

**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Audit Report on account of Central Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064 for 2018-19 to 2019-2020

INTRODUCTION

Test Audit on the accounts of Central Jail No.02, Prisoner's Welfare Fund (Canteen) ,Tihar New Delhi-64 for the period 2018-09 to 2019-20 was conducted by field Audit Party No. VII comprising of Sh. Kulbhushan Arora, IAO and Sh. Sanjeev Kumar, ASO w.e.f. 29/09/2020 to 08/10/2020 (07 working days).

GENERAL SET UP AND ACTIVITIES

Prison Jail No. 2 is headed by Superintendent with the help of Dy. Supdt., Assistant Supdts, Warders etc. Central Jail No.02 is providing safe and secure custody of inmates and besides this running various vocational training programs for the benefit and welfare of inmates. Jail Authority is also providing various articles to the prisoners in the jail premises through Wet and Dry Canteen run by Prisoner's Welfare Fund.

H.O.D/H.O.O/D.D.O'S/CASHIERS

The following officials have served as HOD/HOO/DDO/Cashier during 2018-19 to 2019-20

<u>S.No.</u>	<u>Period</u>	<u>Name of Cashier & Designation</u>	<u>Name of DDO & Designation</u>	<u>Name of H.O.O & Designation</u>
<u>1</u>	01/04/2018 to 21/11/2018	Nand Kumar Singh, Head Warder	Prabhat Tyagi, A.A.O	Ram Mehar Singh, Superintendent
<u>2</u>	22/11/2018 to 24/07/2019	Ramesh Sah, Senior Asstt.	Prabhat Tyagi, A.A.O	Ram Mehar Singh, Superintendent
<u>3</u>	25/07/2019 to 12/01/2020	Shahvaz Alam, Junior Asstt.	Prabhat Tyagi, A.A.O	Ram Mehar Singh, Superintendent
<u>4</u>	13/01/2020 to 31/03/2020	Nand Kumar Singh, Head Warder	Prabhat Tyagi, A.A.O	Ram Mehar Singh, Superintendent

Vacancy Position of staff as on 31.03.2020

<u>S.No.</u>	<u>Post Detail</u>	<u>No. of Sanctioned Posts</u>	<u>Filled</u>	<u>Vacant</u>
1	Group A	1	<u>1</u>	Nil
2	Group B	7	7	Nil
3	Group C	181	123	58
TOTAL		189	131	58



Budget Sanctioned and Expenditure Statement

(in Rs.)

YEAR	NON PLAN		
	Budget	Expenditure	Balance
2018-19	122750000	121900108	849892
2019-20	135451000	134588389	862611

STATUTORY AUDIT

Statutory audit of Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064 not conducted by the A. G. (Audit).


Maintenance of Records.

The maintenance of records of office of Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064 for the audit period 2018-19 to 2019-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

Disclaimer

The report is submitted on the basis of records/information provided by Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064. Audit is not responsible for any concealment/mis-information of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064. Dte. of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


(KULBHUSHAN ARORA)
I.A.O., Audit Party No.VII

PART - I

Old Audit Report


There are 27 Audit Paras outstanding with recovery of Rs.8,27,548/-. On the basis of reply submitted by Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064. On basis of reply submitted by the unit 4 Paras are partially settled with a recovery of Rs.4071/-, is still outstanding, which is placed in the file as Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		Settled		Still Outstanding	
	Total Para	No.	Para year	Para No.	Para Year	Para No.
1988-2001	17	1,2,3,4,5,9, 11,16,17,20, 21,22,23, 24,26,28,29	1988-2001	NIL	1988-2001	1,2,3,4,5,9, 11,16,17,20, 21,22, 23,24,26, 28,29
2001-2008	04	1,2,3,4	2001-2008	Para 2 & Para 4 – Partially Settled	2001-2008	1,2,3,4
2008-2014	04	1,2,4,5	2008-2014	Para 1 & Para 2 – Partially Settled	2008-2014	1,2,4,5
2014-2018	02	2,3	2014-2018	NIL	2014-2018	2,3
Total	27	27		00		27

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
1.	2001-2008	2 (1)	1520/-	20/-	1500/-
2.	2008-2014	1 (A) & (C)	25478/-	1674/-	23804/-
3.	2008-2014	2 (3)	3739/-	2377/-	1362/-
Total			827548/-	4071/-	823477/-


(KULBHUSHAN ARORA)
IAO Party No. VII

PARA No. 14

PART I
(1988-2001)

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CASH BOOK.

S.No. 1

Though the prisoner's welfare fund started functioning w.e.f. 13.4.88, the cash book was made available only from 1.4.89 with an opening balance of Rs.2210.16 paise. The cash book was also not made available ~~from 14.12.92~~ to audit for the period 30.6.90 to 13.12.92 and the same made available from 14.12.92 with an opening balance of Rs.5000/-

2. According to sub-rule 5(C) of Rule 7 of prisoner's welfare fund notification cash book shall be checked in details and signed by the secretary whenever there are fresh entries in it. But on scrutiny of cash book it has been observed that not a single entry in the cash book was attested by any responsible officer of Central Jail No.2.

3. According to sub rule 5(D) of Rule 7 of Prisoner's Welfare Fund notification (copy enclosed) on the last day of each month the chairman shall conduct a verification of the cash in hand and balance in the cash book. He shall also check the vouchers and ensure that the correct entries are maintained by the cashier and record a certificate of such verification in the cash book register and sign/put signature in which he is engaged in conducting such physical verification. But in the cash book it has been observed that no such verification has been done till date.

4. During the year 1997-98, 1998-99 cash book was not available for audit.

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4. For the year 99-2000 instead of date wise totals, month wise totals were carried out on receipt and payment side of the cash book.

5. For the year 99-2000, 2000-01 computerized cash book is available in which no page number is given.

7. No certificate of paging is given in cash book for the entire period.

8. As per Rule 7(3) of prisoners welfare Notification dated 18.4.88 money in excess of Rs.100/- shall be deposited in the personal ledger account already opened in the name of Supdt. by keeping a subsidiary account separate from other accounts within the same personal ledger account. But on scrutiny of cashbook it has been revealed that cash in hand on each day was seen more than Rs.1000/-. For instance the cash in hand at the end of each month in the year 99.2000 is given below.

<u>Date</u>	<u>Cash in hand.</u> (inRs.)
30.4.99	90352.00
31.5.99	73044.00
30.6.99	13703.00
31.7.99	1237.59.
31.8.99.	35891.34
30.9.99	43805.24
31.10.99	8326.04
30.11.99	4275.54
31.12.99	8152.04
31.1.2000	77702.00
29.2.2000	39093.09
31.3.2000	104674.79.

Keeping of such large amounts in cash is in violation of the above rule and reason for keeping large amounts in hand may be intimated to audit.

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During the course of verification payments, it has been

observed that vouchers for Rs. ^{290881/-} 291212 were not made available to audit for verification. (List attached page 155 of Annexure. Year wise details of amounts are given below.

89-90	10624.
90-91	15.50
92-93	5.00
94-95	4529.50
95-96	12702.00
96-97	9127.00
97-98	51824.00
98-99	89995.00
99.2000	90058.50
2000.01.	12000.00
	<u>380321.00</u>

10. Payments were also to be verified from the coupon exchange register. The coupon exchange register made available for the period 14.12.95 to 29.3.97 no totals were worked out in the register in the absence of which payment cannot be verified. Though the totals were done for the period 11.9.96 to 30.9.96 the same were not shown in payment side of cash book as per details given below. It is also stated that the serial No. of coupons exchanged were also not given.

<u>Date.</u>	<u>Amount</u>	<u>Date.</u>	<u>Amount.</u>
11.9.96	226.00	23.9.96	115.00
12.9.96	515.00	25.9.96	160.00
Not given	605.00	27.9.96	210.00
17.9.96	2500.00	30.9.96	355.00
18.9.96	386.00		
20.9.96	167.00		

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When coupon exchange ~~regi~~ registers made available to audit compared with the payment side of the cash book, a variation of Rs. 764437/- are noticed ~~bet~~ between the figures given in cash book and figures given in coupon exchange register. The details of variation is enclosed (Annexure -) page 6 to 12
The year wise details are given below

<u>Year</u> 6666	<u>Variation</u> <u>in Rs.</u>
1997-98	511385.
1999-2000.	253052.

11. It has been observed that payments were made for various purchases/contracts through cheques which were not shown in the bank column of cash book. PWF is not maintaining the cash book ~~is~~ showing Bank column and cash column. Neither the bank balances are shown in cash book nor separate register maintained for the payments made through cheques. It is also observed that no proper receipts are available for these payments made through cheques. Thus a payment of Rs17,3027/- couldnot be verified in the absence of proper receipt and accounts, details of which are enclosed (page 13 to 24 of Annexure)
Year wise details are given below.

<u>Year</u> 66666	<u>Amounts</u>
98.99	
98.99	303384.00
99.2000	38813.00
2000-2001	1441430.00

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12. Receipts in the cash book are mainly to be verified from coupon sales register. Coupon sales register were made available only for the following period.

1. 1.3.98 to 27.3.98
2. 27.8.98 to 27.11.98
3. 1.4.99 to 16.6.99
4. 17.6.99 to 25.8.99
5. 25.8.99 to 18.11.99
6. 19.11.99 to 25.2.2000
7. 1.8.2000 to 9.9.2000
8. 25.9.2000 to 27.10.2000
9. 30.10.2000 to 1.12.2000
10. 4.12.2000 to 5.1.2001
11. 8.1.2001 to 14.2.2001
12. 15.2.2001 to 23.3.2001.

In the registers given as per Sl No. 1 to 8 above, no date wise totals were carried out in the absence of which the receipts from coupon sales cannot be verified. For the period 2.8.2000 to 5.9.2000 the coupon sales registers were maintained with different amounts of sale, in one register after 1.8.2000 next date of sale shown as 8.8.2000. On 8.8.2000 one register shows a sale of Rs. 21780 /- and another shows sale as Rs. 21630 /-. On 10.8.2000 one register shows a sale of Rs. 12770 + 2500 and another register shows a sale of Rs. 12770. On 11.8.2000 one register shows a sale of Rs. 15530 and another shows 13030. On 17.8.2000 one shows a sale of Rs. 13300 /- and another shows it as Rs. 13350. On scrutiny of registers Sl No 9 to 12 above it has been observed that a variation of Rs. 578,000 /- when cash book is checked with figures given in coupon sale register the details of which are enclosed (page 25 to 27 of Annexure.)

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13. On the scrutiny of cash book it has been observed that for the period from 14.12.92 to 7.12.94 canteen sales taken into receipt side of cash book instead of coupon sales. It started showing sale of coupon in cash book only from 8.12.94. Since the income arises at the time of sale of coupon non taking of these amounts in cash book is a serious lapse. It has also been observed that the sales register for the period ~~18.7.93~~ 18.7.93 to 1.4.94 is not made available to audit in the absence of which the sales amount and the amount taken in cash book couldnot be compared.

14. Scrutiny of Cash book revealed that sales amounting to Rs.2909/- were made on credit card during the year 1993-94 details of which are enclosed. (page-28 of Annexure. This amount was taken as income in cash book on the same day on which sales were made on credit.

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PARA - No. 2

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S/No 2

A. COUPON SYSTEM

The coupon system is in practice in Central Jail No.2 for purchase of goods through canteen/counter. Likewise the absence of any order for running of these canteens/counters, no orders of competent authority is shown to audit for the introduction of coupon system. Moreover according to the notification of Home (General) Deptt, Delhi Admn vide No.F.9.75/87/Home(G)(6) dated 18.4.88 sub-rule 4 of Rule 33 of part B (Prohibited articles) clearly mentioned that all bullion, metal, coin, jewellery, ornaments, currency notes, securities and articles of value of every descriptions are prohibited items in Jail. The introduction of coupons in lieu of currency for the various transaction in Jail is a clear cut violation of the Notification dated 18.4.88. Since the coupon can be used as currency for any transaction in Jail, the purpose aimed in the notification is defeated.

B. Stock of Coupons

The stock register of coupon were made available to audit only for the following period:-

- 1.4.97 to 1.12.97.
- 23.2.99 to 31.3.2001

On scrutiny of the stock register for the period from 1.4.97 to 1.12.97 it has been observed that 100 books (in one book contained 100 pages and in one page there are 12 coupon of Rs.10/-each and total value of one book comes to ~~Rs.12,000/-~~ Rs.12,00,000/- (Sr.No.00001 to 120000) was taken in to stock on 1.4.97 and the same were issued upto 25.11.97.

It was also observed that an old stock of coupons from Sr.No.132001 to 150000 (Book No.45 to 50) i.e.18000 coupons of Rs.10/-each (the total amount comes to Rs.180000/-) was carry forward to stock. The details of issue of these coupons were not given in the stock register. Moreover, when the previous stock/balance were available, instead of using these coupons fresh

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coupons were issued by the Jail and where about of coupons for Rs. 1,80,000/- were not known.

100 books of Re. 1/- (total value of one book Rs. 2000/- Sr. No. 00001 to 2,00000 was taken into stock on 1.4.97 but the register shows only the issued of coupons upto Sr. No. 180000. The whereabouts of the 20000 coupons amounting to Rs. 20,000/- were not known.

Though the stock register were not given, the audit made efforts to find out the details of printing of coupons from vouchers and compared the same with sales of coupons. In the absence of proper stock register the exact numbers of coupon taken into stock, issued, and balance in the stock cannot be assessed. The details are given as under:-

<u>Year</u>	<u>Coupons got printed (in Rs.)</u>	<u>Coupons sold as per ledger (Rs Rs.)</u>	<u>Difference (in Rs.)</u>
95-96	9,00,000/-	16,82,340/-	7,22,340/-
96-97	17,50,000/-	23,20,441/-	5,70,441/-
97-98	30,80,000/-	31,20,580/-	69,025/-
98-99	45,58,000/-	35,20,580/-	10,37,420/-
99-2000	1,09,68,000/-	39,40,570/-	70,27,430/-
2000-01	63,50,000/-	45,96,445/-	17,53,555/-

In the year 95-96, 96-97 and 97-98 coupons were sold more than the numbers of printed coupons. In the year 98-99, 99-2000 and 2000-01 there were huge difference between printing of coupons and coupons sold. The coupons were largely got printed in excess then necessary. When the last three years were combined there were an excess printing of coupons for 98,18,405/-.

It has also been observed that coupons for Rs. 37,24,000/- were got printed on 1.4.99 from M/s Shivram Printer (Copy of bill attached) the date of taken on stock was not given in the stock register. It was not cleared for which purpose these coupons were got printed in 4/99 when there was no actual requirement of coupons. Moreover, when there was sufficient stock of coupons,

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coupons were again got printed from M/s Goel Printers for Rs. 3,00,000/- on 9.3.2000/- and for Rs. 14,60,000 from M/s D.K. Printing Press on 28.3.2000 (copy enclosed) The printing of coupons in 99-2000 was unjustified as the printed coupons for 99-2000 was for Rs. 1,09,68,000/- and the average consumption of coupons was 30 to 40 lacs. In the absence of any proper accounts of issue and systematic serially of coupons, the where about of these coupons cannot be verified.

It has also been observed that the coupons got printed on 1.4.99 from M/s Shivram Printer were remained un issued in stock register till March, 2000 and the coupons got printed on 28.3.2000 from M/s D.K. Printing Press have the same serial numbered as per details given below. Since there are two set of coupons with the same serial numbers, it was not possible to trace out the Sr.No. of coupons in various register like coupon issue, coupon sale, coupon exchange registers etc. It was also not possible to verify the authenticity of Sr.No. entered in various registers, due to doubling serial numbers both at the same time:-

Serial Nos. of coupons got printed on 1.4.99 and were remained un issued in 3/2000

Serial nos. of coupons got printed on 28.3.2000

- 200 books of Rs.5/- (00001 to 240000)
- 207 books of Rs.10/- (00001 to 148400)
- 20 books of Re.1/- (00001 to 40000)

- 120 books of Rs.5/- (000001 to 072000)
- 60 books of Rs.10/- (000001 to 072000)
- 10 books of Re.1/- (000001 to 020000)

It has been observed that coupons with the same numbers were got printed on 7.8.2000 as detales below:-

- 100 books of Rs.10/- (Sr.No.000001 to 120000)
- 50 books of Rs.5/- (Sr.No.001 to 60000)
- 10 books of Re.1/- (Sr.No. 001 to 20000)

The following copuons were got printed from M/s Goel Printers on 16.12.200 and on 13.2.2001 were not

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taken into stock register of coupons for 2000-01:-

16.12.2000

13.2.2001

100 books of Rs.10/- (Rs.1,20,000/-)	50 books of Rs.10/- (Rs.6,00,000/-)
50 books of Rs.5/- (Rs.3,00,000/-)	100 books of Rs.10/- (12,00,000/-)
10 books of Re.1/- (Rs.20,000/-)	50 books of Rs.5/- (Rs.3,00,000)
	5 books of Re.1/- (Rs.10,000)

C. PURCHASE OF COUPONS FROM JAIL -I

On scrutiny of vouchers, it has also been observed that 25 books of coupons Rs.2/- (each book contained value of Rs.4,000/-) book No.84 to 108, Sr.No.16601 to 216000 total value comes to Rs.1,00,000/- were purchased from Jail No.1 vide voucher dated 19.3.97 (copy enclosed) @ Rs.35/- per book and paid Rs.875/- to Jail No.I. The Jail are printing coupon with own Jail Nos and the coupons of one Jail are ^{not} entertained by other Jails in circulation. How the coupons of Jail No.1 were sold and circulated in Jail No.2. This needs to be investigated.

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PARA No. 3 3

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Coupon Accounts

SNO 3

Due to non-availability of records of coupons like sale, exchange and issue registers complete in all respect, audit made efforts to workout the accounts of coupons from ledgers maintained by PWF w.e.f. 94-95.

1994-95

For the period from 1994-95 both the sales of coupons and sales of canteen items were clubbed together and shown in ledger. The audit made efforts to trace out the sale of coupon from ledgers with the help of Cash Book. The total sales of goods for the year 94-95 was comes to Rs. 694675/-. As regards the account of coupon sales, the same was available only from 8.12.94 and accordingly the total amount of coupon sales for the year 94-95 was Rs. 426507/-. Since the accounts of coupons sales available only from 8.12.94, it was not possible to work out the coupon account for the year 94-95.

1995-96

Coupon sales	Rs. 16,82,340/-
Coupon exchange	Rs. 392198/-
Barbar A/c	Rs. 522/-
Coupon returned by	
Sales	Rs. 11,75,238/-
Total	Rs. 15,67,958/-
Add liability (31.3.96)	Rs. 95889/-
Grand Total	Rs. 16,63,847/-

- Note: 1) Liability shows the ^{Value} number of coupons were in circulation but not returned year through sales/exchange.
- 2) coupon return by sales Rs. 11,75,238/- was taken from sales register as the coupon returned account not maintained in the ledger.

As per coupon destroyed register, the coupon for Rs. 16,88,919/- were destroyed during 95-96 after received back of coupon through sales and exchange. Since the total

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number of coupons were received back through sales and exchange were only for Rs. ~~1,388~~ 15,67,958/- and the coupons were destroyed for Rs.16,88,919/-. Coupon for Rs.1,20,961/- were shown destroyed in excess. The details/reasons for excess destruction of coupons for Rs.1,20,961/- may be intimated to audit.

1996-97

Sales of coupon	Rs.23,20,441/-
coupon liability on 1.4.96	Rs. 95,889/-
Total	Rs.24,16,330/-
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Coupon return by sales	Rs.13,67,102/-
" exchange	Rs. 6,97,584/-
coupon returned by barber	Rs. 5,250/-
" " Egg canteen	Rs. 21,235/-
" " Gass	Rs. 3,100/-
" " Wet canteen	Rs. 1,47,490/-
" " Lassi counter	Rs. 5,950/-
" " Pepsi counter	Rs. 1,10,164/-
" " Press	Rs. 32,245/-
" " Tea/coffee	Rs. 22050/-
Total	Rs. 24,12,170/-
coupon liability 31.3.97	Rs. 30,189/-
Grand Total	Rs 24,42,359/-

The coupons for Rs.26029/- (Rs.24,42,359-24,16,330/- =Rs.26029/-) were returned in excess then the amount of coupon issued for ~~Rs.~~ 24,16,330/-.

The coupon destroyed register for the year 1996-97 shows that the coupon for Rs.23,87,692/- were destroyed during the year whereas the total coupon received back for Rs.2412170/-. the diffenence of Rs.24478/- on account of less destruction of coupon may be intimated to audit.

1997-98

Total sales of coupon	Rs.31,49,025/-
coupon liability on 1.4.97	Rs. 30,189/-
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	Rs.31,79,214

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coupon return by sales	Rs. 17,06,407/-
" " " Wet canteen	Rs. 2,67,786/-
" " " Press	Rs. 46,598/-
" " " Pepsi	Rs. 1,000/-
" " " Auditorium	Rs. 4,430/-
" " " Pepsi comm.	Rs. 11,113/-
" " " News papers	Rs. 3312/-
coupon exchange	Rs. 11,54,088/-

Total liability on 31.3.98 Rs. 31,94,733/-

coupon liability as on 31.3.98 Rs. 3,336/-

Rs. 31,98,069/-

The coupon for Rs. 18,855/- were received back/after in excess sales of various canteen in comparison with the total issue of coupon of Rs. 31,79,214/- for the 97-98 which may be clarified to audit about this excess coupon of Rs. 18,855/-.

The total number of coupons were received back for the year 97-98 for Rs. 31,94,733/- whereas as per coupon destroyed register coupon for Rs. 31,46,039/- were shows destroyed. It has been observed that coupon for Rs. 48,694/- were less destroyed. Since the register shows destroyed of coupon upto 30/3/98. The reasons for non destruction of coupon for Rs. 48,694/- may be intimated to audit.

98-99

Total sales of coupon Rs. 35,20,580/-

liability on 1.4.98 Rs. 3,336/-

Total Rs. 35,23,916/-

coupon return by sales of canteen	Rs. 17,18,554/-
" " " wet canteen	Rs. 2,63,105/-
" " " Press	Rs. 38,910/-
" " " Pepsi	Rs. 1,267/-
" " " Lassè	Rs. 9,900/-
" " " Tea	Rs. 7,800/-
coupon exchange	Rs. 14,55,359/-
	Rs. 34,94,895/-

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B/f	Rs. 34,94,895/-
coupon liability	Rs. 25,060/-
31.3.99	
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	Rs. 35,19,955

The coupon accounts shows coupon of Rs.3961 excess in circulation and shown less liability for 31.3.99.

During the year 98-99 coupon for Rs.35,18,655/- were shows destroyed whereas total number of coupon were return after sales and exchange for Rs.34,94,895/- which shows destroyed in excess for Rs. 23,760/-. The details/ reasons for excess destruction of coupon may be intimated to audit.

1999-2000

Total sales of coupon	Rs. 39,40,570/-
coupon liability on	Rs. 25,060/-
1.4.99	<hr/>
	Rs. 39,65,630/-
Coupon return by sales canteen	Rs.17,31,001/-
" " wet canteen	Rs. 8,26,396/-
" " Auditorium	Rs. 4,380/-
" " Press	Rs. 28,000/-
" contractor wet	Rs. 1,32,600/-
exchange	Rs.11,34,909/-
	<hr/>
Total	Rs.3857286/-
liability as on 31.3.2000	Rs. 1,07,960/-
	<hr/>
Grand total	Rs. 39,65,246/-

The coupon accounts shows coupon for Rs.384/- are in excess in circulation and shows less in liability as on 31.3.2000

The coupon destroyed register for the Year 1999-2000 was not shown to audit. In the absence of which the figures of destroyed coupon and coupon return accounts could not be compared

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On 1.4.99 cash payment of Rs.25060/- was made as coupon exchange of old coupon as shown in Cash book and details regarding to whom the cash payment was made not made available to audit.

2000-01

Total sales of coupon Rs.45,96,445/-
Previous liability of Rs.1,07,960/-
was again shown as sales of coupon on 1.4.99 and included in the total sales of coupon.

	<u>Rs. 17 45,96,445/-</u>
coupon return by sales of canteen	Rs. 17,24,154/-
" " wet canteen	Rs. 14,52,813/-
" " Press	Rs. 35,355/-
" Exchange	Rs. 13,92,975/-
	<u>Rs. 46,05,297/-</u>

The coupon accounts shows an excess of Rs.8852/- return back in comparison with the total sales of coupon which needs to be clarified to audit.

The coupon destroyed register for 2000-01 shows coupon destroyed for Rs. 45,00,385/- whereas coupon return after sales/exchange for Rs.46,05,297/- which shows less destruction of coupon for Rs.1,04,912/- reasons thereof may be intimated to audit.

On 31.3.2000 coupon for Rs.1,07,960/- were shown as liability as on 31.3.200 were again shown issued against demonitization on 31.3.2000. On 1.4.2000 this amount as again shown as income against the sale of coupon ^{and} on the same day all these coupons were shown exchange and payment made of Rs.1,07960/-. The details regarding to whom these coupons were exchange not given.

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PARA No. 4

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A. ENGAGEMENT OF PRIVATE ACCOUNTANT:

(S.No. 4)

In the meeting held on 5.8.97 under the Chairmanship of IG(P), it was decided that an accountant shall be deployed who will help the concerned Asstt. Supdt. in maintaining the Accounts of prisoners welfare fund-Canteen. From the records shown to audit it has been observed that Shri C.Vincent was working as accountant of Prisoners welfare fund, Central Jail No.2 but no orders was issued by Supdt Central Jail No.2 appointing him as accountant and he is still working without any orders of competent authority. Moreover audit is of the view that appointing a private person as accountant is objectionable in the sense that no responsibility can be fixed in case of any fraud/mis-management/misuse and improper accounts. How a private person can be appointed to help the services of Asstt. Supdt. According to sub para 4 of para 7 of Prisoners Welfare Fund notification, proper accounts of receipt and expenditure shall be maintained by the Treasurer and checked by the Secretary. The accounts functionary of the Jail should have been worked as Treasurer. Instead of utilising the services of the Accounts Functionary, appointing a private person as an accountant is not in ~~the~~ order. Moreover the accounts prepared by him ^{were} is not attested by any responsible officer in token of correctness of the accounts.

B. OVER PAYMENT OF ACCOUNTANCY CHARGES

It has been observed from the vouchers that Shri Shri C.Vincent was paid @ Rs.500/- from 4/97 to Aug,97 Rs.2500/- on 18.9.97 as accountancy charges. Since IG(P) has given the approval for the deployment of private accountant only on 5.8.97. The accountancy charges of private accountant paid @ Rs.750/- but no orders of competent authority was shown to audit for payment of charges Rs.750/-p.m. from Dec,97 to 25.2.99. Again his accountancy charges were enhanced from 750/- to Rs.1000/- p.m. w.e.f. 26.2.99 ^{vid. Extra order 26.2.99 (attached)} but he was paid Rs.1000/-p.m.

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from January, 99. Thus the overpayment made to sh. Vincent is calculated as under:-

4/97 to 5.8.97 @ Rs. 500/-p.m.	Rs. 2064/-
12/97 to 25.2.99 @ Rs. 250/-p.m.	Rs. 3723/-
1/99 to 25.2.99 @ Rs. 250/-p.m.	Rs. 473/-
Total	<u>Rs. 6260/-</u>

^{over payment} The overment of accountancy charges paid ~~Rs. 6260/-~~ to Shri C. Vincent, private accountant may be recovered from him under intimation to audit ^{after due verification}

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PARA No. 5

Para. 5 - 26 -

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ENTRY OF GOODS PURCHASED.

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On the scrutiny of stock register it has been observed that large ~~item~~ items of goods purchased were not taken into stock register. These items were also not entered in the sales register. It may be clarified to audit that for what, suppose these items were purchased, also intimate the whereabouts of these items. It has also been observed that page certificates are not given in stock register and also no officer has signed the stock register in token of correctness the entries made in the register. The details of goods that were not taken into the stock register ~~was~~ are placed at (page no 29 to 53 Annexure) These amounts may be recovered from the concerned official/officers after due verification under intimation to audit. The year wise details of amounts of goods not taken into stock register are given below.

Year.	Amounts in Rs.
1992-93	3380.
1993-94	135.
1994-95	vouchers not given
1995-96	62770.
1996-97	57184.
1997-98	90641.
1998-99	115936.
1999-2000	223638.
2000-2001	226638.
	<u>700322.</u>

Scrutiny of stock register also revealed that items were shown less while giving the balance in stock after the sales on each day. The reason for showing less balance in stock may be intimated to audit. The details of goods shown less in balance are placed at (54 to 60) Annexure. Yearwise amount. 55

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<u>Year.</u>	<u>Amount in Rs.</u>
18.12.92 to 19.7.93.	R 387.
1994-95	1223.00
1995-96	1049.70
1996-97	1086.10
1997-98	861.50.
1998.99	593.55
1999-00	3036.10
2000-01	1991.00.
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	10229.35.
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PARA No. 6.

Para-6 - 18-

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PURCHASES WITHOUT CODAL FORMALITIES.

On the scrutiny of vouchers made available to audit it has been observed that the purchases were made without completing codal formalities. The audit was not shown any quotations or contract for these purchases details of which are enclosed. Since the purchases of canteen articles were to be made on competitive rates, quotation/tender/contract should have been obtained from dealers supplying the articles to canteen. The year wise amount of purchases made without completing codal formalities are given below and the details are attached at ~~iiiiiiii~~ (page 61 to 128) of Annexure.

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<u>Period</u>	<u>Amount in Rs.</u>
5.9.88 to 31.3.89	52808.
6.4.89 to 15.3.90	77465.
4.5.90 to 30.3.91	43279.
6.4.91 to 20.2.92	69050.
6.7.92 to 21.3.93	64516.
2.4.93 to 30.4.93	12008.
1995-96	252957.
1996-97	749732.
1997-98	737286.
1998-99	1058762.
1999-00	1553292.
2000-01	1635308.
	<u>6307173-</u>

The reasons for making these purchases without completing codal formalities may be intimated to audit.

~~PARA No. 7.~~

Para 7

29-

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PURCHASE OF MILK.

A. The milk was purchased for running wet canteens. The wet canteen was run by contractor in some time and also was run by directly by P.W.F in some time. The details of period in which canteen was run by prisoners on contract and the period in which it was run by P.W.F were not given to audit in the absence of which it could not be verified whether the milk was purchased only in those days in which the wet canteen was run by P.W.F.

The scrutiny of vouchers revealed that milk was purchased mainly from Libra Enterprises, Safjula Ajaal Near saket. The reason for purchase of milk from private agencies instead of purchase either from Mother Dairy or D.M.S. may be intimated to audit. It is also observed that milk was purchased even from provisional store like Bansal store and Chawla store. The details milk purchased from Libra Enterprises and other provisional stores are enclosed at (129 65/132) of Annexure. Year wise details of the purchase are given below.

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B. Libra Enterprises.

Year	Amount in Rs.
1995.96	52770.
1996.97	115860.
1997.98	150738.
1998.99	190180.
1999.00	2263.
2000.01	242597.

C. Bansal store

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Chawla store

D. PURCHASE OF MILK FROM TRANSPORTER

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It has been observed that the full cream milk was purchased from Chawla Travel Lines w2-129 Pratap Nagar opposite Hari Nagar Depot. The Travel line supplied 10.kg full cream milk ORs.16 (Rs.160) on 14.3.99 and again 10.kg full cream milk supplied ORs.16(Rs.160). It is not clear how milk was purchased from a transport company. The copies of bills are enclosed.

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~~PARA No. 8~~ Para-8

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CONVEYANCE/DIET EXPENSES TO CONVICTS/OFFICIALS

on the scrutiny of vouchers, it has been observed that conveyance charges/dietary expenses of convicts were paid to the DAP personnel at the time of production them in courts of other States and conveyance charges were paid to employees of Jail from PWF. According to Rule 22 & 23 of Notification of Delhi Admn. Home (general) Deptt. No.F.9/75/87-Home(Genl.) X dated 18.4.88, when the court is situated at a distance, the estimated cost of the prisoner's ration shall be paid to the officer incharge of the Police escort by the officer incharge of the Jail. A sum of money sufficient to meet all expenses together with a warrant credit note for the fares required if the journey is to be performed by rail shall be made over to the warder incharge of the officer incharge of the escort as the case may be (by Superintendent of the despatching Jail (copy enclosed)). As far the conveyance of officials/officers of Jail, it should be borne from the contingencies of Jail. Thus these payment made from the Prisoner's Welfare Fund is not in order and such payment from PWF may be stopped immediately. Details of conveyance, dietary charges paid to convicts through DAP personnel/conveyance charge to Jail staff are placed in the file (132 15 196 at Annexure)

The year-wise expenditure made on these items from PWF are given below:-

<u>Year</u>	<u>Staff of Jail</u>	<u>DAP personnel for conveyance and dietary expenses</u>
4.10.88 to 4.1.89	Rs. 446/-	-
5.5.89 to 20.2.90	Rs. 64/-	-
2.5.90 to 16.3.91	Rs. 317/-	-
29.6.91 to 12.2.92	Rs. 273/-	-
4.7.92 to 26.3.93	Rs. 739/-	-
7.4.93 to 1.5.93	Rs. 359/-	-
1995-96	Rs. 5088/-	-
1997-98	Rs. 1540/-	-
1998-99	Rs. 3692/-	Rs. 1735/-
1999-2000	Rs. 3022/-	Rs. 4612/-
2000-01	Rs. 1472/-	Rs. 17009/-
	Rs. 17012.	Rs. 31440/-

OT/Total = 17012 + 54796 = 71808.

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PARA No.9.

REPAIRS AND MAINTENANCE:

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On the scrutiny of vouchers it has been observed that large amount of money has been spent from P.W.F for repair and maintenance of Jail. This include repair of electrical items, purchase of paints etc. Large amounts of money due spent on white washing of Jail. Since these expenditure were to be borne by Jail, expenditure on these repair work from P.W.F is not in order. Details of expenditure made on repair and maintenance of Jail from P.W.F wise expenditure on repair and maintenance of Jail from P.W.F is given below:

(Page 197 to 219 Annex)

<u>YEARS</u>	<u>AMOUNTS.</u>
1995-96.	23,255/-
1996-97.	24,319/-
1997-98.	34,776/-
1998-99.	35,111/-
1999-2000.	20,906/-
2000-01.	40,369/-
	2,1737.

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PARA No. 10.

Para-10

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Purchase of vegetable for sale of as Salad

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Vegetables like onion, tomato, green chilly, carrot, mooli, ginger, chukandar, kheera, lemon and lesson etc were purchased by PWF for sale as Salad through dry canteen. The purchases were made without any short term contract after obtaining competitive rates from various dealers on the estimated consumption of salad items. Moreover the purchases were made mainly from a single dealer i.e. M/s Prakash Vegetable Corner, Pratap Nagar during the year 95-96, 96-97, 97-98 and 98-99. The authorities never tried to confirm the competitive rate of vegetables from other dealers and compare it with the prices taken by M/s Prakash Vegetable Corner. The details of vegetables purchased by PWF are enclosed (227 15 275 of Annexure). The year wise details are given below:-

<u>Year</u>	<u>Amount</u>
8.12.88 to 3.3.89	2041/-
20.4.89 to 15.3.90	1751/-
11.5.90 to 13.9.90	969/-
4.7.91 to 20.2.92	4178/-
14.7.92 to 29.3.93	10547/-
2.4.93 to 27.2.93	2888/-
1995-96	88817/-
1996-97	225683/-
1997-98	238368/-
1998-99	178060/-
1999-2000	313893/-
2000-01	332879/-
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As far as the years 1995-96 to 98-99 are concerned, out of the above figures vegetables were purchased from M/s Prakash vegetable corner for amount given below:-

1995-96	87,240/-
1996-97	2,13,599/-
1997-98	2,36,940/-
98-99	45,384/-
	<u>583163.</u>

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PARA-11

Payment of advances made out of PWF and still outstanding

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A. During the course of audit and on the scrutiny of of vouchers, cashbooks and ledgers, it has been observed that advances were made out of PWF to various employees, associations. A number of these advances are still outstanding. The steps may be taken for the settlement of these advances under intimation to audit.

<u>Date of payment</u>	<u>Name of employee/ association.</u>	<u>Amount</u>	<u>Amount outstanding</u>
5.2.94	Sh. Bishan, Driver	300/-	300/-
9.2.94	-do-	70/-	70/-
17.2.94	-do-	350/-	350/-
08.2.94	Sh. ... Ajay Bhatia, AS	85/-	85/-
9.2.94	Sh. Jolly	350/-	350/-
11.2.94	Sh. Bhatia, Store-keeper	100/-	100/-
11.2.94	Sh. Mahabir Singh, AS	448/-	448/-
12.6.89	Sh. Ashok Kumar, Driver	83/-	
7.8.89	-do-	200/-	
18.8.89	-do-	400/-	
29.9.89	-do-	150/-	
		833/-	297/-
	refunded Rs. 290/- on 12.9.89 and Rs. 246/- on 8.9.89		
1.6.90	Sh. Bal Chand, Driver	2500/-	2500/-
12.6.90	Sh. V.N. Shaharwal	100/-	100/-
28.3.90	L.O. Jail No. 2 (refunded Rs. 2750/- on 5.4.90)	3000/-	250/-
1.4.96	M.O. Jail No. 2	1000/-	1000/-
1.4.96	R.M.O. Welfare	6000/-	6000/-
25.9.2000	L.O. Jail No. 2	3700/-	
		3700/-	
			Rs. 1555/- (1555)

On scrutiny of vouchers also revealed that the following advances were made for the purposes mentioned against each which are still outstanding:-

<u>Date</u>	<u>Name of person</u>	<u>Amount</u>	<u>Purposes</u>
24.4.95	Sh. Onkar Singh, warden No. 372	300/-	for purchase of petrol
18.5.95	-do-	300/-	-do-
18.5.95	PA to IG(P)	800/-	not given
15.5.95	Sh. Abdul Gaffar, convict	750/-	C.T. scan

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12.6.95	Sh. Rakesh Sharma, AS	15000/-	-
25.10.95	Sh. Mukesh s/o Murlidar, convict	1000/-	CT scan
20.10.95	store Incharge Central Jail Hospital	4000/-	Not given
19.10.95	Sh. Onkar Singh, Driver	130/-	tube for motorcycle
19.10.95	Medical Officer	1000/-	not given
8.12.95 (C-192)	purchase A.S. Store	10500/-	for great coat
4.3.99	Sh. Sukhvinder Singh	2500/-	for bhagra dress
15.1.01	Sh. B.M. Sharma	1500/-	training adv.
28.3.01	Sh. M.S. Meena, AS	4000/-	repair of motorcycle No. DDX-6673
26.3.01	-do-	227/-	medical adv.
29.1.01	-do-	6000/-	C.T. scan in Kalam s/o Allauddin

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B. Loan to other Agencies:

The following loans were made payment to various agencies without the approval of comptent authority and there was no request from these agencies available. Since PL account was not maintained for bank transactions and these advances/loans cannot be verified:-

C. Loan to Tihar Automobile:

As per the ledger for the year 98-99 the following advances were paid out of PWF to Tihar automobile and still out standing Rs.15,000/- as per details given below:-

<u>Date</u>	<u>Amount</u>	<u>refunded on</u>	<u>balance</u>
1.4.98	5000/-	11.9.99	-
10.7.98	10000/-	-	10000/-
16.12.98	20000/-	1.9.99	-
14.5.99	5000/-	-	5000/-
			<u>15000/-</u>

D. Tihar employees welfare association gas agency

In the ledger for 1995-96, an amount of Rs.93050/- was brought forward as debit on 1.4.95 and in the ledger for 94-95 account of advance to TEWA Gas Agency was not

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number of coupons were received back through sales and exchange were only for Rs. ~~17,36~~ 15,67,958/- and the coupons were destroyed for Rs.16,88,919/-. Coupon for Rs.1,20,961/- were shown destroyed in excess. The details/ reasons for excess destruction of coupons for Rs.1,20,961/- may be intimated to audit.

1996-97

Sales of coupon	Rs.23,20,441/-
coupon liability on 1.4.96	Rs. 95,889/-
Total	Rs.24,16,330/-
<hr/>	
Coupon return by sales	Rs.13,67,102/-
" exchange	Rs. 6,97,584/-
coupon returned by barber	Rs. 5,250/-
" " Egg canteen	Rs. 21,235/-
" " Gass	Rs. 3,100/-
" " Wet canteen	Rs. 1,47,490/-
" " Lassi counter	Rs. 5,950/-
" " Pepsi counter	Rs. 1,10,164/-
" " Press	Rs. 32,245/-
" " Tea/coffee	Rs. 22050/-
Total	Rs. 24,12,170/-
coupon liability 31.3.97	Rs. 30,189/-
Grand Total	Rs 24,42,359/-

The coupons for Rs.26029/- (Rs.24,42,359-24,16,330/- =Rs.26029/-) were returned in excess then the amount of coupon issued for Rs. 24,16,330/-.

The coupon destroyed register for the year 1996-97 shows that the coupon for Rs.23,87,692/- were destroyed during the year whereas the total coupon received back for Rs.2412170/-. the difference of Rs.24478/- on account of less destruction of coupon may be intimated to audit.

1997-98

Total sales of coupon	Rs.31,49,025/-
coupon liability on 1.4.97	Rs. 30,189/-
	<hr/>
	Rs.31,79,214

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coupon return by sales	Rs. 17,06,407/-
" " " Wet conteen	Rs. 2,67,786/-
" " " Press	Rs. 46,598/-
" " " Pepsi	Rs. 1,000/-
" " " Auditorium	Rs. 4,430/-
" " " Pepsi comm.	Rs. 11,113/-
" " " News papers	Rs. 3312/-
coupon exchange	Rs. 11,54,088/-
Total liability on 31.3.98	Rs. 31,94,733/-
coupon liability as on 31.3.98	Rs. 3,336/-
	<u>Rs. 31,98,069/-</u>

The coupon for Rs. 18,855/- were received back ^{in excess} after sales of various conteen in comparision with the total issue of coupon of Rs. 31,79,214/- for the 97-98 which may be clarified to audit about this excess coupon of Rs. 18,855/-.

The total number of coupons were received back for the year 97-98 for Rs. 31,94,733/- whereas as per coupon destroyed register coupon for Rs. 31,46,039/- were shows destroyed. It has been observed that coupon for Rs. 48,694/- were less destroyed. Since the register shows destroyed of coupon upto 30/3/98. The reasons for non destruction of coupon for Rs. 48,694/- may be intimated to audit.

98-99

Total sales of coupon	Rs. 35,20,580/-
liability on 1.4.98	Rs. 3,336/-
	<u>Rs. 35,23,916/-</u>

coupon return by sales of canteen	Rs. 17,18,554/-
" " " wet canteen	Rs. 2,63,105/-
" " " Press	Rs. 38,910/-
" " " Pepsi	Rs. 1,267/-
" " " Lassè	Rs. 9,900/-
" " " Tea	Rs. 7,800/-
coupon exchange	Rs. 14,55,359/-
	<u>Rs. 34,94,895/-</u>

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B/f	Rs. 34,94,895/-
coupon liability	Rs. 25,060/-
31.3.99	
	<hr/>
	Rs. 35,19,955

The coupon accounts shows coupon of Rs.3961 excess in circulation and shown less liability for 31.3.99.

During the year 98-99 coupon for Rs.35,18,655/- were shows destroyed whereas total number of coupon were return after sales and exchange for Rs.34,94,895/- which shows destroyed in excess for Rs. 23,760/-. The details/ reasons for excess destruction of coupon may be intimated to audit.

1999-2000

Total sales of coupon	Rs. 39,40,570/-
coupon liability on	
L.4.99	Rs. 25,060/-
	<hr/>
	Rs. 39,65,630/-
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Coupon return by sales canteen	Rs.17,31,001/-
" " wet canteen	Rs. 8,26,396/-
" " Auditorium	Rs. 4,380/-
" " Press	Rs. 28,000/-
" contractor wet	Rs. 1,32,600/-
exchange	Rs.11,34,909/-
	<hr/>
Total	Rs. 3857286/-
liability as on 31.3.2000	Rs. 1,07,960/-
	<hr/>
Grand total	Rs. 39,65,246/-

The coupon accounts shows coupon for Rs.384/- are in excess in circulation and shows less in liability as on 31.3.2000

The coupon destroyed register for the year 1999-2000 was not shown to audit. In the absence of which the figures of destroyed coupon and coupon return accounts could not be compared

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On 1.4.99 cash payment of Rs.25060/- was made as coupon exchange of old coupon as shown in Cash book and details regarding to whom the cash payment was made not made available to audit.

2000-01

Total sales of coupon Rs.45,96,445/-
Previous liability of Rs.1,07,960/-
was again shown as sales of coupon on 1.4.99 and included in the total sales of coupon.

		<u>Rs. 45,96,445/-</u>
coupon return by sales of canteen		Rs. 17,24,154/-
" " wet canteen		Rs. 14,52,813/-
" " Press		Rs. 35,355/-
" Exchange		Rs. 13,92,975/-
		<u>Rs. 46,05,297/-</u>

The coupon accounts shows an excess of Rs.8852/- return back in comparision with the total sales of coupon which needs to be clarified to audit.

The coupon destroyed register for 2000-01 shows coupon destroyed for Rs. 45,00,385/- whereas coupon return after sales/exchange for Rs.46,05,297/- which shows less destruction of coupon for Rs.1,04,912/- reasons thereof may be intimated to audit.

On 31.3.2000 coupon for Rs.1,07,960/- were shown as liability as on 31.3.200 were again shown issued against demonitization on 31.3.2000. On 1.4.2000 this amount as again shown as income against the sale of coupon/ on the same day all these coupons were shown exchange and payment made of Rs.1,07960/-. The details regarding to whom these coupons were exchange not given.

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PARA No. 4.

A. ENGAGEMENT OF PRIVATE ACCOUNTANT:

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In the meeting held on 5.8.97 under the Chairmanship of IG(P), it was decided that an accountant shall be deployed who will help the concerned Asstt. Supdt. in maintaining the Accounts of prisoners welfare fund-Canteen. From the records shown to audit it has been observed that Shri C.Vincent was working as Accountant of Prisoners welfare fund, Central Jail No.2 but no orders was issued by Supdt Central Jail No.2 appointing him as accountant and he is still working without any orders of competent authority. Moreover audit is of the view that appointing a private person as accountant is objectionable in the sense that no responsibility can be fixed in case of any fraud/mis-management/misuse and improper accounts. How a private person can be appointed to help the services of Asstt. Supdt. According to sub para 4 of para 7 of Prisoners Welfare Fund notification, proper accounts of receipt and expenditure shall be maintained by the Treasurer and checked by the Secretary. The accounts functionary of ~~of~~ the Jail should have been worked as Treasurer. Instead of utilising the services of the Accounts Functionary, appointing a private person as an accountant is not in ~~the~~ ^{the} order. Moreover the accounts prepared by him ^{is} ~~is~~ not attested by any responsible officer in token of correctness of the accounts.

B. OVER PAYMENT OF ACCOUNTANCY CHARGES

It has been observed from the vouchers that Shri Shri C.Vincent was paid @ Rs.500/- from 4/97 to Aug,97 Rs.2500/- on 18.9.97 as accountancy charges. Since IG(P) has given the approval for the deployment of private accountant only on 5.8.97. The accountancy charges of private accountant paid @ Rs.750/- but no orders of competent authority was shown to audit for payment of charges Rs.750/-p.m. from Dec,97 to 25.2.99. Again his accountancy charges were enhanced from 750/- to Rs.1000/- p.m. w.e. 26.2.99 ^{via ltr dated 26.2.99 (attached)} but he was paid Rs.1000/-p.m.

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from January, 99. Thus the overpayment made to Sh. Vincent is calculated as under:-

4/97 to 5.8.97 @ Rs. 500/-p.m.	Rs. 2064/-
12/97 to 25.2.99 @ Rs. 250/-p.m.	Rs. 3723/-
1/99 to 25.2.99 @ Rs. 250/-p.m.	Rs. 473/-
Total	<u>Rs. 6260/-</u>

^{over payment}
The overment of accountancy charges paid ~~Rs. 6260/-~~ to Shri C. Vincent, private accountant may be recovered from him under intimation to auditor ^{after due verification}

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PARA No. 5

Para. 5 - 56 -

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STOCK ENTRY OF GOODS PURCHASED.

On the scrutiny of stock register it has been observed that large ~~item~~ items of goods purchased were not taken into stock register. These items were also not entered in the sales register. It may be clarified to audit that for what purpose these items were purchased also intimate the whereabouts of these items. It has also been observed that page certificates are not given in stock register and also no officer has signed the stock register in token of correctness the entries made in the register. The details of goods that were not taken into the stock register ~~were~~ are placed at (page no 29 to 53 Annexure). These amounts may be recovered from the concerned official/officers after due verification under intimation to audit. The year wise details of amounts of goods not taken into stock register are given below.

<u>Year.</u>	<u>Amounts in Rs.</u>
1992-93	3380.
1993-94	135.
1994-95	vouchers not given
1995-96	62770.
1996-97	57184.
1997-98	90641.
1998-99	115936.
1999-2000	223638.
2000-2001	226638.
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Scrutiny of stock register also revealed that items were shown less while giving the balance in stock after the sales on each day. The reason for showing less balance in stock may be intimated to audit. The details of goods shown less in balance are placed at (54 to 60). Yearwise amount. ~~is~~
Annexure

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<u>Year.</u>	<u>Amount in Rs.</u>
18.12.92 to 19.7.93.	R 387.
1994-95	1223.50
1995-96	1049.70
1996-97	1086.10
1997-98	861.50.
1998.99	593.55
1999-00	3036.10
2000-01	1991.60.
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	10809.35.
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PARA No. 6.

Para-6 - 18-

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PURCHASES WITHOUT CODAL FORMALITIES.

On the scrutiny of vouchers made available to audit it has been observed that the purchases were made without completing codal formalities. The audit was not shown any quotations or contract for these purchases details of which are enclosed. Since the purchases of canteen articles were to be made on competitive rates, quotation/tender/contract should have been obtained from dealers supplying the articles to canteen. The year wise amount of purchases made without completing codal formalities are given below and the details are attached at ~~iiiiiiii~~ (page 61 to 128) of Annexure

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<u>Period</u>	<u>Amount in Rs.</u>
5.9.88 to 31.3.89	52808.
6.4.89 to 15.3.90	77465.
4.5.90 to 30.3.91	43279.
6.4.91 to 20.2.92	69050.
5.7.92 to 21.3.93	64516.
2.4.93 to 30.4.93	12008.
1995-96	252957.
1996-97	749782.
1997-98	737286.
1998-99	1052762.
1999-00	1553292.
2000-01	1635308.
	<u>5307173-</u>

The reasons for making these purchases without completing codal formalities may be intimated to audit.

~~PARA No. 7.~~

Para 7

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PURCHASE OF MILK.

A. The milk was purchased for running wet canteens. The wet canteen was run by contractor in some time and also was run ~~by~~ directly by PWF in some time. The details of period in which canteen was run by prisoners on contract and the period in which it was run by PWF were not given to audit in the absence of which it could not be verified whether the milk was purchased only in those days in which the wet canteen was run by pwf.

The scrutiny of vouchers revealed that milk was purchased mainly from Libra Enterprises, Saljula Aja Near saket. The reason for purchase of milk from private agencies instead of purchase either from Mother Dairy or D.M.S. may be intimated to audit. It is also observed that milk was purchased even from provisional store like Bansal store and Chawla store. The details milk purchased from Libra Enterprises and other provisional stores are enclosed at (129 to 132) of Annexure. Year wise details of the purchase are given below.

B. Libra Enterprises.

Year	Amount in Rs.
1995.96	52770.
1996.97	115860.
1997.98	150738.
1998.99	190180.
1999.00	2263.
2000.01	242597.

C. Bansal Store

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Chawla store

PURCHASE OF MILK FROM TRANSPORTER

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It has been observed that the full cream milk was purchased from Chawla Travel Lines wz-129 Pratap Nagar opposite Hari Nagar Depot. The travel line supplied 10.kg full cream milk Rs.16 (Rs.160) on 14.3.99 and again 10.kg full cream milk supplied Rs.16(Rs.160). It is not clear how milk was purchased from a transport company. The copies of bills are enclosed.

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~~PARA No 8~~ Para-8

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CONVEYANCE/DIET EXPENSES TO CONVICTS/OFFICIALS

on the scrutiny of vouchers, it has been observed that conveyance charges/dietary expenses of convicts were paid to the DAP personnel at the time of production them in courts of other States and conveyance charges were paid to employees of Jail from PWF. According to Rule 22 & 23 of Notification of Delhi Admn. Home (general) Deptt. No.F.9/75/87-Home(Genl.) X dated 18.4.88, when the court is situated at a distance, the estimated cost of the prisoner's ration shall be paid to the officer incharge of the Police escort by the officer incharge of the Jail. A sum of money sufficient to meet all expenses together with a warrant credit note for the fares required if the journey is to be performed by rail shall be made over to the warder incharge of the officer incharge of the escort as the case may be by Superintendent of the despatching Jail (copy enclosed). As far the conveyance of officials/officers of Jail, it should be borne from the contingencies of Jail. Thus these payment made from the Prisoner's Welfare Fund is not in order and such payment from PWF may be stopped immediately. Details of conveyance, dietary charges paid to convicts through DAP personnel/conveyance charge to Jail Staff are placed in the file (132 15 196 at Annexure) The year-wise expenditure made on these items from PWF are given below:-

<u>Year</u>	<u>Staff of Jail</u>	<u>DAP personnel for conveyance and dietary expenses</u>
4.10.88 to 4.1.89	Rs. 446/-	-
5.5.89 to 20.2.90	Rs. 64/-	-
2.5.90 to 16.3.91	Rs. 317/-	-
29.6.91 to 12.2.92	Rs. 273/-	-
4.7.92 to 26.3.93	Rs. 739/-	-
7.4.93 to 1.5.93	Rs. 359/-	-
1995-96	Rs. 5088/-	-
1997-98	Rs. 1540/-	-
1998-99	Rs. 3692/-	Rs. 1735/-
1999-2000	Rs. 3022/-	Rs. 4612/-
2000-01	Rs. 1472/-	Rs. 17009/-
	Rs. 17012.	Rs. 31440/-

CT/Total = 17012 + 54796 = 71808.

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PARA No.9.

REPAIRS AND MAINTENANCE:

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S No 6

On the scrutiny of vouchers it has been observed that large amount of money has been spent from P.W.F for repair and maintenance of Jail. This include repair of electrical items, purchase of paints etc. Large amounts of money due spent on white washing of Jail. Since these expenditure were to be borne by Jail, expenditure on these repair work from P.W.F is not in order. Details of expenditure made on repair and maintenance of Jail from P.W.F is given below:

(Page 197 to 219 Annex Year-

<u>YEARS</u>	<u>AMOUNTS.</u>
1995-96.	23,253/-
1996-97.	24,319/-
1997-98.	34,776/-
1998-99.	35,111/-
1999-2000.	20,906/-
2000-01.	<u>43,359/-</u>
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PARA No. 10.

Para-10

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Purchase of vegetable for sale of as Salad

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Vegetables like onion, tomato, green chilly, carrot, mooli, ginger, chukandar, kheera, lemon and lesson etc were purchased by PWF for sale as Salad through dry canteen. The purchases were made without any short term contract after obtaining competitive rates from various dealers on the estimated consumption of salad items. Moreover the purchases were made mainly from a single dealer i.e. M/s Prakash Vegetable Corner, Pratap Nagar during the year 95-96, 96-97, 97-98 and 98-99. The authorities never tried to confirm the competitive rate of vegetables from other dealers and compare it with the prices taken by M/s Prakash Vegetable Corner. The details of vegetables purchased by PWF are enclosed (227/15275 of Annex-9). The year wise details are given below:-

<u>Year</u>	<u>Amount</u>
8.12.88 to 3.3.89	2041/-
20.4.89 to 15.3.90	1751/-
11.5.90 to 13.9.90	969/-
4.7.91 to 20.2.92	4178/-
14.7.92 to 29.3.93	10547/-
2.4.93 to 27.2.93	2888/-
1995-96	88817/-
1996-97	22568 1/2/-
1997-98	238368/-
1998-99	178060/-
1999-2000	313893/-
2000-01	332879/-
	<u>1400075.</u>

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As far as the years 1995-96 to 98-99 are concerned, out of the above figures vegetables were purchased from M/s Prakash vegetable corner for amount given below:-

1995-96	87,240/-
1996-97	2,13,599/-
1997-98	2,36,940/-
98-99	45,384/-
	<u>583163.</u>

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PARA-10-12

PARA-11

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S No 7

Payment of advances made out of PWF and still outstanding

A. During the course of audit and on the scrutiny of vouchers, cashbooks and ledgers, it has been observed that advances were made out of PWF to various employees, associations. A number of these advances are still outstanding. The steps may be taken for the settlement of these advances under intimation to audit.

<u>Date of payment</u>	<u>Name of employee/ association.</u>	<u>Amount</u>	<u>Amount outstanding</u>
5.2.94	Sh. Bishan, Driver	300/-	300/-
9.2.94	-do-	70/-	70/-
17.2.94	-do-	350/-	350/-
08.2.94	Sh. ... Ajay Bhatia, AS	85/-	85/-
9.2.94	Sh. Jolly	350/-	350/-
11.2.94	Sh. Bhatia, Store-keeper	100/-	100/-
11.2.94	Sh. Mahabir Singh, AS	448/-	448/-
12.6.89	Sh. Ashok Kumar, Driver	83/-)	
7.8.89	-do-	200/-)	
18.8.89	-do-	400/-)	
29.9.89	-do-	150/-)	
		<u>833/-</u>	297/-
	refunded Rs. 290/- on 12.9.89 and Rs. 246/- on 8.9.89		
1.6.90	Sh. Bal Chand, Driver	2500/-	2500/-
12.6.90	Sh. V.N. Shabharwal	100/-	100/-
28.3.90	L.O. Jail No. 2 (refunded Rs. 2750/- on 5.4.90)	3000/-	250/-
1.4.96	M.O. Jail No. 2	1000/-	1000/-
1.4.96	R.M.O. Welfare	6000/-	6000/-
25.9.2000	L.O. Jail No. 2	3700/-	3700/-
		<u>3700/-</u>	<u>Rs. 15557/- (15550)</u>

On scrutiny of vouchers also revealed that the following advances were made for the purposes mentioned against each which are still outstanding:-

<u>Date</u>	<u>Name of person</u>	<u>Amount</u>	<u>Purposes</u>
24.4.95	Sh. Onkar Singh, warden No. 372	300/-	for purchase of petrol
18.5.95	-do-	300/-	-do-
18.5.95	PA to IG(P)	800/-	not given
15.5.95	Sh. Abdul Gaffar, convict	750/-	C.T. scan

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12.6.95	Sh. Rakesh Sharma, AS	15000/-	-
25.10.95	Sh. Mukesh s/o Murlidar, convict	1000/-	CT scan
20.10.95	Store Incharge Central Jail Hospital	4000/-	not given
19.10.95	Sh. Onkar Singh, Driver	130/-	tube for motorcycle
19.10.95	Medical Officer	1000/-	not given
8.12.95 (c-192)	purchase A.S. Store	10500/-	for great coat
4.3.99	Sh. Sukhvinder Singh	2500/-	for bhanga dress
15.1.01	Sh. B.M. Sharma	1500/-	training adv.
28.3.01	Sh. M.S. Meena, AS	4000/-	repair of motorcycle No. DDX-6673
26.3.01	-do-	227/-	medical adv.
29.1.01	-do-	6000/-	C.T. scan in Kalam s/o Allaiddin

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B. Loan to other Agencies:

The following loans were made payment to various agencies without the approval of competent authority and there was no request from these agencies available. Since PL account was not maintained for bank transactions and these advances/loans cannot be verified:-

C. Loan to Tihar Automobile:

As per the ledger for the year 98-99 the following advances were paid out of PWF to Tihar automobile and still out standing Rs.15,000/- as per details given below:-

Date	Amount	refunded on	balance
1.4.98	5000/-	11.9.99	-
10.7.98	10000/-	-	10000/-
16.12.98	20000/-	1.9.99	-
14.5.99	5000/-	-	5000/-
			<u>15000/-</u>

D. Tihar employees welfare association gas agency

In the ledger for 1995-96, an amount of Rs.9305/- was brought forward as debit on 1.4.95 and in the ledger for 94-95 account of advance to TEWA Gas Agency was not

- 28 - 36 - 58 60 75

maintained. An amount of Rs.1395.75 was paid as advance on 1.4.95. It has been observed that an amount of Rs.25000/- was received back of previous advance on 19.6.95 and Rs. 610.75 on 21.8.95 from TEWA Gas Agency and the closing as on 31.3.96 was shown as credit of Rs.14910/-. This credit amount of Rs.14910/- was shown as advance in the balance sheet of 95-96 and shows Rs.13048.06 as adjusted, the details of which are not available. No amount was brought forward in the ledger for 96-97. Thereafter the following advances were given and refunded as details given below. The orders of competent authority regarding payment of these advances were not made available to audit:-

<u>Date</u>	<u>Amount paid as advance</u>	<u>Refunded</u>
18.3.97	10000/-	
3.6.97	25000/-	
7/97	32400/-	
August,97	-	32400/-
9/12/97	-	5000/-
26.4.98	-	10000/-
8.10.2000	-	10000/-
	<u>67400/-</u>	<u>57400/-</u>

Rs. 10000/- is still outstanding as on 31.3.01.

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E Non Carry forward of Advances.

As per the ledger an Advance of Rs.4544/- was outstanding at the end of the financial year 94-95. This amount was carried forward to 95.96 and not adjusted in that year. But this amount was neith shown adjusted nor carried forward to the year 1996-97. Likewise an advance amount of Rs.10,000/- paid to Jail No.I was outstanding at the end of the financial year 1995-96. This amount was neither shown adjusted nor carried forward to the next year.

F Advances outstanding asper Ledger.

The following advances are also outstanding as on the date mentioned against them.

<u>Name of Advances.</u>	<u>3/99</u>	<u>3/2000</u>	<u>3/2001.</u>
Factory Advance.	1974.	-	-
Vehicle Advance.	-	-	4000-70.
Telephone, PHQ	-	3404	-
Wages Loan (PHQ) Factory	-	-	101030.
Langer wages.	-	-	30578.
Taxi Adv.(PHQ)	-	-	1550.
AGG(Aids awareness Group.)	500.	-	-
Misc. Adv. (PHQ)	-	-	2405.
	<u>2474</u>	<u>3404</u>	<u>139563.70</u>

G. Transfer of ~~Advances~~ Advances to other Accounts and writing off.

During the year 1999-2000 an amount of Rs. 6350/- was paid as Taxi advance out of which Rs.4550 was recouped

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On.2.9.99.(copy of the note attached.).Likewise an amount of Rs.2500/- was paid as advance (HU) for repair of U.P.S. vide voucher no.S-19 dated 9.4.99(Tritronics India Ltd.) This amount was outstanding till 31.3.2000. and on the date the amount was transferred to repair&maintenance and written off by superintndent, central Jail.No2 as per the entry in Ledger for the year 1999-2000- The order of the competent authority for writing off this amount may be shown to audit. The reason for transfer of Taxi adv. to medical expenses may also be explained intimated to audit.

H. Payment of fine to court and writing off the amount.

On 12.8.99 it was shown in the cash book that an advance amount of rs.3000/- was paid to Sh Charan singh s/o Lakhiram.The note of SCJ.2 dated 10.8.99 (copy enclosed.) revealed that tha amount was paid for depositing the same in the Hon'ble court of Sh.L.D.MuralASJ. The same note also revealed that Prison Head Quartrs already deposited the amount in the treasury and PHQ forawrded a copy of challan of deposit to Jail No.2. It has been observed that the advance drawn on 12.8.99 was deposited on 19.8.99 by Bramprakash, warder, No.469 who has claimed Rs.80/- as conveyance for the journey to Tis hazari courts (copy enclosed.). But the copy of the receipt is not avilble with voucher. It is not understand why the amount was again deposited on 19.8.99 when Prison head quarters already informed on 10.8.99 that the amount was deposited by th.m. Moreover the amount of Rs.3000/- was shown transferred to wefare expenses and written off by Superintendent, Central Jail No,2. The audit may be shown the order of the competent authority for writing off the amount and copy of receipt of the amount deposited on 19.8.99.

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~~PARA No 12-12~~

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Entertainment of VIP/Guest/visitor/office staff.

During the course of audit, it has been observed that the expenditure was incurred out of PWF for the entertainment of VIP/guest/visitor and staff of Jail. The amount meant for the welfare of prisoner should not have been used for the entertainment by purchasing items like laddoo, jalebi, lunch, cold drink etc. The details of amount spent on entertainment are given as under:-
(Details are given at page 276 & 281 of Annexure)

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Year	Amount
8.8.90 to 28.4.93	676/-
1995-96	4013/-
1997-98	241/-
1999-2000	8803/-
2000-01	4470/-
	<u>Rs.18203/-</u>

Para 13

~~PARA No 13-13~~

Purchase of items for office of Jail

A. The expenditure were incurred out of prisoner's welfare fund for office purposes. This include purchase of items for use in Superintendent Central Jail No.2 office like crockeries, dinner set, flower pot, sushion, carpets, stationery items, wall clock, exhaust fan, tubes, log books, cooler pads etc. The purchase of these items out of prisoners welfare fund for the use of office is not in order. The year wise details are as under:-
(Details are given at page 282 & 287 of Annexure.)

Year	Amount
8.3.89 to 12.9.01	988/-
1995-96	1440/-
1996-97	14643/-
1997-98	4647/-
1998-99	14463/-
1999-2000	5942/-
2000-01	4609/-
	<u>Rs.46732/-</u>

M.L.
M.L. Saing
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B. Purchases for lungar

The expenditure were incurred from PWF for the items meant for lungar like purchase of knives, gas lighters, vessels, vegetable and masala items. Since the expenditure on lungar were to be borne by Jail, spending of money on lungar expenses is not in order. The details of expenditure incurred on lungar are given below:- (Annexure - 290 to 299)

<u>Year</u>	<u>Amount</u>
1995-96	4523/-
1997-98	8826/-
1998-99	1757/-
1999-2000	34918/-
2000-01	15851/-
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Total	65875/-

C. Expenses for Chakkar

The expenditure were also incurred for the items used in chakkar such as paint, plywood and electricals item etc. The reasons for spending money out of PWF for chakkar may be given to audit. Details of such expenses are placed in the file. ^{302 to 303 of Annexure.} The year wise expenditure are given below:-

<u>Year</u>	<u>Rs.</u>
1998-98	175/-
1991-92	63/-
1999-2000	4155/-
2000-01	4379/-
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	Rs. 8772/-

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PARA-14

~~PARA No. 18 II~~

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Reward to Driver, Warder, and DAP and the owner of M/s Roshan Di Kulfi

During the course of audit, it has been observed that a reward of Rs. 300/- was given to Driver, Bal Chand on 12.10.95. ~~and~~ on 24.5.96 a sum of Rs. 50/- was given to Sh. Shripal Rana Warder No. 259 for searching money in the pocket of undertrial convict. A sum of Rs. 50/- was paid to constable Balbir Singh No. 2932/DAP on 17.7.91. Similarly Rs. 100/- was also given to M/s Roshan Di Kulfi for better preparation on 24.3.98. The payment of reward to officials and private concern from PWF is highly objectionable and not in order.

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Anil Singh
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PARA No. 15

Vouchers

According to the rule 7(5)9b) of notification of prisoners welfare fund by Delhi Admn, Home(Genl) Deptt vide no. F.9/75/87-Home(Genl) VIII, the vouchers should be defaced, numbered consecutively for the year in order of payment and filed on a separate file kept for the purpose.

On scruti.. of vouchers, it has been noticed that not a single voucher was seen defaced during the audit period and no numbering was given on voucher. The reasons for non defacing and numbering of vouchers may be intimated to audit.

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~~PARA No. 17~~
MEDICAL EXPENSES.

Para-15

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SN08 A

On the scrutiny of vouchers it has been observed that large amount of money has been spent from Prisoner's welfare Fund for Medical expenses of prisoners. Medical expenses include payments for spectacles, medicine, fruit, Juice sweets or expenses etc. (copy enclosed). According to Delhi Administration, Home (General Dept.) Notification No F.9/75/87-Home(General)(x1) Dated 18.4.88, Medical Officer of the Jail shall be responsible that all medicines, instruments and appliances debited to the Jail and all bazar medicines and medical stores charged in the Jail accounts are faithfully and solely expended in the service of the Jail. As per the practice continued in Jail No.2, amounts are paid as Medical Advance from PWF and later reimbursed from Prison Head Quarters. But according to Sh. Tarsoo Kumar, supdt. Jail No.3 letter No F.3/scj-3/also/Hospital/97/331 Dated 5.2.97 (copy enclosed) it was decided in the meeting with worthy IG(P) that the amount spent on medical expenses like medical test medicines juice, fruits, biscuit, mineral water etc. will be devided equally and debited to prisoners welfare Fund, as the same cannot be got reimbursed from prison head quarter due to certain objections raised by A.A.O. thereafter one third of such medical expenses of Central Jail-3 are paid out of prisoners welfare fund of Central Jail -2. Instead of complying with the instructions of Accounts functionary, the amounts spent on medicine/dietary charges of Jail inmates were paid out of PWF as a short cut method to avoid the objection of AAO. All the medical expenses should have been reimbursed from PWF. Moreover Jail no.2. didnot verify the names of prisoners given by jail no.3 whether these prisoners actually belong to Central Jail no.2.

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According to the ledgers the following medical expenses were incurred out of PWF by Central Jail.2.

Year.	Amount in Rs.
1994-95	12818.15
1995-96	29917.49.
1996.97	11808.00
1997-98	29915.85
1998-99	29983.00
1999.00	31700.90
2000-01	23030.00
	<u>169172.49</u>

B. Purchase of spectacles.

Spectacles as per the details given below were purchased for the use of prisoners /staff. These amounts were also not reimbursed from prison head quarter. If these ~~amount~~ expenditure were reimbursed from PHQ, the expenditure on this account would have been minimised. It has also been observed that no prescription of doctor are available with these vouchers. The name of the prisoners to whom these spectacles were purchased are also not given. These bills are also not verified by M.O Jail.No.2

Cash Memo No	Date	Item	Amount	Name of Dealer
111	28.2.98	62. spectacles @ Rs.150/-	Rs.9480.00	Bhatia & sons J.Puri.
		19. spectacles @140.		
	29,7,98	6. spectacles @Rs.80.	Rs.1250	-Go.
		5. spectacles @120		

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SI
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47 - 45 -

Date.	Item	Amount	Name of dealer.
12.1.98	8. spectacles @80. 2. spectacles @125.	Rs.850.00	M/s Bhatia & sons Janakpuri.
12.1.98	25. spectacles @140 14. spectacles @170	Rs.5880.00	-do-
16.2.98	12. black goggles @120 (for convict section.)	Rs.1440.	Jai Shiv Association Mahavir enclave.
		<u>Rs.18900.00</u>	

All the above bills (copies) are enclosed.

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(Para-16)

~~PARA No. 18/17~~ Para-18 - 46 - 48 50

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SN09

PURCHASE OF CYCLE RICKSHAW & REPAIR.

on the scrutiny of vouchers it has been observed that a cycle rickshaw was purchased from Bhartiya Enterprises Ganesh Nagar Mkt, N. Delhi vide Bill No. 6020 dated 17.1.97 for Rs. 3150. The use of this cycle Rickshaw for Prisoners welfare Fund is not clear. Superintendent, Central Jail-2 was requested to inform the name of persons by whom the cycle Rickshaw is being driven. But no reply was given by him. As per the information given by SCJ. 2 there are two cycle Rickshaw in Central Jail-2. Scrutiny of vouchers revealed that a large amount of money has been spent on repair of cycle rickshaw. The details of repair of cycle rickshaw are enclosed (304 to 309 of Annexure). Yearwise amount spent on repair of cycle rickshaw are given below.

Year	Amount in Rs.
1995-96	97.00
1996-97	440.00
1997-98	1107.00
1998-99	2548.00
1999-00	4226.00
2000-01	2822.00
	11240.00

An amount of Rs. 11240/- were spent on repair which comes the price of 4 cycle rickshaws. Moreover the bills for these repair works were not verified by any responsible officer in token of correctness of the work done.

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(KARA-17)

PARA No. 19 18

(A).

WAGES PAID TO PRISONERS FROM P.M.F:

Wages to prisoners for different work are paid by Jail. But on scrutiny of vouchers it has been observed that the following payments were made from P.M.F as wages. The audit was not given any account of reimbursement of these amounts from Prison Head Quater. Since the notification allows only monetary help from P.M.F to prison the payment of wages to them is not in orders. An amount of Rs. 3324/- has been paid as wages from P.M.F the details of which are attached in file. (Page 31, 6/3/93 Annexure)

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Unit Sainage
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(B). WAGES TO SAFAI KARAMCHAND:

<u>NAME</u>	<u>PERIOD.</u>	<u>AMOUNT.</u>
Sh. Bir Singh, Sweeper	18.7.90 to	
on daily wages.	31.7.90.	Rs. 280/- Rs. 20/- per day.
-do-	August, 90.	RS. 220/- (*17.8.90.)

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PARA-18

~~Para 18~~

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~~PARA No. 20 14~~

~~- 30 - 48 -~~

PURCHASE OF PETROL.

On scrutiny of vouchers and other records ~~it~~ it has been observed that no vehicles were purchased by PWF during the audit period. As per the records no vehicle is with the PWF. But it has been observed that petrol was purchased out of Prisoner's welfare fund as per details given below.

<u>Date.</u>	<u>cash.M.No</u>	<u>Quantity</u>	<u>Price</u>	<u>Name of Dealer.</u>
8.8.99	4948	1 Litre	24.00	M/s Speedways service centre.
7.9.99	6659	2 Litre.	50.00	-do-
14.10.99	559	5 Litre	120.00	-do-
3.11.99	1754	5 Litre	120.00	-do-
11.11.99	3722	5 Litre	120.00	-do-
16.11.99	1105	5 Litr	120.00	-do-
6.12.99	16115	5 Litre	120.00	-do-
			<u>574.00</u>	

Self load
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In the absence of any Govt. Vehicle with PWF the reason for purchase of these petrol may be intimated to audit.

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~~PARA No 20.~~

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PARA-29

Secret Fund

S No 10

on 6.7.94, an amount of Rs.3701 was received as sale of Kabar and newspaper and on 18.7.94 the same was transferred to Supdt. Central Jail, Secret Fund. In the income & expenditure statement for the year 95-96 was shown as expenditure. The details of expenditure incurred Rs.3701/- was not made available to audit.

~~PARA No 22 2)~~
Security Deposit.

Para-20

S No 11

on scrutiny of the ledget for 95-96, it has been observed that an amount of Rs.4722/- was as credit as on 31.3.96 but on 1.4.96 the amount was brought forwarded only Rs. 3000/-. The remaining amount of Rs.1700/- is not known. The security account was maintained utp 31.3.99 and an amount of Rs.9750/- was credit balance. This account was not maintained thereafter. The details of which may be intimated to audit. Moreover the receipt book regarding security receipt was not provided to audit and therefore these receipts cannot be verified.

~~PARA No 23 2)~~
Forfeited money against punishment

Para-24

S No 12

The following amount was received as forfeited money and taken into the accounts of PER instead of depositing it to Govt. accounts.

<u>Year</u>	<u>Amount</u>
95-96	4655/-
96-97	17219/-

However the amount of Rs.10547/- received in the year 97-98 was deposited into Govt. account on 22.7.99, through Prison Head Quarter.

~~PARA No 23 2)~~
Auditorium Accounts

Para-22

S No 13

As per the ledger for the year 94-95, the following amounts were paid to Shri Pradeep Sharma, AS in lieu of coupon exchanged:-

13.2.96	Rs.3700/-
8.3.95	Rs.4755/-
18.3.95	Rs.4000/-

Since the auditorium accounts were not provided to audit, it cannot be verified whether these payments were taken into the auditorium accounts.

Page - 23

46
14

PARA No. 28.24

23

52 - 86 -

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Depreciation.

SNo 14

The following amounts are shown as Depreciation in balance sheets.

Year.	Asset. in Rs.	Am't of depreciation in the year.	Asset after depreciation in Rs.
1995-96.	11570.	1841.50	9728.50
1996-97	55776.	13809.	41967.
1997-98	42927	13776.	29151.
1998-99	37096	11845	25251.
1999.00	41033	12164.	28869.
		<u>53435.50</u>	

Since PWF is not an industrial unit, instead of showing depreciation, the old items may be declared surplus obsolete, unserviceable after examined by a committee at appropriate level taking into account the prescribed or stipulated life period of the store and then order for their disposal by auction by competent authority as per Rule 124. 1 and 2 of G.F.R.

MM

~~PARA No. 22-25~~

45/43

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Para-24

Percentage of profit earned from the sales of goods through the canteens/counters

The balance sheet shows the percentage of gross profit earned from the sales of goods as as under;-

Year	Percentage of profit
1995-96	5.49
1996-97	10.36
1997-98	10.20
1998-99	10.63
1999-2000	21.09

The orders of competent authority regarding the percentage of profit to be earned from the sales of goods through canteens/counters were not shown to audit. The authority should have pre decided the selling price of goods/articles. The percentage of profit increases every year and it increased from 5.49% in 95-96 to 21.09% in 99-2000. It means that the goods were sold at high prices to Jail inmates. The expenditure made out of this profit for Jail/office purposes like, white wash, repair, electric goods and conveyance charges were very high when compared to the expenses on the financial aids to poor prisoners and educational assistance as shown in balance sheet, If the profit are minimal, the Jail inmates get articles in cheapest rates and profit can only used on their welfare activities. It can be done only if any rule/order are in force for running of canteens/counters.

Amr Singh
IAO

MM

DARA NO: 26

Anu Film

A voucher dated 13.6.98 from Anu Film, C-37 East Krishan Nagar, Delhi 51 shows that an amount of Rs.34870/- has been incurred out of PWF for documentation of Prison Head Quarter. The reason for spending money from PWF for the documentation of Prison Head Quarter may be given to audit. Moreover the sanction of the competent authority for the incurring of expenditure of Rs.34870/- was not made available to audit. The same may be shown to audit. It has also been noticed that on 13.6.98 M/s Anu Film was paid the balance amount of Rs.14870/- out of which Rs.10000/- was paid through cheque and Rs.4870/- was paid in cash. The reasons for making payment partly by cheque and partly by cash on 13.6.98 may be given to audit.

Page-25

S No 15

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Para-26
PARA NO. 24, 27
FESTIVAL AND FUNCTIONS.

26 - 53 - 43
41
18

A. Scrutiny of vouchers and other records revealed that large amount of money has been spent out of PWF for festivals and functions without the approval of competent authority. For example Rs. 17327/- has been spent with the approval of Dy. supdt, central jail. No2 out of PWF to meet the expenditure incurred on account of inauguration ceremony of powerloom in Jail Factory. (copy enclosed.). For this expenditure sanction of the Prison head quarters was not obtained. Rs. 20,000/- has been spent in apr. 98 for payment to Tittoo Bhatia Tent House, Wreander Nagar for another function. The name of the function was not given, The voucher was also not verified by any responsible officer. (copy enclosed.) Rs. 28140.70 was spent in connection with Tihar Basant Kalin pratyogita Bhangra and poster painting on 24.3.98. It was written in the note that (copy enclosed) the expenditure of Rs. 28140 have been incurred. Nothing is said about the obtain of sanction of competent authority to incur the expenditure. The audit may be shown the sanction of the competent authority for incurring the expenditure of rs. 28140/- on the said function.

Anil Singh
IA

B. Expenditure of Rs. 36136/-

As per the Cash memo/Bill No 136/99-2000 dated 28.3.00 in r/o Super tent and Furniture House, Ramesh Nagar (copy enclosed.) an amount of Rs. 36136/- was spent out of PWF. for hiring tent and furniture. The name of the function is not given in the voucher and ledger. The sanction of the competent authority is also not availble. The sanction of the D.G. (prisons) if obtained, may be shown to audit, otherwise the reason for incurring the amount without approval of competent authority...

~~PARA No. 25~~ 27-58-54-42-40-17
Purchase of 14 colour T.V.

Para-27
SNo-16

During the course of scrutiny of vouchers, it has been observed that 14 colour T.V. were purchased from M/s Videocon International Ltd for Rs.1,23,060/- out of PWF (Ch.No.090267 dated 29.11.00). The audit was not showinthe purchase file of colour T.V.,in the absnece of which it could not verified whether sanction of competent authority was obtained for the purchase of 14 colour T.V.and also whether the codal formalities have been completed or not.

~~PARA No. 26~~ 28
Purchase of Computer

Para-28
SNo 17

It has also been observed that a Computer was purchased for Rs.48,000/- from M/s Cyber Vision Infosolution PVT Ltd. vide cheque No.088781 dated 3/8/2000 (invoice No.125 dated 31.7.2000). As per the file of computer, it was first decided by Supdt. Central Jail No.2 to purchase of computer from the same dealer who has supplied in Jail No.1 on the same terms and condition. Later on a invoice was obtained from M/s Unicent system PVT Ltd for Rs.46,000/- and decided to purchase the computer from the said dealer after the opinion of Assistant Programmer (Computer), PHQ. The Asstt. Programmer verbally informed that a computer purchases from M/s Cyber Vision by SCJ No.3 will be more beneficial as the same was attached with VPS. Finally purchased from M/s Cyber Vision for Rs.48,000/-. The file was sent fo DG(P) for information after making payment. The observation of audit on the purchase are following:-

- i) SCJ No.2 should have decided which type of computer liked to purchase and quotations should have been called for accordingly.
 - ii) No cash memo from Cyber Vision was received only invoice No.115 dated 31.7.2000 was obtained.
 - iii) Invoice memo No.115 dated 31.7.2000 was in the name of Jail No.3 instead of Jail No.2.
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Para-28

~~PARA NO. 27-30~~
NON PRODUCTION OF RECORDS/Information

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The following records/information were not provided to audit inspite of repeated reminders:-

- | | |
|---------------------------------------------------------|------------------------|
| 1. Cash Book | 18.4.88 to 31.3.89 |
| 2. Sales Register | 30.6.90 to 13.12.92 |
| 3. Stock register | 18.4.88 to 17.12.92 |
| 4. Ledger | 18.7.93 to 1.4.94 |
| 5. Coupon sales register | 18.4.88 to 17.12.92 |
| | 1.4.93 to 28.2.93 |
| | 18.4.88 to 31.3.94 |
| | 18.4.88 to 31.5.95 |
| | 26.7.96 to 28.2.98 |
| | 1.4.98 to 26.8.98 |
| | 28.11.98 to 4.2.99 |
| | 26.2.2000 to 31.7.2000 |
| 6. Coupon exchange register | 18.4.88 to 13.12.95 |
| | 1.1.98 to 31.3.99 |
| | 1.4.2000 to 31.3.2001 |
| 7. Money order register | 18.4.88 to 31.3.2001 |
| | (except 1/94) |
| 8. Register of destruction of coupons | 18.4.88 to 31.12.93 |
| | 1.4.99 to 31.3.2000 |
| 9. Minutes of Welfare Committee | 18.4.88 to 11.12.96 |
| | 3/97 to 7/2000 |
| 10. Coupon Issue register | 18.4.88 to 4.2.99 |
| | 1.1.2000 to 31.3.2000 |
| 11. Coupon stock register/ record of printing of coupon | 18.4.88 to 31.3.97 |
| | 2.12.97 to 22.2.99 |
| 12 wages register i.e. coupon issued in lieu of cash | 18.4.88 to 31.3.2001 |
| 13. Vouchers | 18.4.88 to 4.9.88 |
| | 1.7.89 to 31.7.89 |
| | 30.9.89 to 31.12.89 |
| | 1.4.90 to 30.4.90 |
| | 1.6.90 to 3.7.90 |
| | 11.10.90 to 28.2.91 |
| | 1.3.92 to 30.6.92 |
| | 19.9.92 to 13.12.92 |
| | 1.5.93 to 31.3.95 |

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14. File regarding daily contract of ~~wet~~^{dry} wet canteen/other counters
15. Purchase file
16. Fixed assets/property register
17. Cheque issued register
18. List of articles sold through dry canteen
19. Percentage of profit fixed by competent ~~by~~ authority
20. Contingency register.
21. Half yearly report to be send to DIG(P).
22. Order of competent authority for running all the canteens/counter.
23. Personal Ledger Account
24. Register of Contract charges.
25. Receipt Book
26. Auditorium Accounts.

Wet canteen upto 5.10.2000
others upto 31.3.2001

Exempt computer & refrigerator
18.4.88 to 31.3.2001

18.4.88 to 31.3.2001

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On conclusion, it is stated that various canteens/counters are running in Jail No. 2 during the audit period. Neither any provision were available in Delhi Prison Manual nor any special order issued by Hom (Genl) Deptt. for running of these canteens/counters. Running of these canteens also lead to a parallel currency as coupon inside the Jail for purchase of items from the canteens.

The Maximum portion of profit from these sales are mainly used for Jail maintenance instead of Welfare of prisoners as stated in Prisoner's Welfare Fund Notification dated 18,4,88.

Since provisions were made in the Delhi Prison Manual to provide food, clothing and bedding by Jail, the continuance of these canteens may be reviewed by higher authorities and necessary amendments may be made in Delhi Prison Manual if canteens are to be continued.

Amar Singh
(AMAR SINGH)
IAO
Party No. 6

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PART - II
CURRENT AUDIT REPORT
(2001 - 02 TO 2007 - 08)

PARA NO.1

REF: AUDIT MEMO # 17, 18, 19, 20 & 28
DATED 13TH, 16TH, 18TH JUNE 2008 &
2ND JULY 2008

PRISONERS' WELFARE FUND

Transaction in PWF Accounts is mainly to be verified from CASH Book and Bank Passbook. In spite of many requests made by the audit, these records for the period 2001-02 to 2006-07 were not provided to audit.

Non production of these records reflects that either the record has not been maintained or not provided to audit for the reasons best known to office authority. However, on scrutiny of other records provided to audit following observation were made:-

I. MISUSE OF PRISONERS' WELFARE FUND

A. As per provisions of Delhi Prisons Rules, 1988, the main objective of the Fund is to provide aid to poor and needy prisoners during their imprisonment and for rehabilitation at the time of their release. During the test check of Computerized Ledgers provided to audit for the year 2005 - 06 & 2006 - 07, it has been observed that funds are being utilized for activities which are not directly related to welfare of prisoners. Expenditure on various heads which should otherwise be met out of Government funds is being made out of the Fund, e.g. repair and maintenance of various Jail items, electrical fittings, decoration and beautification, office expenses like rubber stamps, cartridges, stationery for DDO office etc. Expenditure incurred on few such cases observed have been listed and attached (Annexure - A) amounting to Rs.90,373.00.

It is clear from above that the PWF is not being used for the welfare of prisoners, rather the same is being utilized as Permanent Advance/Imprest Money which is irregular.

B. OUTSTANDING LOANS AND ADVANCES MADE OUT OF PWF

Scrutiny of balance sheets provided to audit for the year 2003 - 04 to 2006 - 07 revealed that loans and advances for various purposes are being given out of PWF at the end of the each year is given below:

YEAR	2002-03	2003-04	2004-05	2005-06	2006 - 07
AMOUNT (IN RS)	8,52,928.11	2,64,498.29	3,61,197.99	9,86,987.69	14,88,576.19

Observations made by the audit team in this regard are as under:

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S No 18

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(i) **LOANS/ADVANCES ARE OUTSTANDING FOR MORE THAN SIX YEARS**

As mentioned above, amount of loans and advances given as on 31.03.07 was Rs.14,88,576.19. Out of these advances, following advances are outstanding since long, i.e. more than six (06) years

(date of advance given not known to audit as no previous record provided.

SR. NO.	PARTICULARS	AMOUNT (IN RS)
01.	ADVANCE TO SH MAHAVIR SINGH, DY. SUPDT	5,000.00
02.	ADVANCE TO SH RAJENDER RANE	3,500.00
03.	ADVANCE TO WARDER SURESH	2,000.00
04.	ADVANCE TO PRISONS HEADQUARTERS	20,228.00
05.	ADVANCE TO RMO WELFARE	6,000.00
06.	TRAINING ADVANCE	11,439.00
07..	EDUCATION FEES ADVANCE	51,925.00

Reasons for non-adjustment of these advances since long may be intimated to audit. Necessary steps may also be taken for the settlement of these outstanding advances at the earliest possible under intimation to audit.

(ii) **AMOUNT OF ADVANCES ACCUMULATED EACH YEAR**

For the following occasions/purposes, amount of advances are increasing each year, as per the figures reflected in balance sheet at the end of each financial year:

PARTICULARS	YEAR & AMOUNT			
	2003-04	2004-05	2005-06	2006-07
MEDICAL ADVANCE	27,436.24	34,499.74	1,01,024.74	2,46,209.24
OFFICE EXPENSES	20,005.50	33,805.50	29,655.50	67,842.50
TAXI ADVANCE	21,377.00	26,877.00	36,677.00	43,722.00
TELEPHONE ADVANCE	3,208.55	9,147.55	11,690.55	20,687.66
VEHICLE ADVANCE	43,733.00	30,402.00	NIL	5,958.00
WAGES FACTORY ADV.	NIL	1,52,483	4,41,537	6,18,056

Figures for the last four years have been tallied by the audit. Other such outstanding advances may be looked into and reasons for these advances not recouped may be intimated to audit. Moreover, scrutiny of record revealed that it is the regular practice prevailing in the office to draw advances out of PWF for payment of Wages and other purposes and then adjusting the same from Govt. account. This is a wrong procedure and should be stopped. Advances out of PWF should only be drawn in urgent cases with the approval of competent authority in the Welfare of prisoners.

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2. **IMPROPER ACCOUNTING OF PWF**

According to Sub Rule 5 (a) of Rule 7 of PWF notification, transactions of receipt and expenditure shall be entered in the relevant register as soon as they take place. Scrutiny of records revealed that these instructions have not been adhered while maintaining PWF.

Scrutiny of record revealed that receipt on account of coupons sale to 'Mulakatis' as per coupon sale register does not tallies with PWF -Cash book. Few instances are detailed in Annexure B. Difference in figures reflects that transaction have not been properly recorded in record. No satisfactory reply for the variation submitted to audit.

3. **CASH BOOK (PWF)**

During the test check of Cash Book for the period 2007 - 08, following observations have been made:

1. DDO has not signed entries in the Cash book.
2. Frequent advances are being given to various officials without maintenance of any Advance Register.
3. At the end of each month physical verification of cash in hand and balances as per Pass Book has not been done, in the absence of which, correctness of accounts cannot be verified. Necessary certificates may be got recorded under proper attestation.

PARA NO. 02 (Refer Audit Memo No.24 dated 24.06.2008)

SUBJECT : CONTINGENCY BILLS

On scrutiny of various contingency bills for the period 2001-02 to 2007-08 following discrepancies were noticed which may be rectified and compliance shown to audit:-

1. A sum of Rs.20/- paid on account of surcharge of telephone bill paid vide bill No.437/C dt.31.3.04 for Rs.2643/- maybe recovered from the official responsible for the lapse. *sch*
2. In the following cases payment of conveyance charges has been made to the officials but details of conveyance charges incurred by the official has not been given in the sub voucher attached/or no sub-vouchers has been attached. Hence conveyance charges amounting to Rs.1500/- may be recovered from the official responsible for the lapse under intimation to audit:-
(i) Bill No.347/C dt.31.3.06 for Rs.500/- Shri Jagbir Singh , UDC
ii) Bill No.409/C & 438/C dt.5-3-04 & 31-3-04 for Rs.500+500 =1000/-Shri K.C. Mogha, UDC.

Other such cases may be reviewed at your level.

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Para 32

PARA NO. 03

(Refer Audit Memo No.27 dated 26-06-2008)

SNO 20

SUBJECT: MATERIAL PURCHASED OUT OF P.W.F. BUT NOT ENTERED IN THE STOCK REGISTERS.

On scrutiny of various bills/cash memos and other vouchers of the Prisoners' Welfare Fund of Central Jail No.2, it was noticed that purchases have been made out of the PWF but necessary entries have not been made in the relevant stock registers.

It is requested that necessary entries if any made in the registers may be got done after due verification, otherwise recovery amounting to Rs.143749/- (Annexure - C) may be made from the officer/official responsible for the lapse under intimation to audit.

Para-33

PARA No. 04

(Refer Audit Memo No.23 dated 23.06.2008)

SNO 21

SUBJECT: PAYMENT ON ACCOUNT SALES TAX ETC.

During the test check of the record relating to payment of Sales Tax to the Sales Tax Department following discrepancies were noticed which may be rectified and compliance shown to Audit.

I. Payment of Penalty & Interest paid to Sales Tax Department for the year 2001-2002 (A.Y.)

It was noticed vide bill 436/c dated 27.03.2004 for Rs 47257/- that payment was made to

Sales Tax Department on account of Penalty & Interest Imposed by the Sales Tax Officer Ward 60 for late filing of quarterly return by the Jail Factory located in the campus of Central Jail No 2 u/s 23(3) of the Sales Tax Act. In this case responsibility of the officer/official may be fixed and necessary action be taken at your end.

II. ~~Bill No. 429 dt. 19.03.04 for Rs. 28,451 :- Vide this bill payment of sales tax for the month of Feb 04 was made to sales tax department on account of Central Jail factory since the factory is running in the Campus of Central Jail No.2. But payment on account of Sales and purchase are being controlled by the H.O.O. Prisons H.Q. Therefore, it should be not paid by DDO CJ No. 2. Now it may be got ensured from DDO Prison HQ that above amount has not been paid in double.~~

Settled

As per reply submitted
Settled

MM

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Audit No 7

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Para 34

PARA NO.05

(REF: Audit Memo No.1 dated 21.05.2008)

SUBJECT: NON-PRODUCTION OF RECORDS/INFORMATION

The following records/information were not provided to the audit inspite of repeated reminders:

A. OFFICE OF THE CENTRAL JAIL # 2

- 01. Contingent Charges Register
- 02. L.T.C. Register
- 03. Increment Register
- 04. Stock Register (Consumable & Non-consumable)
- 05. T.R - 5 Stock Register
- 06. Calculation Sheet of Income Tax for the year 2001 - 2002 to 2007 -08, except 2006 - 07.
- 07. Log Book of Motor Cycles.
- 08. Orders relating to running of various Canteens in the premises of CJ-2.
- 09. Property Register.

B. PRISONERS' WELFARE FUND (PWF)

- 01. Cash Book (Computerized) 2001 - 02 to 2004 - 05 & 2007 - 08.
- 02. Ledger (Computerized) 2001 - 02 to 2004 - 05.
- 03. Coupon Stock Register 2001 - 02 to 2007 - 08 (Except 2005 - 06)
- 04. Coupon Sales Register 2001 - 02 to 22.12.2004
- 05. Coupon Exchange Register 06.03.2001 to 20.05.2001, 23.12.2002 to 05.03.2003, 08.07.2003 to 21.09.2003 & 19.05.2004 to 14.12.2006.
- 06. Canteen Record (Dry & Wet) 2001 - 02 to 2004 - 05.
- 07. Stock Register 2001 - 02 to 2007 - 08.
- 08. Coupon Destroy Register 2001 - 02 to 2007 - 08.
- 09. Records relating to Smart Card (May 2003 to October 2005)
- 10. Acquittance of payments made out of PWF.

Non-production of records of PWF shows that either the record has not been maintained or not provided to audit for reasons best known to the office authorities.

However, record may be traced and shown to next audit for scrutiny.

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NUMBERED 27 (1988)

ASSURANCE (REF AUDIT MEMO NO. 9 DATED 27.08.1988)

... be made to Group C and D employees ...
... from time to time. Overpayment ...

... NO. 12 DATED 06.05.1988)

... staff, ...
... numbered ... in
... attestation.

... NO. 12 DATED 06.05.1988)
... AUDIT ...
... 12 DATED 06.05.1988)

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- (b) Bills No. 453 dated 25.03.03 for Rs. 7220/-
(c) Bills No. 329 dated 07.03.06 for Rs. 975/-
(d) Bills No. 392 dated 07.03.07 for Rs. 4606/-

Necessary entry may be got made after due verification in the history sheet of the vehicle.

3. **Bill No. 343 dated 23.03.06:-** Repairs of oven in Lunger were got done from M/s Emar Sons, Delhi amounting to Rs. 81,326/-. History Sheet and record of codal formalities of the same not shown to audt. Same may be traced out and shown to next audit.

4. **Bill No. 440 dated 13.03.08:-** Stationery items were purchased from M/s Usha Stationery amounting to Rs. 26,815/-. As per GFR (Rule 146) purchase of goods above Rs. 15,000/- and upto Rs. One Lac may be made of the recommendations of local purchase committee consisting of the three members as decided by the HOD. Members of the committee shall also record certificate to this effect while making purchases. But not such certificate was found recorded in the above case. HOO is requested to take necessary action in the regard along with other similar cases under intimation to Audit.

OTHER GENERAL TANS

5. Legal quittance in support of payment is to be obtained on the office copy of the bills in the case of all bills other than pay bills. It was, however, noticed during audit that quittance was being obtained in From No.GAR-24 in respect of payments other than pay & allowances. In this connection, it is requested that henceforward the codal provisions in this regard may please be strictly followed.(Refer Rule 92 of the CGA (R & P))
6. Certificate in support of store purchase bills - a certificate to the effect that articles details in the voucher/sub-vouchers and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents. Supply orders and invoices concerned to prevent double payment. (Refer Rule 102 of CGA (R & P))
7. While sanctioning HRA in r/o various staff, who surrender govt. accommodation, vacation slip issued by the Estate Officer should be capped records for audit purpose.

DATED:

(O.P.SACHDEVA)
INTERNAL AUDIT OFFICER
AUDIT PARTY NO.III

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ANNEXURE - A

(PARA - 1-1A IMPROPER ACCOUNTING OF PWF)

SALE OF COUPONS				
SR. NO	DATE	CASH BOOK (IN RS)	COUPON SALES REGISTER (IN RS)	RECEIPT & PAYMENT ACCOUNT
01.	02.04.2007	8,600.00	8,600.00	
02.	03.04.2007	11,550.00	10,350.00	
03.	04.04.2007	14,500.00	14,700.00	
04.	09.04.2007	14,100.00	6,350.00 (PP A/C)	
05.	10.04.2007	12,450.00	14,100.00	
06.	11.04.2007	9,850.00 1,15,000.00 (PP A/C)	12,450.00	
07.	12.04.2007	95,890.00	9,850.00 + 250.00	
08.	13.04.2007	11,900.00	15,200.00	
09.	16.04.2007	8,450.00	12,650.00	
10.	17.04.2007	8,800.00 20,000.00 (PP A/C)	7,700.00	
11.	18.04.2007	6,750.00	8,800.00	
12.	19.04.2007	8,500.00	6,950.00	
13.	20.04.2007	9,050.00	8,500.00	
14.	23.04.2007	8,550.00	9,050.00	
15.	24.04.2007	1,00,000.00 (PP A/C) 1000.00 (W/CANTEEN)	8,550.00	
16.	25.04.2007	7,800.00	11,300.00	
17.	26.04.2007	8,900.00	7,800.00	
18.	27.04.2007	12,300.00	8,900.00	
19.	28.04.2007	8,650.00	12,550.00	
20.	29.04.2007	10,300.00	NIL	
21.	30.04.2007	NIL	NIL	
	TOTAL	5,12,890.00	2,03,000.00	5,72,895.00

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ANNEXURE - B
(PARA - 1 - 2A MISUSE OF PWF)

DATE	PARTICULARS OF EXPENDITURE	AMOUNT (IN RS)
04.04.2005	T.V. REPAIR	960.00
15.04.2005	COMPUTER REPAIR	3,750.00
27.04.2005	COOLER REPAIR	2,650.00
06.06.2005	WATER COOLER REPAIR	640.00
06.06.2005	AIR CONDITIONER REPAIR	720.00
17.06.2005	HELMET	500.00
01.08.2005	ELECTRICAL FITTINGS	6,122.00
02.08.2005	TAXI CHARGES	1,200.00
04.08.2005	ELECTRICAL FITTINGS	1,080.00
11.08.2005	TARPAULIN FOR THE LANGAR	10,800.00
12.08.2005	MIKE REPAIRING	550.00
14.08.2005	PHONE BILL	333.00
25.08.2005	PLANTS	1,295.00
25.08.2005	AMOUNT PAID FOR TELEPHONE	660.00
30.08.2005	AMOUNT PAID FOR MILK FOR VISITORS	285.00
13.09.2005	CHAKKAR ROOM REPAIR	530.00
17.09.2005	STEREO REPAIR	890.00
06.10.2005	PUBLIC ADDRESS SYSTEM REPAIR	4,300.00
10.10.2005	DECORATION ITEMS	250.00 + 750.00 = 1000.00
05.12.2005	COMPUTER REPAIR	950.00
05.01.2006	CYCLE REPAIR	340.00
11.02.2006	CARTRIDGE	1,300.00
11.02.2006	COLOUR T.V.KIT	1,940.00
04.02.2006	COLOUR T.V. PARTS	750.00
	FLOPPY & CLIP	335.00
	OFFICE EXPENSES	
24.04.2006	NAME PLATES	325.00
05.05.2006	CARTRIDGE	1,000.00
17.05.2006	ATTA CHAKKI	302.00
05.05.2006	COOLER REPAIR	1,350.00
15.07.2006	UMBRELLA	1,250.00
09.05.2006	LOCK REPAIR	3,060.00
17.03.2007	STATIONERY FOR DDO OFFICE	1,738.00
17.03.2007	TOWELS	200.00
	PRINTING & STATIONERY	
01.04.2006	CARTRIDGE	800.00
07.04.2006	RUBBER STAMP	600.00
17.04.2006	CARTRIDGE	600.00

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24.04.2006	CARTRIDGE	800.00
21.05.2006	RUBBER STAMP	400.00
17.05.2006	RUBBER STAMP	230.00
29.05.2006	STATIONERY FOR UT OFFICE	7,779.00
14.06.2006	CARTRIDGE	1,000.00
22.06.2006	CARTRIDGE	400.00
23.09.2006	CARTRIDGE	1,200.00
23.03.2007	CARTRIDGE	1,500.00
REPAIR & MAINTENANCE		
24.04.2006	T.V PARTS	710.00
05.05.2006	PIPE SOCKET	1,051.00
05.05.2006	COOLER REPAIR	930.00
13.05.2006	PVC PIPE	1,248.00
16.05.2006	CYCLE REPAIR	105.00
19.06.2005	PAINT	1,725.00

20.06.2005	BEAUTIFICATION OF CHAKKAR	700.00
23.06.2005	MOTOR WINDING	562.00
26.06.2006	BEAUTIFICATION OF CHAKKAR	750.00
08.08.2006	PIN SOCKET	2,150.00
29.08.2006	GRASS CUTTING MACHINE	1,089.00
18.10.2006	PAINT & BRUSH	1,460.00
03.11.2006	REPAIR OF PUBLIC ADDRESS SYSTEM	990.00
15.12.2006	CYCLE REPAIR	3,248.00
25.01.2007	DEODHY WINDOW REPAIR	450.00
25.01.2007	ELECTRICAL GOODS FOR PANJA	231.00
		110.00
		150.00
		3,700.00
		600.00
	GRAND TOTAL	90,373.00

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ANNEXURE - C
(MATERIAL PURCHASED BUT NOT ENTERED IN STOCK REGISTER)

			2004-05	
Sr. No.	Bill No.	DATE	AMOUNT IN RS.	PARTICULARS
1.	937	8-3-05		
2.	966	14-3-05	1600/-	
3.	4470	25-03-05	8961/-	STATIONERY
4.	11837	29-3-05	1613/-	-DO-
5.		31-03-05	7745/-	KITCHEN ITEMS ETC.
6.	654	18-3-05	34120/-	STATIONERY
		TOTAL	31100/-	MILK
			85139/-	MILK
			2005 - 06	
1	196	28/03/06	3250	
2	179	28/03/06	1020	STATIONERY
3	415	28/03/06	350	STATIONERY
4	070	25/03/06	538	CROCKERY
5	795	25/03/06	480	STATIONERY
6	1904	29/03/06	125	CROCKERY
7	3544	23/03/06	551	OPTICAL FRAME
8	3543	23/03/06	562	STATIONERY
9	762	21/03/06	840	STATIONERY
10	775	21/03/06	920	OPTICAL FRAME
11	779	21/03/06	830	OPTICAL FRAME
12	184	21/03/06	206	OPTICAL FRAME
13		21/03/06	484	ELECTRICAL GOODS.
14	3253	19/03/06	300	BARBER SHOP ITEMS
15	1537	16/03/06	140	BADMINTON NET.
16	991	14/03/06	1640	ALL OUT & DOMEX.
17	305	9/03/06	1123	ELECTRICAL GOODS.
18	864	21/03/06	460	SHUTTLE COCK
19	768	3/03/06	920	CFL TUBE
20	572	1/03/06	1300	TOWELS
		TOTAL	16039/-	LARGE BRASS -RKI SMALL BRASS.
			2006 - 07	
1.	463	27-3-07	801	
2.	427	29-3-07	270	HARDWARE ITEMS
3.	4695	28-3-07	1680	HARDWARE ITEMS
4	10014	23/03/07	175	STATIONERY ITEM
5	3626	23/03/07	295	ALL OUT & HARPIC
6	219	20/3/07	1470	VIDUT BLADE
7	216	19/03/07	295	ELECTRIC GOODS
8		22/03/07	932	SHOE REPAIR MATERIAL
9	2797	17/03/07	3060	SHAVING MATERIAL
10	413	17/03/07	153	HARDWARE ITEMS
11	106346	19/03/07	1738	HARDWARE ITEMS
12	919	13/03/07	250	STATIONERY ITEM
13		5/03/07	930	PITHOO BAG
14		1/03/07	750	SPORTS GOODS
		TOTAL	13499/-	SPORTS GOODS

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2007 - 08				
1.	15165	20/03/08	3584	KITCHEN MATERIAL
2.	15127	18/03/08	990	WATER
3.	15128	18/03/08	475	BAJRA
4.	15036	13/03/08	1000	KITCHEN MATERIAL
5.	1295	26/03/08	550	TOMATO
6.	1269	20/03/08	825	TOMATO
7.	1236	19/03/08	550	TOMATO
8.	1234	17/03/08	550	TOMATO
9.	1228	14/03/08	825	TOMATO
10.	1215	12/03/08	550	TOMATO
11.	1197	10/03/08	550	TOMATO
12.	1179	07/03/08	825	TOMATO
13.	1168	04/03/08	550	TOMATO
14.	1153	03/03/08	550	TOMATO
15.	177	30/03/08	2182	TOMATO
	TOTAL		14536/-	SUBJI

15/03/08

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PART II
CURRENT AUDIT REPORT
2008-2014

PARA 01

Page - 35

(Reference Memo No. 03,05,06 Dt: 13.4.2015)

Subject :Short deduction of DGEHS Contribution,Licence fee and water charges amounting to Rs.32209/-

Part A:-Less deduction of DGEHS contribution amounting to Rs.2365/-

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. But scrutiny of PBR it has been revealed that the contribution of some employees have been deducted short as per details given below:-

S. No.	Name and designation (s/sh/smt)	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1	Sh. Rajesh Goel, Suptd	6600	325	150	175	08/2010	01	175/-
2	Sh. Nupesh, UDC	2400	125	60	65	08/2010	01	65/-
3	Sh. V.S. Bhatti, Dy. Suptd.	4600	325	150	175	08/2010	01	175/-
4	Sh. Dhananjay Rawat, Dy. Suptd.	4200	225	100	125	08/2010	01	125/-
5	Sh. Pradeep Sharma, Dy. Suptd.-II	4200	225	100	125	08/2010	01	125/-
6	Sh. Hans Raj Singh, Dy. Suptd.	4200	225	100	125	08/2010	01	125/-

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7.	Sh. Ram Mehar, Asstt. Suptd.	4200	225	100	165	08/201 0	01	165/-
8.	Sh. Mangtoo Ram Asstt. Supdt.	4200	225	60	165	08/201 0	01	165/-
9.	Nooral Haq Asstt. Supdt.	2800	125	60	65	08/201 0	01	65/-
10.	Sh. Ram Narayan Meena, Asstt. Supdt.	4200	225	60	165	08/201 0	01	165/-
11.	Sh. Madan Lal, Head Warder	2000	125	60	65	08/201 0	01	65/-
12.	Sh. Virender Kumar, Warder	1900	125	60	65	08/201 0	01	65/-
13.	Harvesh Kumar, Warder	1900	125	60	65	08/201 0	01	65/-
14.	Sh. Bal Ram, Warder	1900	125	60	65	08/201 0	01	65/-
15.	Sh. Subhash, Warder	1900	125	60	65	08/201 0	01	65/-
16.	Sh. Vikram, Warder	1900	125	30	65	08/201 0	01	65/-
17.	Sh. Vikash . Kumar Warder	1900	125	30	95	08 & 09 2010	02	190/-
18.	Sh. Perdeep Kumar, Warder	1900	125	60	65	08/201 0	01	65/-

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19.	Sh. Satya Veer Singh, Warder	1900	125	60	65	08/2010	01	65/-
20.	Sh. Rakesh Kumar, Staff Nurse	4600	325	150	175	08/2010	01	175/-
21.	Sh. B.K.Sharma, Dresser	1800	125	60	65	08/2010	01	65/-
22	Sh. M.S. Rawat, N.O.	1900	125	60	65	08/2010	01	65/-
Total								2365/-

Reasons for short deductions of DGEHS contributions may please be elucidated to audit and necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 2365/- after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action

Recovered 595/-
dated to audit 17/7/14

Part B:- Short deduction of Licence Fee amounting to Rs.3500 /-

The PWD Deptt. of Delhi Govt. have revised the Licence Fee w.e.f July 2012 and July 2013 vide order No.F4(1)/Misc/PWD/Allot/2004/8496-8500 dated 27/7/12 and F4(1)/Misc/PWD/Allot & H/2004/2749-2765 dated 10/3/14 respectively. But on scrutiny of PBRs revealed that the department had not deducted the Licence Fee according to the revised rates as per details given below:-

S. No.	Name & Desgn. Sh./Smt.	Residential Address	Period	Amount deducted	L.fee. due	Diff	No. Of months	Amount recoverable
1	Sh. Balram Nayak, Sweeper	550, Type-I, Tihar Jail Complex	7/12 to 2/13 7/13 to 3/15	80 115	115 135	35 20	08 21	280 420
							Total	700
	Jaipal Barber	541, Type-I, Tihar Jail Complex	7/12 to 2/13 7/13 to 3/15	80 115	115 135	35 20	08 21	280 420

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3	Kishan Sweeper	II, Type-I, Tihar Jail Complex	7/12 to 2/13	80	115	35	08	700
			7/13 to 3/15	115	135	20	21	280
							Total	700
4	Rameshwari, Sweeper	D-74, Type-I, Tihar Jail Complex	7/12 to 2/13	80	115	35	08	700
			7/13 to 3/15	115	135	20	21	280
							Total	700
5	Somtadevi, Sweeper	559, Type-I, Tihar Jail Complex	7/12 to 2/13	80	115	35	08	700
			7/13 to 3/15	115	135	20	21	280
							Total	700
							Total	700
G. TOTAL								3500

Reason for short deduction of License Fee may be elucidated to audit and necessary steps may be taken to recover the arrears of License Fee as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Part C:- Short deduction of water charges amounting to Rs.26,344 /-

The PWD Deptt. of Delhi Govt. have revised the rates of water charges w.e.f 01.07.2012 vide order No.F4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/7/12. But on scrutiny of PBRs, It has been revealed that the department had not deducted the water charges according to the revised rates as per details given below:

S. No.	Name & Desgn. Sh./Smt.	Period	Amount deducted	Amount Due	Diff	No. Of months	Amount recoverable
1.	Sh. Jaipal Singh, Head Warder	7/12 to 2/13	9	157	148	08	1184
	Sh. Rajvanshi Mehto, Head	7/12 to 2/13	9	157	148	08	1184

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	Warder,						
3	Sh. Vishnu Dutt, Head Warder	7/12 to 2/13	9	157	148	08	1184
4	Sh. Bir Pal Singh, Head Warder	7/12 to 2/13	9	157	148	08	1184
5	Smt. Somla Devi, Sweeper	7/12 to 2/13	9	157	148	08	1184
6.	Sh. Balram Nayar, Sweeper	7/12 to 2/13	9	157	148	08	1184
7.	Sh. Yashpal Singh Negi, Warder	7/12 to 2/13	9	157	148	08	1184
8.	Sh. Manoj Kumar, Warder	7/12 to 2/13	9	157	148	08	1184
9.	Sh. Virender Kumar, Warder	7/12 to 2/13	9	157	148	08	1184
10.	Sh. Rakesh Sharma, Warder	7/12 to 2/13	9	157	148	08	1184
11.	Sh. Dhanesh Kumar, Warder	7/12 to 2/13	9	157	148	08	1184
12.	Sh. Shatrughan Sah, Warder	7/12 to 2/13	9	157	148	08	1184
13.	Sh. Prithvi Singh, Warder	7/12 to 2/13	9	157	148	08	1184
14.	Sh. Ravinder Kumar, Warder	7/12 to 2/13	9	157	148	08	1184

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15.	Sh. Jag Mohan, Warder	7/12 to 2/13	10	196	186	08	1488
16.	Sh. Ram Singh Meena, Warder	7/12 to 2/13	9	157	148	08	1184
17.	Sh. Ram Niwal	7/12 to 2/13	9	157	148	08	1184
18.	Sh. Hem Raj Singh, Warder	7/12 to 2/13	9	157	148	08	1184
19.	Sh. Sukesh Sharma, Warder	7/12 to 2/13	9	157	148	08	1184
20.	Sh. Jagvir Singh, Warder	7/12 to 2/13	9	157	148	08	1184
21.	Sh. Prabhu Singh, Warder	9/12 to 2/13	9	157	148	06	888
22.	Sh. Satya Prakash, Warder	9/12 to 2/13	9	157	148	06	888
23.	Sh. Jagvir Singh, Warder	9/12 to 2/13	9	157	148	06	888
							Total
							26,344/-

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Reason for short deduction of water charges may be elucidated to audit and necessary steps may be taken to recover the arrears of water charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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Total Recovery = 6731

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PARA:02

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17/12/19

(Reference Memo No. 14

Dated: 20.04.2015)

Subject: Recovery of Income Tax to the tune of Rs. 4256/-

During the test check of Income tax calculation sheets and PBR in r/p the employees of Cenrral Jail No.2 for the year 2013-14 it has been observed that there is difference in the Gross salary shown in Form -16 and PBR for the under-mentioned employees resulting in less recovery of Income Tax as per details given below:-

1. Sh. Jitender Singh, Asstt. Supdt. (2013-2014)

S.No.	Description	Calculation by the Audit (in Rs.) (as per PBR)	Calculation by Department (in Rs.) As per Form 16
1	Total Income	684482	671266
2	Deductions permissible under Section 10	116275	116275
	Under Section 80C, 80CCC and 80CCD	100000	100000
	Under Section 80D & 80G	2585	2585
3	Taxable Income	465622	452410
4	Income tax Due	24563	23241
5	Cess	737	697
6	Total tax	25300	23938
7	Tax deducted	23938	-
8	Income Tax Recoverable	1362/-	-

2. Sh. Kanti Prasad, Warder No. 678 (2013-14)

S.No.	Description	Calculation by the Audit (in Rs.) (as per PBR)	Calculation by Department (in Rs.) As per Form 16
1	Total Income	388809	383785
2	Deductions permissible under Section 10	35160	35160
	Under Section 80C, 80CCC and 80CCD	100000	100000
	Under Section 80D & 80G	2189	2189
3	Taxable Income	251460	246440
4	Income tax Due(*)	3146	2644

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	Rebate of Rs.2000/-to those whose Gross income is less than Rs.500,000/-)		
5	Cess	94	
6	Total tax	3240	79
7	Tax deducted	2723	2723
8	Income Tax Recoverable	517/-	

3. Sh. Manoj Kumar, Warder No. 778 (2013-14)

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S.No.	Description	Calculation by the Audit (In Rs.) (as per PBR)	Calculation by Department (in Rs.) As per Form 16
1	Total Income	375084	352021
2	Deductions permissible under Section 10	35160	35160
	Under Section 80C, 80CCC and 80CCD	67208	67208
	Under Section 80D & 80G	2189	2189
3	Taxable Income	270527	247460
4	Income tax Due*	5053	2746
	Rebate of Rs.2000/-to those whose Gross income is less than Rs.500,000/-)		
5	Cess	152	
6	Total tax	5205	82
7	Tax deducted	2828	2828
8	Income Tax Recoverable	2377	

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Reasons for less recovery of income tax may please be elucidated to audit and necessary steps should be taken to recover the balance income tax of Rs. 4256/- (including cess) from the concerned employee after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

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PARA-03

(Page - 37)

(Reference Audit Memo No 12 Dated: 17/04/15)

Subject: - Wrong fixation of pay to implementations of Vith Pay Commission.

During the course of scrutiny of service provided to audit it has been observed that fraction of paise has been rounded to Rs. 10/- which is incorrect, as per circular no. O.M. clarifications dated 29/01/2009, the fraction of paise has to be ignored and not to be rounded to next Rs. 10/- even if paise from 10 to 90. In the following cases fraction of paise has been rounded to Rs. 10/-

Sl.No.	Name and Designation	Period	Pay Fixed by the department	Pay to be Fixed
01.	SH. ANJANI KUMAR, Asstt. Supdt.	01.07.2007	9590+2800	9550+2800
		01.07.2008	9930+2800	9920+2800
		01.07.2009	10320+2800	10310+2800
		01.07.2010	10720+2800	10710+2800
		01.07.2011	11130+2800	11120+2800
		01.07.2012	11550+2800	11540+2800
		01.07.2013	11980+2800	11970+2800
		01.07.2014	12430+2800	12420+2800
02.	SH. HEM RAJ SINGH, Head Warder-793 (on grant of MACP)	01.07.2008	7770+1900	7770+1900
		01.09.2008	8070+2000	8060+2000
		01.07.2009	8380+2000	8370+2000
		01.07.2010	8700+2000	8690+2000

The pay of the above officials may be refixed and recovery be made after due verification of record and deposited into Govt. account under intimation to audit.

Other similar cases may be reviewed at your level.

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PARA: 04

(Reference Audit Memo No. 9 Dated: 16/04/2015)

Part : A Subject: Non Convening the Meetings of Executive Committee & Non Submission of Half Yearly reports of Prisoners Welfare Fund.

As per Delhi prisons (Prisoner's Welfare Fund, Appeals, Petitions, interview and communications) rules 1988, published in the Delhi Gazette, Extra-ordinary Part IV dated 18th April 1988 the "Fund shall be administrated by the Executive Committee under the chairmanship of Superintendent and for this Chairman shall meet once every month and earlier if the chairman considers it desirable for adequate reasons to be recorded in the minutes book.

Department was asked vide memo no 09 to provide the detail of meeting held (month-wise) during the period 2008-09 to 2013-14 and amount granted as aid for the welfare of the prisoners in each meeting but no reply /information was submitted by the department.

Moreover as per point no. 9 of Delhi prisons (Prisoner's Welfare Fund, Appeals, Petitions, interview and communications) rules 1988, published in the Delhi Gazette "The Superintendent of Prisons shall submit a half yearly report (April to September and October to March) to Deputy Inspector General of Prisons indicating the activities, initial balance in the fund, the details of disbursements from the fund and the final balance in the fund, The

Deputy Inspector General of Prisons shall examine the report and submit the same to the Inspector General of Prisons with his comments/views not later than the last day of November and the last day of May every year".

The jail authority has not provided any document which can prove that any of the above mentioned rule /provisions as mentioned in the Delhi Prisons (Prisoners' Welfare Fund, Appeals, Petitions, Interviews and communications) Rules 1988 is being followed by the Jail Authority. It is therefore impressed upon the Jail Authority to adhere to the basic rules of the act and initiate action is per its provisions under intimation to the audit.

Part : B (Reference Audit Memo No:16 Dated: 21/04/2015)

Subject: Irregular Advances from Prisoners Welfare Fund

As per Delhi Prisons (Prisoners' Welfare Fund, Appeals, Petitions, Interviews and communications) Rules 1988, published in the Delhi Gazette, Extra-ordinary Part IV dated 18th

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Incl
Anil S. Gaur
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April 1988- there is no provision for grant of advances however as per the financial statements provided to the audit, the following advances have been granted during the various years:-

S.NO.	Year	Loan & Advances out of PWF (in Rs.)
1	2008-09	1827604.87
2	2009-10	2079526.97
3	2010-11	1705105.39
4	2011-12	2584845.39
5	2012-13	2247746.39

The advances granted in violation of orders may be got regularized.

Further, the advances issued during 2008-09 to 2012-13 are out of the scope and objective of the fund. Some of the instances are given below:-

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Advance to Mahavir Singh, DS	5000	5000	5000	5000	5000
Office Expense Advance	11559	21409	21409	21409	21409
Taxi Advance	68881	52431	60076	57576	62626
Telephone Advance	6749.55	4316	13336.55	8281.55	1103
Vehicle Advance	55250	65020	63640		
Repair Advance	116043	167403	173138.40	232132.40	279740.40
Advance to Accounts Sections		2000	2848	6860	1149
Advance Training AS			1000	4118	4118
Madan Lal H/W a/c			600	600	

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Advance to Prabhu Dayal	1000	1000			
Advance to Prem	1000	1000			
Factory Wages Advance	975959	621305	561686	737992	32906
Medical Advance	268283.24	296556.24	213016.24	230413.24	263903.24
Lungar Advance	26173	40876	40876	40876	40876
Smart Card Liabilities	2674.58	2674.58			

This irregularity may be got regularized and in future such advances should strictly be avoided.

PARA NO. 05 *Para-39* (Reference Audit Memo No. 19 dated 22/04/15)

SN025 Subject: Stock Registers (Prisoners Welfare Fund)

On scrutiny of bills/vouchers of Prisoner Welfare Fun, it has been revealed that (a) certain items purchased as mentioned below during the audit period were not entered in the appropriate stock registers as required under Rule 187 of GFR.

S.NO	NAME OF THE SUPPLIER	BILL NO./DATE	AMOUNT (IN RS.)
1	Vijay Garments	2263/20.09.2009	9615
2	Vijay Garments	2564/20.09.2009	3060
3	Ganga Prasad Sagar	158/17.03.2010	3500
4	Ram Karan Surender Kumar	6062/05.11.2009	4666
5	Ram Karan Surender Kumar	6065/05.11.2009	5900

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6	Ram Karan Surender Kumar	4071/ 21.01.2012	500
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(b) Vouchers had not been defaced with the stamp "Paid and Cancelled" after making payments as safeguards against their re-use / repayment.

Reasons for above discrepancies may please be elucidated to audit and necessary steps should be taken to update/rectify the stock registers after due verification of records under intimation to audit.

PARA : 05

para-40

(Reference Memo No. 01 dated 10.04.15 & Memo no 13 dated 17.04.15)

Subject: Non-production of Records.

The following records / information are not provided by the department as called for in various memos:-

1. Contingents charges register
2. LPC Register
3. T.R.V Register
4. Property Register & Consumable Stock Register
5. Tuition Fee Register
6. Log Book of Drivers
7. Medical reimbursement Register
8. LTC Register
9. Income Tax calculation sheets 2008-13.
10. GPF Advance/Withdrawal Register.
11. Coupen Sales Register- 01.04.2008 to 05.04.2009, 31.07.2010 to 31.03.2011
12. Coupen Exchange Register 01.09.2008 to 31.03.2011
13. Minutes of Meeting of Committee
14. List of unserviceable items.

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Reasons for non-production of records to the audit may please be elucidated. The department must ensure to produce the above mentioned records to the next audit.

MK
(MOHINDER KUMAR)

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Party No. Xi

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TEST AUDIT NOTE

TAN:01

(Reference Audit Memo No. 7 Dated: 16/04/2015)

As per receipt and payment rules, all the Govt. money received may be deposited into treasury within three days after receiving the same. During the test check of TR-5, cash book and challan, it has been observed that the same was not deposited as per R & P rules. Few examples of which are given below:

TR- No.	Date of receipt. (TR-5)	Amount (In Rs.)	Date of deposit in Distt. & Session Court.
919	07.02.2009	5,000	25.03.2009
951	04.03.2009	30,000	25.03.2009
960	13.03.2009	5,000	25.03.2009
2692	22.01.2010	19,000	02.02.2010
2695	22.01.2010	20,000	02.02.2010
3605	25.10.2011	1,00,000	15.11.2011
4518	31.10.2012	18,000	16.11.2012
4672	04.03.2014	5,000	27.03.2014
4673	11.03.2014	5,000	27.03.2014

The reasons for not depositing the receipt as per the prescribed time period may be elucidated to the audit.

TAN: 2

(Reference Audit Memo No. 10 Dated:17.04.2015)

Subject: Non execution of Fidelity bond.

As per Rule 275 of GFR, Every Government Servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and , in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit of Jail No. 02, Tihar Jail, Delhi it was found that the cashier of the division who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

H.O.O. may get the security bond executed by the cashier immediately to safeguard the govt. money under intimation to the audit.

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TAN: 3

(Reference Audit Memo No 11 Dated: 17/04/15)

Subject :Service Books

On test check of the service books maintained in the office of the The Superintendent of Jail, Jail No. 02, the following discrepancies were noticed, the same may be rectified and compliance may be shown to audit:

1. **Re-attestation:** The details of the official given on the first page of service Book should be attested at the time of initial appointment and re-attested after every five years with dated signature to authenticate/verify the details of the official, but the same has not been found complied here.
2. **Photograph:** the photograph of the official should be pasted on the first page of the service book and duly attested by the gazetted officer but the same has not been found in some cases.
3. **Nomination forms:** The completely filled nomination form for GPF, insurance, gratuity etc. should be obtained by the official and after proper acceptance by competent authority be pasted in service book but same were not found in some of the service books.
4. **Service verification** .Service verification has not been done uptodate in some cases eg. Service of Sh. Dhannjay Rawat, Dy. Superintendent not verified for the period 01.03.2009 to 31.03.2009. Service verification in respect of Sh. Satish Kumar, Sweeper for the period 01.07.2014 to 31.10.2014 not Signed by the competent authority.
5. Entries on the 1st page in the service work look should be signed by the official and attested by HOO but in respect of Sh. Pradeep Mathur, neither the official nor the HOO has signed on the 1st page of the service book
6. Other service books should also be checked for any discrepancy to be removed at your level.

W.S.P.

TAN :04

(Reference Memo No. 14

Dated: 20.04.2015)

Subject :Non physical verification of consumable items.

In terms of rule 192 (1) & (2) of GFR physical verification of non consumable (fixed assets) and consumable goods and material should be undertaken at least once in a year and out come of verification be recorded in the corresponding register.

On test check of stock registers (Consumable) related to Office, PWF, Canteen(Dry and Wet, Amul) It has been observed that annual verification of stock has not been done as no certificate of annual verification was found recorded in the stock registers which is against the provision of rule 192(1)(2) reasons for non- verification may be elucidated to the audit.

Further, the stock registers are not maintained properly, the items are recorded in the register without the signature of any competent authority

No, page counting on the starting of the register recorded, there are numerous cuttings and overwriting but none of the cutting/overwriting is attested by any of the competent authority.

Moreover, in many cases no signature of the competent authority in any of the register related to the store items appeared against the entries which should invariably be appeared in the register.

The Jail Authorities are maintaining a huge store for Canteen(Dry and Wet) , Langar, Amul Canteen, Jail Wards, Office, Medical Stores etc., therefore physical verification of non-consumable and consumable goods and material should invariably be under taken as per the provisions of GFR once in a year and irregularities as pointed out above be rectified and compliance be shown to the audit.

Non consumable stock register has not been provided to the audit . the same may be provided to the audit.

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TAN:05

(Reference Audit Memo No.:17 Dated: 21/04/2015)

Sub: Irregularities in cash book.

During the scrutiny of the Cash Book of the department for the year 2008-09 to 2013-14, the following discrepancies have been observed in maintaining the Cash Book:-

1. An erasure or over-writing of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between lines. The head of office should initial every such correction and invariably date his initials. In many cases monthly total in the cash book were not certified as checked and found correct either by the DDO or an official other than writer of the Cash Book.
2. A surprise physical verification of cash balance at least once in month has not been carried out by the head of the office.
3. At the end of each month, Head of office should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect but the same is not recorded in the Cash Book.

TAN: 6

(Reference Memo No. 04 Dated: 13.04.2015)

Subject: Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it has been noticed that the entries in the PBR are not checked, by the DDO.
2. Upper columns i.e. Scale of pay, Date of joining, GPF A/C no. etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
3. Abstract of Pay Bills (GAR-18) in the PBR have not been filled and signed by the DDO.
4. Numerous cutting & over-writing noticed in the PBRs, which were not attested by the DDO/HOO in any of the PBRs maintained by the office.
5. Details of Loan/advances/refunds etc. not recorded in many cases.

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6. Past information from the LPCs of the employees who have been transferred to this office were not mentioned in the PBR.
7. Page counting certificate has not been recorded.
8. Totalling for income tax purpose not carried out in the PBR..

Reasons for improper maintenance of Pay Bill Registers may please be elucidated to audit and necessary steps should be taken to remove the above mentioned anomalies under intimation to the audit.

TAN :7

(Reference Audit Memo No. 8 Dated: 16/04/2015)

Subject: Non Conformity with the objectives of Prisoners Welfare Fund

As per Delhi prisons (Prisoner's Welfare Fund, Appeals, Petitions, Interview and communications) rules 1988, published in the Delhi Gazette, Extra-ordinary Part IV dated 18th April 1988 the objective of the Fund is to give:-

1. Aid to prisoners in the various items of collective welfare activities in the jail during the period of imprisonment, such as education, recreational, vocational etc.
2. Aid to deserving prisoners in shape of money grants and
3. Aid to individual prisoners for equipment for trade or clothing at the time of release.

As per information submitted by the department the ratio of expenditure as per objective of the fund to the total expenditure is as follows:.

Year	Total Income (Year-wise)	Total Expenditure (Year-wise)	Expenditure as per the objectives of the fund mentioned as above	%age of Expenditure	Expenditure on other activities not included in the objective of the fund.	%age of Expenditure
2008-09	1827075.19	1164265.22	723283.14	62.12	440982.08	37.88
2009-10	2402166.19	2045483.12	1245793.71	60.90	799.689.40	39.10
2010-11	2726216.35	1813319.75	1215651.76	67.04	597667.99	32.96
2011-12	2906691.81	1675746.10	846307.50	50.50	829438.60	49.50
2012-13	3183148.99	2050405.00	829282.00	40.44	1221123.00	59.56

The ratio of Expenditure as per objectives of the fund and expenditure on other activities highlights the fact that more efforts need to be made to increase the utilization of fund for stated objectives rather than other activities.

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TAN: 8

(Reference Audit Memo No.:18 Dated: 22/04/2015)

Subject: Discrepancies pointed out in the Audited reports

On scrutiny of the audit reports pertaining to the financial years 2008-09 to 2012-13 some discrepancies /irregularities have been pointed out. Some instances of the same given below:-

1. Welfare expenses incurred during the year 2008-09 of Rs. 356266.29, out of which free goods distributed of Rs.110961 from dry and wet canteen but no record of the beneficiaries has been maintained.
 2. The following registers should also be maintained :
 - (a) Fixed assets register
 - (b) Forfeited money register
 3. No advances should be given without prior approval of management of Prisoners welfare fund. Advances for purposes other than welfare of prisoners should be stopped.
 4. Balance confirmation should be obtained from every party/other jail at the end of every financial year and proper reconciliation should be made in case of differences.
 5. FDR's account should be properly reconciled with bank. Interest on FDR certificate should be obtained from the bank.
 6. Expenses more than Rs.2500/- have been paid in cash instead of cheque.
 7. Provisions of Section 194-C and 194-J of Income Tax Act should be complied with.
- What remedial steps have been taken to remove these discrepancies /irregularities should be elucidated to the audit. The executive committee of the Prison welfare Fund should explore the avenues for removal of the deficiencies.


(MOHINDER KUMAR)

IAO

Party No.XI

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Already verified by
Asst. Audit
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PART - II
CURRENT REPORT
(2014-15 TO 2016-17)

**Para No. 1 : Outstanding LTC Advance amounting to Rs.1,07,798/-
(Audit Memo No. 07 dated 20/07/2018)**

Under the LTC Rules, certain conditions are laid down in the LTC Advance which is defined as follows: "when advance is taken, (a) the claim should be submitted within one month from the date of return journey. If not, outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged".

During the course of audit it has been observed that Sh. Mandeep, Asstt. Supdt. has taken LTC advance for Rs.1,07,798/- for the block year 2014-17 from New Delhi to Havlock Island along with family vide bill no.290 dated 21.12.2017 and the bill is still outstanding against the official.

This is a lapse on the part of the Department and concerned employee, which consequences an amount of Rs. 1,07,798/- is lying un-adjusted for such a long period.

Necessary steps should be taken to settle the above advances with penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery under intimation to audit

**Para No. 2 : Discrepancies in Prisoner Welfare Fund/Canteen
(Audit Memo No. 8 dated 20/07/2018)**

As per Delhi Prisons (Prisoner's Welfare Fund, Appeals, Petitions, interview and communications) rules 1998, published in the Delhi Gazette, Extra -Ordinary Part IV dated 18th April, 1988 the objective of the Fund is to give:-

1. Aid to prisoners in the various items of collective welfare activities in the jail during the period of imprisonment, such as educational, recreational, vocational etc.
2. Aid to deserving prisoners in shape of money grants and
3. Aid to individual prisoners for equipment for trade or clothing at the time of release.

In order to achieve the above mentioned objective, funds shall be administered by an Executive Committee headed by the Superintendent of the concerned jail as the Chairman of the committee. The Committee shall follow the following guidelines as per Delhi Prisons (Prisoner's Welfare Fund, Appeals, Petitions, interview and communications) rules 1998, published in the Delhi Gazette, Extra -Ordinary Part IV dated 18th April, 1988.

1. The Committee shall meet once every month and earlier if the Chairman considers it desirable for adequate reasons to be recorded in the minutes book.
 2. All the amounts received by the Secretary and or the treasurer shall be immediately accounted for and a regular receipt passed to those who pay the amount personally.
- [Signature]

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3. Money in excess of Rs.100/- shall be deposited in the personal ledger account already opened in the name of the Superintendent by keeping a subsidiary account separate from other accounts within the same personal ledger account.
 4. Proper accounts of receipts and expenditure shall be maintained by the Treasurer and checked by the Secretary. The account shall comprise of cash book, ledger, receipt book and ledger, contingency register, vouchers and minute book etc.
 5. A) Transactions of receipt and expenditure shall enter in the relevant register immediately as soon as they take place.
b) Vouchers shall be defaced, numbered consecutively for the year in order of payment and filed on a separate file kept for the purpose.
c) Cash Book shall be checked in detail and signed by the Secretary whenever there are fresh entries in it.
d) On the last day of each month the Chairman shall conduct the physical verification of the cash in hand and balance in the pass book. He shall also check the vouchers and ensure about the correctness of the accounts maintained by the Treasurer and records a certificate of such verification in the relevant registers under his own signature in token of proof of conducting such physical verification.
 6. The Superintendent of Prisons shall submit a half yearly report (April to Sept. and Oct. to March) to the Deputy Inspector General of Prisons indicating the activities, initial balance in the fund, the details of disbursements from the fund and the final balance in the fund. The DIG of Prisons shall examine the report and submit the same to the Inspector General of Prisons with his comments/views not later than the last day of November and the last day of May every year.

During the scrutiny of the PWF for the audit period following discrepancies have been observed:-

1. The Committee shall meet once every month, it has been observed that no meeting was organized in the month of Oct.,17, Nov.,17, Jan.,18, Feb.,18.
2. No proper accounts of receipts and expenditure maintained by the Treasurer of PWF. Cash book and other related documents, ledger, receipt book, contingency register, vouchers etc. of PWF not provided to the audit for the year 2015-16 onward.
3. Cash book not checked/signed by the Secretary.
4. No physical verification of the cash in hand and balance in the pass book done by the Chairman.
5. Half yearly report for the audit period not provided to the audit.
6. During the test check it is observed that canteen account has been separated from the PWF with the order of competent authority but no order was provided to the audit party.
7. Canteen Accounts has not been provided for the year 2014-15 onward and office concerned informed to the audit party that at present canteen is running on self-profit basis.
8. During the scrutiny of Balance Sheet of PWF Jail No.2 at the end of 31.03.2018, following discrepancies found :
 - i) Book of Accounts and Balance Sheet has not been audited by the Chartered Accountant/approved from the Committee and also not signed by the Chairman of the Committee since 2012.
 - ii) Loan & Advances of Rs.18,31,923.39/- still outstanding.



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iii) Sundry creditors details provided by the jail no.2 for the year 2017-18 revealed that the amount of Rs.20,542/- is outstanding since 2013, which may be treated as income with approval of the PWF Committee.

9. During the test check of the minutes of the PWF, it is observed that the following irregular expenditure made which not for the welfare of the prisoners.

- i) Expenses incurred Rs.18,973/- on the expenses made on the visit of Chinese Delegation on 09.04.15 along with DIG(P) and other SCJ's.
- ii) Expenses incurred for Rs.14,396/- on the visit of Home/Jail Minister, GNCT of Delhi.

Necessary steps should be taken to rectify the above observations under intimation to audit.

Para No. 3 : Non-Production of Records.
(Audit Memo No. R- 1,2 & 3 dated 26/02/2018 & 1 dated 27/02/2018)

Following records have not been produced for auditing. These records may be produced to

next audit.

For the year 1998-2001 :

1. Cash Book : 18/4/88 to 31/3/89 & 30/6/90 to 13/12/92
2. Sales Register : 18/4/88 to 12/12/92 & 18/7/93 to 1/4/94
3. Stock Register : 18/4/88 to 17/12/92 & 1/4/93 to 28/2/94
4. Ledger : 18/4/88 to 31/3/94
5. Coupon Sales Register : 18/4/88 to 31/5/95 & 26/7/96 to 28/2/98
1/4/98 to 26/8/98 & 28/11/98 to 4/2/99
26/2/2000 to 31/7/2000
6. Coupon Exchange Register : 18/4/88 to 13/12/95 & 1/1/98 to 31/3/99
: 1/4/2000 to 31/3/2001
7. Money order Register : 18/4/88 to 31/3/2001 (except 1/94)
8. Register of Destroyal of Coupon : 18/4/88 to 31/12/93 & 1/4/99 to 31/3/2000
9. Minutes of Welfare Committee : 18/4/88 to 11/12/96 & 3/97 to 7/2000
10. Coupon Issue Register : 18/4/88 to 4/2/99 & 1/1/2000 to 31/3/2000
11. Coupon stock register /
record of printing of coupon : 18/4/88 to 31/3/97 & 2/12/97 to 22/2/99
12. Wages register i.e. coupon
Issued in lieu of cash : 18/4/88 to 31/3/2001
13. Vouchers : 18/4/88 to 4/9/88 & 1/7/89 to 31/7/89
: 30/9/89 to 31/12/89 & 1/4/90 to 30/4/90
: 1/6/90 to 3/7/90 & 11/10/90 to 2/2/91
: 1/3/92 to 30/6/92 & 19/9/92 to 13/12/92
: 1/5/93 to 31/3/95
14. File regarding daily contract
Of wet canteen/other counter: Wet canteen upto 5/10/2000 others upto 31/3/2001
15. Purchase file : Except computer & refrigerator
16. Fixed assets/Property reg. : 18/4/88 to 31/3/2001
17. Cheque issued register : 18/4/88 to 31/3/2001
18. List of articles sold through dry canteen
19. Percentage of profit fixed by competent authority
20. Contingency Register
21. Half yearly report to be send to DIG(p)

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- 22. Order of competent authority for running all the canteen/counter
- 23. Personal ledger account
- 24. Register of contract charges
- 25. Receipt Book
- 26. Auditorium Accounts

For the year 2001 to 2008

Office of the Central Jail #2

- 27. Contingent Charges Register
- 28. LTC Register
- 29. Increment Register
- 30. Stock Register (Consumable & Non-consumable)
- 31. TR-5 Stock Register
- 32. Calculation Sheet of Income Tax for the year 2001-02 to 2007-08 except 2006-07
- 33. Log Book of motor Cycles
- 34. Orders relating to running of various canteens in the premises of CJ-2
- 35. Property Register

Prisoner's Welfare Fund(PWF)

- 36. Cash Book(computerized) 2001-02 to 2004-05 & 2007-08
- 37. Ledger(computerized) 2001-02 to 2004-05
- 38. Coupon stock Register 2001-02 to 2007-08 except 2005-06
- 39. Coupon Sales Register 2001-02 to 22/12/2004
- 40. Coupon Exchange Register 6/3/2001 to 20/5/2001 & 23/12/2002 to 5/3/2003 & 8/7/2003 to 21/9/2003 & 19/5/2004 to 14/12/2006
- 41. Canteen Record (dry & wet) 2001-02 to 2007-08
- 42. Stock Register 2001-02 to 2007-08
- 43. Coupon Destroy Register 2001-02 to 2007-08
- 44. Records relating to Smart Card (May 2003 to October 2005)
- 45. Acquittance of payments made out of PWF


For the year 2008-14

- 46. Contingents charges register
- 47. LPC Register
- 48. TR-V Register
- 49. Property Register & Consumable Stock Register
- 50. Tuition Fee Register
- 51. Log Book of Drivers
- 52. Medical reimbursement Register
- 53. LTC register
- 54. Income tax Calculation sheets 2008-13
- 55. GPF Advance/withdrawal Register
- 56. Coupon sales Register - 1/4/08 to 5/4/2009 & 31/7/2010 to 31/3/2011
- 57. Coupon exchange Register 1/9/2008 to 31/3/2011
- 58. Minutes of Meeting of Committee
- 59. List of unserviceable items

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For the year 2014 to 2018

60. Property Register.
61. Liveries Register
62. Register of Cheque Books, Receipt Books
63. Long term Advance Register and its reconciliation with PAO
64. Rent/Electricity/Water/Telephone Register.
65. Repair & Maintt. Register
66. Unserviceable spare parts register
67. No proper accounts of receipts and expenditure maintained in respect of Canteen for the year 2014-15 onward.
68. Cash book and other related documents, ledger, receipt book, contingency register, vouchers etc. of PWF not provided to the audit for the year 2015-16 onward.


(ANIL SAINGER)
IAO
Audit Party No.XIV

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TAN

TAN No. 1 : Verification of qualifying Service.
(Audit Memo No. 02 dated 11.07.2018)

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. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate.

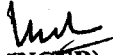
HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

TAN No. 2 : Shortcomings in Stock Register.
(Audit Memo No. 09 dated 23.07.2018)

On scrutiny of the Record pertaining to consumable and non-consumable stocks, following shortcomings were noticed:

1. Records related to the condemnation of various unserviceable store items were not made available to the audit and Condemn items has not been deducted from the stock and closing balance has not been adjusted accordingly.
2. The stock register is not maintained in proper manner – Name of dealer & Specification has not been mentioned at the time of procurement/donation or thereafter.
3. Opening/Closing balances of the stock has not been mentioned anywhere.
4. Contrary to GFR, the yearly physical verification of stock has not been done.
5. Unserviceable/unusable items has not been condemn as per their permissible life-span.
6. Balances of non-consumable items have been shown as nil which is irregular until the non-consumable item is condemned.

Necessary steps may be taken to rectify the above observations.


(ANIL SAINGER)
IAO
Audit Party No.XIV

PART - II

CURRENT AUDIT REPORT

During the course of current audit, 19 audit memos (09 Record memo & 10 Observation memo) were issued highlighting various irregularities/recoveries to the tune of **Rs.38,845/-**. Out of 19 Audit Memo's (including 09 record memo), 09 Audit Memo's (including 8 audit record memos) settled with recovery of Rs.18,728/-. Hence, remaining 10 Audit Memo's (including 1 record memo) have been converted into 04 PARA & 06 TAN with recovery of Rs. 20,117/-.

Details of Current Recovery (Audit period 2018-19 to 2019-2020)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
10	4250/-	NIL	4250/-
11	16231/-	6480/-	9751/-
12	12248/-	12248/-	NIL
13	6116/-	NIL	6116/-
Total	38,845/-	18,728/-	20,117/-

The internal audit report has been prepared on the basis of information furnished and made available by **Central Jail No.2, Prisoner's Welfare Fund(Canteen), Tihar, New Delhi-110064.**


(KULBHUSHAN ARORA)
IAO Party No. VII

PART II
CURRENT AUDIT REPORT
(2018-19 to 2019-20)

PARA No.1 Short-Deduction of DGHS
(Ref. audit memo No.10 dated 01.10.2020)

The rate of contribution towards Delhi Government Health Scheme (DGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him/her had he/she continued to be in service now but for his/her retirement/death at specified rates according to level as per 7th CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09.01.2017 as per the table given below:

Grade Pay as per 6 th CPC	Subscription (in Rs.)	Levels in Pay Matrix as per 7 th CPC	Subscription (in Rs.)
Rs.1650	50	Level 1 to 5	250
Rs.1800,1900,2000,2400,2800	125	-do-	250
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records of GBSSS, Block-G, Vikaspuri it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from many officials for the period mentioned against each. The details are given below:-

Sr. No.	Name of Employee (Sh./Smt.)	Pay level	Period	Deduction Made	Deduction Due	Difference	Amount to be Recovered
1	Ajeet, Fitter Mistry	1 to 5	Feb,2017 to Nov 2019	125	250	125	125*34 =4250/-
							4250/-

Necessary steps should be taken to recover the arrear of Licence Fee amounting to Rs.4,250/- after due verification of record under intimation to audit. Other similar cases may be reviewed at your end.

Para No.2 Short-deduction of Licence Fee
(Ref. audit memo 11 dated 01.10.2020)

The PWD Department of Delhi Government have revised the Licence from July 2017 and July 2012 vide order No.F4(1)/Misc./PWD&H/A-II/2004/P.F/10039-51 dated 16.07.2018 and order No. F4(1)/Misc./PWD&H/Allot/2004/P.F/8496-8500 dated 27.07.2012. During scrutiny of PBRs revealed that the department had not deducted/ short deducted the Licence Fee according to the revised rates as per details given below:-

Sr. No	Name & Designation (Sh./Smt.)	Residential Address	Desc r.	W.e.f	Amount deducted (Rs.)	Amount due from (Rs.)	Difference (Rs.)	No. of Months	Amount Recoverable (Rs.)
1.	Ajeet, Fitter Mistry	Q.No.-870, Type-II, Tihar	L.F	07/2017 to 11/2019	246	310	64	29	1856/-
2.	Chunnilal, Sweeper	D-32, Type-I, Tihar	L.F	07/2017 to 05/2020	135	150	15	35	525/-



3.	Rajni, Sweeper	Q.No.4, Type-I, Tihar	L.F	07/2013 to 06/2017	115	135	20	48	960/-	
				07/2017 to 04/2020	115	150	35	34	1190/-	
									Total	2150/-
4.	Shubash, Sweeper	538, Type-I, Tihar		07/2012 to 06/2013	95	115	20	12	240/-	
				07/2013 to 06/2017	95	135	40	48	1920/-	
				07/2017 to 09/2020	95	150	55	39	2145/-	
5.	Govind Singh, Cook	33, Type -I, Tihar		07/2017 to 09/2020	135	150	15	39	585/-	
6.	Vinay Kumar, Sweeper	D-31, Type -I, Tihar		07/2017 to 04/2019	135	150	15	22	330/-	
								Grand Total	9751/-	

Necessary steps should be taken to recover the arrear of Licence Fee amounting to Rs.9,751/- after due verification of record under intimation to audit. Other similar cases may be reviewed at your end.

**Para No.3 : - Recovery of Transport Allowance
(Ref. Memo No. 13 dated 05.10.2020)**

As per rules, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave. During the scrutiny of replies submitted by the unit of audit record memo as well as PBR for the audit period 2018-2020 it has come to the notice of audit that the following employee was absent during the full calendar month but TA for the months was paid:-

Sr. No.	Name of Employee	Period of leave	TA paid for the Month	Amount to be recovered
1.	Ajeet, Fitter Mistry	July 2019	July 2019	1512/-
		September 2019	September 2019	1512/-
		October 2019	October 2019	1512/-
		November 2019	November 2019	1580/-
			Total	6116/-

Necessary steps should be taken to recover the arrear of Licence Fee amounting to Rs.6,116/- after due verification of record under intimation to audit. Other similar cases may be reviewed at your end.




Para 4 Non production of Records.

• During the test audit of **Jail No.2, Prisoner Welfare Fund (Canteen), Tihar, New Delhi-110064** the following records not produce to the audit for the audit period 2018-2020:-

1. Contingency Register
2. Log Book of the Vehicle
3. Stock Registers
4. Spouse Information of 104 employee (List attached)

Above records may be shown to next audit.


14/12/2020
(KULBHUSHAN ARORA)
IAO Party No.VII

TEST AUDIT NOTE
(2018-19 to 2019-20)

TAN No. 1 Shortcoming in Bill Registers.
(Ref Audit Memo No.14 Dated: 05.10.2020)

During the test check of Bill Register for the period 2018-20, following shortcomings have been noticed:-

1. The Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular.
3. Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
4. There are number of cuttings and overwriting in the Bill Register which are also not been attested by the DDO, which is irregular.

HOO may take necessary action as mentioned above and shown to next audit.

TAN No. 2 Non-Furnishing of fidelity Bond by Cashier
(Ref Audit Memo No.15 Dated: 05.10.2020)

As per Rule 306 of GFR 2017, every Govt. Servant who actually handles cash or stores shall be required to furnish security, for such amount and in such form as the Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of Security to be obtained from a Government servant shall be determined on the basis of actual cash handled.

Security should be furnished in the form of fidelity bond in GFR 17, the security bond should be executed in form GFR 14.

As the department was in receipt of cash, HOO may take necessary action as per GFR.

TAN No. 3 Non compliance of Rule 18 of the CCS (Conduct) Rules,1964
(Ref Audit Memo No.16 Dated: 05.10.2020)

With reference to office memorandum F.No.11013/2/2018-Esst.A-III dated 17/12/2018 stated that in accordance with the provisions of sub rule (2) of the Rule 18 of the CCS (Conduct) Rules, 1964, all Government servants coming within the purview of these Rules are required to make a report to the prescribed authority before entering into any transaction of immovable property in their own name or in the name of a member of family. If the transaction is with a person having any official dealings with the Government servant, the Govt. servant is required to obtain prior sanction of the prescribed authority. Sub-rule (3), ibid provides that all Govt. servants should give an intimation to the prescribed authority within one month of entering into any transaction of movable property, the value of which exceeds the monetary limits prescribed in that Rule. In case any such transaction is with a person having official dealing with the Government servant, prior sanction of the prescribed authority is necessary. All requests



for obtaining prior sanction and making intimation about transactions in immovable and movable property may be made in the enclosed standard Form I and Form II, respectively.

While going through the record it has been found that the employee i.e. Sh. Dhananjay Rawat, DS-I, Sh. Harish Chandra Uprety, DS-II and others are availing the benefit under income tax Section 24 (b). Further, no record found for applying for prior permission as mentioned in O.M. ibid and no prior sanction grant by competent authority for purchase of immovable property is found.

Follow the instruction/Rule 18 of the CCS(Conduct)Rules 1964 and compliance shown to the next audit.

TAN No. 4 Improper maintenance of Service Books
(Ref Audit Memo No.17 Dated: 07.10.2020)

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

1. Shortcomings in Service Record.

S. No.	Name & Designation (Mr./Ms.)	Remarks
1.	Parveen Kumar Arya, AS	Photograph not attested
2.	Hariom, AS	Photograph not attested
3.	Ramesh Sah, UDC	Photograph not attested
4.	Nasib Singh, Warder-1784	Bio Data not attested by competent authority

2. As per Rule -288 (2) & (3) of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

3. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.

4. As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number, it has been observed that Aadhaar Number has not been recorded in service books.

5. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. During test check of service books of employee who have completed 18 years of regular service or left five years of service before retirement, it was found that service book not verified by PAO. All other similar cases may be reviewed.

HOO is advised to comply with the above mentioned provisions for maintenance of service books. Short coming may be rectified and shown to audit and Similar other cases may be reviewed at your end.



TAN No. 5 Purchase through GeM
(Ref Audit Memo No.18 Dated: 07.10.2020)

As per Rule 149 of GFR 2017, the procurement of Goods and Services by Ministries or Departments will be **mandatory** for Goods or Services available on GeM. Also, as per OM No. F.20/08/2017/866-873/JS exp.) dated 26/01/2017 issued by Finance Department, GNCT of Delhi all the Departments have been advised to procure all common use Goods and Services including computer hardware, software & accessories from Government e-Marketplace (GeM) in accordance with Rule 149 of GFR,2017. However, during the test check of Bills/vouchers, it has been observed that stationery items/other items were not purchased from GeM portal. The details of some vouchers are as under:

Sr. No.	Name of items purchased	Name of Agency	Bill No. & Date	Amount (Rs.)
1	Stationery items	Delhi Consumer's CO-OP Wholesale store	CB-21 Dated 01/05/2018	3199
2	Purchase of officials books	SUMEE Books, Rohini	CB-230 Dated 12/12/2029	8869
3	Stationery items	Delhi Consumer's CO-OP Wholesale store	CB-16 Dated 18/04/2019	1575

HOO is advised to comply with the above mentioned provisions of GFR 2017 for purchase through GeM.

TAN No. 6 Condemnation of Vehicles
(Ref Audit Memo No.19 Dated: 07.10.2020)

As per the records provided by the authority concerned, it is observed that the following vehicles have covered its useful life in terms of years i.e. 10 yrs but they are still being used by the department.

Sr. No.	Vehicle No.	Make	Date of purchase	Expenditure 2018-2020 (in Rs.)	Total Expenditure (in Rs.)
1	DL1VA6023	EICHER	2007	44407	391808
2	DL1VA6025	EICHER	2007	39314	530324
3	DL1VA6024	EIGHER	23.05.2007	31266	653656
4	DL1A1762	EICHER	13.06.2005	120171	835080
5	DL1A1761	EICHER	13.06.2005	2000	314412
6	DL1VA7025	MAHINDRA	13.03.2009	85938	615359
7	DL1A1624	MARUTI-VAN	2005	-	262771
8	DL1A1114	EICHER	1999	92492	480936

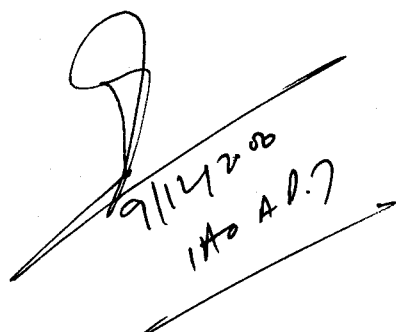
HOO may advice to follow the guidelines under rule 13 of delegation of financial power,1978 and condition prescribed in the GFR 2017 for auctioning the condemned vehicles.


(KULBHUSHAN ARORA)
IAO Party No.VII

DETAILS OF MEMOS FOR THE AUDIT PERIOD

Memo No.	DETAILS OF PARA	DETAILS OF RECOVERY (AMT)			INCORPORATED IN PARA NO.	WHETHER PARA / TAN	Page No.
		RAISED	RECOVERED ON SPOT	BALANCE			
1 to 09	Record Memos	-	-	-	Para 4		-
10	Short deduction of DGHS	4250	NIL	4250	Para 1	Para	
11	Short Deduction of Licence Fee	16231	6480	9751	Para 2	Para	
12	Non-Adjustment of LTC Advance	12248	12248	NIL	Settled	Settled	
13	Recovery of Transport Allowance	6116	NIL	6116	Para 3	Para	
14	Short Coming in Bill Register	-	-	-	TAN 1	TAN	
15	Non-furnishing of fidelity Bond by Cashier	-	-	-	TAN 2	TAN	
16	Non Compliance of Rule 18 of CCS(conduct) Rule,1964	-	-	-	TAN 3	TAN	
17	Improper Maintenance of Service Book	-	-	-	TAN 4	TAN	
18	Purchase through GeM	-	-	-	TAN 5	TAN	
19	Condemnation of Vehicle	-	-	-	TAN 6	TAN	
	TOTAL	38845	18728	20117			
TOTAL MEMOS=19(09 Record Memo+11 Audit memo), PARA=04, TAN=06)							

Verification of remittances at Page- /c



 9/11/2008
 IAs A.D.7