prison population gradually grew and consequently new jails were constructed. Currently there are nine jails in Tihar Complex. Central Jail No 07 commissioned in 2003 for lodging 350 prisoners. The jail is headed by Superintendent with the help of Dy. Supdt., Asstt. Supdt., Head warders, warder. etc.

The main of the jail is to provide basic amenities to the prisoners during the period their stay in the jail either as under trials or as convicts various special vocational training in various fields are imparted to inmates with the help of NGOs to prepare them for rehabilitation or engage them in meaningful activities.

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1. Name of Designation of the Head of Office (01/04/2020-31/03/2023)

PERIOD	NAME	DESIGNATION	Remark
10/01/2020 TO 31/08/2020	SH. ADESHWAR KANT	SUPDT.	
01/09/2020 TO 30/08/2021	Sh. RAJESH CHAUHAN	SUPDT.	
31/08/2021 TO 09/12/2021	SH. PAWAN KUMAR	SUPDT.	
09/12/2021 TO 14/10/2022	SH.AJIT KUMAR	SUPDT.	
15/11/2022 TO 31/03/2023	Sh. Rajesh Chaudhary	SUPDT.	

2. Name of Designation of the DDO/AAO (2020-2023)

PERIOD	NAME	DESIGNATION	Remark
2018-2022	Sh. VIJAY GUPTA	DDO/AAO	
2022-2023	Sh. Virender Kumar	DDO/AAO	

3. Name of Designation of Cashier (2020-23)

PERIOD	NAME	DESIGNATION	Remark
2018-2022	Sh. Pardeep Kumar	LDC	
2022-2023	Smt. Lalita Rani	LDC	

4. Vacancy statement (31/03/2023)

CATEGORY	SANCTIONED POST	FILLED POST	VACANT POST
GROUP-A	1	1	0
GROUP-B	5	5	0
GROUP-C	126	87	39
TOTAL	132	93	39

5. Budget and Expenditure status: 01/04/2020 -31/03/2023

(2020-21)

S.NO.	Financial Year	Head of Accounts	TOTAL BUDGET ALLOTTED	Expenditure	Balance	Reasons
1	2020-21	SALARY	64085000	63995016	89984	
2	2020-21	WAGES	5000000	4910083	89917	
3	2020-21	REWARD	13000	8000	5000	
4	2020-21	MEDICAL EXP.	1700000	1598565	101435	
5	2020-21	D.T.E.	250000	172087	77913	
6	2020-21	OFFICE EXP.	1400000	1060817	339183	
7	2020-21	M&S	1500000	1248487	251513	
8	2020-21	P.O.L.	10000	0	10000	
9	2020-21	MINOR WORK	10000	0	10000	

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(2021-22)

S.NO.	Financial Year	SCHEME DESCRIPTION	TOTAL BUDGET ALLOTTED	Expenditure	Saving(-) Excess(+)	Reasons
1	2021-22	SALARY	67200000	66981400	218600 ✓	
2	2021-22	WAGES	5800000	5307060	492940 ✓	
3	2021-22	REWARD	3000	2500	500 ✓	
4	2021-22	MEDICAL EXP.	2150000	2117451	32549 ✓	
5	2021-22	D.T.E.	240000	222131	17869 ✓	
6	2021-22	OFFICE EXP.	700000	625158	74842 ✓	
7	2021-22	M&S	1900000	1888040	11960 ✓	
8	2021-22	P.O.L	10000	0	10000 ✓	
9	2021-22	MINOR WORK	10000	0	10000 ✓	

(2022-23)

S.NO.	Financial Year	SCHEME DESCRIPTION	TOTAL BUDGET ALLOTTED	Expenditure	Saving(-) Excess(+)	Reasons
1	2022-23	SALARY	70300000	70028794	271206 ✓	
2	2022-23	WAGES	4700000	4653678	46322 ✓	
3	2022-23	REWARD	5000	3000	2000 ✓	
4	2022-23	MEDICAL EXP.	2100000	2073725	26275 ✓	
5	2022-23	D.T.E.	450000	444492	5508 ✓	
6	2022-23	OFFICE EXP.	400000	378982	21018 ✓	
7	2022-23	M&S	3750000	3625342	124658 ✓	
8	2022-23	P.O.L	10000	0	10000 ✓	

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STATUTORY AUDIT

Statutory audit has not been conducted by AG (AUDIT) in respect of **Audit report of Central Jail No.07, Tihar, New Delhi**

The maintenance of records of **Audit report of Government Central Jail No.07, Tihar, New Delhi** for the period from 2020--2021 to 2022-2023 was found satisfactory subject of observations made in current audit report.



(ANAND KUMAR GUPTA)

Inspecting Audit Officer

Audit Party No. 32

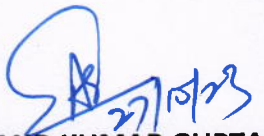
Part-I
Old Audit Report

As per Old Audit Report of the Office of Central Jail No.07, Tihar, New Delhi there were 21 (Twenty One) outstanding paras with recoveries of Rs.2,67,224/- since 2003. Out of which 01 para with the recovery of Rs.2,098/- was settled on the basis of documents submitted by the jail administration. so, the balance 20 paras with the recovery of Rs.2,65,126/- has been included in the current audit report as Part-I.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	2003-10	09	Nil	Nil	09 (1 to 9)
2.	2010-17	07	Nil	Nil	07 (1 to 7)
3.	2017-20	05	01	2	04 (1,3,4,5)
	Total	21	01		20

Details of old recoveries:

Sl. No.	Year	Total old Recoveries	Amount Recovered/ settled	Balance recovery against paras
1.	2003-2010	1,07,498/-	NIL	1,07,498/-
2.	2010-2017	1,05,728/-	NIL	1,05,728/-
3.	2017-2020	53,998/-	2,098/-	51,900/-
	Total	2,67,224/-	2,098/-	2,65,126


(ANAND KUMAR GUPTA)
 Inspecting Audit Officer
 Audit Party No. 32

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PART II
Current Audit Report
(01/04/2020 to 31/03/2023)

During the course of current audit 10 audit memos including 01 records memo were issued highlighting various irregularities and recoveries to the tune of **Rs.34,85,050/-** Out of 09 audit memo's (excluding record memo), The reply was submitted for audit memo No.07 with the referenceto the orders under leave rules so the same was settled during the audit. Hence, remaining memo's with the recovery of **Rs.38,446/-** converted into 04 Para's and 04 TANs have been incorporated in current audit report.

Details of Current Recovery				
Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Key Document No.
06	5,112/-	NIL	5,112/-	
07	34,46,604/-	34,46,604/-	NIL	14/CKD
09	33,334/-	NIL	33,334/-	
TOTAL	34,85,050/-	34,46,604/-	38,446/-	

Internal Audit Report has been prepared on the basis of information furnished and made available by the Central Jail No.07, Tihar, New Delhi for the period 01/04/2020 to 31/03/2023.. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

OLD REPORT

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Para 01

PART - I [REDACTED]

(The current audit period was for the period 14.08.03-2010)

Para - 1 : Cash Book (GAR-3)

[Audit period-14.08.03-2010 - Reference Audit-memo no.08 dated 17.01.11]

During test-check of Cash-Book of Central Jail No.7 for the period 12.09.03 to 31.03.10 (except 20.03.08 to 26.05.09) the following irregularities have been noticed :-

1. Date-wise entries unsigned - The Cash-book of the unit for the above period has not been signed date-wise by the DDO. Only closing balance has been signed by the DDO at the end of each month.
2. Totally unsigned entries - The Cash-book for the period 07.11.05 to 30.07.06 has not been signed by the DDO completely.
3. Cash-book recording with lead-pencil - The Cash-book for the period 28.12.07 to 19.03.08 is written with pencil alongwith overwriting & cutting unattested by the DDO.
4. Cash-book missing - The Cash-book for the period 20.03.08 to 26.05.09 has not been written/entered, at all, which is highly irregular.
5. Delay in deposit of Government money - The prisoners' fine collected by the DDO, Jail No.7 has been deposited into Government Account after the period of 4 to 9 months delay. Examples of a few cases are as under :-

S.No	Date of receipt	Amount	Date of deposit
1	30.09.04	3000	21.07.05
2	04.10.04	8000	21.07.05
3	14.10.04	8000	21.07.05
4	05.11.04	10000	21.07.05
5	01.12.04	1500	21.07.05
6	25.01.05	1000	21.07.05
7	03.02.05	1000	21.07.05

From the above data, it is evident that -

- (a) Cash collected was kept unauthorizedly for so many days.
- (b) Cash received are not deposited in Government account promptly by cashier.

Whereas as per R&P rule, all government deposits should be deposited in Government Account, immediately (or latest by three days).

Hence, the unit is working in total disregard of the Government rules and retention of Government cash for such a long period indicates that the Government receipts are being misutilized amounting to temporary embezzlement of government money. The matter needs to be investigated in-detail at the HoD level.

The above list is illustrative only and not exhaustive ; department may review all the other cases in the aforesaid lines, under intimation to audit.

Para 02

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Para - 2 : Income-tax

[Audit period-14.08.03-2010 – Reference Audit-memo no.05 dated 14.01.11 . Audit memo No.05 (Addendum-1) dated 17.01.11 . Audit-memo No.05 (Addendum-2) dated 18.01.11 . and Audit-memo No.05 (Addendum-3) dated 20.01.11]

During test-check of Income-tax records, following irregularities were noticed :-

1. **2009-10 – PBR Pg-8 – Smt.Vijay Kumari Dutta, ex-DS-I** – As per the FORM-16 statement, an amount of Rs.35032/- is recoverable from the official and following is the income-tax calculation as per details available in PBR :-

Smt.Vijay Kumari Dutta ex-DS-I PBR Pg No.8 FY=2009-10	Gross salary=	844672	(-) Sav'g U/s 80C=	89160	Final Tax'ble Inc=	560710	Tax Cr's= 35032
	(-) Ded'n/Tpl Allow=	4800	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	126213	
	(-) U/s 13A HRA=	0	Bal Tax'ble Inc'm=	750712	(+) 3% Edm-cess=	3786	
	(-) Int on HBA=	0	Balance T.I.(R)=	750710	Tax already paid=	92201	
	Net Taxable Inc'm=	839872	(-) Nil Tax=	190000	E-cess already paid=	2786	

As on date, the official stands retired on superannuation. However, in response to the above audit-query, the official had sent photocopies of the following documents – (a) **Two** different bank deposit slips of **Rs.34470/-**; and (b) a crossed (striked-off) Bank challan (ITNS 280) showing deposit of **Rs.49370/-**. (Necessary bank-seal is also illegible). Since the aforesaid two documents vary from one another as well as from the original income-tax claim of **Rs.35032/-** and are not self-explanatory, the official may be asked to produce all the necessary income-tax documents (in original).

2. **Non-production of I-Tax documents** – In the following cases, the I-Tax calculations sheet, FORM-16 or FORM-24 not made available to audit, hence, I-Tax is calculated on available PBR information s -

S.No	FY	Pg No	Name of the official	Designation	O/s I-Tax
1	2003-04	2	Sh.OP Rana	Superintendent	5106
2	2003-04	17	Sh.SS Dhanya	AS	228
3	2003-04	22	Sh.Sanjeev Kumar	AS	500
4	2003-04	27	Sh.Jaipal Singh	Head Warder	4492
5	2003-04	115	Sh.GS Pandey	Staff Nurse (Male)	3760
6	2003-04	116	Ms.Sherly Roy	Staff Nurse	3810
7	2004-05	141	Sh.Krishan Kumar	AS	5704
8	2004-05	142	Sh.Sanjeev Kumar	AS	2201
9	2004-05	144	Sh.Baccha Manghi	AS	2391
10	2004-05	145	Sh.Vinod Kumar	AS	3986
11	2004-05	145	Sh.Kuldeep Mishra	AS	8615
12	2004-05	153	Sh.Leei Bahadur	HW-163	3142
13	2004-05	155	Sh.Dharam Pal	HW-205	4104
14	2004-05	158	Sh.Accha Singh	HW - 251	114
15	2004-05	161	Sh.Mohan Lal	HW - 389	563
16	2004-05	165	Sh.Satya Prakash	Warder - 285	2848
17	2004-05	167	Sh.Yash Pal Sharma	Warder - 363	304
18	2004-05	172	Sh.Chander Dev	Warder - 557	2883
19	2004-05	174	Sh.Heera Lal	Warder	2148
20	2004-05	174	Sh.Pradeep Sanger	Warder - 593	16
21	2004-05	180	Sh.Ravinder Singh Bisht	Warder - 703	473
22	2004-05	183	Sh.Ajay Yadav	Warder - 833	282
23	2004-05	186	Sh.Amrish Kumar Goyal	Warder	849
24	2004-05	189	Sh.Jitender Nath	Warder - 947	26
25	2004-05	192	Sh.Manoj Kumar	Warder - 958	26
26	2004-05	195	Sh.Ravi Ranjan Kumar	Warder - 925	26
27	2004-05	196	Sh.Santosh Kumar Tiwari	Warder - 926	26
28	2004-05	197	Sh.Satinder Kumar	Warder - 927	26
29	2004-05	198	Sh.Shajjan Ji Jha	Warder - 931	26
30	2004-05	200	Sh.Bipul Vikash Pal	Warder - 944	26
31	2004-05	203	Sh.Mayank Shukla	Warder - 949	26
32	2004-05	205	Sh.Mahavir Singh	Warder - 638	600
33	2004-05	205	Sh.Dinesh Papne	Warder - 684	341

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S.No	FY	Pg No	Name of the official	Designation	O/s I-Tax
					2230
34	2007-08	7	Sh. Jagdish Singh	DS-II	24964
35	2007-08	8	Sh. VP Garg	AS	3462
36	2007-08	14	Sh. Dhanjay Rawat	AS	1387
37	2007-08	15	Sh. Prem Chand	Warder	938
38	2007-08	43	Sh. Vinod Kumar	Warder	899
39	2007-08	55	Sh. Dharamvir	DS-II	1477
40	2008-09	6	Sh. Jagdish Singh	DS-II	3404
41	2008-09	7	Sh. Ved Prakash Garg	AS	3308
42	2008-09	14	Sh. Prem Chand	AS	10082
43	2008-09	17	Sh. Rakesh Kumar	Head Warder	1161
44	2008-09	25	Sh. Satveer Singh	Head Warder	811
45	2008-09	26	Sh. Rajender Kumar Sharma	Head Warder	1554
46	2008-09	39	Sh. Bahadur Singh	Warder	3439
47	2008-09	55	Sh. Dharamveer	Warder	915
48	2008-09	83	Sh. Jagdish Prashad	Warder	748
49	2008-09	86	Sh. Rishi Dev Sah		
G-Total=					120447

Detailed calculations of the above cases have been depicted in the enclosed **Annexure-1/Para-2(2)**. Either necessary income-tax calculation sheets as well as their necessary supporting documents may be made available to audit; -else- the income-tax amount as calculated against each name from the available PBR entries would be construed as outstanding which may be recovered **after due verifications** under intimation to audit.

3. **Non-inclusion of other incomes paid by the office** - The following incomes which were granted to the officials periodically were neither entered in the PBR nor taken into account while assessing their respective Income-tax calculations -
 - (a) **Reward** - Periodically certain officials of the unit was chosen for payment of rewards.
 - (b) **Extra-Pay** - An amount equivalent to one month's pay, which is paid as Extra-pay was not included in income during the FY 2004-05, 2007-08, 2008-09 and 2009-10, which is highly irregular.
 Ignoring the aforesaid two honorarium amounts had resulted in evasion of income-tax, which is highly irregular. Hence in this connection :-
 - (i) Elucidate reasons for the aforesaid irregularities;
 - (ii) Income-tax on both the aforesaid category of figures may now be calculated and outstanding amount, if any, may be recovered from the official with penal interest, **after due verifications**, under intimation to audit.

4. **Non-calculation of I-Tax** - Neither the I-Tax related documents nor the complete PBR entries (only pay of Feb'09 entered in PBR) of the following officials are available on records :-
 - (a) 2007-08 - Pg-17 - Sh. Rakesh Kumar Sharma, AS;
 - (b) 2007-08 - Pg-18 - Sh. Jitender Singh, AS;
 - (c) 2007-08 - Pg-22 - Sh. Satveer Singh, Head Warder
 - (d) 2007-08 - Pg-36 - Sh. Beer Pal, Head Warder
 - (e) 2007-08 - Pg-37 - Sh. Kaptan Singh, Head Warder
 - (f) 2008-09 - Pg-22 - Sh. Badri Dutt, AS
 - (g) 2008-09 - Pg-23 - Sh. Ram Karan Dahiya, AS.
 - (h) 2008-09 - Pg-40 - Sh. Mai Ram, Head Warder
 Hence, in this connection -
 - (i) Elucidate reasons for the same; and
 - (ii) Income-tax of the above officials may be calculated and shown to audit.

5. **NPR of 2005-06 & 2006-07** - Neither the I-Tax records nor the PBR for the period 2005-06 & 2006-07 made available to audit.

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Para - 3 : Prisoners Welfare Fund (PWF)

[Audit period-14.08.03-2010 – Reference Audit-memo no.07 dated 17.01.11]

During test-check of PBR, following irregularities were noticed :-

1. **Withdrawals from PWF bank account** – As per the bank pass-book furnished to audit for the period 18.06.09 to 31.03.10, the following withdrawals have been made from the PWF bank account :-

S.No	Month	Withdrawals	S.No	Month	Withdrawals
1	Jun'09 (18-30)	1,09,755	6	Nov'09	7,10,214
2	Jul'09	4,54,797	7	Dec'09	3,45,863
3	Aug'09	5,08,239	8	Jan'10	3,85,769
4	Sep'09	95,430	9	Feb'10	1,62,757
5	Oct'09	1,23,254	10	Mar'10	5,26,467
					34,22,545

An item-wise details of the above total is enclosed in the **Annexure-2/Para-3(1)** Vouchers and its supporting documents justifying the aforesaid PWF bank account withdrawals have not been made available to audit despite repeated reminders, at all levels, which is highly irregular. Hence, in this connection -

- (a) Either vouchers and its supporting documents may be traced and shown.
- (b) Or, it would be construed that no relevant documents are available on records and the aforesaid withdrawals are unjustified, which requires a detailed inquest in the matter so as to fix responsibility upon defaulting official(s). Further, recovery of **Rs.34,22,545/-** may also be made from such defaulting official(s) who had authorized the withdrawal of funds from PWF bank account.
- (c) Apart from the above, necessary action may be taken on the above lines for the withdrawals made during the period prior to 18.06.09 (for which no records was produced).
- (d) Action may be taken in this regard, **after due verification**, under intimation to audit.

2. **Transfer of funds out of PWF account** – On scrutiny of the above bank pass-book for the period 18.06.09 to 31.03.10, it was noticed that following transfer of funds have been made from the PWF bank account :-

S.No	Month	Withdrawals	S.No	Month	Withdrawals
1	Jun'09 (18-30)	1,150	5	Dec'09	2,31,908
2	Jul'09	65,119	6	Jan'10	10,360
3	Oct'09	25,380	7	Feb'10	50,671
4	Nov'09	7,315	8	Mar'10	30,824
					4,22,727

An item-wise details of the above total is enclosed in the **Annexure-3/Para-3(2)** Supporting documents justifying the aforesaid transfer-of-funds from PWF bank account have not been made available to audit despite repeated reminders, at all levels, which is highly irregular. Hence, in this connection -

- (a) Either supporting documents may be traced and shown.
- (b) Or, it would be construed that no relevant documents are available on records and the aforesaid transfer-of-funds are unjustified, which requires a detailed inquest in the matter so as to fix responsibility upon defaulting official(s). Further, recovery of **Rs.4,22,727/-** may also be made from such defaulting official(s) who had authorized the transfer-of-funds from PWF bank account.
- (c) Apart from the above, necessary action may be taken on the above lines for the transfer-of-funds made during the period prior to 18.06.09.
- (d) Action may be taken in this regard, **after due verification**, under intimation to audit.

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3. **Deposits made into PWF bank account** – As per the bank pass-book furnished to audit for the period 18.06.09 to 31.03.10, following deposits have been made into PWF bank account :-

S.No	Month	Withdrawals
1	Jun'09 (18-30)	1,70,764
2	Jul'09	3,71,591
3	Aug'09	3,05,000
4	Sep'09	4,64,335
5	Oct'09	5,32,582

S.No	Month	Withdrawals
6	Nov'09	3,00,000
7	Dec'09	4,16,000
8	Jan'10	3,60,959
9	Feb'10	3,01,000
10	Mar'10	4,37,090
		36,59,321

An item-wise details of the above total is enclosed in the Annexure-4/Para-3(3). Supporting documents justifying the aforesaid PWF bank account deposits have not been made available to audit despite repeated reminders, at all levels, which is highly irregular. Hence, in this connection :-

- (a) Either, vouchers and its supporting documents may be traced and shown
- (b) Or, it would be construed that no relevant documents are available on records and the aforesaid deposits are incomplete/part-deposits, which requires a detailed inquest in the matter so as to fix responsibility upon defaulting official(s). Further, recovery of the balance amount, if any, may also be made from such defaulting official(s) for deposits into the PWF bank account.
- (c) Apart from the above, necessary action may be taken on the above lines for the deposits made during the period prior to 18.06.09.
- (d) Action may be taken in this regard, after due verification, under intimation to audit.

4. **Non-production of records** – Following vital records have not been made available to audit despite repeated reminders, at different levels :-

- (a) **Cash-book** – Out of the total audit-period of seven (07) years, the PWF cash-book of only for period 21.05.03 to 21.01.04 and 01.04.04 to 25.01.05, (i.e. only 1 year & 8 months) were made available to audit and the rest including the latest-period cash-book are not made available to audit. Reason stated is that the previous Cash-books are not traceable, which is highly irregular. In the absence of which audit is unable to offer any comments
- (b) **Bill registers** – No bill register is maintained to record the bills/claims received from suppliers, which is highly irregular. In the absence of which, audit could not ascertain whether the payment/expenditure incurred is justified or not
- (c) **File processing** – None of the noting and correspondence in respect of various payments/receipts transactions as approved by the Executive Committee of PWF were made available to audit, which is highly irregular. In the absence of which, audit could not ascertain whether the payment/expenditure incurred is authorized or not.
- (d) **Minute books** – As per Rule 6(4) of the PWF rules in Delhi Jail Manual – "The minutes of the (Executive Committee) meeting shall be recorded in the (minutes) book" but none of the minutes books were made available to audit. In the absence of which audit is unable to ascertain whether decisions/expenditures/payments out of PWF have been made with the approval of two-third of the total members of the Executive Committee, as required by Rule 6(2) of the PWF rules.
- (e) **Indent records** – Indent of items required for canteen from stores not made available to audit.
- (f) **Stock register** – Stock register of consumables and non-consumables items purchased out of PWF were not made available to audit, which is irregular. In the absence of which audit could not comment on the genuineness and correctness of stores

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- (g) Cheque counterfoils – None of the cheque counterfoils, wherefrom cheques were issued for withdrawal of funds from bank – either by self or by creditors/suppliers – are available with the unit, which is highly irregular. In the absence of which, audit is unable to ascertain the details of cheques issued (or cancelled) against different claims of payments / transfer of funds from PWF.
- (h) Stock register of cheques – Stock entries of the cheques-books received from bank not made available to audit.
- (i) Deposit counterfoils – None of the deposit counterfoils, vide which cash/cheques received by the unit – either from debitors or other sources like (a) voluntary contributions from prisoners ; (b) profit from canteen ; (c) donations from public ; and (d) any other source approved by the Government – are available with the unit, which is highly irregular. In the absence of which, audit is unable to ascertain (i) proper deposits ; (ii) Delay-in-deposits ; (iii) full amount deposited or not ; (iv) etc. of various incomes received by the unit.
- (j) Counterfoils of receipt books – Counterfoils of receipts issued against the money received into PWF were not made available to audit (alongwith its stock entries), which is irregular.
- (k) Coupon details – A major source of income for the unit's PWF is sale of coupon to visitors (for handing over to the inmates) so as to enable them to purchase items from – (a) Dry canteen (beverages and eatable) ; (b) Wet canteen (grocery and stationery items) ; and (c) Mobile canteen – run by the unit inside the jail premises. Whereas in this connection, the following records were not made available to audit :-
- (i) Administrative approval for printing of coupons ;
 - (ii) Bills relating to the coupon printing charges ;
 - (iii) Stock entries depicting coupons received, daily-issued & daily-balance ;
 - (iv) Indent of coupon to be distributed ;
 - (v) Day-wise issuance of coupon for sale ;
 - (vi) Day-wise return of unsold coupons ;
 - (vii) Day-wise sale-coupons to be accounted with the sale proceeds ;
 - (viii) Certificate of punching & possession of utilized coupons equal to sale proceeds ;
 - (ix) Handing of money-realized to PWF
 - (x) Account of day-wise entries of money-received in the PWF cash-book ;
 - (xi) Deposit counterfoil of such cash deposited in the PWF bank account ;
 - (xii) Entries of such deposits made in the bank pass-book – as PWF revenue
- (l) Loan records – It was noticed that several office-expenditure under the head-of-account – OE, OC, M&S, TE, POL, Conveyance, etc. were incurred initially out of the PWF. Whereas in this connection, following records not made available to audit :-
- (i) Rules under which such utilizations of PWF funds have been stipulated ;
 - (ii) Justifications of the need/urgency in making such payments out of PWF ;
 - (iii) Approval of Executive Committee for utilizing PWF funds for particular expenses ;
 - (iv) Account of such loan given out of PWF funds ;
 - (v) Account of refunds of such loans back in to the PWF funds.
- (m) Monthly Bank-statement/Pass-book – The date of opening the PWF bank account no.459250925 is recorded to be 09.06.02 ; but the monthly bank-statement/pass-book for the period prior to 18.06.09 not made available to audit. Whereas, it was also noticed from the bank pass-book that on 23.12.09, an amount of Rs.120/- was debited on account of STATEMENT CHGS – even that statement is not available on records. Reason stated is that the previous Bank statements/Pass-books are not traceable, which is highly irregular. Hence in the absence of which audit is unable to offer any comments.

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- (n) **Bank reconciliation statement** – Bank reconciliation statement is a list in which the various items that cause a difference between bank balance as per cash book and pass book on any given at the end of each month. Whereas the bank reconciliation statement has not been available on records for any month, which is highly irregular. In the absence of which audit is unable to offer any comments on the aspect of (a) errors in bank transactions ; (b) frauds ; (c) cheques paid into bank but not yet collected ; (d) cheques issued but not yet presented for payment ; (e) Amount credited or debited by banker in pass-book without immediate knowledge of the unit. Further as per bank-pass book, on 29.01.10, an amount of Rs.30/- was debited on account of STOP CHQS, whose reasons also needs to be explained
- (o) **Private auditors report** – Report of the private auditors engaged periodically for the auditing PWF for the period were also not made available to audit, which is irregular
- (p) **Half-year reports** – As per Rule 9 of PWF rules in Delhi Jail Manual – "The Superintendent shall submit a half year report to the DIG of Prisons indicating the activities, initial balance in the funds, the details of disbursements from the funds and the final balance in the fund". Copy of such reports sent not made available to audit, which is irregular
- (q) **Guidelines** – Various guidelines/directions, issued by the competent authority time-to-time, with regard to maintenance of PWF were not made available to audit, which is irregular

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Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter and therefore if any irregularities/discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned Head-of-Office. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

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Para 04

Para - 4 : Non-recovery of TDS

[Audit period-14.08.03-2010 – Reference audit memo no.09 dated 21.01.11]

During test-check of cheque-issue register, the following payments were made to M/s Emersons for repair/maintenance of LPG gas/pipeline but no TDS has been deducted -

S.No	Bill No.	Bill date	Bill amount
1	C-23	13.04.04	172867
2	C-322	31.12.05	31567
3	C-333	14.03.07	49561
4	C-280	24.03.08	103694
5	C-257	30.03.09	49230
6	C-261	31.03.09	185245
7	C-296	25.03.10	64582
8	C-297	25.03.10	86625
Total =			743371
TDS @ 2% =			14867.42
Edn Cess @ 3% =			446
Total TDS+cess =			15313

It was also noticed that apart from the above, an amount of Rs.887/- was correctly deducted as TDS in C-89 dated 31.05.08 for Rs.48078/-. Whereas in the above 8 cases no TDS was deducted, which is irregular. Hence, the said outstanding amount of Rs.15313/- may be recovered, after due verification, under intimation to audit.

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Para 05

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Para - 5 : Outstanding amount of Rs.53321/- to be recovered from TEWA Gas Agency, the LPG supplier
[Audit period-14.08.03-2010 - Reference audit memo no.12 dated 24.01.11]

Due to the installation of PNG supplied by IGL through pipelines, the LPG cylinders available with Jail no 7 were rendered useless and the PHQ, Tihar had issued directions to hand-over them back to the gas agency

Accordingly, a total of 60 LPG cylinders (47 full and 13 empty) were returned back to TEWA Gas Agency on 11.07.08. Receipts of the aforesaid returns were also acknowledged by the TEWA (Tihar Employees Welfare Association) Gas Agency (photocopy enclosed).

Further, PHQ, Tihar had also directed the Jail No.7 to get the Security Deposits refunded back from the gas agency.

Records confirming the receipt/return of Security Deposit and amount of unused/filled cylinders are not available on records.

The total outstanding amounts comes to :-

S.No	Head	Particulars	Amount
(1)	Security Deposit (40 cylinders)	(a) Paid to TEWA Gas Agency against their bill no 14895 dated 03.06.03 for 40 cylinders @ Rs.650 each. (b) Sanction issued by Superintendent, Central Jail No.7 vide F.7/SCJ-7/CJ-7/AS(Langar)/2003/582-84 dated 20.10.03 for 40 cylinders @ Rs.650 each. (c) Expost facto sanction also issued by Superintendent, Central Jail No.7 vide F.7/SCJ-7/ CJ-7/AS(Langar)/2005/496-98 dated 07.03.05 for 40 cylinders @ Rs.650 each (d) Accordingly, the cost of 40 cylinders, which have been returned back to TEWA Gas Agency is worked-out as = $40 \times 650 = 26000$	26000
(2)	Security Deposit (20 cylinders)	(a) As seen above a total of 60 cylinders were returned back to TEWA Gas Agency. Account of 40 cylinders are given at S.No.(1) above. (b) Source of balance 20 cylinders are not available on records. However, in the case of the instant 20 cylinders - either obtained directly or obtained through transfer - cannot be obtained without paying security deposit to the gas agency. (c) Accordingly, the cost of balance 20 cylinders, which have been returned back to TEWA Gas Agency is worked-out as = $20 \times 650 = 13000$ (d) However, in case the security deposit for the said 20 cylinders have been paid above the said Rs.650/- per cylinder. The same may be recalculated accordingly and recovered.	13000
(3)	Cost of unused/ filled gas cylinder	Forty-seven (47) unused/full LPG cylinders were also returned back to TEWA Gas Agency, whose cost of Rs.304.70 per cylinder have been worked out on the basis of the last LPG bill paid vide Bill no.281 dated 30.06.08. Thus cost comes to $47 \times 304.70 = 14231/-$. i.e. say Rs.14321/-.	14321
Grand-Total =			53321

Hence, the aforesaid amount of Rs.53321/- may immediately be recovered from the TEWA Gas Agency after due verification under intimation to audit.

Para 06

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Para - 6 : Contingent bills (with recovery of Rs.1880/-)

[Audit period-14.08.03-2010 - Reference audit-memo no.11 dated 24.01.11]

During test-check of contingent bills, following irregularities were noticed :-

1. **Non-production of records** - Contingent vouchers for the FY 2003-04, 2005-06 and 2008-09 not made available to audit despite repeated reminders, which is irregular.
2. **Non-maintenance of Contingent Register** - The mandatory Contingent Register (CAM-27) not maintained, which is irregular.
3. **Irregular LPG repair bills** - Irregularities of - (a) Old/replaced parts (probable brass part) not shown received back ; and (b) Non-recording of work satisfaction certificate by the Langar In-charge - were noticed in the following bills :-
 1. 2004-05 - C-322 dated 31.12.05 for Rs.31567/-
 2. 2006-07 - C-333 dated 16.03.07 for Rs.49561/-
 3. 2009-10 - C-296 dated 18.03.10 for Rs.64582/-
4. **Irregular vehicle repair bills** - Irregularities of - (a) Old/replaced parts not shown received back ; and (b) Non-recording of work satisfaction certificate by the vehicle In-charge - were noticed in following bills (contract files also not made available to audit) :-
 1. 2004-05 - C-314 dated 31.03.05 for Rs.14629/- - Vehicle no.DL-4CF-9635.
 2. 2006-07 - C-267 dated 04.01.07 for Rs.18130/- - Vehicle no.DL-1A-1762.
 3. 2007-08 - C-200 dated 26.11.07 for Rs.7707/- - Vehicle no.DL-1A-1762.
 4. 2007-08 - C-58 dated 01.06.07 for Rs.8789/- - Vehicle no.DL-1A-1762.
 5. 2009-10 - C-308 dated 25.03.10 for Rs.14887/- - Vehicle no.DL-1A-1762.
5. **Irregular conveyance bills** - Conveyance bill in respect of following officials were noticed wherein the mandatory details of journey performed are not attached -
 1. 2004-05 - C-210 dated 19.10.04 for Rs.495/- - Smt.Meenu Aneja. UDC
 2. 2004-05 - C-161 dated 14.09.04 for Rs.5746/- - Smt.Meenu Aneja. UDC
 3. 2007-08 - C-163 dated NIL for Rs.1000/- - Sh.Deepak. UDC
 4. 2009-10 - C-235 dated NIL for Rs.1500/- - Sh.Asish Kumar.
6. **No stock entry** - Payment was made on account of purchase of **stationary items** for which no stock entry certificate was recorded in the following bills :-
 1. 2006-07 - C-163 dated 19.09.06 for Rs.745/-
 2. 2007-08 - C-65 dated 06.06.07 for Rs.468/-
 3. 2009-10 - C-314 dated 29.03.10 for Rs.7182/-
 4. 2009-10 - C-295 dated 18.03.10 for Rs.3142/-
7. **No supporting POL slips** - Payment on account of POL were made in the following bills ; but credit-slips/cash-memos in support of expenditure not attached with the bill :-
 1. 2006-07 - C-339 dated 22.03.07 for Rs.32502/- - Vehicle no.DL-4CR-8858.
 2. 2007-08 - C-90 dated 11.07.07 for Rs.17078/-
 3. 2009-10 - C-247 dated 17.02.10 for Rs.15326/-
 4. 2009-10 - C-294 dated 18.03.10 for Rs.13908/-
 5. 2009-10 - C-217 dated 01.02.10 for Rs.17742/-
 6. 2009-10 - C-87 dated 20.07.09 for Rs.16549/-

2004-05

8. **2004-05 - C-106 dated 02.07.04 for Rs.1013/-** - Paid to M/s Manglam News Agencies. Only acknowledgement-slip attached with the bill, but agency bill not attached. In the absence of the bill, the number of newspaper and magazines purchased cannot be ascertained.
9. **2004-05 - C-104 dated NIL for Rs.1506/-** - (a) Only one telephone bill for Rs.614/- attached and bill for the balance of Rs.892/- not attached. & (b) Bill not signed by DDO.
10. **2004-05 - C-46 dated 07.05.04 for Rs.4543/-** - Medical reimbursement bill in respect of Sh.Uma Shankar Thakur, Stretcher Bearer ; but no supporting vouchers enclosed.

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2006-07

11. 2006-07 - TE-27 dated 28.04.06 for Rs.700/- - Paid to Sh.SS Meena, DS-II. (a) Mode of conveyance not shown on the bill and (b) Amount paid @ Rs.7/- per KM.
12. 2006-07 - TE-127 dated 11.08.06 for Rs.1236/- - Paid to Sh.SS Dahiya, AS. Since Part-B of the TA bill form not filled, rate of payment of TA could not be ascertained.
13. 2006-07 - C-339 dated 22.03.07 for Rs.32502/- - Vehicle no.DL-4CR-8858 had exceed the prescribed limit of 200 KM per month and had run 205.880 KMs, i.e., an extra of 5.880 KM. The petrol rate at that time was @ Rs.44.85 per liter. Hence, either the expenditure may be got regularized by the HoD -else- recovery of Rs.263.718, i.e. 264/- may be recovered from the user officer, after due verification, under intimation to audit.

2007-08

14. 2007-08 - C-188 dated 14.11.07 for Rs.42016/- - In this connection, it is noticed that -
 - (a) The unit had purchased hardware items worth Rs.42016/- on 15.10.07. The payment of Rs.42016/- was made from Prisoners Welfare Fund (PWF) without recording any specific reasons for payment from PWF. The expenditure has been sanctioned by HoD on 06.11.07 but the necessary codal formalities documents has not been shown to audit. Such irregular way of purchases is against the provisions of GFRs. The competent authorities may look into the matter and the action taken in this regard may be intimated to audit.
 - (b) The aforesaid GAR-29 bill has been drawn for Rs.42016/- whereas the supplier had been paid Rs.40400/- vide cheque no.550215 dated 15.10.07 - as per his acknowledgement receipt (photocopy enclosed). Hence, the less paid amount of Rs.1616/- (42016-40400=1616) not been accounted-for, which is irregular. The same may be recovered from the defaulting official, after due verification, under intimation to audit.

2009-10

15. Vouchers not attached - Supporting vouchers not attached with the following bills :-
 1. 2009-10 - C-334 dated 31.03.10 for Rs.2007/-
 2. 2009-10 - C-252 dated 22.02.10 for Rs.6206/-
 3. 2009-10 - C-253 dated 22.02.10 for Rs.14728/-
 4. 2009-10 - C-254 dated 22.02.10 for Rs.12069/-
 5. 2009-10 - C-259 dated 25.02.10 for Rs.3414/-
16. No stock entry - Payment was made on account of purchase of miscellaneous items for which no stock entry certificate was recorded in the following bills :-
 1. 2009-10 - C-237 dated 16.02.10 for Rs.2705/-
 2. 2009-10 - C-239 dated 16.02.10 for Rs.5044/-
 3. 2009-10 - C-307 dated 25.03.10 for Rs.6600/-
17. 2009-10 - C-263 dated 26.02.10 for Rs.1745/- - Expenditure on account of purchase of stationary (a) Passed for payment amount is Rs.1676/- but bill raised for Rs.1745/- hence variation of Rs.69/- and (b) Stock entry certificate not recorded.
18. 2009-10 - C-138 dated 17.09.09 for Rs.14922/- - Paid on account of dietary expenses for prisoners sent to attend out-station courts but supporting vouchers not attached with the bill in justifications of the said expenditure.

OTHER SIMILAR CASES may be reviewed at your end, on the aforesaid lines

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Para 07

Para - 7 : Transport Allowance recovery of Rs.1952/-
[Audit period-14.08.03-2010 - Reference audit memo no.10 dated 24.01.11]

Sh.Bharam Prakash, Head Warder - During test-check of his leave account, it was noticed that the official had availed 48 days EL w.e.f. 25.05.09 to 11.07.09. Hence, Transport Allowance of **Rs.1952/-** (as noted from his LPC) for the complete month of intermediate month of June '09 to be recovered, **after due verifications**, under intimation to audit.

Para 08

Para - 8 : Remittances not verified by PAO
[Audit period-14.08.03-2010 - Reference audit memo no.13 dated 24.01.11]

A list containing 14 randomly selected remittances cases were sent to the PAO-20, Mayapuri for verifications/confirmation of revenue-deposits into Government account. Out of the said 14 cases, the concerned PAO had verified only 04 cases and the following 10 cases have not been verified -

S.No	Org-List S.No	Challan No	Challan date	Amount	Head-of-Account
1	1	1	16.01.04	366	2056 - Plan Salary
2	2	2	20.02.04	740	2056 - Plan Salary
3	3	4	20.04.04	6696	2056 - Plan Salary
4	4	9	26.10.04	6161	2056 - Plan Salary
5	5	2	21.07.05	7376	2056 - Plan Salary
6	7	1	07.09.06	2510	0056 - Seizure money
7	10	1	13.07.07	1850	0056 - Seizure money
8	11	2	06.09.07	6634	0056 - Seizure money
9	12	3	24.10.07	4756	0056 - Seizure money
10	13	1	19.03.08	14165	2056 - Plan Salary

Inquest may be made into the matter and may be resolved with PAO. Otherwise, if any misappropriation comes to light, responsibilities may be fixed upon the defaulting officials and also necessary recoveries be made from such defaulting officials, **after due verifications**, under intimation to audit.

Para - 9 : Non-production of records (NPR)

(Audit period-14.08.03-2010 - Reference audit memo no.14 dated 24.01.11)

The following records were not made available to audit for scrutiny, despite of repeated requests (verbal & written) and sufficient time have since elapsed since then :-

1. Master Register of files containing details of the files opened for use
2. Budget/expenditure Control Register
3. Cash Book for the period 20.03.08 to 26.05.09
4. Stock register of Receipt Books - GAR-6 (erstwhile TR-5)
5. Stock Register of the office.
6. Property Register.
7. Service Postage Stamp Register.
8. GPF - Index Register, Ledger and Broad-sheet of Class-IV employees
9. List of vehicles operated during the audit period alongwith their log books.
10. Livery account.
11. LTC Register.
12. Telephone/Mobile bill register
13. Dead Stock Register
14. Register of Unserviceable Stores
15. Condemnation file/records.
16. Spouse information

17. Seizure records - Queries were also raised vide Audit-letter no.02 dated 13.01.11 (addressed to the In-charge TSP (through the Superintendent) on the subject of Details of money seized, wherein contents were - Consolidated month-wise report of money and other valuables seized from the prisoners during frisking at the gate may be made available to audit for further scrutiny / cross-verifications with deposits made by Jail No. 7 into Government account - for the period 21.03-04 to 2009-10.

18. Canteen records - Queries were also raised vide Audit-letter no.03 dated 17.01.11 on the subject of Information required - Canteen, wherein contents raised were - A major source of income for the unit's PWF is sale of coupon to visitors (for handing over to the inmates) so as to enable them to purchase items from - (a) Dry canteen (beverages and eatable); (b) Wet canteen (grocery and stationery items) and (c) Mobile canteen - run by the unit inside the jail premises. In this connection, following information's and its supporting documents are solicited :-

1. State whether the above three Canteens are run departmentally or through prisoners.
2. Name the officials & their designations who were in-charge of the above three Canteens during audit period.
3. Give the list of articles which were listed to be sold in the Canteen, their prices and their profit percentages during the audit period.
4. What are the working hours the above three Canteens during the audit period.
5. Documents confirming the day-wise accounting of all the above three Canteen (Cash-books) may be made available to audit.
6. Source/printing of obtaining the coupons alongwith its details.
7. Documents confirming the accounts tallying sold coupons with the sale proceeds of the day - may be made available to audit for scrutiny.
8. Documents confirming the accounts of sale proceeds handed over to PWF account may be shown to audit.
9. What was the approved method of punching the coupons received against sales so that the same could not be misused.
10. How was the safety/possession of the utilized coupons ensured.
11. Records confirming the approval and destruction of used coupons may be made available.
12. Stock register of Consumable and Non-consumable items of the above three Canteens may be made available to audit.
13. Copies of the indent requisitioning for supply of Canteen-items from stores may be made available to audit.
14. Complaint-book containing all complaints of prisoners with regard to Canteen functioning may be made available to audit.

19. Wages records - Queries were also raised vide Audit-letter no.04 dated 17.01.11 on the subject of Information required - Wages, wherein contents were - During the audit-period, frequent bills have been seen preferred to PAO on account of wages. In this connection, following information's and its supporting documents are solicited :-

1. Wages are paid to which category of inmates.
2. What is the criteria for deciding on the category of inmates to be decided as - Skilled, Semi-skilled Unskilled

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54/C

3. What were the rates of wages to Skilled, Semi-skilled, Unskilled workers (inmates) paid during the audit period.
 4. What are the different type of works for which wages are paid.
 5. Documents confirming the day-wise accounting of wages (Cash-books) may be made available to audit.
 6. Acquittance-roll / Acknowledgements of the prisoners against timely payment of wages may be shown to audit.
 7. Documents confirming deductions of money (from wages) towards Victim Welfare Funds may be shown to audit.
 8. Documents confirming to the deposits of such money in Victim Welfare Funds (Cash-book & Pass-book) may be shown to audit.
 9. Documents confirming to the payment of such money from the Victim Welfare Funds to respective victims or their family may be shown to audit.
 10. Is there any other kind of deductions, which were made from the wages earned by inmates? If so, give details.
 11. Inmate name-wise ledger of wages accumulated during the audit-period may be shown to audit.
 12. Proof of intermediate withdrawal/disbursement of wages, if any, by the inmates may be shown to audit.
 13. Proof of final disbursement/handing-over of the total wages earned by the inmates may be shown to audit.
 14. Details of undisbursed amount of wages may be shown to audit.
20. Diet records - Queries were also raised vide Audit-letter no.05 dated 17.01.11 on the subject of Information required - Diet, wherein contents were - Following information's on diet of prisoners alongwith its supporting documents are solicited :-
1. What was the prescribed dietary scale for the prisoners during the audit period.
 2. How was the dietary items procured during the audit period.
 3. Documents relating to the date-wise number of prisoners may be made available.
 4. What were the stipulated meal timings.
 5. Documents confirming the approved weekly-menu during the audit-period may be shown.
 6. Documents relating to recommendation-letter of Medical Officer for extra-diet on medical ground for sick prisoners and its subsequent approval by Superintendent may be made available.
 7. "Daily register of prisoner dieted" may be made available.
 8. Stock register showing receipt, issue & balance of dietary items in stores may be shown.
 9. Indent requisitioning for supply of dietary items from stores may be made available.
 10. Daily-issue register of dietary items from stores may be shown.
 11. Non-consumable stock register of Kitchen may be shown.
 12. Give list of visits made by the authorized Dietician to check the nutritive quality of food.
 13. Records confirming inspections/surprise-checks of quality-of-food and taste-of-food by competent authority may be made available to audit.
 14. Documents regarding testing-results of any authorized food laboratory of the random samples of re-cooked-items taken from the Jail kitchen for ensuring the quality may be made available to audit.
 15. Complaint-book containing all complaints of prisoners in respect of the quantity, quality or cooking of the food may be made available to audit.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter and therefore if any irregularities/discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned Head-of-Institution. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

(KAMAL DEV)
Inspecting Audit Officer
Audit Party no.3

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Annexure-1 / Para-2(2)
(Para No.2 : Income-tax)

(Calculation of Income-tax cases where relevant income-tax documents not available on records)

1	Sh.OP Rana Superintendent PBR Pg No 2 FY=2003-04	Gross salary= 248166 (-)Tpt Allow / WA= 0 Taxable Inc'm= 248166 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 0	Bal Tax'bl inc'm= 218166 Balance T.L(R)= 218170 Tax on Tot Inc'm= 39451 Tot Savings (A)= 70000 Tot Share/Deb (B)= 0	Rebate on Sav(A+B)= 10500 80D-Rebate women= 0 Tax payable= 28951 (-) Tax paid= 23842 Bal Tax o/s= 5106	(a) None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.
2	Sh.SS Dhaiya AS PBR Pg No 17 FY=2003-04	Gross salary= 157703 (-)Tpt Allow / WA= 1560 Taxable Inc'm= 156143 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 0	Bal Tax'bl inc'm= 126143 Balance T.L(R)= 126140 Tax on Tot Inc'm= 14228 Tot Savings (A)= 70000 Tot Share/Deb (B)= 0	Rebate on Sav(A+B)= 14000 80D-Rebate women= 0 Tax payable= 228 (-) Tax paid= 0 Bal Tax o/s= 228	(a) None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.
3	Sh.Sanjeev Kumar AS PBR Pg No 22 FY=2003-04	Gross salary= 121100 (-)Tpt Allow / WA= 1560 Taxable Inc'm= 119540 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 0	Bal Tax'bl inc'm= 89540 Balance T.L(R)= 89540 Tax on Tot Inc'm= 6908 Tot Savings (A)= 21360 Tot Share/Deb (B)= 0	Rebate on Sav(A+B)= 6408 80D-Rebate women= 0 Tax payable= 500 (-) Tax paid= 0 Bal Tax o/s= 500	(a) None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.
4	Sh.Jaipal Singh Head Warder PBR Pg No 27 FY=2003-04	Gross salary= 126768 (-)Tpt Allow / WA= 2475 Taxable Inc'm= 124293 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 0	Bal Tax'bl inc'm= 94293 Balance T.L(R)= 94290 Tax on Tot Inc'm= 7858 Tot Savings (A)= 11220 Tot Share/Deb (B)= 0	Rebate on Sav(A+B)= 3366 80D-Rebate women= 0 Tax payable= 4492 (-) Tax paid= 0 Bal Tax o/s= 4492	(a) None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.
5	Sh.GS Pandey Staff Nurse (Male) PBR Pg No 115 FY=2003-04	Gross salary= 142144 (-)Tpt Allow / WA= 1800 Taxable Inc'm= 140344 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 0	Bal Tax'bl inc'm= 110344 Balance T.L(R)= 110340 Tax on Tot Inc'm= 11068 Tot Savings (A)= 24360 Tot Share/Deb (B)= 0	Rebate on Sav(A+B)= 7308 80D-Rebate women= 0 Tax payable= 3760 (-) Tax paid= 0 Bal Tax o/s= 3760	(a) None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.
6	Ms Sheryl Roy Staff Nurse PBR Pg No 116 FY=2003-04	Gross salary= 150593 (-)Tpt Allow / WA= 3000 Taxable Inc'm= 147593 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 0	Bal Tax'bl inc'm= 117593 Balance T.L(R)= 117590 Tax on Tot Inc'm= 12518 Tot Savings (A)= 12360 Tot Share/Deb (B)= 0	Rebate on Sav(A+B)= 3708 80D-Rebate women= 5000 Tax payable= 3810 (-) Tax paid= 0 Bal Tax o/s= 3810	(a) None of I-Tax related documents produced to audit. Hence, I-Tax calculated on available PBR information's.
7	Sh.Krishan Kumar AS PBR Pg No 141 FY=2004-05	Gross salary= 139500 (-)Tpt Allow / WA= 1560 Taxable Inc'm= 137940 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 256	Balance T.L(R)= 107680 Tax on Tot Inc'm= 70536 Tot Savings (A)= 24720 Tot Share/Deb (B)= 0 Rebate on Sav(A+B)= 4944 80D-Rebate women= 0	Tax-Tot Inc= 5692 Bal O/s= 5592 (+)2% Surch= 112 Tax payable= 5704 (-) Tax paid= 0 Bal O/s= 5704 (+)2% Schg paid= 0 Tax O/s= 0	(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
8	Sh.Sanjeev Kumar AS PBR Pg No 142 FY=2004-05	Gross salary= 114968 (-)Tpt Allow / WA= 560 Taxable Inc'm= 114408 (-) Standard Ded= 30000 (-) Ded Chp-IV-A= 263	Balance T.L(R)= 84150 Tax on Tot Inc'm= 5830 Tot Savings (A)= 18360 Tot Share/Deb (B)= 0 Rebate on Sav(A+B)= 3672 80D-Rebate women= 0	Tax-Tot Inc= 2158 Bal O/s= 2158 (+)2% Surch= 43 Tax payable= 2201 (-) Tax paid= 0 Bal O/s= 2201 (+)2% Schg paid= 0 Tax O/s= 0	(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.

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9 Sh. Baccha Manghi DS PBR Pg No 144 FY=2004-05	Gross salary=	118116	Balance T.I.(R)=	87480	Tax-Tot Inc=	2344	Bal O/s=	
	(-)Tpt Allow / WA=	360	Tax on Tot Inc=	6496	(+)2% Surchg=	47		2344
	Taxable Inc=	117756	Tot Savings (A)=	20760	Tax payable=	2391		47
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		2391
	(-) Ded Chp-IV-A=	275	Rebate on Sav(A+B)=	4152	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	87481	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								

10 Sh. Vinod Kumar AS PBR Pg No.145 FY=2004-05	Gross salary=	129561	Balance T.I.(R)=	98900	Tax-Tot Inc=	3908	Bal O/s=	
	(-)Tpt Allow / WA=	360	Tax on Tot Inc=	8760	(+)2% Surchg=	78		3908
	Taxable Inc=	129201	Tot Savings (A)=	24360	Tax payable=	3986		78
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		3986
	(-) Ded Chp-IV-A=	308	Rebate on Sav(A+B)=	4872	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	98895	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								

11 Sh. Kuldeep Mishra AS PBR Pg No. 145 FY=2004-05	Gross salary=	129179	Balance T.I.(R)=	97590	Tax-Tot Inc=	8446	Bal O/s=	
	(-)Tpt Allow / WA=	1360	Tax on Tot Inc=	8518	(+)2% Surchg=	169		8446
	Taxable Inc=	127819	Tot Savings (A)=	360	Tax payable=	8615		169
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		8615
	(-) Ded Chp-IV-A=	231	Rebate on Sav(A+B)=	72	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	97588	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								

12 Sh. Leel Bahadur HW-163 PBR Pg No 153 FY=2004-05	Gross salary=	124029	Balance T.I.(R)=	92360	Tax-Tot Inc=	3080	Bal O/s=	
	(-)Tpt Allow / WA=	1440	Tax on Tot Inc=	7472	(+)2% Surchg=	62		3080
	Taxable Inc=	122589	Tot Savings (A)=	21960	Tax payable=	3142		62
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		3142
	(-) Ded Chp-IV-A=	228	Rebate on Sav(A+B)=	4392	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	92361	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								

13 Sh. Dharam Pal HW-205 PBR Pg No 155 FY=2004-05	Gross salary=	137172	Balance T.I.(R)=	105480	Tax-Tot Inc=	4024	Bal O/s=	
	(-)Tpt Allow / WA=	1440	Tax on Tot Inc=	10096	(+)2% Surchg=	80		4024
	Taxable Inc=	135732	Tot Savings (A)=	30360	Tax payable=	4104		80
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		4104
	(-) Ded Chp-IV-A=	256	Rebate on Sav(A+B)=	6072	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	105476	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								

14 Sh. Accha Singh HW - 251 PBR Pg No 158 FY=2004-05	Gross salary=	104412	Balance T.I.(R)=	73920	Tax-Tot Inc=	112	Bal O/s=	
	(-)Tpt Allow / WA=	240	Tax on Tot Inc=	3784	(+)2% Surchg=	2		112
	Taxable Inc=	104172	Tot Savings (A)=	18360	Tax payable=	114		2
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		114
	(-) Ded Chp-IV-A=	248	Rebate on Sav(A+B)=	3672	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	73924	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's. (b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								

15 Sh. Mohan Lal HW - 389 PBR Pg No 161 FY=2004-05	Gross salary=	92183	Balance T.I.(R)=	61720	Tax-Tot Inc=	552	Bal O/s=	
	(-)Tpt Allow / WA=	240	Tax on Tot Inc=	1344	(+)2% Surchg=	11		552
	Taxable Inc=	91943	Tot Savings (A)=	3960	Tax payable=	563		11
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		563
	(-) Ded Chp-IV-A=	220	Rebate on Sav(A+B)=	792	(-)2% Schg paid=	0		
	Bal Tax'bl inc'm=	61723	80D-Rebate women=	0	Tax O/s=	0		
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's. (b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								

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16 Sh. Satya Prakash Warder - 283 PBR Pg No 155 FY=2004-05	Gross salary=	106579	Balance T.L(R)=	75330	Tax-Tot Inc=	2792	Bal O/s=	
	(-) Pt Allow / WA=	1040	Tax on Tot Inc=	4066	(-)2% Surchg=	58		2792
	Taxable Inc=	105539	Tot Savings (A)=	6372	Tax payable=	2848		58
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		2848
	(-) Ded Chp-IV-A=	211	Rebate on Sav(A+B)=	1274	(-)2% Schg paid=	0		0
Bal Tax'bl inc'm=	75328	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.

17 Sh. Yash Pal Sharma Warder - 383 PBR Pg No 167 FY=2004-05	Gross salary=	93312	Balance T.L(R)=	62850	Tax-Tot Inc=	298	Bal O/s=	
	(-) Pt Allow / WA=	240	Tax on Tot Inc=	1570	(-)2% Surchg=	6		298
	Taxable Inc=	93072	Tot Savings (A)=	6360	Tax payable=	304		6
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		304
	(-) Ded Chp-IV-A=	224	Rebate on Sav(A+B)=	1272	(-)2% Schg paid=	0		0
Bal Tax'bl inc'm=	62848	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.

18 Sh. Chander Dev Warder - 557 PBR Pg No 172 FY=2004-05	Gross salary=	108539	Balance T.L(R)=	77890	Tax-Tot Inc=	2826	Bal O/s=	
	(-) Pt Allow / WA=	1440	Tax on Tot Inc=	4578	(-)2% Surchg=	57		2826
	Taxable Inc=	108099	Tot Savings (A)=	8760	Tax payable=	2883		57
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		2883
	(-) Ded Chp-IV-A=	207	Rebate on Sav(A+B)=	1752	(-)2% Schg paid=	0		0
Bal Tax'bl inc'm=	77892	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.

19 Sh. Heera Lal Warder - 557 PBR Pg No 174 FY=2004-05	Gross salary=	109539	Balance T.L(R)=	77890	Tax-Tot Inc=	2108	Bal O/s=	
	(-) Pt Allow / WA=	1440	Tax on Tot Inc=	4578	(-)2% Surchg=	42		2108
	Taxable Inc=	108099	Tot Savings (A)=	12360	Tax payable=	2148		42
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		2148
	(-) Ded Chp-IV-A=	207	Rebate on Sav(A+B)=	2472	(-)2% Schg paid=	0		0
Bal Tax'bl inc'm=	77892	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.

20 Sh. Pradeep Sanger Warder - 593 PBR Pg No 174 FY=2004-05	Gross salary=	99113	Balance T.L(R)=	67490	Tax-Tot Inc=	16	Bal O/s=	
	(-) Pt Allow / WA=	1440	Tax on Tot Inc=	2498	(-)2% Surchg=	0		16
	Taxable Inc=	97673	Tot Savings (A)=	12408	Tax payable=	16		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		16
	(-) Ded Chp-IV-A=	186	Rebate on Sav(A+B)=	2482	(-)2% Schg paid=	0		0
Bal Tax'bl inc'm=	67487	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.

21 Sh. Ravinder Singh Bisht Warder - 703 PBR Pg No 180 FY=2004-05	Gross salary=	94098	Balance T.L(R)=	63680	Tax-Tot Inc=	464	Bal O/s=	
	(-) Pt Allow / WA=	240	Tax on Tot Inc=	1736	(-)2% Surchg=	3		464
	Taxable Inc=	93858	Tot Savings (A)=	6360	Tax payable=	473		3
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		473
	(-) Ded Chp-IV-A=	183	Rebate on Sav(A+B)=	1272	(-)2% Schg paid=	0		0
Bal Tax'bl inc'm=	63675	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.

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22 Sh. Ajay Yadav Warder - 833 PBR Pg No 183 FY=2004-05	Gross salary=	93159	Balance T.L(R)=	62740	Tax-Tot Inc=	276	Bal O/s=	
	(-)Tpt Allow / WA=	240	Tax on Tot Inc'm=	1548	(+)2% Surchg=	6		276
	Taxble Inc'm=	92919	Tot Savings (A)=	6360	Tax payable=	282		6
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		282
	(-) Ded Chp-IV-A=	179	Rebate on Sav(A+B)=	1272	(-)2% S'chg paid=	0		0
	Bal Tax'bl inc'm=	62740	800-Rebate women=	0	Tax O/s=	0		0
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								

23 Sh. Amrish Kr Goyal Warder PBR Pg No 186 FY=2004-05	Gross salary=	90808	Balance T.L(R)=	59210	Tax-Tot Inc=	849	Bal O/s=	
	(-)Tpt Allow / WA=	1440	Tax on Tot Inc'm=	921	(+)2% Surchg=	0		849
	Taxble Inc'm=	89368	Tot Savings (A)=	360	Tax payable=	849		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		849
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-)2% S'chg paid=	0		0
	Bal Tax'bl inc'm=	59208	800-Rebate women=	0	Tax O/s=	0		0
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								
(b) No GPF deductions in PBR. Elucidate reasons.								

24 Sh. Jitender Nath Warder - 947 PBR Pg No 189 FY=2004-05	Gross salary=	82577	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	
	(-)Tpt Allow / WA=	1440	Tax on Tot Inc'm=	98	(+)2% Surchg=	0		26
	Taxble Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-)2% S'chg paid=	0		0
	Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(d) No GPF deductions in PBR. Elucidate reasons.								

25 Sh. Manoj Kumar Warder - 958 PBR Pg No 192 FY=2004-05	Gross salary=	82577	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	
	(-)Tpt Allow / WA=	1440	Tax on Tot Inc'm=	98	(+)2% Surchg=	0		26
	Taxble Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-)2% S'chg paid=	0		0
	Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(d) No GPF deductions in PBR. Elucidate reasons.								

26 Sh. Ravi Ranjan Kumar Warder - 925 PBR Pg No 195 FY=2004-05	Gross salary=	81977	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	
	(-)Tpt Allow / WA=	840	Tax on Tot Inc'm=	98	(+)2% Surchg=	0		26
	Taxble Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-)2% S'chg paid=	0		0
	Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(d) No GPF deductions in PBR. Elucidate reasons.								

27 Sh. Santosh Kr Tiwari Warder - 926 PBR Pg No 196 FY=2004-05	Gross salary=	82577	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	
	(-)Tpt Allow / WA=	1440	Tax on Tot Inc'm=	98	(+)2% Surchg=	0		26
	Taxble Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-)2% S'chg paid=	0		0
	Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0
(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.								
(b) Particulars of the Bonus not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR, the same may also be confirmed and I-Tax be recalculated.								
(d) No GPF deductions in PBR. Elucidate reasons.								

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28 Sh. Satinder Kumar Warder - 927 PBR Pg No 197 FY=2004-05	Gross salary=	82577	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	26
	(-) Tpt Allow / WA=	1440	Tax on Tot Inc'm=	98	(+) 2% Surchg=	0		0
	Taxable Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-) 2% Schg paid=	0		0
Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
 (b) Particulars of the Bonus not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (d) No GPF deductions in PBR. Elucidate reasons.

29 Sh. Shajjan Ji Jha Warder - 931 PBR Pg No 198 FY=2004-05	Gross salary=	82577	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	26
	(-) Tpt Allow / WA=	1440	Tax on Tot Inc'm=	98	(+) 2% Surchg=	0		0
	Taxable Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-) 2% Schg paid=	0		0
Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
 (b) Particulars of the Bonus not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (d) No GPF deductions in PBR. Elucidate reasons.

30 Sh. Bipul Vikash Pal Warder - 944 PBR Pg No 200 FY=2004-05	Gross salary=	81377	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	26
	(-) Tpt Allow / WA=	240	Tax on Tot Inc'm=	98	(+) 2% Surchg=	0		0
	Taxable Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-) 2% Schg paid=	0		0
Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
 (b) Particulars of the Bonus not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (d) No GPF deductions in PBR. Elucidate reasons.

31 Sh. Mayank Shukla Warder - 949 PBR Pg No 203 FY=2004-05	Gross salary=	82577	Balance T.L(R)=	50980	Tax-Tot Inc=	26	Bal O/s=	26
	(-) Tpt Allow / WA=	1440	Tax on Tot Inc'm=	98	(+) 2% Surchg=	0		0
	Taxable Inc'm=	81137	Tot Savings (A)=	360	Tax payable=	26		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		26
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	72	(-) 2% Schg paid=	0		0
Bal Tax'bl inc'm=	50977	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
 (b) Particulars of the Bonus not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (d) No GPF deductions in PBR. Elucidate reasons.

32 Sh. Mahavir Singh Warder - 638 PBR Pg No 205 FY=2004-05	Gross salary=	95901	Balance T.L(R)=	64300	Tax-Tot Inc=	588	Bal O/s=	588
	(-) Tpt Allow / WA=	1440	Tax on Tot Inc'm=	1860	(+) 2% Surchg=	12		12
	Taxable Inc'm=	94461	Tot Savings (A)=	6360	Tax payable=	600		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		600
	(-) Ded Chp-IV-A=	160	Rebate on Sav(A+B)=	1272	(-) 2% Schg paid=	0		0
Bal Tax'bl inc'm=	64301	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
 (b) Particulars of the Bonus not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (d) No GPF deductions in PBR. Elucidate reasons.

33 Sh. Dinesh Papne Warder - 684 PBR Pg No 205 FY=2004-05	Gross salary=	94647	Balance T.L(R)=	63030	Tax-Tot Inc=	334	Bal O/s=	334
	(-) Tpt Allow / WA=	1440	Tax on Tot Inc'm=	1608	(+) 2% Surchg=	7		7
	Taxable Inc'm=	93207	Tot Savings (A)=	6360	Tax payable=	341		0
	(-) Standard Ded=	30000	Tot Share/Deb (B)=	0	(-) Tax paid=	0		341
	(-) Ded Chp-IV-A=	170	Rebate on Sav(A+B)=	1272	(-) 2% Schg paid=	0		0
Bal Tax'bl inc'm=	63028	800-Rebate women=	0	Tax O/s=	0		0	

(a) None of I-Tax documents are available on records. Hence, I-Tax calculated on available PBR information's.
 (b) Particulars of the Bonus not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (c) Particulars of DA Arrear of 07/04 to 09/04 also not entered in PBR; the same may also be confirmed and I-Tax be recalculated.
 (d) No GPF deductions in PBR. Elucidate reasons.

41/C (30) (31) 43/C
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34 Sh.Jagdish Singh DS-II PBR Pg No.7 FY=2007-08	Gross salary=	180060	(-) Sav'g U/s 80C=	48060	Final Tax'b Inc=	21650	Tax O/s=	2230
	(-) Ded'n/Tpt Alw=	360	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	2165		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	131646	(+) 3% Edn-cess=	65		
	(-) Int on HBA=	0	Balance T.L(R)=	131650	Tax already paid=	0		
	Net Taxable Inc'm=	179706	(-) NIL Tax=	110000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

35 Sh.VP Garg DS-II PBR Pg No 8 FY=2007-08	Gross salary=	251512	(-) Sav'g U/s 80C=	720	Final Tax'b Inc=	140790	Tax O/s=	24964
	(-) Ded'n/Tpt Alw=	0	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	24237		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	250792	(+) 3% Edn-cess=	727		
	(-) Int on HBA=	0	Balance T.L(R)=	250790	Tax already paid=	0		
	Net Taxable Inc'm=	251512	(-) NIL Tax=	110000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

36 Sh.Dhanjay Rawat AS PBR Pg No 14 FY=2007-08	Gross salary=	182205	(-) Sav'g U/s 80C=	15360	Final Tax'b Inc=	50160	Tax O/s=	3462
	(-) Ded'n/Tpt Alw=	6690	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	6032		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	160155	(+) 3% Edn-cess=	181		
	(-) Int on HBA=	0	Balance T.L(R)=	160160	Tax already paid=	2671		
	Net Taxable Inc'm=	175515	(-) NIL Tax=	110000	E-cess already paid=	80		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

37 Sh.Prem Chand AS PBR Pg No.15 FY=2007-08	Gross salary=	154517	(-) Sav'g U/s 80C=	24360	Final Tax'b Inc=	13470	Tax O/s=	1387
	(-) Ded'n/Tpt Alw=	6690	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	1347		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	123467	(+) 3% Edn-cess=	40		
	(-) Int on HBA=	0	Balance T.L(R)=	123470	Tax already paid=	0		
	Net Taxable Inc'm=	147827	(-) NIL Tax=	110000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

38 Sh.Vinod Kumar Warder PBR Pg No 43 FY=2007-08	Gross salary=	130240	(-) Sav'g U/s 80C=	12360	Final Tax'b Inc=	9110	Tax O/s=	938
	(-) Ded'n/Tpt Alw=	7770	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	911		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	119110	(+) 3% Edn-cess=	27		
	(-) Int on HBA=	0	Balance T.L(R)=	119110	Tax already paid=	0		
	Net Taxable Inc'm=	131470	(-) NIL Tax=	110000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

39 Sh.Dharamvir Warder PBR Pg No.55 FY=2007-08	Gross salary=	138851	(-) Sav'g U/s 80C=	12360	Final Tax'b Inc=	8730	Tax O/s=	899
	(-) Ded'n/Tpt Alw=	7770	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	873		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	118731	(+) 3% Edn-cess=	26		
	(-) Int on HBA=	0	Balance T.L(R)=	118730	Tax already paid=	0		
	Net Taxable Inc'm=	131091	(-) NIL Tax=	110000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

40 Sh.Jagdish Singh DS-II PBR Pg No.6 FY=2008-09	Gross salary=	291837	(-) Sav'g U/s 80C=	68720	Final Tax'b Inc=	67780	Tax O/s=	1477
	(-) Ded'n/Tpt Alw=	5340	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	6778		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	217777	(+) 3% Edn-cess=	203		
	(-) Int on HBA=	0	Balance T.L(R)=	217780	Tax already paid=	5393		
	Net Taxable Inc'm=	286497	(-) NIL Tax=	150000	E-cess already paid=	111		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

41 Sh.Ved Prakash Garg DS-II PBR Pg No 7 FY=2008-09	Gross salary=	289926	(-) Sav'g U/s 80C=	43320	Final Tax'b Inc=	91270	Tax O/s=	3404
	(-) Ded'n/Tpt Alw=	5340	(-) Sav'g U/s 80D-H=	0	Tax on Tot Inc'm=	9127		
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	241266	(+) 3% Edn-cess=	274		
	(-) Int on HBA=	0	Balance T.L(R)=	241270	Tax already paid=	5926		
	Net Taxable Inc'm=	284586	(-) NIL Tax=	150000	E-cess already paid=	71		

(a) As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.
(b) Arrear of DA for the period from 01/08 to 03/08 not recorded in PBR, which needs to be added and I-Tax be recalculated.

29 (55) u/c
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42 Sh.Prem Chand AS PBR Pg No. 14 FY=2008-09	Gross salary=	237297	(-) Savg U/s 80C=	40860	Final Tax'b Inc=	32120	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14318	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	3212		3308
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	182121	(+) 3% Edn-cess=	96		
	(-) Int on HBA=	0	Balance T.L.(R)=	182120	Tax already paid=	0		
	Net Taxable Inc'm=	222981	(-) NIL Tax=	150000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

43 Sh.Rakesh Kumar AS PBR Pg No. 17 FY=2008-09	Gross salary=	287156	(-) Savg U/s 80C=	24360	Final Tax'b Inc=	97880	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14910	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	9788		10082
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	247880	(+) 3% Edn-cess=	294		
	(-) Int on HBA=	0	Balance T.L.(R)=	247880	Tax already paid=	0		
	Net Taxable Inc'm=	272240	(-) NIL Tax=	150000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

44 Sh.Satveer Singh Head Warden PBR Pg No. 25 FY=2008-09	Gross salary=	232944	(-) Savg U/s 80C=	48360	Final Tax'b Inc=	20330	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14256	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	2033		1161
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	170328	(+) 3% Edn-cess=	61		
	(-) Int on HBA=	0	Balance T.L.(R)=	170330	Tax already paid=	906		
	Net Taxable Inc'm=	218688	(-) NIL Tax=	150000	E-cess already paid=	27		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

45 Sh.Rajender Kr Sharma Head Warden PBR Pg No. 26 FY=2008-09	Gross salary=	233990	(-) Savg U/s 80C=	61860	Final Tax'b Inc=	7870	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14256	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	787		811
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	157874	(+) 3% Edn-cess=	24		
	(-) Int on HBA=	0	Balance T.L.(R)=	157870	Tax already paid=	0		
	Net Taxable Inc'm=	219734	(-) NIL Tax=	150000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

46 Sh.Bahadur Singh Head Warden PBR Pg No. 39 FY=2008-09	Gross salary=	188708	(-) Savg U/s 80C=	9360	Final Tax'b Inc=	15090	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14256	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	1509		1554
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	165092	(+) 3% Edn-cess=	45		
	(-) Int on HBA=	0	Balance T.L.(R)=	165090	Tax already paid=	0		
	Net Taxable Inc'm=	174452	(-) NIL Tax=	150000	E-cess already paid=	0		

a) As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.
b) Amount of 40% arrear of 6th CPC not recorded in PBR. Whereas as per PBR Pg-48 of 2009-10 the official was paid Rs 42616/- as 60% of arrear of 6th CPC and accordingly his 40% amount of Rs 28544/- was calculated.

47 Sh.Dharamveer Warden PBR Pg No. 55 FY=2008-09	Gross salary=	207601	(-) Savg U/s 80C=	9360	Final Tax'b Inc=	33390	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14856	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	3339		3439
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	183385	(+) 3% Edn-cess=	100		
	(-) Int on HBA=	0	Balance T.L.(R)=	183390	Tax already paid=	0		
	Net Taxable Inc'm=	192745	(-) NIL Tax=	150000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

48 Sh.Jagdish Prashad Warden PBR Pg No. 83 FY=2008-09	Gross salary=	185496	(-) Savg U/s 80C=	12360	Final Tax'b Inc=	8880	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14256	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	888		915
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	158880	(+) 3% Edn-cess=	27		
	(-) Int on HBA=	0	Balance T.L.(R)=	158880	Tax already paid=	0		
	Net Taxable Inc'm=	171240	(-) NIL Tax=	150000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

49 Sh.Rishi Dev Sah Warden PBR Pg No. 86 FY=2008-09	Gross salary=	196478	(-) Savg U/s 80C=	24360	Final Tax'b Inc=	7260	Tax O/s=	
	(-) Ded'n/Tpt Allow=	14856	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	726		748
	(-) U/s 13A HRA=	0	Bal Tax'bl Inc'm=	157262	(+) 3% Edn-cess=	23		
	(-) Int on HBA=	0	Balance T.L.(R)=	157260	Tax already paid=	0		
	Net Taxable Inc'm=	181622	(-) NIL Tax=	150000	E-cess already paid=	0		

As confirmed by the office, no I-Tax related documents are available in the office. As such, I-Tax calculated on figures available in PBR.

28 (SE)
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Annexure-2 / Para-3(1)
(Para No.3 : Prisoners Welfare Fund (PWF))
(Withdrawals from PWF bank account)

S.No	PB S.No	PB Pg No	Date	Particulars	Ch No.	Amount
1	6	1	22.06.09	SINGL	217388	18438
2	7	1	22.06.09	SHRAM	217389	4320
3	8	1	22.06.09	NOBLE	217384	5515
4	9	1	22.06.09	BI	217386	15652
5	10	1	22.06.09	VC	217382	30727
6	11	1	23.06.09	RK	217387	5000
7	14	1	30.06.09	PRIME	217383	30103
			Jun'09 (18-30)			109755
8	18	1	08.07.09	MANGA	217393	5007
9	20	1	11.07.09	LIBFR	217391	36202
10	21	1	11.07.09	LIBRA	217381	63767
11	23	1	16.07.09	RAM	217395	325947
12	24	1	22.07.09	ARUN	217394	2648
13	27	1	23.07.09	VIJAY	217392	11326
14	29	1	24.07.09	GARNA	215127	9900
			Jul'09			454797
15	39	2	01.08.09	BALA	217399	24752
16	41	2	14.08.09	AE	217398	21819
17	45	2	26.08.09	VIJAY	725922	47725
18	46	2	26.08.09	SINGL	725927	36442
19	48	2	26.08.09	NOBLE VISION		5515
20	49	2	27.08.09	RAM K	725934	201005
21	50	2	27.08.09	ARUN	725923	4838
22	51	2	28.08.09	AGG	725933	36090
23	52	2	28.08.09	RK	725932	5100
24	53	2	29.08.09	ANANS	725925	7844
25	54	2	31.08.09	LIBRA	725921	117109
			Aug'09			508239
26	56	2	01.09.09	BALAN	725929	15652
27	58	2	03.09.09	SHARM	725924	1080
28	59	2	03.09.09	JAI S	725935	20000
29	63	3	12.09.09	JAI	725936	15252
30	66	3	17.09.09	VIJAY (*)	725937	25652
31	72	3	24.09.09	JAI	725938	17794
			Sep'09			95430
32	79	3	09.10.09	LIBRA	725940	40278
33	80	3	12.10.09	J M S	727805	41487
34	81	3	12.10.09	JAI	727804	15944
35	83	3	13.10.09	VIJAY	728706	13145
36	85	4	21.10.09	R K S	727808	2500
37	88	4	28.10.09	G P S	725931	9900
			Oct'09			123254
38	97	4	06.11.09	JAI S	727814	60595
39	99	4	07.11.09	IGL	727801	12677
40	100	4	07.11.09	IGL	727810	14520
41	101	4	07.11.09	IGL	725928	15193
42	102	4	09.11.09	RAM	727816	434349
43	103	4	09.11.09	A B H I S	727817	9000
44	104	4	09.11.09	VC	727815	32444
45	105	4	12.11.09	SHRAM	727812	9180
46	107	4	16.11.09	JAI S	727818	44473

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S.No	PB S.No	PB Pg No	Date	Particulars	Ch No.	Amount
47	108	4	16.11.09	R K S	727819	2600
48	109	4	17.11.09	IGL	727813	5751
49	111	5	19.11.09	SATIS	727807	11856
50	113	5	24.11.09	ANAND	725939	35070
51	116	5	27.11.09	JAI	727820	22706
			Nov'09			710214
52	120	5	04.12.09	SINGL	728843	29858
53	122	5	07.12.09	JAI	728844	23026
54	127	5	14.12.09	J M S	728847	49342
55	129	5	15.12.09	IGL	728846	6564
56	130	5	15.12.09	VIJAY	728852	26602
57	131	5	17.12.09	AWARD	728848	11252
58	135	6	18.12.09	R K	728854	2400
59	136	6	21.12.09	IGL	728850	5075
60	141	6	24.12.09	RAM K	728853	148982
61	142	6	28.12.09	JAI S	728857	23027
62	143	6	28.12.09	JAI S	730281	19737
			Dec'09			345863
63	149	6	01.01.10	SHRAM	730282	1080
64	150	6	01.01.10	IGL	728858	4673
65	153	6	02.01.10	VIJAY	730283	35968
66	155	6	07.01.10	JAI	730287	36184
67	158	6	13.01.10	SATIS	730291	17627
68	160	7	23.01.10	RAM	730289	199649
69	161	7	25.01.10	IGL	730288	4780
70	162	7	28.01.10	JAISH	730296	32895
71	163	7	28.01.10	JAI S	731324	15873
72	165	7	29.01.10	ANAND	730300	6875
73	166	7	29.01.10	BOOKI	730295	27565
74	170	7	30.01.10	TO CLG PAID AT	731325	2600
			Jan'10			385769
75	175	7	03.02.10	SINGL	730297	38841
76	178	7	06.02.10	GANGA	731327	11000
77	179	7	08.02.10	VIJAY	730298	33496
78	180	7	08.02.10	JAI S	731329	16239
79	183	7	15.02.10	IGL	731323	5080
80	188	8	20.02.10	EMARS	731337	3037
81	190	8	23.02.10	JAI S	731338	55064
			Feb'10			162757
82	195	8	03.03.10	BANSA	731332	34797
83	196	8	03.03.10	IGL	731340	4594
84	197	8	03.03.10	SATIS	731333	6092
85	200	8	08.03.10	JAI S	732405	37493
86	201	8	08.03.10	GANGA	732401	9900
87	205	8	13.03.10	VIJAY	732407	32805
88	206	8	13.03.10	RAM K	731328	169761
89	207	8	13.03.10	JAI S	732409	23260
90	208	8	15.03.10	IGL	732402	4675
91	209	8	17.03.10	SINGL	732408	29324
92	212	9	21.03.10	CHARGES FOR EXC		264
93	213	9	22.03.10	JAI S	732413	22386
94	217	9	27.03.10	RAM B	732415	145815
95	218	9	30.03.10	SATIS	732410	5301
			Mar'10			526467
			G-Total =			3422545

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Annexure-3 / Para-3(2)
(Para No.3 : Prisoners Welfare Fund (PWF))
(Transfer of funds out of PWF account)

S.No	PB S.No	PB Pg No	Date	Particulars	Ref No.	Amount
1	15	1	30.06.09	TRF	217390	1150
			Jun'09 (18-30)			1150
2	25	1	22.07.09	TRF	217396	58579
3	34	2	26.07.09	TRF	217397	1025
4	36	2	30.07.09	TRF	217400	5515
			Jul'09			65119
5	89	4	28.10.09	TRANSFER 459250	727802	14350
6	93	4	29.10.09	TRF 424620263		5515
7	94	4	29.10.09	TRF 424620263		5515
			Oct'09			25380
8	114	5	24.11.09	TRF	728841	7315
			Nov'09			7315
9	126	5	12.12.09	TRF	728845	5515
10	128	5	15.12.09	TRANSFER 459250	728851	4903
11	133	5	17.12.09	TO TR SB		56835
12	134	6	17.12.09	TO TR SB		118654
13	137	6	22.12.09	TRF	728860	7500
14	145	6	29.12.09	TRANSFER 459250	730284	29827
15	146	6	29.12.09	TRANSFER 459250	728859	4274
16	147	6	31.12.09	TRF	730286	4400
			Dec'09			231908
17	157	6	08.01.10	TRANSFER 459250	730290	5515
18	167	7	29.01.10	TRANSFER CTS		1620
19	168	7	29.01.10	TRANSFER 459250	731322	3225
			Jan'10			10360
20	174	7	02.02.10	TRANSFER 459250	731321	4708
21	177	7	05.02.10	TRANSFER 459250	731326	4050
22	181	7	08.02.10	TRANSFER 459250	731330	4837
23	186	8	19.02.10	TRF 424620263		5515
24	189	8	22.02.10	TRANSFER TECHN		22314
25	191	8	23.02.10	TRANSFER CTS		2600
26	192	8	24.02.10	TRANSFER 459250	731334	6647
			Feb'10			50671
28	199	8	05.03.10	TRANSFER 732403	732403	3900
29	202	8	08.03.10	TRANSFER 459250	732404	12279
30	215	9	23.03.10	TRF TO 459238045		1501
31	219	9	30.03.10	TRANSFER 459250	732416	5515
32	220	9	31.03.10	TRANSFER 459250	732419	7629
			Mar'10			30824
			G-Total =			422727

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Annexure-4 / Para-3(3)
(Para No.3 : Prisoners Welfare Fund (PWF))
(Deposits made into PWF bank account)

S.No	PB S.No	PB Pg No	Date	Particulars	Ref No.	Amount
						20000
1	2	1	18.06.09	SELF		2210
2	3	1	19.06.09	1703 CLG/No.1	789308	65324
3	4	1	19.06.09	1703 CLG/No.1	790221	1230
4	5	1	19.06.09	1703 CLG/No.1	790217	49000
5	12	1	24.06.09	SELF		3000
6	13	1	26.06.09	1703 CLG/No.1	774625	30000
7	16	1	30.06.09	SELF		170764
			Jun'09 (18-30)			82500
8	17	1	06.07.09	SELF		49000
9	19	1	10.07.09	SELF		35000
10	22	1	15.07.09	SELF		39000
11	26	1	22.07.09	SELF		55688
12	30	2	25.07.09	1703 CLG/No.1	790743	872
13	31	2	25.07.09	1703 CLG/No.1	791435	2404
14	32	2	25.07.09	1703 CLG/No.1	791436	3127
15	33	2	25.07.09	1703 CLG/No.1	790448	101000
16	35	2	29.07.09	SELF		3000
17	37	2	31.07.09	1703 CLG/No.1	534051	371591
			Jul'09			165000
18	40	2	12.08.09	SELF		32000
19	42	2	19.08.09	SELF		30000
20	43	2	21.08.09	SELF		3000
21	44	2	24.08.09	1703 CLG/No.1	534052	30000
22	47	2	26.08.09	SELF		45000
23	55	2	31.08.09	SELF		305000
			Aug'09			31000
24	57	2	02.09.09	SELF		74000
25	60	2	05.09.09	SELF		55352
26	61	3	07.09.09	1703 CLG/No.1	792931	45000
27	62	3	09.09.09	SELF		26000
28	64	3	14.09.09	SELF		26000
29	65	3	15.09.09	SELF		64000
30	67	3	17.09.09	SELF		3826
31	68	3	19.09.09	1703 CLG/No.1	793192	861
32	69	3	19.09.09	1703 CLG/No.1	793835	57796
33	70	3	19.09.09	1703 CLG/No.1	793720	30500
34	71	3	21.09.09	SELF		50000
35	73	3	25.09.09	SELF		464335
			Sep'09			45000
36	75	3	03.10.09	SELF		71000
37	76	3	05.10.09	SELF		3000
38	77	3	07.10.09	1703 CLG/No.1	534053	57000
39	78	3	08.10.09	SELF		63000
40	82	3	12.10.09	SELF		50000
41	84	3	16.10.09	SELF		50000
42	86	4	22.10.09	SELF		30000
43	87	4	27.10.09	SELF		

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S.No	PB S.No	PB Pg No	Date	Particulars	Ref No.	Amount
						58155
44	90	4	29.10.09	1703 CLG/No.1	795383	28427
45	91	4	29.10.09	1703 CLG/No.1	795014	3000
46	92	4	29.10.09	1703 CLG/No.1	534054	74000
47	95	4	30.10.09	SELF		532582
			Oct'09			35000
48	96	4	04.11.09	SELF		50000
49	98	4	06.11.09	SELF		25000
50	106	4	13.11.09	SELF		45000
51	110	5	18.11.09	SELF		55000
52	112	5	20.11.09	SELF		60000
53	115	5	25.11.09	SELF		30000
54	117	5	27.11.09	SELF		300000
			Nov'09			40000
55	118	5	01.12.09	SELF		50000
56	119	5	03.12.09	SELF		15000
57	121	5	04.12.09	SELF		3000
58	123	5	07.12.09	By CLG on 30/11		50000
59	124	5	09.12.09	SELF		45000
60	125	5	11.12.09	SELF		40000
61	132	5	17.12.09	SELF		50000
62	138	6	22.12.09	SELF		3000
63	144	6	28.12.09	1703 CLG/No.1	534056	120000
64	148	6	31.12.09	SELF		416000
			Dec'09			48748
65	151	6	01.01.10	1703 CLG/No.1	797120	3034
66	152	6	01.01.10	1703 CLG/No.1	798957	50000
67	154	6	06.01.10	SELF		70000
68	156	6	08.01.10	SELF		60000
69	159	6	18.01.10	SELF		80000
70	164	7	28.01.10	SELF		3000
71	171	7	30.01.10	1703 CLG/No.1	534057	46177
72	172	7	30.01.10	1703 CLG/No.1	799864	360959
			Jan'10			30000
73	176	7	03.02.10	SELF		33000
74	182	7	11.02.10	SELF		35000
75	184	7	15.02.10	SELF		3000
76	185	7	17.02.10	1703 CLG/No.1	534058	70000
77	187	8	19.02.10	SELF		130000
78	194	8	26.02.10	SELF		301000
			Feb'10			70000
79	198	8	04.03.10	SELF		54090
80	203	8	11.03.10	1703 CLG/No.1	801670	60000
81	204	8	11.03.10	SELF		80000
82	210	8	17.03.10	SELF		3000
83	211	9	20.03.10	1703 CLG/No.1	534059	45000
84	214	9	22.03.10	SELF		85000
85	216	9	26.03.10	SELF		40000
86	221	9	31.03.10	SELF		437090
			Mar'10			3659321
			G.Total =			

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**DIRECTORATE OF AUDIT : GNCTD
DELHI SECRETARIAT: NEW DELHI- 110 002**

PART-II

CURRENT AUDIT REPORT 2010-11 TO 2016-17

Para 10

PARA 01: Irregular Pay fixation: Overpayment recovery of Rs. 75608/-.
(Ref: Observation Memo No. 04 dated: 22.09.2017)

After scrutiny of Service book and records of employees of Central Jail No. 07 the pay fixation of the following officers/ officials are not in order

(i) Sh. Arvind Singh Asstt. Supdt.

The annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off, paise should be ignored but any amount of a rupee or more should be rounded off to next multiple of 10.

It is revealed that the official was drawing Rs. 9550+2800 w.e.f. 01.07.2007 in the pay band of Rs. 5200-20200. At the time of allowing increment on 01.07.2008, his pay has been fixed at Rs. 9230+2800/- instead of Rs. 9220+2800 (as the amount of increment comes to Rs. 370) and subsequently pay was also fixed incorrectly after allowing increments which was irregular. His pay may be re-fixed as below and the over payment of Rs. 1494/- may be recovered under information to audit.

The pay of the official shall be re-fixed as under:

Particulars	Pay to be fixed	Pay fixed by the Deptt. (incorrect pay)
Pay as on 01-07-2007	9550+2800	9550+2800
Pay as on 01-07-2008 (Annual Increment)	9920+2800	9930+2800
Pay as on 01-07-2009 (Annual Increment)	10310+2800	10320+2800
Pay as on 01-07-2010 (Annual Increment)	10710+2800	10720+2800
Pay as on 01-07-2011 (Annual Increment)	11120+2800	11130+2800
Pay as on 01-07-2012 (Annual Increment)	11540+2800	11550+2800
Pay as on 01-07-2013 (Annual Increment)	11970+2800	11980+2800
Pay as on 29-08-2013 (1 st MACP)	12420+4200	12430+4200
Pay as on 01-07-2014 (Annual Increment)	12920+4200	12930+4200
Pay as on 01-07-2015 (Annual Increment)	13440+4200	13450+4200
Pay as on 01-07-2016 (Annual Increment)	13970+4200	13980+4200
Pay as on 01-01-2016 (fixed in 7 th pay commission)	46200	46200
Pay as on 01-07-2016 (Annual Increment)	47600	47600

(Recovery at Annexure-I)

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(ii) Sh. Kundan Kumar, Warder,

The following penalty was imposed upon Sh. Kundan Singh, Warder.

a. The official has been imposed the penalty of stoppage of three further increment with cumulative effect and suspension period w.e.f. 17-09-2010 to 06-06-2011 (263 days) shall be treated as not spent on duty and he will not be paid anything more except what he has already been paid by way of subsistence allowance during the suspension period vide order No. F 11/3/41/CJ/VIG/07/2202-09 dated 26-10-2012. The official reinstated as on 07-06-2011.

- b. 03 days EOL on Pvt. Affairs w.e.f. 10-05-2010 to 12-05-2010.
- 02 days EOL on Medical Ground w.e.f. 28-06-2010 to 30-06-2010.
- 07 days EOL on Medical Ground w.e.f. 09-10-2011 to 15-10-2011.
- 09 days EOL on Pvt. Affairs w.e.f. 02-11-2011 to 10-11-2011.
- 04 days EOL on Pvt. Affairs w.e.f. 13-05-2013 to 16-05-2013.
- 03 days EOL on Pvt. Affairs w.e.f. 13-04-2014 to 15-04-2014.

The official had not been granted increment on 01-07-2011 because he had not completed 6th month regular service on 01-07-2011 but two increments had been granted by department on 01-07-2012, one of 01-07-2011 and another 01-07-2012, but he was entitled only one increment on 01-07-2012.

The pay of the official shall be re-fixed as under:

Particulars	Pay to be fixed	Pay fixed by the Deptt. (incorrect pay)
Pay as on 01.07.2010	6310+1900	6310+1900
17-09-2010 to 06-06-2011 (suspension period not spent for duty)		
Pay as on 01.07.2011 (Not entitled for Annual Increment because he has not completed six months service)	6310+1900	6310+1900
Pay as on 01.07.2012 (Annual Increment) only one increment can be granted.	6570+1900	6820+1900
Pay as on 01.07.2013 (Annual Increment)	6570+1900	6820+1900
Pay as on 01.07.2014 (Annual Increment)	6570+1900	6820+1900
Pay as on 01.07.2015 (Annual Increment)	6570+1900	6820+1900
Pay as on 01.07.2016 (Annual Increment)	6820+1900	6820+1900
Pay as on 01.01.2016 (fixed in 7 th pay commission)	22400	23100
Pay as on 01.07.2016 (Annual Increment)	23100	23100
Pay as on 01.07.2017 (Annual increment)	23800	23800

(Recovery at Annexure- II)

His pay may be re-fixed as above and the over payment of Rs. 24810/- may be recovered under information to audit

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(iii): **Sh. Rajesh Kumar, Warder,**

The official was under suspension w.e.f 06.5.2005 meanwhile he was dismissed from Govt. service w.e.f. 27-09-2005 vide order no. F.11(656)/CJ/Vig/05/2914 dated 27-09-2005. Dismissal order dated 27-09-2005 revoked by worthy D.G (P) vide order No. F.11(656)/ CJ/Vig/05/1344 dated 16-06-2011 and treated as deemed suspension. The suspension of official was revoked w.e.f 02/04/2012 vide order No. F.11(656)/CJ/Vig/05/687-93 dated 02-04-2012.

After scrutiny of record it is revealed that the official was drawing Rs. 3725 w.e.f. 01.02.2005 in the pay Scale of Rs. 3050-75-3950-80-4590. At the time of fixing his pay as on 02-04-2012, his pay has been fixed at Rs. 7070+1900/-(3800x1.86) which are irregular, subsequently another increment had been granted as on 1-07-2006 which was also irregular. The pay of the official shall be re-fixed as under:

Accordingly, pay of **Shri Rajesh Kumar, warder** may be re-fixed as under and the overpayment of Rs. 49304 /- may be recovered from under intimation to audit.

Particulars	Pay to be fixed	Pay fixed by the Deptt. (incorrect pay)
Pay as on 01-02-2005	3725	3725
The official was under suspension w.e.f. 06-05-2005 to 01-04-2012 (06 years 10 months and 27 days)		
Pay as on 02-04-2012	$3725 \times 1.86 = 6930$	$3800 \times 1.86 = 7070^*$
Pay as on 01-07-2013 (Annual Increment)	7200+1900	7620 + 1900
Pay as on 01-07-2014 (Annual Increment)	7480+1900	7910+1900
Pay as on 01-07-2015 (Annual Increment)	7770+1900	8210+1900
Pay as on 01-07-2016 (Annual Increment)	8060+1900	8520+1900
Pay as on 01-01-2016 (fixed in 7 th pay commission)	25200	26000
Pay as on 01-07-2016 (Annual Increment)	26000	26800
Pay as on 01-07-2017 (Annual Increment)	26800	27600

* Financial benefit has been granted w.e.f. 02-04-2012.

(Recovery at Annexure- lii)

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Para 11

31/10/17 (33)

PARA 02: Less recovery of Income Tax amounting to Rs.655/-
(Ref: Observation Memo No. 5 dated : 26.09.2017)

On scrutiny of calculation sheets along with Form 16 and PBR, following shortcomings have been observed:

A. It has been observed that income tax calculation for the financial year 2014-15 was not in order resulting less amount of income tax had been deducted. An Employee can claim a deduction on the amount paid to tuition fees paid to any University, School or any other education institution. Other components of fees such as Development Fees or similar payments are not eligible u/s 80C. Only tuition fees part of the total fees paid is allowed for deduction. On Scrutiny of records, it has been observed that amount of Vikas Nidhi and Computer fee along-with Tuition Fees has been taken for deduction, which not in order.

1. Sh. Yashwant Lakra, Warder: It has been observed that income tax calculation for the financial year 2014-15 was not in order, resulting less amount of income tax had been deducted. An Employee can claim a deduction on the amount paid to tuition fees paid to any University, School or any other education institution. Other components of Fees such as Development Fees or similar payments are not eligible u/s 80C. Only tuition fees part of the total fees paid is allowed for deduction. On Scrutiny of records, it has been observed that amount of Vikas Nidhi and Computer Fee along with Tuition Fees has been taken for deduction, which is not in order. Details of income tax to be recovered is given as under:

Particulars	Income Tax calculated by Deptt.	Income Tax to be calculated
Income	433453	433453
Less under section 10	10630	10630
Less Exemp. u/s 80C	150000	146166
Less Exemp. u/s 80D	1500	1500
Less Exemp. u/s 80CCG	407	407
Taxable Income	270920	274750
Tax on Total Income(excluding rebate u/s 87 A)	92	475
Short recovery of Income Tax		383

Recovery amounting to Rs383/- may be made from Sh. Sh. Yashwant Lakra, Warder, under intimation to audit.

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3. **Sh.Prahalad Kumar,Warde**: It has been observed that income tax calculation for the financial year 2014-15 was not in order, resulting less amount of income tax had been deducted. Details of income tax to be recovered is given as under:

Particulars	Income Tax calculated by Deptt.	Income Tax to be calculated
Income	457756	457756
Less under section 10	10630	10630
Less Exemp. u/s 80C	145590	144870
Less Exemp. u/s 80D	1500	1500
Less Exemp. u/s 80CCG	383	383
Taxable Income	299650	300373
Tax on Total Income(excluding rebate u/s 87 A)	2965	3037
Short recovery of Income Tax		72

Recovery amounting to Rs72/- may be made from Sh. .Prahalad Kumar,Warde under intimation to audit.

3. **Sh.Ashok Kumar Drall,Warde** (F.Y.2014-15): As per calculation sheet the less amount of income tax had been deducted. Details of income tax to be recovered is given as under:

Particulars	Income Tax calculated by deptt.	Income Tax to be calculated
Income	358347	358347
Less Exemp u/s 10	23924	23924
Less Exemp. u/s 80C	37340	35340
Less Exemp u/s 80 D	1500	1500
Less Exemp u/s 80CCG	309	309
Less Exemp u/s 80CCD(2)	22708	22708
Taxable Income	272570	274566
Tax on Total Income(excluding rebate u/s 87 A)	257	457
Surcharge	0	200

Recovery amounting to Rs.200/- may be made from Sh.Ashok Kumar Drall,Warde under intimation to audit.

Recovery amounting to Rs. 655/- may be made from the above mentioned employees under intimation to audit.

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PARA 03: Short recovery of subscription towards DGEHS of Rs.24125/-.

(Ref: Observation Memo No. 08 dated: 04.10.2017)

The rate of subscription towards DGEHS has been revised w.e.f. 01.02.2017 vide Dte. of Health Services OM No. F.25 (III)/140/DHS/09/204078-204243 dated 02.05.2017. The revised rates are shown below:

Corresponding Basic Pay to the beneficiary	Subscription under DGEHS
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

On scrutiny of Pay Bill Registers, it has been observed that short recovery of subscription of DGEHS has been made in respect of following employees for the following months as detailed below:

S No	Name of the officers/Officials	Period	Amount due	Amount recovered	Amount of short recovery
1.	Sh. Mahender Prasad, DS-II	02/17 to 05/17	450 X 4=1800/-	225 X 4=900/-	900/-
2.	Jitender Bhargava, DS-II	02/17 to 05/17	450 X 4=1800/-	225 X 4=900/-	900/-
03	Sh. Krishan Kumar, DS-II	02/17 to 05/17	450 X 4=1800/-	225 X 4=900/-	900/-
04	Smt. Hem Lata, A.S.	02/17 to 06/17	250 X 5=1250/-	125 X 5=625/-	625/-
05	Sh. Narender Meena, A.S.	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
06	Sh. Deepak Kumar, A.S.	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
07	Sh. Parveen, A.S.	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
08	Sh. Niranjana Singh Dahiya, A.S.	02/17 to 05/17	450 X 4=1800/-	225 X 4=900/-	900/-
09	Sh. Amarपाल, Barber	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
10	Sh. Krishna Prasad, H.W.	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
11	Sh. Raj Kr Mehto, H.W.	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
12	Sh. Sanjay Kumar, H.W.	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-
13	Sh. Krishan Shah, HW	02/17 to 05/17	250 X 4=1000/-	125 X 4=500/-	500/-

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14.	Sh. Nagender Paswan, HW	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
15	Sh. Chander Pal, HW	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
16.	Sh. Ram Kumar Mehto, HW	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
17	Sh. Braham Prakash, HW	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
18.	Sh. Satbir Singh, H.W	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
19.	Sh. Dadan Choudhary, HW	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
20.	Sh. Hira Lal, HW	02/17 07/17	to	250 X 6=1500/-	125 X 6=750/-	750/-
21	Sh. Krishan Pal, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
22	Sh. Dinesh Chand, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
23	Sh. Deep Chand, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
24	Sh. Manohar Lal Meena, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
25	Sh. Rakesh Rana, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
26	Sh. Sandesh Kumar Singh, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
27	Sh. Dheeraj Kumar, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
28	Sh. Sonveer Dhama, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
29	Sh. Dheeraj Mann, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
30	Sh. Anil Lochab, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
31	Sh. Amit Kumar, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
32	Sh. Harish Dabas, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
33	Sh. Hitender Yadav, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
34	Sh. Raj Kumar, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
35	Sh. Amit Kumar, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-
36	Sh. Narender Chudhary, Warder	02/17 05/17	to	250 X 4=1000/-	125 X 4=500/-	500/-

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37	Sh. Nitesh, Warder	02/17 05/17	to	250 4=1000/-	X	125 X 4=500/-	500/-
38	Sh. Deepak Yadav, Warder	02/17 05/17	to	250 4=1000/-	X	125 X 4=500/-	500/-
39	Sh. Sager Sharma, Warder	02/17 05/17	to	250 4=1000/-	X	125 X 4=500/-	500/-
40	Sh. Deepak Kumar, Warder	02/17 05/17	to	250 4=1000/-	X	125 X 4=500/-	500/-
41	Sh. Pradeep Kumar II, Warder	02/17 05/17	to	250 4=1000/-	X	125 X 4=500/-	500/-
42	Sh. Jatin Chaudhary, Warder	02/17 05/17	to	250 4=1000/-	X	125 X 4=500/-	500/-
43	Ms. Renu, Matron	02/17 07/17	to	250 6=1500/-	X	125 X 6=750/-	750/-
44	Sh. Ram Singh Bisht, UDC	02/17 05/17	to	450 4=1800/-	X	125 X 4=500/- + Rs. 900=Rs. 1400/-	400/-
				Total			Rs. 24125/-

The amount of Rs. 24,125/- short recovery of subscription towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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Para No. 04: Short deduction of UTGEIS subscription amounting to Rs.4740 /- from Group 'A' officers (Supdt./DANICS) with Grade Pay of Rs. 6600/-.
(Ref observation Memo No. 10 dated 06-10-2017)

The rate of subscription of Group 'A' officers, grade pay of Rs. 6600/- is at Rs.120 per month.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription of following (Supdt./DANICS) officers who placed in Group 'A' is not deducted at the enhanced rate of Rs. 120/- for the following month as per details given below:

S. No	Name & Designation Grade Pay	Period	Amount recovered	Amount to be recovered	Amount short recovered w.e.f.2011
1.	Sh Rajesh Kr.Chauhan, Supdt. 6600/-	5/12 to 9/12	60 X 5=300/-	120X5=600/-	300/-
2	Sh.Lokesh Chandra,Supdt. 6600/-	10/12 to 06/13	60 x 9=540/-	120 X 9=1080/-	540/-
3	Sh Babu Lal, Supdt 6600/-	05/13 to 10/13	60 X 6=360/-	120/- X 6=720/-	360/-
4	Sh.Raj Kumar Supdt. 6600/-	03/13 to 06/14	60 X 16=960/-	120 X 16=1920/-	960/-
5.	Sh.O.P Bhatti, Supdt 6600/-	03/14 to 09/17	60 X 43= 2580/-	120 X 43=5160/-	2580/-
Total					4740/-

Elucidate reasons for the aforesaid irregularities on the subject. Further, recovery of short deduction of Rs. 4740/- towards UTGEIS in r/o above employee is made under intimation to audit.

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PARA 05: Irregular Claim of LTC - Recovery of Rs. 600/-
 (Ref: Observation Memo No.14 dated: 09.10.2017)

- (a) As per LTC Rule "Fare for journeys between duty station and home town, both ways, will be reimbursed by Government in full.
 During test check of the paid bills the audit has come across the following LTC Bills:

Table No.1

01	Bill No. 73 dated 06-06-2013	Sh. Samrendra Chaudhary, Aasst. Suptd.	Date	Fare Paid		Amount
				From	To	
			05-05-2013	Central Jail	IGI Airport, Delhi	150
			05-05-2013	IGI Airport, Delhi	Sri Nagar Air Port, J & K	36456
			09-05-2013	Sri Nagar Air Port, J & K	IGI Airport, Delhi	36456
			09-05-2013	IGI Airport, Delhi	Central Jail	150
					TOTAL	73212

The fare from Central Jail to IGI Airport Delhi and IGI Airport Delhi is not admissible, hence, Rs. 300/- may be recovered from Sh. Samrendra Chaudhary, A.S. under intimation to audit

- (b) As per LTC Rule "Fare for journeys between duty station and home town, both ways, will be reimbursed by Government in full.
 During test check of the paid bills the audit has come across the following LTC Bills:

Table No.2

01	Bill No. 69 dated 04-06-2013	Sh. Deepak Seroha, Aasst. Suptd.	Date	Fare Paid		Amount
				From	To	
			12-05-2013	Central Jail	IGI Airport, Delhi	150
			12-05-2013	IGI Airport, Delhi	Sri Nagar Air Port, J & K	36456
			16-05-2013	Sri Nagar Air Port, J & K	IGI Airport, Delhi	36456
			16-05-2013	IGI Airport, Delhi	Central Jail	150
					TOTAL	73212

The fare from Central Jail to IGI Airport Delhi and IGI Airport Delhi is not admissible, hence, Rs. 300/- may be recovered from Sh. Deepak Seroha, A.S. under intimation to audit.

Similar other cases may also be reviewed by the HOO under intimation to audit.

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Para 15

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Para No. 06. Non Verification of Remittance.

The following remittances not verified by the PAO-XX.

S No.	Challan No.	Date	Amount	Head of Account
01	08	09-10-2012	2000/-	0056
03	19	18-06-2013	51052/-	0021

Jail authority may take necessary action and to get verify above remittance to be verified from PAO—XX under intimation to the audit.

Para 16

Para No. 07 Irregular purchase.

(F. Observation Memo No 15 dated : 09.10 2017)

No stock entry – Payment was made on account of purchase of stationary/ Electrical and other items for which no stock entry certificate was recorded in the following bills :-

1. Bill No. 219 dt. 04-02-2015 Rs. 6055/-
2. Bill No. 315 dated 29.03.17 for Rs.9195/-
3. Bill No. 312 dated 29.03.17 for Rs.9345/-
4. Bill No. 324 dated 29.03.17 for Rs.10,000/-

Without stock entry it is uncertain that the items have been received in unit or not.

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Para No. 08. : Non Production of records (NPR).

(Ref Record Memo No. 1 to 10 and Observation memo 07 dated 03-10-2017)

The following records were not made available to audit for scrutiny, despite repeated requested (verbal & written) and sufficient time have since elapsed since then.

1. Master Register of files containing details of the files opened for use.
2. Stock register of Receipt Books GAR-6.
3. Stock Register of the office.
4. Property Register
5. Service Postage Stamp Register
6. List of vehicles operated during the audit period along with their log book.
7. Liveries account
8. Telephone/ mobile bill register.
9. Dead Stock Register.
10. Register of Unserviceable Stores
11. Condemnation file/Records.
12. Spouse information
13. Canteen records Canteen is a major source of income for the unit's RWF.
14. Wages records.
15. Diet Records.
16. The following records of Prisoners Welfare Funds.
 - a. Cash Book
 - b. Bill Register
 - c. File processing
 - d. Minute books
 - e. Indent records
 - f. Stock register
 - g. Cheque counterfoils
 - h. Stock register of cheques
 - i. Deposit Counterfoils
 - j. Counterfoils of receipt book
 - k. Loan record.
 - l. Monthly Bank Statement /Pass Book
 - m. Bank reconciliation statement
 - n. Private auditor's report
 - o. Half year reports
17. Form 16 of income tax for the financial year 2010-11, 2011-12, 2011-12 and 2012-13 produced without copy of proof for claiming exemption in income tax.
18. Contingents register. The Mandatory Contingent Register (CAM-27).

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19. The LTC Adjustment Bill of the following LTC Advance bill not submitted for audit.

- a. Bill No. 12 dated 24-04-2014
- b. Bill No. 31 dated 08-05-2014
- c. Bill No. 28 dated 07-05-2014
- d. Bill No. 37 dated 20-05-2014
- e. Bill No. 32 dated 08-05-2014
- f. Bill No. 30 dated 08-05-2014
- g. Bill No. 36 dated 20-05-2014

Taken as *[Signature]*

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PART – II
CURRENT AUDIT REPORT
(2017-20)

PARA 01: Short recovery of subscription towards DGEHS of Rs. 50,900/-
(Observation Memo No.06 Dated : 30-09-2020)

The rate of subscription towards DGEHS has been revised w.e.f. 01.02.2017 vide Dte. of Health Services OM No. F.25 (III)/140/DHS/09/204078-204243 dated 02.05.2017. The revised rates are shown below:

Corresponding Basic Pay to the beneficiary	Subscription under DGEHS
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

On scrutiny of Pay Bill Registers, it has been observed that short recovery of subscription of DGEHS has been made in respect of following employees for the following months as detailed below:

S. No	Name & Designation Dr./Sh./Mrs./Kumari	Period of Short Recovery		Months	Deduction/per month			Short recovery is to be made Rs.
		From	To		Due	Deducted	Short	
					Rs.	Rs.	Rs.	
01.	Mukesh, AS	01/2016	01/2017	13	225	125	100	1300
		02/2017	03/2020	38	450	250	200	7600
02.	Manjeet, AS	01/2016	01/2017	13	225	125	100	1300
		02/2017	03/2020	38	450	250	200	7600
03.	Chet Ram, AS	01/2016	01/2017	13	225	125	100	1300
		02/2017	03/2020	38	450	250	200	7600
04.	Harpal Singh, AS	09/2016	01/2017	5	225	125	100	500
		02/2017	03/2020	38	450	250	200	7600
05.	Mahinder Singh, AS	05/2016	01/2017	9	225	125	100	900
		02/2017	03/2020	38	450	250	200	7600
06.	Rishi Kumar, DS	02/2017	03/2020	38	650	450	200	7600
Total=								50,900/-

The aforesaid short recovery of subscription of Rs. 50,900/-towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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PARA 02: Incorrect of Pay fixation of Sh. Dalbir Singh, A.S. Recovery Rs.2098/-
(Observation Memo. No. 07 Dated: 01/10/2020)

On scrutiny of service book of Sh. Dalbir Singh, A.S, it revealed that the official was drawing pay @ Rs. 7380+2000/- w.e.f. 01.01.2006. At the time of allowing increment on 01.07.2006 his pay was fixed at Rs. 7680+ 2000 instead of Rs. 7670+ 2000. As per GOI, MoF order no. F. No.1/1/2008-1C dated 29/1/2009, at point no. 4 it is clarified that ' in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.' In this case, amount of increment @3% of Rs. 7380+ 2000/- works out Rs. 281.40, hence it will be rounded off to Rs. 290/- and it will be added in Pay in the Pay Band on 01.07.2006. The pay of the official shall be re-fixed w.e.f. 01.07.2006 as under:

Her pay should be fixed as:

Particulars	Pay to be fixed	Pay fixed by the Deptt. (Incorrect Pay)
Pay as on 01-01-2006	7380 + 2000 = 9380	7380 + 2000 = 9380
Pay as on 01-07-2006	7670 + 2000 = 9670	7680 + 2000 = 9680
Pay as on 01-07-2007	7960 + 2000 = 9960	7970 + 2000 = 9970
Pay as on 01-07-2008	8260 + 2000 = 10260	8270 + 2000 = 10270
Pay as on 01-09-2008 (II MACP)	8570 + 2400 = 10970	8580 + 2400 = 10980
Pay as on 01-07-2009	8900 + 2400 = 11300	8910 + 2400 = 11310
Pay as on 01-07-2010	9240 + 2400 = 11640	9250 + 2400 = 11650
Pay as on 01-07-2011	9590 + 2400 = 11990	9600 + 2400 = 12000
Pay as on 01-07-2012	9950 + 2400 = 12350	9960 + 2400 = 12360
Pay as on 01-07-2013	10320 + 2400 = 12720	10330 + 2400 = 12730
Pay as on 01-07-2014	10710 + 2400 = 13110	10720 + 2400 = 13120
Pay as on 01-07-2015	11110 + 2400 = 13510	11120 + 2400 = 13520
Pay as on 29-10-2015 Promoted as A.S.	11110 + 2800 = 13910	11120 + 2800 = 13920
Pay as on 03-05-2016 (3 RD MACP)	11110 + 4200 = 15310	11120 + 4200 = 15320
Pay as on 01-07-2016	11960 + 4200 = 16160	11970 + 4200 = 16170

The salary has been over paid to Sh. Dalbir Singh, A.S. due to wrong pay fixation vide order No. No. F.19(63)/Estt./CJ/720 dated 03/16 and re-fixed and corrected on 24-12-2019. The officer has also been granted benefit of option (as per order No. F16 (778)/Est/CJ/97 2019/365-68 dated 12-02-2019. The pay of Sh. Dalbir Singh, A.S. re-fixed and granted the benefits of seventh pay commission w.e.f. 01-07-2016, previously the benefit of seventh CPC has been granted w.e.f. 01-01-2016.

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Overpayments of Salary Rs. 2098/-after due verification of facts, in respect of Sh. Dalbir Singh, A.S., may be recovered under intimation to the audit. DDO to certify whether the overpayment, due to above mentioned reason, has been recovered from Sh. Dalbir Singh, A.S., under intimation to the audit.

Case Settled
[Signature]
27/10/23
PAO-32

[Signature]

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PARA 03: Shortcomings in documents for availing exemptions and savings under Income Tax
(Observation Memo No. 14 Dated: 06.10.2020)

On scrutiny of calculation sheets of Income Tax for the year 2017-20 of the Central Jail No. 07 following shortcomings has been observed:

Rebate in Income Tax has been allowed on the interest of borrowed capital and repayment of HBA for acquisition/construction of house property to Sh. Hargovind Meena, A.S. but, the **certificate issued by the concerned banker attached to this effect with the calculation sheet does not show the address of the property for which the loan was obtained. Officials also not submitted the possession certificate from the concerned authority. The detail is as under:**

Sr.No.	Type of exemption/savings	Amount	Name of banker with branch
1.	Interest on H. Loan Principal Amount (2013-14)	111374/- -	State Bank of India, 1st Floor, Krishana Tower Plot No. 08 Sector 12 Dwarka Delhi 110078

Above noted officer may be advised to submit certificate from concerned banker specifying complete address of the property for which loan has been taken and also submit the possession certificate issued by concerned authority, failing which exemption and savings allowed will be dis-allowed and recovery of income tax will be calculated at appropriate rates.

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PARA 04: Not purchased through GeM and Over payment Rs. 1000/-.
(Observation Memo No. 15 Dated: 06-10-2020)

Rule 149. Government e-Market place (GeM). The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under :(i) Up to Rs.50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.

On scrutiny of Contingencies bills of C J- 07 purchased 03 Cameras from Netpart Computers Shop No. 11, DDA Market Wazirpur Commercial Complex Delhi 110052 vide invoice No. 37 dated 05-09-2019 and invoice No 34 dated 02-09-2020. It has been observed that installation charge of camera is not in order as per invoice No 34 dated 02-09-2020 two camera was purchased but installation charged paid for three cameras, whereas, installation charge for one camera also paid vide invoice No. 37 dated 05-09-2019. The detail is under:

S. No.	Invoice No. And date	Description of Goods	Qty.	Rate	Amount	Bill No. Dated and amount
01	34 02-09-2019	Hikvision 2 MP IP 4MM Camera	02 Pcs	5,677.97	11,355.94	CB-217, Dated 30-03-2020. Rs. 57,861/-
		D LINK CAT-6 UTP cable	290 Mtr.	32.20	9,338.00	
		Installation Camera	3 Pcs	1000	3000	
02	37 05-09-2019	Hikvision 2 MP IP 4MM Camera	01 Pcs	5,677.97	5,677.97	
		D LINK CAT-6 UTP cable	125 Mtr.	32.20	4025.00	
		Installation Camera	1 Pcs	1000	1000	

It should be purchased through Gem but no initiatives have been taken to purchase the items through Gem. At presently, the canteen purchasing also not made through Gem.

Over payment Rs. 1000/- to be recovered from Netpart Computers, after due verification of facts under intimation to audit.

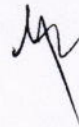
PARA 05:

Non Production of Records.

(2010-2017)

The following records were not made available to Audit for scrutiny, despite repeated requests(verbal and written) and sufficient time have since elapsed since then.

1. Master Register of files containing details of the files opened for use.
2. Stock register of receipt book GAR-06
3. Stock register of the office
4. Property Register
5. Service Postage stamp register
6. List of vehicles operated during the audit period alongwith their log book
7. Liveries account
8. Telephone mobile bill register
9. Dead stock register
10. Register of unserviceable stores
11. Condemnation file records
12. Spouse information
13. Canteen records(Canteen is a major source of income for the units PWF)
14. Wages records
15. Diet records
16. The following records of Prisons Welfare Funds
 - (a) Cash Book
 - (b) Bill Register
 - (c) File Processing
 - (d) Minutes Books
 - (e) Indent records
 - (f) Stock register
 - (g) Cheque counter foil
 - (h) Stock register of cheques
 - (i) Deposit counter foils
 - (j) Counter foils of receipt books
 - (k) Loan records
 - (l) Monthly bank statement/pass books
 - (m) Bank reconciliation statement
 - (n) Private auditors reports
 - (o) Half year reports
17. Form 16 of Income Tax for the financial year 2010-11 to 2012-13 produced without copy of proof for claiming exemptions in Income Tax.
18. Contingent Register. The mandate contingent register(CAM-27)
19. The LTC adjustment bills for the following LTC Advances. Bills not submitted to Audit:
 - (a) Bill no. 12 dt. 24/04/2014
 - (b) Bill no. 31 dt. 08/05/2014



- (c) Bill no. 28 dt. 07/05/2014
- (d) Bill no. 37 dt. 20/05/2014
- (e) Bill no. 32 dt. 08/05/2014
- (f) Bill no. 30 dt. 08/05/2014
- (g) Bill No. 36 dt. 20/05/2014

(2017-2020)

1. Canteen Records

- (a) Private Auditors Reports
- (b) Balance sheets, income and expenditure statement of Jail Canteen for the financial year 2017-18, 2018-19 and 2019-20.
- (c) Copy of half yearly report submitted to DIG
- (d) Contingencies register and quotation file.



TEST AUDIT NOTES

TAN 01: Non-reconciliation of fine deposits.
(Observation Memo No. 01 Dated: 29.09.2020)

While scrutiny of records revealed that on receipt of warrants of commitment on a sentence of imprisonment by a Session Judge, the fine amount referred therein is being taken from the said accused after issuing him receipt and the same is being submitted with District and Session Judge, Tis-Hazari Courts etc.. In this connection audit observations are as under:-

1. No monthly and quarterly reconciliation has been done with Distt. & Session Judge, Tis Hazari courts.
2. Some of the Fines are pointed out to get them verified from the Office of the Distt. And Session Judge.

Convict No. Date	Name and Parentage	Case Particular	Court	Amount(In Rs.)
72/12-09-2017	Fonigop S/o Mahu gauf	FIR No.777/14 U/s 363/354 IPC & 8 Pocso Act PS Saket	Sh. Balwant Rai Bansal, ASJ, Saket Court	Rs. 1000/-
09/16.02.2017	Vikas Sharma@Vick y S/o Satya Prakash	FIR No. 66/2013, U/s 506/376(2)(f) &(1) IPC & 3/4/5/6 Pocso Act, P.S. Aman Vihar	Sh. Vinod Yadav, ASJ, Rohini Court, New-Delhi	Rs. 6000/-
45/01.6.2017	Vicky S/o Ratan Lal	FIR No. 113/2014 U/s 397/411/34 IPC PS Nabi Karim	MS. Himani Malhotra, ASJ, Tis Hazari Court	Rs. 5000/-
39/29-05-2017	Naseem @ Kalu S/o Ahmad Hussain	FIR No. 430/2015 U/S 354/354 A, IPC 12 Pocso PS Seema Puri	Sh. Gurdeep Singh, ASJ-1, (POCSO ACT), Karkardooma, Court	Rs. 15,000/-
49/28-08-2018	Md. Mehandi HassanS/o Md. Ali	FIR No.279/99 U/s 279/ IPC PS Sangam Vihar	Sh. Gaurav Gupta, M.M. Saket Court	Rs. 10,000/-
06/16-01-2019	Md. Razzak S/o Md. Bachhu	FIR No. 18/14 U/s 323/354 A IPC 10 POCSO Act P.S. H. N. DIN	Sh. Prem Kr. Barthwal, ASJ, Saket Court, New- Delhi	Rs. 6000/-
65/03-07-2017	Dashrath S/o	FIR No. 524/14 U/s	Sh. Ashwani Kumar	Rs. 13000/-

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	Roop narayan	354/506 IPC & 10 POCSO P.S. Kalyan Puri	Sarpal, ASJ-1, East Karkardooma Court, New- Delhi	
77/27-08-2019	Vicky S/o Prem Kumar	FIR No. 59/2019 U/s 354/354 D, IPC P.S. Inder Puri	MS. Vasundhra Chhaunkar, M.M., Patiala House Court, New- Delhi	Rs. 3000/-

The above mentioned fine deposits may be got verified by the Office of the concerned judges, under intimation to audit.



TAN 02 Huge savings under Budget
(Observation Memo 02 Dated: 30/09/2020)

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Scrutiny of record of Superintendent, Central Jail No. 07, Tihar, New Delhi revealed that during the audit period from 2017-2020, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.no.	Major Head (Scheme Code)	Object Head	R.E.	Actual Exp.	Balance	%
2017-2018						
1.	990024	POL	60,000	20,369/-	39,631/-	66.05%

S.no.	Major Head (Scheme Code)	Object Head	R.E.	Actual Exp.	Balance	%
2018-2019						
1.	990006	Medical	15,00,000/-	84,83,95/-	651605/-	43.44%
2.	990024	POL	40,000	20,280/-	39,631/-	99.07%

S.no.	Major Head (Scheme Code)	Object Head	R.E.	Actual Exp.	Balance	%
2019-2020						
1.	990006	Medical	17,00,000/-	13,10,840/-	38,91,60/-	22.89%
2.	000013	Office Exp.	428000/-	715606/-	287606/-	67.19%

HOO is advised take necessary steps to avoid above said irregularity in future.

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TAN 03(A): Irregularities in maintenance of Cash Book
(Observation Memo No.04 Dated : 30-09-2020)

On scrutiny of cash book for the year 2017-20, following shortcomings have been observed:

1. **Non-furnishing of fidelity bond by the cashier** : As per instructions contained in G.F.R-275, a govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31. But, it was found that no security/fidelity bond was furnished by the cashier.
2. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book at Pg. 1,9,18 and 39 etc. And entries were not initialed by the Head of Office on every such correction
3. **Certificate of Physical verification of cash certificate was recorded incorrectly** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:
"Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book. ". It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

These discrepancies may please be rectified and compliance be shown to audit.



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TAN 03(B):- Irregularities in maintenance of Cash Book Canteen of Central Jail
(Observation Memo No. 13 Dated: 06.10.2020)

On scrutiny of cash book of canteen of Central Jail No. 07 for the year 2017-20, following shortcomings have been observed:

1. **Paid vouchers-** Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment and no voucher has been signed by the DDO.
2. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book but entries were not initialled by the Head of Office on every such correction. For example white flude has used for correction in figure in cash book at page No.32 and 47 overwriting at Page No. 74 and page No. 77 for the financial year 2017-18.
3. **Certificate of Physical verification of cash certificate was recorded incorrectly** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not recorded as prescribed in the R & P Rules even after closing of financial year. The certificate is normally, be in the following form:
"Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book. ". It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

These discrepancies may please be rectified and compliance be shown to audit.



TAN 04: Delay in remittance into bank.
(Observation Memo No. 05 Dated: 30.09.2020)

As per Rule 6 of Receipts and Payment, 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 10 to 130 days. Some of these instances are given as under:

Sl. No.	TR No.	Amount (in Rs.)	Date of receipt	Challan no.	Date of deposit	Delay in days
1.	5701	280	28-12-2017	69	29-01-2018	33
2.	5702	240	02-01-2018	69	29-01-2018	28
3.	5727	560	13-04-2018	02	26-06-2018	75
4.	5731	560	05-06-2018	03	03-10-2018	121
5.	5733	560	05-06-2018	03	03-10-2018	107
6.	5734	4730	16-07-2018	03	03-10-2018	80
7.	5735	400	19-07-2018	03	03-10-2018	77
8.	5756	46374	26-1-2018	08	17-11-2018	23
9.	5757	54000	29-10-2018	10	04-01-2019	68
10.	5759	280	14-11-2018	11	04-01-2019	52

HOO is advised take necessary steps to avoid above said irregularity in future.




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TAN 05: **Verification of qualifying service**
(Observation Memo No. 10 Dated: Dated: 01.10.2020)

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. Some of the examples are given below. During scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Krishan Kumar, Head warder
2. Prakash Chand, DS-I
3. Rishi Kumar, DS-II
4. Sanjeet Singh, Head warder
5. Anil Kumar, Warder
6. Sudhir Singh Sehrawat, Head Warder

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service. Similar other cases may be sent to PAO for similar action.



TAN 06 : Stock register and Physical verification of Canteen Non-consumable and Consumable stock

(Observation Memo No. 11 Dated: 05.10.2020)

1. **Physical verification was not done** :Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2017-20 by the Unit.

2. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the Stock Registers were not attested by the competent authority, in any of the registers maintained by the office. Pg 13(2017-18), Pg 91(2017-18), Pg 73(2018-19), 1711(2018-19), Pg 139 (2019-20), Pg 207(2019-20).

HOO may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock registers under intimation to audit.

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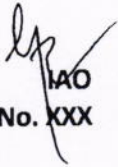
TAN 07: Huge amount stand Idle in Victim Fund Account.
(Observation Memo No. 12 Dated: 05.10.2020)

After Scrutiny of bank pass book Victim Fund of Jail No. 7 it is observed that huge amount are standing idle in bank savings account No. 757699198. The detail is as under:

S No.	Dated	Balance Amount	Remarks
01	19-03-2018	3343366.30	
02	30-06-2018	3545310.30	
03	31-03-2019	4049191.30	
04.	30-06-2019	4083516.30	
05	31-03-2020	4192146.30	

It is observed that more than Rs. 42 lacs amount is pending in each quarter of every year. Idle amount can be Fixed Account for earning more interest for betterment of Jail and Jail prisoners.

HOO is advised to take necessary steps under intimation to audit.


IAO
Party No. XXX

Directorate of Audit
Government of NCT of Delhi
4th level, C Wing, Delhi Secretariat, New Delhi
Current Audit Report
(01/04/2020 to 31/03/2023)

Para-01 (Ref. Audit Memo No: 06 Dated: 19/10/2023)

Sub:-Recovery of Rs. 5,112/- as overpayment of Transport allowance.

As per rule the Transport allowance is not payable if an employee is on leave for the complete calendar month. Whereas, During the test check of records for the office of Central Jail No.07, Tihar, New Delhi for the period 2020-23 it was observed that some of the employees remained on leave for a period of more than one month having absence from duty for the complete calendar month. But the transport allowance was not deducted from the salary of the officials. The details areas given below:-

Sr No	Name and Designation of employee	Period of Leave E.L/E.O.L/?CCL/Maternity leave	Period of complete calendar month of absence	Recoverable amount (Rs.)
1.	Sh. Ramesh Kumar, Warder	26/12/2022 to 01/02/2023	January, 2023	5,112

HOO/DDO may ensure that recovery of **Rs.5,112/- (Rupees Five Thousand One Hundred and Twelve Only)** after due verification of facts and figure pointed out above under intimation to Audit. Other similar cases may also be examined by the DDO at their own level and over-payments be recovered accordingly, if any, under intimation to audit.

Para-02 (Ref. Audit Memo No.08 Dated: 25/10/2023)

Sub;- Non maintenance of PBR for payment of Provisional Pension.

As per Rule the entry for payment of Provisional pension, if any, is required to be made in the PBR by the DDO. Also the Income tax due is required to be deducted as in the case of other employees and the required Form-16 is to be issued to the retired employee accordingly.

Whereas, during the audit for the Central Jail No.07, Tihar, New Delhi for the period 2020-2023, it was noticed that some officers were drawing provisional pension from the office. But, the entry for the said payment of Provisional pension was not made in the PBR. Also, the calculations for the Income tax due was not available on the record. Details for Some of the officers are as under:

SI No	Name & Designation	D.O.R.
01	Sh. Surinder Singh, A.S	31/01/2022
02	Sh. Mahinder Singh, H.W-413	31/05/2022
03	Sh. Satbir Singh, H.W-527	31/12/2022
04	Sh. V.P Garg, D.S	30/05/2016
05	Sh. Dalbir Singh, A.S	31/07/2022
06	Sh.Dharambir ,W-667	31/07/2019

The, H.O.O . may please review the facts and details of the officers and all other similar cases may also be considered and necessary action be initiated to remove the discrepancies and up-date the record.

Para-03 (RefAudit Memo No.09Dated: 25/10/2023).

Sub;- Recovery of Rs.33,334/- due to payment of ration money for the period of E.O.L.

While checking the records for the office of Central Jail No.07, Tihar, New Delhi for the period 2020-2023 it was observed that Sh. Kuldeep Panwar - warder (1099) was allowed Extra Ordinary Leave for different periods of 2019-20 & 2020-21 vide orders dated 22/06/22 (196 days) and 15/07/22(108 days). The amount of ration money was paid to the official for the said period of E.O.L which is not allowed as per rule. Therefore, an amount of Rs.33,334/- as detailed below is recoverable from the official:

S. No.	Period of Pay and allowances	No. of days of E.O.L	Rate of Ration Money per month	Recovery Due (Rs.)
1.	2019-20	143	2,976/-	14,186/-
2.	2020-21	161	3,568/-	19,148/-
	Total			33,334/-

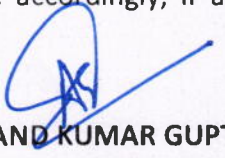
HOO is required to initiate the recovery of Rs. 33,334/- (Rs. Thirty Three Thousand Three Hundred and Thirty Four **Only**) after due verification of facts and figure pointed out above under intimation to Audit. Other similar cases may also be examined by the DDO at their own level and arrear be recovered accordingly, if any, under intimation to audit.

Para-04 (Ref. Audit Memo No.10 Dated: 25/10/2023)

Sub;- Non- deduction of 1/10 from Earned leave and 1/18th from HPL for the period of E.O.L. availed during the previous half year.

During the course of audit for the office of Central Jail No.07, Tihar, New Delhi for the period 2020-2023 it was come to notice Sh. Kuldeep Panwar - warder (1099) was allowed Extra Ordinary Leave for different periods of 2019-20 & 2020-21 vide orders dated 22/06/22 (196 days) and 15/07/22(108 days). But the deduction of 1/10 from Earned leave and 1/18th from HPL for the period of E.O.L. availed during the previous half year was not made while allowing the credit of EL/HPL due to which the official was allowed extra leaves than his entitlement.

In view of above, the HOO is required to initiate the necessary action to up-date the leave account of the official and revise the kind of leave sanctioned if any, occurs due to such review of leave account under intimation to Audit. Other similar cases may also be examined by the DDO at their own level and arrear be recovered accordingly, if any, under intimation to audit.


(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. XXXII

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PART-III
TEST AUDIT NOTE
(2020-21 to 2022-23)

TAN-01 (Ref. Audit Memo No.2 Dated:18/10/2023)

Subject:- Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)

In terms of Para 10(m) of the Government of India, Ministry of Finance O.M. No. F. No. 1(7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under Tier-I and Tier-II and the Government's contribution should be posted in the different column of the individual ledger (to be maintained in format in Annexure-V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the Pay Bill Register of the Hospital, it has been noticed that pay of the officials who joined service on or after 01/01/2004, are being drawn in the General P.B.R. It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

TAN-02 (Ref. Audit Memo No: 03 Dated: 18/10/2023)

Subject:- Shortcomings in maintenance of Service Books

During the test check of Service books maintained by, following shortcomings have been noticed :-

1. The particulars of the each government servant at the first page of the **service book should be re-attested after every five years and fresh photographs should be appended and**

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attested after every 10 year. But on test check/scrutiny of service books it has been noticed that this (photographs/re-attestation or both) have not been followed in most of the cases.

2. **Entry of AADHAAR No.** has not been made in any of the Service Book of any of the employees which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
3. As per rule, there should **be initial of the individual** is required for verification of Grant of Annual Increment, same could not done in most of the Service Book.
4. In most of the cases, entries of leave account has not been signed/authentication by the Competent Authority/authorized person.
5. In some Service Books, Nomination papers of Death cum Retirement Gratuity, UTGEIS, NPS/Family Pension, Home Town declaration and Details of family are not attached/ entered in Service Book.
6. As per Government of India Order F. No. I-34014/01/2020-Ad.II dated 31/05/2021 regarding seeking options in the prescribed Form I & II under the Rule 10 of CCS (Implementation of NPS) Rules, 2021 every employee covered under NPS Scheme has to be exercise an option in Form-I for availing benefits under the NPS or under the CCS (Rules), 1972 or the CCS (Extraordinary Pension), Rules 1939 in case of his death or discharge on invalidation or disability of government servant/subscriber during services. The requisite option Form-I & II are not available in the Service Book of NPS employees.
7. The entry of PRAN is not made in some of service books of the employees enrolled for NPS.

The H.O.O. may take necessary action to get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

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TAN-03 (Ref. Audit Memo No.4 Dated: 18/10/2023)

Subject:- Improper maintenance of Pay Bill Register

During the test check of pay bill registers of the audit period from 2020-23, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR
2. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
3. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Fluid has been used for correction which is irregular.
6. Index of employees has not been maintained in the PBR.
7. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
8. Abstract of pay bills has not been prepared.
9. In a number of cases, Pay fixation order of newly joined official has not been attached in the PBR.

Reasons for improper maintenance of PBR may please be reviewed and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.



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TAN-04 (Ref. Audit Memo No. 05 Dated: 19/10/2023)

Sub : Shortcomings in Bill Register

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register for the financial year 2020-21 to 2022-23 has been maintained in a casual manner.
2. Page counting certificate has not been recorded on the first page of the Bill Register.
3. Entries in the Bill Register have not been checked and initiated by the competent authority/DDO every month for its correctness.
4. All the columns except Columns 1 to 3, (i.e. Bill No. & date, Particulars, Net amount of the bill Token No. Amount Passed by PAO and No. & Date of Treasury Voucher, Date of encash etc.) have been left blank in respect of most of bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of "A" category Cheque/ "B" Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
5. Summary of the outstanding bills with PAO has not been given at the end of the month.
6. There were number of cutting and overwriting in the Bill register, but these cuttings and overwritings have not been attested by the DDO, which is irregular.

Reason for above shortcomings may be reviewed and discrepancies be removed.

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Audit Party No. XXXII