

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

Subject:- Internal Audit report on the accounts of Central Jail No 3 (Prisoners welfare fund), Tihar, New Delhi for the audit period 2018-20.

INTRODUCTION

The Internal Audit Report of the accounts of **Central Jail No 3 (Prisoners welfare fund), Tihar, New Delhi** for the year 2018-20 was conducted by the field Audit Party No.VIII. comprising of Smt.Usha Purwaha, I.A.O, & Sh. Sanjay Kumar, A.A.O. The audit was conducted w.e.f. 01.04.21 to 12/04/2021 (07 Working Days).

GENERAL SET UP AND ACTIVITIES

Central Jail No. 3 was commissioned in June 2000 and has a capacity of around 1500 inmates. Activities such as Puppet making, Drama club, singing club, painting house etc are being initiated for housed inmates. There is also a dedicated De-Addiction Centre for treatment and rehabilitation purposes for lodged inmates.

Head of Office

S.N.	Name and Designation	Period
1	Sh. Rajesh Chauhan (DANICS)	02/04/2018 to 02/05/2018
2	Sh. Prashant Kumar (DANICS)	02/05/2018 to 19/07/2018
3	Sh. Rajesh Chauhan (DANICS)	20/07/2018 to 16/09/2018
4	Sh. Tariq Salam (DANICS)	17/09/2018 to 31/12/2019
5	Sh. S. Sunil (DANICS)	01/01/2020 to 23/03/2020
6	Sh. Pawan Kumar (DANICS)	24/03/2020 to 16/04/2020
7	Sh. Vinod Kumar Jhakhu (DANICS)	17/04/2020 to till date

Name of DDO

S.N.	Name and Designation	Period
1	Sh. Prabhat Tyagi, AAO	April 2018 to September 2020
2	Sh. Ashok Kumar Gupta, AAO	October 2020 to till date

Name of Cashier

S.N.	Name and Designation	Period
1	Sh. Devender Kumar, U.D.C.	01-04-2018 to 31-01-2019
2	Sh. Anil Kumar, A.S.O.	01-02-19 to 31-01-2020
3	Sh. Raj Kumar, L.D.C.	31-01-2020 to 31-03-2020
4	Sh. C.L. Meena, L.D.C.	01-04-2020 to till date

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Budget Allocation & Expenditure :-

(In Rs.)

Sr. No	Financial year	Budget allotted	Expenditure	(-)Saving (+)Excess
1	2018-19	113877000	110353916	3523084
2	2019-20	121160000	117334499	3825501

Vacancy Position of staff as on 31.03.21

GRADE	SANCTIONED	FILLED	VACANT
A	01	01	00
B	12	04	08
C	215	158	57
TOTAL	228	163	65

Statutory Audit

Statutory audit of Central Jail No 3 (Prisoners welfare fund), Tihar, New Delhi has been conducted by the A. G. (Audit) upto 2017-18.

Maintenance of Records.

The maintenance of records of office of the Central Jail No 3 (Prisoners welfare fund), Tihar, New Delhi for the audit period 2018-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Report:-

There are 27 Audit Paras outstanding from the previous report involving recovery of Rs 38,91,905/-. The Unit has submitted replies of old outstanding paras and after careful scrutiny, 02 paras along with recovery of Rs 3,42,336/- were settled. The balance 25 outstanding paras with outstanding recovery of Rs 35,49,569/- is placed in the file as Part-I of the report.

Year	Outstanding			Settled		Still outstanding	
	Total	No.	Recovery	No.	Recovery	No.	Recovery
1994-01	13	1 to 13	29,16,279	---	---	1 to 13	29,16,279
2001-08	04	1 to 4	6,04,000	---	---	1 to 4	6,04,000
2008-14	06	2 to 7	29,290	---	---	2 to 7	29,290
2014-18	04	1 to 4	3,42,336	2,3	3,42,336	1, 4	---
Total	27		38,91,905	2	3,42,336	25	35,49,569

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Current Audit Report

During the course of current audit 15 audit memos were issued highlighting various irregularities and recoveries of Rs 29,73,900/- were detected. In compliance of Audit Memos, the unit has submitted replies of audit memos which were examined and after careful examination, 04 memos settled at the spot with recovery of Rs.25,921/- and remaining 12 memos with outstanding recovery of Rs. **29,47,979 /-** have been converted into 04 Para(memo no. 7 and 9 clubbed)and 06 TANs and incorporated in the current audit report- Part-I. Details of recoveries (2018-20)

S.No.	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised(in Rs.)	Recovered on the spot (In Rs.)	Balance(In Rs.)	
1	02	3,13,180	---	3,13,180	Para 1
2	04	25,921	25,921	----	Settled
3	06	1,51,056	---	1,51,056	Para 2
4	09	24,83,743	---	24,83,743	
	Total	29,73,900	25,921	29,47,979	

The internal audit report has been prepared on the basis of the information /records furnished and made available by **Central Jail No 3(Prisoners welfare fund), Tihar, New Delhi** for the year 2018-20, The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.


(USHA PURWAHA)
I.A.O., Audit Party No.VIII

PART I

PART - I (11-1994 - 2008)
PART - I COLD AUDIT REPORT

35/10
59
39

P-I

PART-I - NIL
PART-II: CURRENT AUDIT REPORT

PARA NO. 1 (Reference memo no. 13)

SUBJECT : MISSING STOCK ENTRIES AMOUNTING TO RS.17,06,828/-

1

On scrutiny of Stock registers and purchase vouchers for the year 1994-95 to 2000-01 it has been observed that the prescribed certificate of stock entry on the purchase vouchers had not been recorded except for the year 2000-01. On further scrutiny it has been observed that items amounting to Rs.17,06,828/- (Rupees Seventeen Lac Six Thousand Eight hundred and twenty eight) as per yearwise details given below had not been entered in stock registers in violation of GFR 106. Therefore, authenticity of items purchased and issued could not be ascertained, resulting to loss of Rs. 17,06,828/- to PWF.

(Details of missing stock entries annexed from Page A1 to A36)

Year	Amount
1994-95	3,37,935/-
1995-96	1,01,739/-
1996-97	3,34,606/-
1997-98	1,10,636/-
1998-99	3,46,462/-
1999-2000	1,01,150/-
2000-01	3,74,300/-
	<u>17,06,828/-</u>

As per GFR 106 "All material received shall be examined counted, measured or weighed as the case may be when delivery is taken and they shall be taken in charge by a responsible Government Officer. The officer receiving the stores shall also be required to give a certificate that he has actually received the material and recorded them in appropriate stock registers. Recovery of Rs. 17,06,828/- be made from defaulter(s) under intimation to audit

The irregularity is of serious nature which also needs necessary action by higher authorities.

P-II

2

PARA NO. 2 (Reference memo. No. 18)

SUB : i) PURCHASES MADE WITHOUT OBSERVING CODAL FORMALITIES/PHQ APPROVED RATES.
ii) PURCHASES AMOUNTING TO Rs. 17,85,718/- MADE ON ROUGH VOUCHERS.

Purchases amounting to Rs. 2,34,74,723/- [Rupees Two Crore Thirty four lakhs seventy four thousand seven hundred and twenty three] as per annexure - "B I" attached, were made during the period of 1994-95 to 2000-01 from Prisoners Welfare Fund without observing codal formalities as stipulated in GFR and Purchase instructions of NCT of Delhi or approved rates of PHQ

Notification for creation of PWF was issued vide Letter No.F.9/75/87 Home(General)(VIII) dated 18.4.1988 but record pertaining to period prior to 1.4.1994 have not been produced to Audit, therefore Purchases made from PWF prior to 1.4.1994 could not be scrutinized.

Dry Canteen and Wet Canteen have been in operation in Jail No.3 since long prior to 1994 but Jail authorities could not intimate the specific date since the canteens have been in operations. Purchases were made for canteens amounting to Rs.2,06,07,125/- on account of general/grocery/vegetable/fruits/ dietary items etc. by the Jail authorities of CJ-3 during the year 1994-95 to 2000-01 from shops/dealers of their own choice without observing codal formalities resulting in higher cost prices due to non-availing of benefit of competitive rates thereby heavy drop in margin of profit to PWF or heavy monetary loss to prisoners as Jail authorities have been adding 10% as margin of profit in cost price of each item to arrive at sale price of items to prisoners.

(N) (P) (38) 34/E 53

As Purchase files/tenders/quotations/comparative statements etc. were not submitted to Audit therefore Audit sought the approved rates of items finalized by Prison Head Quarter for purchase of items for Langar and other Stores from Govt. Fund vide Audit Memo No.2 dated 16.1.2002 and subsequent reminders dated 1.10.24.10,29.10 & 7.11.2002 but the Jail authorities of CJ-3 failed to submit the same. However, the Audit obtained a copy of sanction letter no. F.6(1)/D/CJ/Suram/2000/115 to 116 dated 6.5.2000 (copy enclosed at page B 2)) from audit file of Jail no.1 on account of purchase of dietary items during the period of April 2000 to Sep.2000.

Comparative statement of rates of items of PHQ & PWF is appended below :-

Sl.No.	Name of Item	PHQ Rate Rs. per kg.	Rate paid by PWF Rs per kg	Variation in Rates Rs. per kg.	Variation in %age Over & above PHQ rates
1	Mirch Powder	28/-	50/-	22/-	78.57
2	Sugar	15.95	17.30	2.35	14.73
3	Dhaniya Powder	18.00	40.00	22/-	122.22
4	Tomato	3.18	13.00	9.82	308.80
5	Tea Leaf	84.90	96.10	11.00	13.07
6	Onion	3.18	7.50	4.32	135.84
7	Green chilly	3.18	23.00	19.82	623.27
8	Potato	3.18	4.00	0.82	25.78
9	Adrak	3.18	33.00	31.82	1000.62
10	Lahsun	3.18	26.00	21.82	686.16
11	Salt	2.08	3.50	3.42	164.42

On comparison of rates of items of PHQ and PWF purchased during the period April 2000 to Sep. 2000, it has been observed that PWF had purchased the items on very higher rate ranging from 13.07% to 1000.62%.

On further scrutiny and comparison of rates of Purchases by PHQ and PWF in respect of items of vegetables during the period of approved rates of PHQ i.e. April 2000 to Sep. 2000, it has been observed that PWF paid Rs.2,59,907/- for purchase of 32,539.5 kg of vegetables whereas, as per approved rates by PHQ, the expenditure should be Rs 1,03,476. Therefore, excess expenditure in the form of excess payment of Rs 1,56,431/- was made. The loss of Rs 1,56,431/- to prisoners/PWF on purchases of single item of vegetable in six months is on a very higher side (details at page B 3 to B 9).

Taking into consideration the loss of Rs 1,56,371 on a purchase of Rs 2,59,847, the impact of the irregularity on making purchases of Rs 2,34,747.23 during the period 1994-95 to 2000-01, by setting aside all rules, regulations and instruction of purchases is of serious nature which require detailed examination by the department to ascertain reasons for the serious lapse.

Audit may please be informed about action taken to make good the losses to prisoners/Prisoners Welfare Fund.

B. PURCHASES AMOUNTING TO RS 17,85,710/- MADE ON ROUGH VOUCHERS

It has also been observed from vouchers files that purchases amounting to Rs 17,85,710/- (Details enclosed at page B 10 to B 48) were made on the basis of bills on letter head pads and rough papers instead of printed, serially numbered bills/invoices of shops/dealers.

This purchase of Rs 17,85,710/- is irregular which needs detailed examination to ascertain the reasons for this serious irregularity.

P-III
 PARA NO. 3 (Reference Memo No. 22)

SUB: IRREGULARITIES IN COUPONS ACCOUNTS

(A) Missing credits of Rs. 103464/-

Coupons are issued against cash for purchase of items from dry/wet canteen of the jail, operating under Prisoners Welfare Fund. The profit of canteens are used for other Welfare activities of the jails. Coupons of different denominations are got printed from private printers. As per the procedure stock entry of the serially printed coupons are made in the stock register and kept in the safe custody for future sale against cash to relative/friends of prisoners for handing over to prisoners during meeting/mulakat.

On detailed checking of records pertaining to coupons i.e. Coupon Stock Register, coupon issue register it has been observed that coupon register prior to 1994-95 & following record has not been produced to audit :-

ISSUE REGISTER

1994 - 95
 1995 - 96 (partly)
 1999 - 2000 (partly)
 2000 - 2001 (partly)

STOCK REGISTERS

1994 - 95 TO
 2000 - 2001

Therefore in the absence of above said record & checking of Cash-Book alongwith relevant record available it has been observed that sale proceed of following coupons amounting to Rs. 1,03,574/- have not been credited amounting in cash book of the Prisoner Welfare Fund.

YEAR 1994 - 1995

Denomination Of coupons	Running Series Sl. No. Coupons	amt. Short dep.	No. of Coupons	(Amount actual Due)	(Amount (Amt. dep. Short deposit) for the year)	
					Actual	Short
@ 10/-	138001	144001 to 147000	3000	30000/-	4400	25600
	to	159001 to 162000	3000	30000/-	19730	10270
	300000 (1st Lot)	210001 to 213000	3000	30000/-	25626	4374

YEAR 1995 - 1996

@ 10/-	001 to	15001 to 18000	3000	30000/-	1520	28480
	90000 (1st Lot)	30001 to 42000	3000	30000/-	29700	300
@ 5/-	297001 to	345001 to 351000	6000	30000/-	28600	1400
	597000 (1st Lot)					
	001 to 100000	105001 to 108000	3000	15000/-	14700	300
	(1st Lot)					
	001 to 102000	90001 to 93000	3000	15000/-	14500	500
	(1st Lot)					

12
32/c
51
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YEAR 1996 - 1997

Rs. 2/- 70001 to 506000 TO 508000 2000 4000/- 1610 2390
654000
(1st Lot)

YEAR 1993-99

Rs. 10/- 001 to 300000 43201 to 44400 1200 12000/- 11880 120
86401 to 87600 1200 12000/- 11900 100
(1st Lot)

Rs. 5/- 0001 to 300000 223200 to 224400 1200 6000/- 1020 4980
(1st Lot)

Rs. 1/- 0001 to 200000 112001 to 114000 2000 2000/- 205 1795
(1st Lot)

YEAR 1999-00

Rs. 10/- 156001 to 300000 174001 to 175200 1200 12000/- 8840 3160
(1st Lot) 176401 to 177600 1200 12000/- 10350 1650

001 to 248200 185801 to 187000 1200 12000/- 11880 120
(1st Lot) 246601 to 227800 1200 12000/- 11740 260

Rs. 5/- 6001 to 284400 282000 to 283200 1200 6000/- 900 5100
(1st Lot) 283201 to 284400 1200 6000/- 5855 145

001 to 268800 145200 to 146400 1200 6000/- 5640 360
(1st Lot)

Rs. 1/- 10001 to 500000 220000 to 222000 2000 2000/- 452 1548
(1st Lot) 272000 to 274000 2000 2000/- 1088 912

YEAR 2000-01

Rs. 10/- 248201 to 295200 291601 to 292800 1200 12000/- 10000 2000
(1st Lot)

286001 to 288000 286001 to 288000 2000 20000/- 12000 8000
(Additional Coupons)

Amount may recovered from defaulters for deposit in the PWF a/c.

Rs. 1:35/4

B) Missing Coupons of Rs. 162000/-

It was also been observed that as per record submitted to audit, the where about of following series Of coupons amounting to Rs.162000/- not known.

(11) (12) (13) 31/c 35

YEAR	DENOMINATION OF COUPONS	MISSING SERIES	NO. OF COUPONS	AMOUNT OF MISSING COUPONS
1995-96	Rs. 10/-	141001 to 144000	3000	30000/-
		147001 to 159000	12000	120000/-
1997-98	Rs. 5/-	228001 to 230000 (230000)	2000	10000/-
	Rs. 1/-	32001 to 34000	2000	2000/-
				Rs. 162000/-

This may please be examined under intimation to audit.

(C) LACK OF SUPERVISION

1. It has also been observed that amount of Rs. 10000/- from the Sr. No 32001 to 34000 coupons of Rs. 5/- has been deposited twice whereas nil amount against Rs. 10000/- has been deposited for Sr. no. 44001 to 46000 during the year 1995-96.

2. During the year 1999-2000, series of coupons of Rs. 1/- has been shown as sold in cash book without taking into consideration the running serial number of the coupons. Lethe series of 136000 to 158000 has been shown as 136000 and after ward taken / shown as series 460000 to 500000, then again 24001 to 394000 so on. This shows lack of supervision in maintenance of accounts.

(D) It has also been observed that serial numbers starting from 01 to onwards ~~unrepeatedly~~ printed and issued for same denominations of coupons in a financial year as per details given below which is not in order.

YEAR	Rs. 10/-	Rs. 5/-	YEAR	Rs. 10/-
1995-96	001 to 90000	1995-96	001 to 100000	
	001 to 66000		001 to 102000	
	001 to 300000		001 to 24000 (Reed. 24000)	
1998-99	001 to 15600	1997-98	24001 to 50000	
	001 to 257000		001 to 238000	
2000-01	001 to 250000	1998-99	001 to 300000	
	001 to 73000		001 to 6000	
			001 to 254000	
		2000-01	001 to 250000	
1995-96	001 to 93000	1995-96	001 to 100000	
	001 to 100000		001 to 102000	
	001 to 200000		001 to 24000 (Reed. 24000)	
1998-96	001 to 10000	1997-98	24001 to 50000	
	001 to 263000		001 to 238000	
2000-01	001 to 250000	1998-99	001 to 300000	
	001 to 260000		001 to 6000	
			001 to 254000	
		2000-01	001 to 250000	

(10) 30/c
49

Serial numbers of coupons of each denomination should be got printed and issued from 001 to onwards as per requirement for the whole financial year and financial year should also be prefixed to serial no. of each coupon :

(D)

DISCREPANCY OF Rs. 3300/- IN ENCASHMENT OF COUPONS

An amount of Rs. 3000/- and Rs. 300/- = Rs. 3300/- was paid on account of encashment of coupons vide cash book page no. 364 dated 24.1.2000 whereas as per "Coupon Return/Encashment Register" no coupon was received for encashment on 24.1.2000, but for coupons received for encashment from Dy. Superintendent (D) on 31.1.2000, a note was kept against the said entry that entry in cash book had been made on 24.1.2000 at page no. 364.

Though it is not understood how the payment of coupon received for encashment on 31.1.2000 was made on 24.1.2000 but it has been ascertained from record that payment was made on 24.1.2000.

Further an extra entry of payment of Rs. 3300/- was made on page no. 423 dated 29.2.2000 with the remarks that the entry on 29.2.2000 was made in lieu of payment entry not made on 31.1.2000.

As the entry of payment due on 31.1.2000 had already been made on 24.1.2000 (As per para I above) therefore the entry made on 29.2.2000 resulted in overpayment of Rs. 3300/-.

Amount of Rs. 3300/- is to be recovered from the defaulter to recoup P.W.F. under intimation to Audit.

(E)

DISCREPANCY IN ISSUED AND DESTROYED COUPONS

Discrepancy amounting to Rs 25648431/- between the coupons issued and coupons destroyed as per statement attached has been observed on the basis of record provided to audit. (Annexure C-1 to C-13)

As per the practice, coupons received from sales counters and returned against cash from prisoners at the time of their release are destroyed by the committee to safeguard against their misuse in the form of reissue or re-encashment.

Though the entire record of destruction of coupons are required to be in prescribed destruction register, but in the absence of the same for the entire period of audit except for 1994-95 to 1996-97, the figures have been obtained and compiled from other subsidiary registers such as sales registers on the basis of certificates furnished therein.

Position regarding such a heavy discrepancy of Rs 25648431/- may be elucidated to audit

Irregularities as per above paras at A,B,D & E are of serious nature which may be brought to the notice of higher authorities for further necessary action

PARA NO. 4 (Reference memo no. 14)

SUBJECT : INADMISSIBLE EXPENDITURE FROM PRISONER WELFARE FUND ON TRANSIT OF PRISONERS.

Expenditure of Rs.1,52,617 was made from Prisoner Welfare Fund on food and other expenditure on transit of prisoners to other cities/states etc. accompanied by Jail personnel for production in courts or for other purposes.

The expenditure on this account was initially made in 1998-99 amounting to Rs. 9,703/- which had risen to Rs.39,059/- and Rs.1,03,835/- during the financial year 1999-2000 and 2000-01 respectively.

The expenditure so made is not admissible from Prisoners Welfare Fund therefore the same may be recovered from the concerned source and recouped to P.W.F. under intimation to audit.

PARA NO. 5 (Reference memo no. 15)

Subject : Inadmissible expenditure of conveyance charges amounting to Rs.53,617/-

On scrutiny of conveyance vouchers/records so produced to audit for the year 1994-95 to 2000-01. It has been observed that expenditure of Rs.53,617/- was made on conveyance charges having no relevance with the activities of the Prisoners Welfare Fund which justify payment from the said fund (Delivery of dak, Court duty etc.). Yearwise details are given below:

Year	Amount
1994-95	50-
1995-96	4,990-
1996-97	5,454-
1997-98	10,397-
1998-99	6,765-
1999-2000	7,717-
2000-01	18,324-
	<u>53,697-</u>

(Details enclosed as page D 1 to D 31)

Amount of Rs.53,697/- may be recovered and recouped to P.W.F.

Conveyance charges of Rs.200/- was paid to Sh. Harish Upreti on account of auto charges from Central Jail No.3 to Sadar Bazar, Delhi and back for purchase of sports material on 17.10.2000. (Cash Book page No.343 of 2000-01)

Conveyance vouchers placed in the voucher file clearly indicates that it has not been passed for payment by any competent authority which is required as per provisions of Receipt & Payment Rules before making the payment (Photocopy attached at page D 32). On further scrutiny it has been observed that purchases of sports material was made by you from ISHITA SPORTS, A5B/175 B Janakpuri vide bill No.215 dated 17.10.2000 and not from Sadar Bazar, Delhi. (Photocopy attached at page D 33)

Amount may be recovered and recouped to P.W.F.

8 75 28/c 47 32

Conveyance register have not been maintained.

Compliance may be intimated to audit.

6-20

PARA NO. 6 (Reference MEMO No. 16)

SUBJECT : IRREGULAR EXPENDITURE ON REFRESHMENT AMOUNTING TO RS.1,72,741/-

On scrutiny of records for the year 1994-95 to 2000-01, it has been observed that an amount of Rs.1,72,741/- has been incurred on refreshment out of Prisoner Welfare Fund. Rs.50,317/- has been booked under proper head "REFRESHMENT" and the rest amount Rs.1,22,424/- has been booked under the head of different nomenclatures such as free supply etc. Year-wise detail is appended below with enclosure at page no. E 1 to E 30

Year	Expenditure booked under The head refreshment	Expenditure of refreshment booked different nomenclature.
1994-95	Nil	Nil
1995-96	Nil	Nil
1996-97	5,329/-	10,926/- (Free supply to others)
1997-98	7,858/-	17,718/- (Visitors refreshment)
1998-99	4,881/-	14,064/- (-do-)
1999-2000	6,338/-	19,109/-
2000-01	23,891/-	14,667/-
	<u>50,317/-</u>	<u>45,947/-</u>
		<u>1,22,424/-</u>

There is no provision of expenditure on refreshment to officials, visitors, force deployed on official duty etc as per notification called Delhi Prison (Prisoners Welfare Fund Rules, 1988 issued on 18.4.88). Moreover no scheme, norms or resolutions of the executive committee for serving refreshment etc has been submitted to audit.

On further scrutiny of details of expenditure on refreshment for the year 2000-01 (photocopy attached at page E 18 to E 20) it reveals that expenditure on refreshment so made was in no way pertained to welfare of Prisoners.

Irregular expenditure of Rs.1,72,741/- may be got regularized from competent authority under intimation to audit.

PARA NO. 7 (Reference memo. No. 17)

7

SUB: INADMISSIBLE LOAN & ADVANCES FROM PRISONERS WELFARE FUND

It has been observed that heavy loans and advances were paid from PWF which had constantly gone on increasing from Rs. 1,04,233.65 in 1995-96 to Rs. 8,91,553.55 in the year 2000-01 resulting in heavy loss of bank interest, as the amount could not be kept in fixed deposit account of bank due to loans and advances made during the period of 1995-96 to 2000-2001.

⑦ ⑧ 46 874 31

On further scrutiny, it has been observed that large chunk of loans and advances were made for the expenditure pertained to Govt. Account and so is reimbursable from DDO, Prison Head Quarters. Details of amount paid from PWF which is reimbursable from Govt. Account through DDO, PHQ is given below for the year 2000-01.

Langar Wages	1,11,950/-
IGNOU Fee	2,14,835/-
NOS Fee	73,957/-
Govt. Vehicle Repair	36,625/-
Telephone Bills	15,441/-
Medical Advance CJH	54,902/-
Mr. Meena, AS	2,92,693/-
Rs.	8,00,413/-

Further inadmissible advance of Rs 50,000/- was paid from PWF to Sh. S.S. Janal, DS for his official foreign trip to London on 22.9.98 and same was still pending on 31.3.2001.

Latest position of the above said loan and advances could not be ascertained as the details of loans and advances settled/adjusted during 1.4.01 to 30.9.2002 is not ready for audit purpose as intimated by Office Supdt. CJ No.3 vide letter no.F3/SCJ3/AS/PWF/2002/4330 dated 5.11.2002.

Entire amount of inadmissible loan and advance of Rs 8,00,413/- may be recovered to PWF and amount of Rs 50,000/- in respect of Sh. S.S. Janal may be recovered immediately and recovered to PWF under intimation to Audit. Further loans and advances of such nature may be stopped.

p-8

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PARA NO. 8 (Reference memo. No. 20)

SUB: IRREGULAR PAYMENT TO CHARTERED ACCOUNTANT & OTHERS

Jail authorities of Central Jail No.3 have submitted CA's audit reports for the year 1994-95 to 2000-01 except for the year 1998-99 and paid Rs 34550/- as audit fee.

In addition to above Rs 28000/- was paid on account of Accounting and other consultancy services during the year 1999-2000 & 2000-01.

As per the Jail Manual para '8'—'The Accounts shall be get audited every year from the Directorate of Audit, Delhi Admn., Delhi' & as per para 7(4)—'Proper accounts of receipts and expenditure shall be maintained by the Treasurer (Accounts Office)'

Thus payment amounting to Rs 62550/- (Rs 34550/- on account of audit fee and Rs 28000/- on account of audit & other consultancy services) made is irregular, the same may be recovered from the debiters or get regularized from competent authority under intimation to audit.

B On further scrutiny of CA report, it has been observed that depreciation has been charged on the fixed assets every year in the accounts whereas as per Govt rules there is no provision of charging depreciation in Govt. accounts. The value of depreciation be worked out and taken back in the relevant years and old unserviceable assets, if any, be condemned by the condemnation board as per General Financial Rules on this subject with approval of competent authority.

Compliance may be intimated to audit.

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C On further scrutiny, figures of closing balance of Cash Book of CA's audit report and Cash Books produced to audit, the following discrepancies in figures have been observed:-

As on	Closing Balance Figures as per CA's audit report		Closing Balance Figures as per Cash Book	
	Ra.	P.	Rs.	P.
31.3.95	629.06		176097.71	
31.3.95	817.79		80111.44	
31.3.95	56693.59		261162.12	

Factual position may be intimated to audit.

PARA NO. 9 (Reference memo no. 21)

9

SUB : FIDELITY BOND FOR HANDLING CASH TRANSACTION

It has been observed that in spite of large scale (in lakhs) transactions in cash every year, no fidelity bond to safeguard money in respect of Treasurer of PWF has ever been obtained as per GFR-270 i.a.
"Every Govt. Servant whether Gazetted or Non-Gazetted, who is entrusted with the custody of the, should be required to furnish security for such an amount as department may prescribe and to execute a surety bond in the prescribed proforma"

Action may be taken to safeguard the PWF under intimation to audit.

PARA NO. 10 (Reference memo. No. 23)

10

SUB : IRREGULARITIES REGARDING MAINTENANCE OF MINUTES BOOK OF THE EXECUTIVE COMMITTEE OF PRISONERS WELFARE FUND

In terms of Para 6(1) of the PWF rules notified vide no.F/75/87-Homs(Guard)(VIII) dt.18.4.1988 "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."

Though the Prisoners Welfare Fund came into force w.e.f. 18.4.1988, but no Minutes Book was produced to audit prior to Sep.1998. One Minute Book so produced to audit had recorded the minutes of meetings held between 11 Sep.1998 to 6 Nov. 2000. During the period of 27 months (Sep.98 to Nov.2000) only seven meetings of executive committee were held on 11.9.98, 18.1.99, 10/15.3.99, 26.4.99, 12.8.99, 27.12.99, 6.11.2000, whereas as per the PWF rules at least 27 meetings of executive committee were required to be held. Minutes Books prior to Sep.98 and after the month of Nov.2000, have not been produced to audit. It means no meeting of Executive Committee was held prior to Sep. 98 & between Dec.2000 to March 2001.

As per Para 6(3) & 6(5) of PWF rules : "The Secretary should receive written requests from the prisoners desiring to have aid from the fund and place before the committee (6X3)"

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"The Chairmen may however grant monetary help from the fund to those prisoners whose cases can not be placed before the committee and also require help urgently. Provided that the amount of Cash help does not exceed Rs 50/- in cash case and aggregate Rs. 250/- during the period intervening between two meetings of the committee.6(5)"

During period of 1995-96 to 2000-01, an amount of Rs 623160/- as per yearwise details appended below, was given as aid (free supply of items) to poor prisoners without the approval of Executive Committee.:

YEAR	AMT.
1994-95	
1995-96	56407/-
1996-97	40751/-
1997-98	55145/-
1998-99	71644/-
1999-00	114949/-
2000-01	284264/-
	<u>623160/-</u>

Thus expenditure amounting to Rs 623160/- is irregular on account of violation of Provisions of PWF rules 1988. Circumstances for incurring irregular expenditure of Rs 623160/- be intimated to audit.

B Large amount of expenditure is made on various activities on the welfare of the Prisoners, but none of the schemes with financial implication in it was ever placed before the Executive Committee for its consideration for approval, except for celebrations of functions/festivals and purchase of sports material for prisoners, in the meeting of the executive committee on 12.8.99.

C Annual accounts of PWF had never been placed before executive committee for its consideration and approval.

D Important decisions such as :

- i) shifting of mode of operation of wet canteen from self sale basis to contract basis,
- ii) deposit of amount in fixed deposits and its renewal with Bank,
- iii) donation to relief funds,
- iv) appointment of auditors/professionals and their fees,
- v) write off of losses,

were never placed before the Executive Committee for its consideration and approval.

Circumstances under which above irregularities were committed, may be elucidated to audit.

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PARA NO. 11 (Reference memo no. 24)

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11

SUB: IRREGULARITIES IN CASH BOOKS/GENERAL IRREGULARITIES

Cash Books prior to the financial year 1994-95 have not been produced to audit, therefore, Opening balance of Rs 62362.08 shown on 1.4.94 in the Cash Book of 1994-95 can not be verified as correct. On further scrutiny of Cash Books, the following discrepancies have been observed :-

- i) Prescribed certificates regarding number of pages in the Cash Books had not been furnished for the year 1994-95, 1995-96, 1999-2000 & 2000-01,
- ii) Prescribed certificates at the closing of each month on account of physical verification of cash in hand had not been furnished by the Chairman of PWF in the Cash Books for the year 1994-95 to 2000-01,
- iii) Cash Books had not been signed by Secretary from 20.3.99 to 31.3.99, 24.3.2000 to 31.3.2000 & 6.3.2001 to 30.3.2001,
- iv) Total of the Cash Books had not been checked other than the writer of the Cash Book.

Reasons for not observing the prescribed procedure may be intimated to audit.

B Following discrepancies in totals of the Cash Books have been observed as under :-

YEAR	C.B. FOLIO	DATE	TOTAL OF AMT.		REMARKS
			OF CASH BOOK		
			Shown in Excess	Shown in Short	
1995-96	19	22.5.95	01	nil	CT - 142353.40 TT - 142354.40 Opening Balance
1999-2000	176	24.8.99	nil	289.00	CT - 12920.75 TT - 12631.75 Closing Balance
	207	20.9.99	.10	nil	CT - 2859.45 TT - 2859.55 Opening Balance
2000-01	63	10.5.2000	190	nil	CT - 98720.03 TT - 98820.03 Closing Balance
	205	5.8.2000	500	nil	CT - 16351.03 TT - 16851.03 Closing Balance
			601.10	289.00	Resultant Rs. 312.10

CT = Correct Total
TT = Total Taken

Necessary corrections amounting to Rs.312.10 may be made in Cash Book under intimation to audit.

C. Payment of Rs 39910/- had been shown as made in Cash Book without taking into consideration the correct amount of the voucher/invoices or the availability of invoices/supporting documents in record as per details given below. The payment so made is irregular, may be recovered and recouped to PWF under intimation to audit.

25 (3) 231- 72 (27)

YEAR	SR. NO.	DATE	VOUCHER NO.	AMT. BY WHICH VOUCHER SHORTEN	EXCESS	SHORT	REMARKS
1994-95	40	4.10.94	1039	40			Voucher of Rs 154.08 shown as Rs 104.08
	55	9.1.95	1463			150	Voucher of Rs 200 shown as Rs 50
	61	21.1.95	1552	12			Voucher of Rs 200 shown as Rs 188
	72	28.3.95	1826			10	Voucher of Rs 70 shown as Rs 60
1999-2000	321	24.12.99				400	Vr. of 16692 shown as 16292
	376	31.1.2000		100			Voucher not available
	412	24.2.2000		5000			Medical advance to M.S. Meena by Supdt.
	19	16.3.2000		12733			Vr. not available
	45	31.3.2000		395			Voucher not available
				495			"
				490			"
				75			"
				100			"
				480			"
2000-01	11	2.4.2000		750			
	230	18.8.2000		100			
	343	17.10.2000		4000			
	347	19.10.2000		8000			
	472	29.11.2000		4000			
	421	6.12.2000		20			
	33	31.1.01		180			
	50	15.1.01		1000			
	52	17.1.01		4000			
	53	17.1.01		3000			
				40470	560	39910	

D Nineteen (19) entries amounting to Rs 338948.89 (details attached at page no. F 1) under the head "Advance & Outstanding account" had been made in Cash Book on 31.8.97 at pg. no. 445, but no voucher/receipt have been found available in Voucher/Receipt files in the absence of which authenticity of entries which depleted the cash balance by 338948.89, could not be made.

Reasons for such practices may please be intimated to audit.

E Payment of Rs 4392.10 was shown at page no. 145 of Cash Book on 31.8.97 under the head "Advance & Outstanding A/c" on account of expenditure made on purchase of fruit amounting to Rs 1892.10 and Minister's visit bills amounting to Rs 2500, but the said loan and advance of Rs 4392.10 had already been written off as per schedule-V "Loans to PHQ/Expenditure written off" of Final Accounts 1996-97 (copy enclosed at F 2 & F 3)

Reasons for re-entry (Payment side) of written off amount of Rs 4392.10 may be elucidated to audit.

F A cheque of Rs 3000/- (Cheque No. 792100 of Vijay Bank) was received from undertrial Sh. Darshan Lal t/o Sunder Kumar on 31.3.97 in lieu of cash payment of Rs 3000 made to him. Number of entries were made in the Cash Book on Receipt Side and Payment side (as per details given below) for the cheque received, which resulted in two excess entries of Rs 3000/- each amounting to Rs 6000/- on payment side of the Cash Book. Hence,

26. (2) 22/C 41 (26)

the cash balance was depleted by Rs 6000/- Rs.6000/- may be recovered from defaulter and recouped to Welfare Fund under intimation to audit.

CASH BOOK OF 1994-97

<u>CB No</u>	<u>Dr. Side (Receipt Side)</u>	<u>Cr. Side (Payment Side)</u>
272	3000/-	3000/-
274	--	3000/-

CASH BOOK OF 1997-98

<u>CB No</u>	<u>Dr. Side (Receipt Side)</u>	<u>Cr. Side (Payment Side)</u>
3	3000/-	3000/-
4	--	3000/-

G Dy. Supt. Vide his certificate dated 26.10.2002 has certified that as per record there was no loss of money/property due to theft, fraud, misappropriation and embezzlement, but as per para V of audit report of the CA for the year 96-97 " Help of an undertaker namely Atul Kumar, was sought by the officers to process the exam applications of students for IGNOU and National Open School. According to his notes he misappropriated Rs 19875/- and later Rs 14000/- was realised from him but balance of Rs 5875/- was not realised as he got bail and was released."

Final position of the case may be intimated to audit.

H Voucher numbers have not been assigned to invoices/bills during the year 1.4.94 to 18.12.99.

I Vouchers had not been defaced with the stamp "Paid & Cancelled" after making payments as safeguards against their reuse/repayment.

J Jail authorities had not obtained the receipts of payments made by cheques from firms/suppliers during the audit period of 1994-95 to 2000-01 (details of some cases attached at page F 4 to F 6), failing which authenticity of the payments made could not be verified by audit. Reasons for not obtaining the receipts against the payments made to firms may be intimated to audit.

K An expenditure of Rs. 785000/- (as per details attached) had been made during the year 1995-1996 to 2000-2001 on repair & maintenance of assets , but due to non production of repair of maintenance record registers. the authenticity could not be verified by audit.

Reason for not maintaining /producing repair & maintenance register may please be intimated to audit.

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PARA NO. 12 (Reference Audit Memo No. 24)

SUBJECT: REGISTRATION/EXEMPTION WITH/PROVISIONS FOR SELLING OF SEALS

It has been observed that there has been heavy sales (as per details given below) of items under various and other contracted work contract to various bodies and organizations in order with regard to registration with various department or exemption from Sales Tax has been shown to audit :

YEAR	CANTEEN SALES
1994-95	2513204/-
1995-96	2450848/-
1996-97	7742480/-
1997-98	3047073/-
1998-99	3183780/-
1999-2000	6086194/-
2000-01	6879246/-

Please intimate to audit the latest position.

PARA NO. 13

P-13

13

SUBJECT: NON-PRODUCTION OF THE RECORDS

Jail Authorities of CJ No.3 has not produced the following records of PWF for verification of audit :-

- i) Entire records of PWF for the year 1988 to 1992-94,
- ii) Minutes Books of monthly meeting for the period April 1995 to August 1998 & December 2000 to March 2001,
- iii) Ledger for the period Dec. 99 to March 2000,
- iv) Coupon Stock Register 1994-95 to 2000-01,
- v) Coupon Issue Register 1994-95 & part of (95-96, 99-2000 & 2000-01),
- vi) Sales Register of Coupons for 94-95 to 2000-01,
- vii) Register/Record of destruction of used and surrendered coupons of 97-98 to 2000-01,
- viii) Final Accounts Income & Expenditure Statement of 98-99,
- ix) Register of Vouchers 1994-95 to 2000-01,
- x) Assets Register till Dec 2000-01,
- xi) Purchase Files, tenders and comparative statements for the year 94-95 to 2000-01,
- xii) Sales Price Book/record/register for 1994-95 to 2000-01,
- xiii) Repair and Maintenance register for 94-95 to 2000-01,
- xiv) Conveyance Register for 94-95 to 2000-01,
- xv) Name, designation and tenure of Chairman, Secretary & Treasurer of PWF during the period 94-95 to 2000-01,
- xvi) Record regarding start of Dry & Wet Canteen with mode of operation from time to time,
- xvii) Copies of schemes formulated under PWF,
- xviii) Copies of approved rates schedule of PWF in respect of petty grocery items during the year 94-95 to 2000-01.

[Signature]
MAN MOHAMMAD HUSSAIN
I.A.S. (2013)

PART-I (1994-2008)

Part-II

CURRENT REPORT

(2001-02 TO 2007-08)

Para No.1 P-14 (Ref. Memo No.17 dt.3.9.2008)

Subject: Inadmissible loans and advances from PWF
amounting to Rs.6.04 lacs

During the course of audit it has been observed that Rs.5.40lacs were paid from Prisoners Welfare Fund towards loans and advances in the year 2007-08 on the expenditure which in fact need to be met from the government account. It is, therefore, advised that the entire amount, as per detail below, may be recouped to Prisoners' Welfare Fund from DDO, Prisoners' Headquarter, under intimation to audit.

a) Langar wages	Rs.2.22 lacs
b) Govt.Veh.Repair	Rs.0.44 lacs
c) Telephone Bill in r/o	
No.25551570	Rs.0.02 lacs(pending for 3 years)
25612542	Rs.0.06lacs(-do-)
d) Medical Advance to	
Sh. Ranjit Singh	Rs.2.34 lacs
e) Food & Road Exp.	Rs.0.32 lacs

Further it has also been noticed that some advances given way back in 1999-2000 or so but are still to be adjusted as per detail below. Reasons for non-adjustment of loans/advances were asked for by the audit. The department in their reply stated that matter is being looked into and will be informed to audit in due course. Hence, latest position in this regard may be intimated to audit.

1.Sh. B.S. Jariyal, DS	Rs.50,000
2.Sh. D.S. Deodi (Imprest)	Rs. 3,000
3.C.J.H.	Rs.11,000

Efforts may, therefore, be made to recoup the entire amount of inadmissible loans & advances to Prisoners' Welfare Fund under intimation to audit.

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P-15 (15)

Para 2 (Ref. Memo No.16 dated 3.9.2008)

Subject: Contingent vouchers /bills (PWF)

Purchase amounting to Rs.117.00lacs without observing codal formalities

During test check of contingent bills it has been observed that purchase amounting to Rs.66.09lacs & Rs.50.91lacs were made during the year 2001-02&2002-03 respectively for canteens on account of dry and wet items without calling quotations/keeping in view the provisions of GFR thus depriving of the profit to the canteens since the items are being arrived at sale price of items to prisoners by adding 10% as margin of profit in cost price of item. Hence, the benefit of competitive rates not availed by the O/o the SCI-3 during the above said period. The amount so incurred, therefore, is deemed as irregular and needs regularisation by the competent authority under intimation to audit.

Non-deduction of TDS

On scrutiny of 2003-04 vouchers, it was also observed that M/s Skiltech Technologies were paid Rs.2,75,024/- towards his technical services but no TDS was deducted whereas as per IT Act TDS 5% plus surcharge thereof required to be deducted. The same has also been pointed out by the CA in his report. Reason for non-deduction of tax be elucidated to audit and action may be initiated to recover the same under intimation to audit.

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Missing Stock Entry

On test check it was noticed that on the following occasions purchased items were not found recorded in the stock register but payments were made.

28.7.2001	Paid cash payment against B.No.6 for purchase of 14nos. of dust bins	Rs.43,850
11.2.2002	M/s Raj Kumar & Sons	Rs.33,200

General Irregularities

On further scrutiny of vouchers/bills the following discrepancies were noticed:

1. Contingent register has not been prepared by the authorities as envisaged in para 5 of Prisoners Welfare Fund notification dated 18.04.1988.
2. No receipt of payments has been obtained in respect of cash payments made to firm/suppliers during the entire (details of some attached at Annx.'A') due to which authenticity of the payments made could not be verified by audit. All payments exceeding Rs.500/- should be made by A/c payee cheque only.
3. Vouchers were not defaced with the stamp 'Paid & cancelled' after making payments.
4. Approval/sanction of PHQ in regard to expenditure in excess of Rs.5000/- has not been shown to audit, detail of some are given at annexure 'B'.
5. Maintenance & Repair work amounting to Rs.34,600/- got done on 30.10.01 for which payment was made in cash on account of purchase of cement and AC sheet but neither receipt nor sanction of Prisoners' Headquarter was shown to audit.

Reasons for not observing the prescribed procedure may be intimated to audit.

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ANNEXURE-A

Cash payment made but no receipt obtained

1.11.01	M/s Ram Karan Surender Kr. (B.no.497,361,362,371)	Rs.20,975
30.10.01	Paid in cash for cement & AC sheet	Rs.34,600
9.4.01	M/s Raj Lakshmi Sports (B.no.4910)	Rs.10,336
21.4.02&2.5.02	Office equipments	Rs. 8,563
		Rs. 4,966
18.1.05	General items	Rs.4,850

ANNEXURE-B

Approval of PHQ not shown

21.11.01	Furniture & Festivals	Rs.27,425
30.10.01	Repair & Maintenance	Rs.34,600
8.10.01to10.10.01	M/s SG international	Rs.24,850
30.8.02	M/s Vijay Thakur	Rs.19,300
12.8.03	M/s 'ai Abhay Store	Rs.14,140
9.7.04	Repair & Maintenance	Rs.7,850
1.2.2005	M/s Vijay Thakur	Rs.5,050

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Para No. 3

(Ref. Memo No. 14 dt. 29.8.08)

16
Subject: Loss in Wet Canteen & Smart Card A/c

On scrutiny of Income & Expenditure Account of Prisoners Welfare Fund for the 2003-04 it was observed that wet canteen has been showing Rs. 2.53 lacs as loss. Further during 2004-05 Smart Card Account is also showing loss of Rs. 2.33 lacs. Further ledger balance of individual inmates' smart card account was not made available to audit in order to ascertain the causes of loss. Reason for incurring gross losses during 2003-04 and 2004-05 were asked for by the audit. The department in return had replied that the matter is pending with PHQ and in case of default of payment the security deposited by the defaulters be forfeited and deposited in government account. The reply of the department is not tenable as security deposit may not be sufficient to recover the loss. The audit is, therefore, of the view that efforts may be made by the Jail Authorities to find out the exact cause of losses and recover the same or write off these losses after obtaining approval from the competent authority under intimation to audit.

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P-17

Para No.4

(Ref.Memo No.6 dt. 12.8.08)

Subject: Cash Book (Main)

17

During the course of test audit of Cash Book of SCJ-3, the following irregularities have been observed:-

1. The DDO,SCJ-3, has kept cash beyond the time limit of three months on several occasions which is not permissible under the rules. Some instances are given below:

S.No.	Bill No.	Date of receipt	Amount in Rs.	Date of Payment/deposit
1.	04	28.11.01	9,554	27.3.2002
2.	10	28.11.02	4,309	28.5.2002
3.	27	12.4.02	444	6.3.2003
4.	21	12.4.02	555	11.3.2003
5.	354	26.11.02	616	30.11.2004
6.	332	22.11.02	407	30.4.2004
7.	365	26.11.02	353	30.11.2004
8.	267	13.10.03	516	2.4.2004

2. Further, cutting done in cash book has not been attested by the DDO.
3. Reason for above lapses may be elucidated to audit and necessary corrective measures may be taken under intimation to audit.

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PART - II
CURRENT REPORT
(2008-2009 to 2013-2014)

Para 1: Non-recovery of outstanding Advances amounting to Rs. 2,35,336/-.

As per information provided by the department the following advances are still outstanding which were given out of Prisoner Welfare Fund during the period 1993-94 to 2009-2010 :-

S.No.	Name	Year of Payment	Amount (Rs.)
1	Central Jail Hospital	1993-94	11,000/-
2	TEWA	1995-96	10,000/-
3	Wet Canteen Contractor	2003-04	1,88,260/-
4	Wet Canteen Contractor	2005-06	10,408/-
5	Jorawar	2009-10	2,550/-
6	W.Rajinder Singh	2009-10	8,443/-
7	Rakesh Kr.(Pharmacist)	2009-10	4,675/-
		Total	2,35,336/-

As per GID (1) below Rule 75(2) of GFR, in the case of advances for departmental purposes which are recoverable ultimately from private owners or other parties, the responsibility for the detailed control, accounting and supervision devolves on the departmental authorities and detailed rules and instructions for discharge of such responsibility are contained in departmental regulations.

Necessary steps should be taken to recover the said advances at the earliest possible after due verification of records under intimation to audit.

Para 2 : Less deduction / non deduction of Licence Fee and water Charges amounting to Rs. 11,516/-

The PWD Deptt. of Delhi Govt. have revised the Licence Fee and water Charges from July 2012 and July 2013 vide order No.F4(1)/Misc/PWD/Allot/2004/8496-8500 dated 27.07.2012 and order No.30-3(17)(8)/Misc/Coord/2014/1955-1984 dated 14.03.2014 respectively. But scrutiny of PBRs revealed that the department had not deducted the Licence Fee and Water charges according to the revised rates as per details given below:-

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S. No.	Name & Desgn. Sh./Smt.	Residential Address	Descr.	w.e.f.	Amount deducted	L.fee/ W.C. due from	Diff.	No. Of months	Amount recoverable
1.	Ajay Kr. Dogra, DEO	G-432, Type-II, Nauroji Nagar, ND	L.Fee	7/13 to 12/14	93	115	22	18	396/-
			Water charges	7/12 to 6/13	9	157	148	12	1776/-
									2172/-
2	Amarjeet Singh, Warder	Type-II, Tihar Jail Complex	Water Charge s	7/12 to 1/13	9	196	187	7	1309/-
									1309/-
3	Veermati, Sweeper	628, Type-II, NRC, Tihar, Delhi	L.Fee	7/12 to 6/13	80	115	35	12	420/-
				7/13 to 10/14	80	135	55	16	880/-
									1300/-
4	Ombir Singh, Sweeper	222, Type-I, Tihar, Delhi	L.Fee	7/12 to 6/13	80	115	35	12	420/-
				7/13 to 10/14	80	135	55	16	880/-
									1300/-
5	Sheela, Sweeper	Type-I, Tihar Jail Complex	L.Fee	10/12 to 6/13	80	115	35	09	315/-
				7/13 to 10/14	80	135	55	16	880/-
									1195/-
6	Sher Dass, Driver	C-6, Type-III, Tihar	L.Fee	7/12 to 6/13	265	380	115	12	1380/-
				7/13	265	450	185	1	185/-
									1565/-
7	Vijender Kr., Driver	Type-II, Tihar Jail Complex	L.Fee	7/12 to 6/13	265	380	115	12	1380/-
				7/13 to 1/14	265	450	185	7	1295/-
									2675/-

Necessary steps should be taken to recover the arrears of License Fee & 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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Para 3: Recovery of Income Tax to the tune of Rs. 11,018/-

As per Income Tax Rule, while calculating the Total Income of an employee, Leave Encashment has to be included in the total income of the employee. But scrutiny of Pay Bill Registers, Calculation sheet and Form 16 for the under-mentioned employees revealed that Leave Encashment was not included in the total Income of the employee resulting in less recovery of Income Tax as per details given below:-

1. **Sh. Sanjay Kumar, Welfare Officer (2013-2014)**

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income		
2	Leave Encashment	4,68,325/-	4,68,325/-
3	Deductions permissible	-	26,052/-
4	Taxable Income	1,05,144/-	1,05,144/-
5	Income tax	3,63,180/-	3,89,230/-
6	Cess	14,318/-	16,923/-
7	Total tax	430/-	508/-
8	Tax deducted	14,748/-	17,431/-
9	Income Tax Recoverable	14,750/-	-
			17,431-14,750 = 2681/-

2. **Sh. Jitender Kumar Singh, DS-I (2013-2014)**

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income		
2	Leave Encashment	8,70,894/-	8,70,894/-
3	Deductions permissible	-	16,289/-
4	Taxable Income	1,04,550/-	1,04,550/-
5	Income tax	7,86,340/-	7,82,630/-
6	Cess	83,268/-	86,526/-
7	Total tax	2,498/-	2,596/-
8	Tax deducted	85,766/-	89,122/-
9	Income Tax Recoverable	85,772/-	-
			89,122-85,772=3350/-

3. **Sh. Subhash Sharma, DS-II (2013-2014)**

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income		
2	Leave Encashment	4,63,219/-	4,63,219/-
3	Deductions permissible	-	15,198/-
4	Taxable income	1,04,171/-	1,04,171/-
5	Income tax	3,59,050/-	3,74,250/-
6	Cess	13,905/-	15,425/-
7	Total tax	417/-	463/-
8	Tax deducted	14,322/-	15,888/-
9	Income Tax Recoverable	14,327/-	-
			15,888-14,327=1561/-

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4. R.N. Meena, AS (2012-2013)

S.No.	Description	Calculation by the Deptt.(in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	4,22,471/-	4,22,471/-
2	Leave Encashment	-	9,680/-
3	Deductions permissible	1,02,700/-	1,02,700/-
4	Taxable Income	3,19,770/-	3,29,450/-
5	Income tax	11,977/-	12,945/-
6	Cess	359/-	388/-
7	Total tax	12,336/-	13,333/-
8	Tax deducted	12,340/-	-
8	Income Tax Recoverable		13,333-12,340=993/-

5. Sh. Bijender Kumar, Head Warder (2012-2013)

S.No.	Description	Calculation by the Deptt.(in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	3,54,748/-	3,54,748/-
2	Leave Encashment	-	7,238/-
3	Deductions permissible	1,01,500/-	1,01,500/-
4	Taxable Income	2,53,250/-	2,60,486/-
5	Income tax	5,325/-	6,049/-
6	Cess	160/-	181/-
7	Total tax	5,485	6,230/-
8	Income Tax Recoverable		6,230-5,485=745/-

6. Sh. P.C. Meena, OS (2011-2012)

S.No.	Description	Calculation by the Deptt.(in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	5,30,216/-	5,30,216/-
2	Leave Encashment	-	10,500/-
3	Deductions permissible	1,03,900/-	1,03,900/-
4	Taxable Income	4,26,320/-	4,36,820/-
5	Income tax	24,632/-	25,682/-
6	Cess	739/-	771/-
7	Total tax	25,371/-	26,453/-
8	Income Tax Recoverable		26,453-25,371=1082/-

7. Sh. Rakesh Kumar, Head Warder (2011-2012)

S.No.	Description	Calculation by the Deptt.(in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	2,90,509/-	2,90,509/-
2	Leave Encashment	-	5,883/-
3	Deductions permissible	57,532/-	57,532/-
4	Taxable Income	2,32,980/-	2,38,860/-
5	Income tax	5,298/-	5,886/-
6	Cess	159/-	177/-
7	Total tax	5,457/-	6,063/-
8	Income Tax Recoverable		6,063-5,457=606/-

(13) 9/c
29

Necessary steps should be taken to recover the balance income tax of Rs. 11,018/- (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.

P-20

(20)

Para 4: Excess payment of Transport Allowance amounting to Rs. 5001/-

As per rule contained in regulation / conditions of Transport Allowance during suspension, TA is not admissible when suspension covers full calendar month(s). This position will hold good even if the suspension period is finally treaded as duty. When the suspension period covers a calendar month partially, the allowance payable for that month will be reduced proportionately.

During the test check of records for the year 2013-2014 and service book of the person concerned it has been noticed that the department has made payment of Transport Allowance during the suspension period of the employee as per detail given below:-

S.No.	Name of the employee / Designation	TPT Allowance (p.m.)	Paid for Suspension Period	Total Days	Amount Paid (Rs)
1	Sh. Subhash Sharma, DS-II	3040/-	04.10.2013 to 31.10.2013	28	2746/-
2	Sh. Dharambir Singh Sehrawat, Warder-667	3040/-	09.08.2013 to 31.08.2013	23	2255/-
TOTAL					5001/-

Necessary steps to be taken to recover the said amount under intimation to audit. Other similar cases may be reviewed at your own level.

P-21

(21)

Para 5: Less deduction of DGEHS contribution amounting to Rs. 1755/-

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 revealed that the contribution of some employees have not been deducted correctly as per details given below:-

C..

(12) 8/c
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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.	Hariom Ahalawat, Asstt. Suptd.	2800	125	60	65	08/2010 to 09/2010	02	130/-
2.	Kavinder, Asstt. Suptd.	2800	125	60	65	08/2010 to 09/2010	02	130/-
3.	Renuka Chauhan, Asstt. Suptd.	2800	125	60	65	08/2010 to 09/2010	02	130/-
4.	Kumar Rajesh, Asstt. Suptd.	2800	125	60	65	08/2010 to 09/2010	02	130/-
5.	Pradeep, Asstt. Suptd.	2800	125	60	65	08/2010 to 09/2010	02	130/-
6.	Naveen Kumar, Asstt. Suptd.	2800	125	60	65	08/2010 to 09/2010	02	130/-
7.	Parveen Dabas, Driver	1900	125	60	65	08/2010 to 09/2010	02	130/-
8.	Satish Kumar, Driver	1900	125	60	65	08/2010 to 09/2010	02	130/-
9.	Rakesh Kumar V., Warder	1900	125	60	65	08/2010 to 09/2010	02	130/-
10	Sanjeet Rana, Warder	1900	125	60	65	08/2010 to 09/2010	02	130/-
11	Ravinder Saini, Warder	1900	125	60	65	08/2010	01	65/-

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12	Harvesh Kumar, Warder	1900	125	60	65	08/2010 to 09/2010	02	130/-
13	Ravinder Dabas, Warder	1900	125	60	65	08/2010 to 09/2010	02	130/-
14	Vijay Kumar, Warder	1900	125	60	65	08/2010 to 09/2010	02	130/-
Total								1755/-

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 1755/- after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

1-92

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Para 6 : Irregular expenditure from the Prisoner Welfare Fund amounting to Rs.2,60,562/-

As per rule 26 of GFR, the duties and responsibilities of a controlling officer in respect of funds placed at his disposal are to ensure(i) that the expenditure is incurred for the purpose for which funds have been provided (ii) that the expenditure is incurred in public interest.(iii) that the adequate control mechanism is functioning in his department for prevention, detection of errors and irregularities in the financial proceedings of his subordinate office and to guard against waste and loss of public money.

Scrutiny of records revealed that the following expenditure have been incurred without obtaining the approval of the competent authority :-

S.No.	Particulars	Date	Amount (Rs.)
1	Printing and Stationary	08.07.2008	6964.00
2	Function and Festival	14.08.2008	10442.00
3	Welfare	18.10.2008	22790.00
4	Welfare	13.01.2009	13275.00
5	Electrical Equipments	14.12.2009	12240.00
6	PWF Welfare	05.03.2010	11500.00
7	Function and Festival	10.08.2010	21351.00
8	Purchase of Laptop	16.08.2012	132000.00
9	Function and Festival	26.08.2012	30000.00
		Total	260562.00

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(10) HC 26

Necessary steps should be taken to get the above mentioned expenditure regularized from the competent authority after due verification of records under intimation to audit.

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Para 7 : Non-verification of remittance in r/o Central Jail No. 3, Tihar, New Delhi for the period 2008-2014.

The following amount has been deposited in the Bank under control of PAO-XX which needs to be verified from the concerned PAO. But the same has not been verified by the department during the whole audit period.

S.No.	Date	Challan No.	Amount
1.	24.12.2008	23	22,043/-
2.	03.03.2009	24	17,490/-
3.	24.03.2009	25	30,541/-
4.	15.05.2010	35	28,020/-
5.	23.12.2010	40	70,352/-
6.	26.09.2011	50	52,196/-
7.	25.09.2012	60	32,000/-
8.	04.02.2013	63	27,000/-
9.	12.09.2013	74	67,360/-
10.	12.12.2013	79	2,18,760/-

The department must ensure to verify the remittances from the concerned PAO and shown to next audit.

Para 8 : Non-production of Records.

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

1. Income Tax Record for the period 2008-2009 to 2010-2011.
2. Cash book of PWF for the period 2008-2009.
3. Children Education Allowance record for the period 2008-2009 to 2013-2014.
4. Short Term / Long Term Advance Register for the period 2008-2009 to 2013-2014.
5. LTC/Leave Encashment record for the period 2008-2009 to 2013-2014.
6. Minutes file of executive committee of PWF.

The department must ensure to produce the above mentioned records to the next audit.

S.S. Grover
for. (S.S. Grover)

IAO

PART - II

29

CURRENT AUDIT REPORT
(2014-18)

Para No. 01: Shortcomings in documents for availing exemptions and savings under Income Tax
(Ref: Observation Memo No.5 dated 10-10-2018)

On scrutiny of calculation sheets of Income Tax for the year 2014-2017 of the Central Jail No. 3, Tihar, Delhi, following shortcomings have been observed:

Rebate in Income Tax has been allowed on the interest of borrowed capital and repayment of HBA for acquisition/construction of house property to many officers/officials, but, the certificate issued by the concerned banker attached to this effect with the calculation sheet does not show the address of the property for which the loan was obtained. Possession letter has also not been submitted by the official/ officer. Some of such instances are given as under:

Sr.No.	Name of the officer with designation	Type of exemption/savings	Amount	Name of banker with branch
1.	Sh.Narender Kumar, H.W. 792.	Interest on Housing Building Loan Principal H.B. Loan (2016-17)	162269/- 36,646/-	LIC Housing Finance Ltd.
2.	Sh. Akhilesh Rathore, A.S.	Interest on Housing Building Loan Principal H.B. Loan (2016-17)	121163/- 9921/-	State Bank India
3.	Sh. Ghanshyam Dass, A.S.	Interest on Housing Building Loan Principal H.B. Loan (2016-17)	100000/- 149930/-	HDFC

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

Para No. 02: Short recovery of subscription towards DGEHS of Rs.3900/-.

(Ref: Observation Memo No.7 dated 15-10-2018)

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325

The rate of subscription towards DGEHS has been revised w.e.f. 01-02-2017 vide Delhi Health Services OM No. F.25 (iii)/140/DHS/09/204078-204243 dated 02-05-2017. The revised rates are shown below.

Corresponding Basic Pay to the beneficiary	Subscription under DGEHS
Level 01 to 05	Rs. 250
Level 06	Rs. 450
Level 07 to 11	Rs. 650
Level 12 and above	Rs. 1000

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

Sr. No.	Name of the Employee	Period	Amount due	Amount recovered	Amount of short recovery(Rs.)
1.	Sh. Balesher Prasad, Asstt. Superintendent, G.P. 4200/-	12/2015 to 01/2017 (14 month)	325	225	100X14=1400
2.	Sh. Manoj Kumar, Asstt. Superintendent G.P. 4200/-	12/2015 to 01/2017 (14 month)	325	225	100X14=1400
		02/2017 to 03/2017 (02 month)	450	125	325X2=650
		04/2017 to 05/2017 (02 month)	450	225	225X02=450
Total=					3,900/-

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

Recovered
Settled
Vide d. No 14 / 29.7.19.

19m
10/15/19
10/15/19

Para No. 03: Non recovery of outstanding Advances amounting to Rs. 3,38,436/-.
(Ref: Observation Memo No.7 dated 15-10-2018)

As per information provided by the department the following advances are still outstanding which were given out of Prisoner Welfare Fund during the period 1993-94 to 2013-14.

SNo.	Name	Year of Payment	Amount
01	Central Jail Hospital	1993-94	11,000/-
02	TEWA	1995-96	10,000/-
03	Wet Canteen Contractor	2003-04	1,88,260/-
04	Wet Canteen Contractor	2005-06	10,408/-
05	Jorawar	2009-10	2,550/-
06	W. Rajinder Singh	2009-10	8,443/-
07	Rakesh Kumar, (Pharmacist)	2009-10	4,675/-
08	Aas Mohamed	2014-15	2,000/-
09	AMUL	2014-15	55,000/-
10	ISO	2014-15	8,824/-
11	Om Prakash SMO	2014-15	10,000/-
12	Prashant Kumar	2014-15	2,000/-
13	R.O. System	2014-15	1,606/-
14	Sanjeev Rai	2014-15	2,000/-
15	Vehicle Advance	2014-15	21,670/-
		Total	3,38,436/-

S No. 01 to 07 are also incorporated in the audit report 2008-2009 to 2013

As per GID (1) below Rule 75(2) of GFR, in the case of advances for department purposes which are recoverable ultimately from private owners or other parties, the responsibility for the detailed control, accounting and supervision devolves on the departmental authorities and detailed rules and instructions for discharge of such responsibility are contained in departmental regulations.

Necessary steps should be taken to recover the said advances at the earliest possible after due verification of records under intimation to audit.

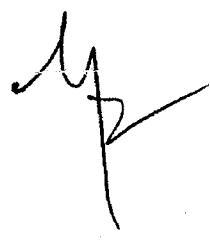
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current audit report.
/s/ (Vishu Prasad)
SP-8

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Para No. 04: Non Production of records.

01. Stock Register in r/o dry/wet canteen for 2002 & 2003
 02. Register/record of destruction of used/surrendered/encashed coupons for entire period
 03. Final accounts, income & expenditure statement for 2005 to 2008.
 04. Ledger of individual inmates smart card accounts.
 05. Income tax Records for the periods 2008-09 to 2010-11.
 06. Cash book of PWF for the period 2008-09.
 07. Children Education Allowance record for the period 2008-09 to 2014.
 08. LTC/Leave Encashment record for the period 2008-09 to 2013-14.
 09. Income tax Records for the periods 2014-15 to 2015-2016.
 10. Cash book of PWF for the period 2014-18.
(01 to 04 pertains for the periods 1994 to 2008 and 05 to 08 pertains for the periods to 2008-2014.
- The department must ensure to produce the above mentioned records to the next audit.



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TEST AUDIT NOTE

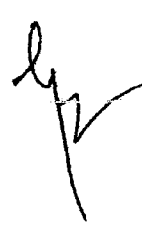
TAN No. 01: Deficiency in maintenance of Service Book.
(Ref: Observation Memo No.2 dated 09-10-2018)

On scrutiny of service books in the Central Jail No. 3, Tihar, Delhi following deficiencies has been observed:

- (i) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in FORM 1 and submit to the Head of Office or authorized Gazetted officer. HOS is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees.
- (ii) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (iii) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (iv) **Service Book to be shown to the official every year -** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.

HOS is advised to comply provisions for the maintenance of service book under intimation to audit.

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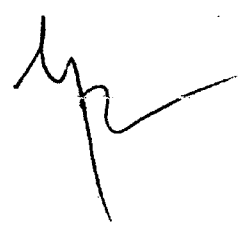


TAN NO. 02: Verification of qualifying service.
(Ref: Observation Memo No.3 dated 09-10-2018)

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 following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Braj Bir Singh, D.S. II.
2. Sh. Bhagwati Prashad. UDC
3. Sh. Mohd. Aslam, H.W.-655
4. Sh. Chander Dev H.W.-557
5. Sh. Sumant Kumar. H.W. 851
6. Sh. Manoj Kumar, H.W.-778
7. Sh. Ved Prakash, H.W. 828
8. Sh. Vipin Kumar, H.W.-711
9. Sh. Bhagwan Singh, H.W. 712
10. Sh. Anuj Kumar, H.W. 775
11. Sh. Daya Shanker, H.W. 565
12. Sh. Rajesh Kumar, H.W. 514
13. Smt.Munni Devi, Sweeper
14. Smt. Sunita, Sweeper

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



TAN No. 03: Non compliance of provisions of Income Tax Act.

(Ref: Observation Memo No.6 dated 10-10-2018)

On scrutiny of calculation sheet of income tax, Form 16 along with PBR, following shortcomings have been observed:

1. **Non obtaining of PAN of the landlord:** Under section 10(13A) of the Income Tax Act, if the annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee, i.e. in the financial year 2017-18. Sh. Rakesh Kumar, A.s has been submitted the rent receipt of Rs.12000/-pm but copy of PEN Card of land lord not submitted by him.
2. **Non deduction of Income Tax on average basis:** As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year, i.e. in the financial year 2017-18, the income tax has not been deducted of Sh. Basant Lal, Driver first 08 months and in last 04 months income tax was deducted Rs. 13889/-.
3. **Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

On scrutiny, it has been observed that deduction under section 10(13A) towards rent paid was allowed without incomplete rent receipts etc. HOO is advised to satisfy about genuineness of the rent paid, may obtain rent agreement, documentary evidence of the land lord such as electricity bill, water bill, local telephone bill etc, and calculate the amount of deduction correctly.

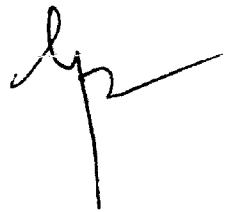
Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, address of the property for which loan was taken, as in interest certificate address of the property was not given, purpose of loan was not obtained i.e. whether loan was taken for purchase of land or for repairs or for re-construction or purchase of ready built flat. In additional, whether property was self occupied or rent out or under construction. HOO is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.



TAN No. 04 : Non-furnishing of fidelity/Surety bond by the cashier.
(Ref: Observation Memo No.8 dated 15-10-2018)

As per instructions contained in G.F.R-275, a govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31. But it was found that no security/fidelity bond was furnished by the cashier.

HOOis advised to ensure that a Fidelity/Surety bond is executed under intimation to audit.



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TAN No. 05 : Stock register and Physical verification of Non-consumable and consumable stock.

(Ref: Observation Memo No.9 dated 15-10-2018)

1. **Physical verification was not done** :Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2014-15, 2015-16 and 2017-18.
2. **Balance reduced to nil**: In the non-consumable register, balance is shown as nil, which is not correct. Quantity of Non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register i.e. R.O. system.
3. **Non Preparing of Non Consumable Stock Register**: it is noticed that main store of Central Jail not maintaining the Non Consumable Register. Only one register is maintaining by the department. All items have been entered in the Consumable Stock Register which is incorrect.

Further, there are number of items which are of non-consumable in nature but entered in consumable register i.e. calculator, Desert Cooler etc. Page counting certificate at the first page of both the register have not been recorded.

HOO may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and non-consumable items which are recorded wrongly in the consumable register may be rectified and prepare a separate non consumable Stock register under intimation to audit.


(GOVIND BHATT)
INSPECTING AUDIT OFFICER

PART II

15

PART II
CURRENT AUDIT REPORT
(2018-20)

Para 1:-

(Ref:- Audit Memo No 02 Dated: 05/04/2021)


Subject: Irregular payment of Ration Money and Patient Care Allowance.

During test check of Pay bill register of Central Jail No. 3 for the audit period, it has been observed that ration money and patient care allowance was given to the following officials:-

S. No.	Name of Designation (Mr./Mrs.)	Period	No. of Month	Ration Money		Patient care allowance		G. Total (a + b)
				Per month	Total (a)	Per month	Total (b)	
1	Ashok Kumar, Driver	03/18 to 09/18	07	2976	20832	2070	14490	35,322
		10/18	01	2976	2976	---	---	2,976
TOTAL								38,298
2.	Basant Kumar, Driver	03/18 to 09/18	07	2976	20832	2070	14490	35,322
		10/18	01	2976	2976	---	---	2,976
TOTAL								38,298
3	Parveen Dabas, Driver	03/18 to 09/18	07	2976	20832	2070	14490	35,322
		10/18	01	2976	2976	---	---	2,976
TOTAL								38,298
4	Satish Kumar, Driver	03/18 to 09/18	07	2976	20832	2070	14490	35,322
		10/18	01	2976	2976	---	---	2,976
TOTAL								38,298
5	Sri Bhagwan, Driver	03/18 to 09/18	07	2976	20832	2070	14490	35,322
		10/18	01	2976	2976	---	---	2,976
TOTAL								38,298
6	Ved Prakash, H.W. 828	03/19 to 01/20	11	---	---	4100	45,100	45,100
7	Srusti Dhar Pradhan, LDC	07/17 to 04/18	10	--	---	2070	20700	20700
8	Chunni Lal, Sweeper	03/18 to 09/18	07	--	--	2070	14490	14490
9	Kripa Devi, Sweeper	03/18 to 09/18	07	--	--	2070	14490	14490
10	Krishna Devi, Sweeper	03/18 to 09/18	07	--	--	2070	14490	14490
11	Ombir, Sweeper	03/18 to 08/18	06	--	--	2070	12,420	12420
TOTAL								3,13,180

Reasons for making payments to above alongwith copy of relevant order issued by competent authority were not provided to audit. Therefore, overpayment made on a/c of Ration money and Patient care allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit.

Other similar case may also be reviewed at office level.

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Para 2:-

(Ref:- Audit Memo No. 6 & 6 (a) Dated :12/04/2021)

Subject: Non deduction of Water Charges

Vide PWD order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 the rates of water charges (where no meter is installed) has been revised w.e.f. 01-07-12 as under:-

Type	Existing Rate	Revised Rate
1	09	157
11	10	196
111	15	236
IV	20	315
V	-	472

During the test check of Pay bill register, Bills and information provided by office of Central Jail No. 3, (Prisoners Welfare Fund) Tihar, Delhi for the period 2018-20 it has been noticed that in the following cases Govt. Accommodations (where no meter is installed) were allotted but water charges have not been deducted :-

1.

S. No	Name & Designation of Employees (Sh./Smt.)	Details of Govt. Accommodation	Period w.e.f	Rate of Water charges recovered as per PBR	Revised Rate of Water charges	Difference & Months water charges	Total amount be recovered
1	Samrendra Choudhary, DS-II	HOUSE NO-678 TYPE-III, NEW COMPLEX TIHAR TYPE-III	01/04/18 to 31/03/2021	Rs.Nil	Rs.236	Rs.236 X 36 M	8496
2	Dharmender Singh Maurya, D.S.II	B-15, Officer Quarters, Tihar Jail Complex, Janak Puri, New Delhi Type - II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
3	Brajveer singh, D.S.II	QUARTER NO. 639,TYPE-III,STAFF QUARTERS TIHAR Type-II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
4	Raj Kumar Mehto, A.S.	Q NO-623 TY-II NRC Central Jail,Tihar, Type 11	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
5	Rajbir Singh, A.S.	Qtr.No.40, Tihar Jail Complex, Tihar Type I	01/04/18 to 31/03/2021	Rs.Nil	Rs. 157	Rs. 157 X 36M	5652
6	Balraj Singh, A.S.	D-8 CENTRAL JAIL TIHAR NEW DELHI Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
7	Chandeshwar Mehto, A.S.	Qtr.No.621, New Residential Staff Quarter, Tihar Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056

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8	Ram Kumar Mehto, A.S.	T-I/38 CENTRAL JAIL COMPLAX TIHAR Type I	01/04/18 to 31/03/2021	Rs.Nil	Rs. 157	Rs. 157 X 36M	5652
9	Sachin, W-1711	QURTER NO. 780 NEW TIHAR RESIDENTIAL COMPLEX JANAKPURI NEW DELHI Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
10	Sunil Kumar Tevathia, W-1361	Qtr. No. 25, Camp Jail Tihar Type I	01/04/18 to 31/03/2021	Rs.Nil	Rs. 157	Rs. 157 X 36M	5652
11	Ajay Kumar, H.W.-647	C-22 CENTRAL JAIL TIHAR Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
12	Amar Pal, H.W.-864	Qtr No. B -16, Central Jail Tihar Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
13	Bhagwan Singh, H.W.-712	H. NO C-10 CENTRAL JAIL STAFF QUARTER TIHAR NEW DELHI Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
14	Jaibir singh, H.W.-760	Qtr. No. C-7, Tihar Residential Complex, New Delhi Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
15	Krishan Chand, W-714	Qtr. No.98, Central Jail Staff quarters, New Delhi Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
16	Rattan Lal Meena, W-1862	Qtr. No.828, Tihar Jail Complex, Tihar Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
17	Akshat Vernam W-1482	Qtr. No.53, Rohini Jail Complex, Rohini Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
18	Man Singh Jareda, W-1853	Qtr. No.880, Tihar Jail Complex, Tihar Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
19	Anand Kumar, H.W.-1012	Qtr. No.19, Staff Quarters Central Jail Tihar, Janak Puri Type I	01/04/18 to 31/03/2021	Rs.Nil	Rs. 157	Rs. 157 X 36M	5652
20	Vinod Kumar Meena, W-1859	Qtr. No.748, Tihar Jail Complex, Tihar Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
21	Vinod Kumar Meena, W-1856	Qtr N. 748, Tihar Jail Complex Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
22	Manoj Kumar, H.W.-778	Qtr.No.801, New Residential Complex, Tihar, New Delhi Type II	01/04/18 to 31/03/2021	Rs.Nil	Rs. 196	Rs. 196 X 36M	7056
TOTAL							151056

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As per information given by office, date of allotment of Govt. Accommodation to these staff not readily available in their record. Therefore, recoveries calculated on the basis of entries in PBR & Pay bills for the audit period till date (i.e. March 21). Balance recoveries from the date of allotment may be made after confirmation from Estate Branch, PHQ & necessary action be taken accordingly under intimation to audit.

Thus, water charges amounting to Rs. 1,51,056/- may be recovered alongwith recoveries from previous years, if due, from the above mentioned officials after due verification of facts and figures and deposited into Govt. Account under intimation to audit.

Other similar cases may also be reviewed

II.

Further , in following few cases , information regarding address, type of quarter allotted to them, not provided by office as they were transferred from C.J.- 03 to other jails. Therefore, outstanding dues of water charges not calculated by audit. Details of such cases are as under:-

S. No.	Name and Designation
1	Kavita Kumari, D.S.
2	Deepak Saroha, A.S.
3	Amit Kumar, W-1500
4	Naveen Kumar Jhakar, W-1449
5	Umesh Singh, W-1201
6	Vijay Kumar, W-1503
7	Santosh Kumar Meena, W-1861
8	Kulbir singh, W-1037
9	Mukesh, W-1485
10	Vivek Kumar, W-1496
11	Jayant, W-1417

Necessary action in above cases may also be taken & recoveries be effected under intimation to audit after due verification.

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Para 3:

(Ref:- Audit Memo No.07 & 9 Dated:-08/04/2021)

Subject: Shortcoming in P.W.F & canteen record.

As per Delhi Prisons Rule 2018 , the objective of Prisoner Welfare fund to provide aid to prisoners for collective welfare activities such as educational, meditation, recreational, vocational, cultural and sports etc. In order to achieve the above mentioned objective, fund shall be administered by an Executive Committee headed by the Superintendent of the concerned jail as the Chairman of the committee. During test check of P.W.F & canteen record for the audit period , following shortcoming are noticed:-

1. Method of collection and accounting

1. As per rule 1166 (2) , the proper accounts of receipts and expenditure shall be maintained by the Treasurer to be checked by the Secretary. The account record shall comprise of cash book, ledger, receipt book, contingency register, vouchers and minutes book etc.
It has been observed that contingency register has not maintained and cash book, ledger have not been signed by the secretary of PWF/Incharge.
2. As per rule 1166(3) of Delhi Jail Manual, transactions of receipts and expenditure shall be entered in the relevant register immediately, as soon as they took place.
No such register has been maintained. Office is maintaining sale register mentioning total sale of items & adding receipt of items in between which is not correct, Item wise stock received & issued/sold records may be maintained.
3. As per Rule 1166(4) of Delhi Jail Manual, Vouchers shall be numbered consecutively for the year in order of payment and filed on a separate file kept for the purpose.
It has been observed that no numbering of vouchers have been done.
4. As per Rule 1166 (5) of Delhi Jail Manual, Cash book shall be checked in detail and signed by the Secretary whenever there are fresh entries in it.
It has been observed that cash book has not been checked/ signed by Secretary/Incharge of PWF.
5. As per Rule 1166 (6) of Delhi Jail Manual, on the last day of each month, the Chairperson shall conduct the physical verification of the cash in hand and balance in pass book , He shall also check the vouchers and ensure the correctness of the accounts maintained by the Treasurer and record a certificate of such verification in the relevant register, under his signature.
It has been observed that no certificate has been recorded in cash book.



II. Submission of half yearly report:-

1. As per rule 1168 of Delhi Jail Manual, the Superintendent shall submit a half yearly report (April to September and October to March) to the Deputy Inspector General indicating the activities, initial balance in the fund, the details of expenditure from the fund and the final balance in the fund. The Deputy Inspector General shall examine the report and submit the same to the I.G. with his comments.

No such report is provided to audit . .

III. Vouchers:-

1. Vouchers not marked paid and cancelled, .It should be done on each vouchers after clearing the payment.
2. Vouchers not marked passed for payment. It should be done on each vouchers.

IV. Balance sheet:-

On scrutiny of balance sheet (PWF & Canteen fund) made available to audit for the period 2018-19 and 2019-20, following observations have been made:-

1. Following payment were made for accounting charges out of canteen fund:-

2018-19	Rs. 60,000/-
2019-20	Rs. 72,000/-

Copies of competent authority for making above payment were not provided to audit.

2. Funds available in PWF & Canteen fund are being invested in the form of FDR with Indian Bank, Tihar complex as detailed below:-

2018-19	Rs. 5,00,000/-
2019-20	Rs. 66,78,931/-

These investments are being made with one bank only, without obtaining/taking competitive rates from other nationalized banks. Such investments of funds, if made after obtaining competitive rates may help in getting higher interest rate.

3. Balance sheet of PWF (2019-20) reflects current liabilities of Rs. 45,42,700 (Provisions) & Rs. 5,94,502.24 (Sundry creditors) These liabilities are being carried from previous years. Schedule attached on record for sundry creditor does not reflect the dates/periods since when they are pending for clearance. Purpose/details of provisions shown amounting to Rs. 45,42,700/- were also not provided to audit .

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V. Loans & Advances :- Non recovery of outstanding advances amounting to Rs. 24,83,743/-

As per balance sheet and other information provided by the department, the following advances are still outstanding which were given out of Prisoner Welfare Fund as on 31.03.2020.

S.N.	NAME	AMOUNT
1.	Advance to Aas Mohd.	2,000.00
2.	Advance to Amul	55,000.00
3.	Advance to Central Jail Hospital	11,000.00
4.	Advance to ISO	8,824.00
5.	Advance to Jorawar Singh	2,550.00
6.	Advance to Om Prakash, SMO	10,000.00
7.	Advance to Prashant Kumar	2,000.00
8.	Advance to Rajinder, Warder	8,443.00
9.	Advance to Rakesh Kumar	4,675.00
10.	Advance to RO System	1,606.00
11.	Advance to Sanjeev Rai	2,000.00
12.	Advance to TEWA	10,000.00
13.	Vehicle Advance	21,670.00
14.	Wet Canteen Contractor	1,88,260.00
15.	Wet Canteen Contractor Bharat Bhushan	10,408.00
	TOTAL	3,38,436
16	Advance to repair of Atta Chackki	741.00
17	Advance to Cartage	702.00
18	Advance to IGNOU	309.00
19	Advance to Medical	1,720.00
20	Advance to PHQ	10,227.00
21	Advance to Postage	5,939.00
22	Advance to PP Account	8,500.00
23	Advance to Pradeep Kumar	500.00
24	Advance to PWF Jail No. 14	5,56,000.00
25	Advance to Rajesh, Driver	400.00
26	Advance to Rajesh Kumar, Warder	275.00
27	Advance to Vikas, Warder	8,000.00
28	Advance to Wipro Health Systems	6,742.00
29	Advance to Ram Kumar, Warder	500.00
30	Advance to Gulab	7,500.00
31	Canteen Fund	11,30,550.00
32	Mandoli Jail No. 12	1,00,000.00
33	Medical Advances	538.00
34	Mis. Advances	3038.00
35	Office expenses	60000.00
36	PP A/c	1,000.00
37	PWF Jail No. 11	1,75,000.00
38	Security for Deep Freezer	7,500.00
39	Security IGL	25,000.00
40	Security to IG1	25,000.00
41	Security to TEWA	7,200.00
42	Stationary Advance	2,426.00
	TOTAL	21,45,307

S.No. 1 to 15 are also incorporated in the audit report 2008-09 to 2017-18

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As per GID (1) below Rule 75(2) of GFR, in the case of advances for department purposes which are recoverable ultimately from private owners or other parties, the responsibility for the detailed control, accounting and supervision devolves on the departmental authorities and detailed rules and instructions for discharge of such responsibility are contained in departmental regulations.s

Dates/period of loan and advances given not reflected in annual accounts (schedule of loan and advances). . In the absence of such record, period of loan outstanding could not be ascertained.

It appears that loans & advances are frequently being given from PWF without maintaining proper record for ascertaining whether these were returned or not.

HOO may take necessary action to recover above mentioned advances and to remove shortcomings mentioned above after due verification under intimation to audit

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Para 4 :-

(Ref:- Audit Memo No. 1 & 8 Dated:08.04.2021)

Subject : Non Production Of Records

During the test check of records of Central Jail No. 3 (Prisoners welfare fund), Tihar, Delhi , following records were not produced to Audit:-

1. List of dead stock/unserviceable items.
2. Service postage stamps account
3. Condemnation records for disposal of surplus/waste goods.
4. LTC Advance register
5. Children Education Allowance Register.
6. Spouse information.
7. Non verification of remittances as detailed below:-

Challan no. and date	Amount	Head of Account
25 dt. 06.02.20	78,000	0210
08 dt. 28.06.19	100	0056

The above record may be shown to next audit.

Usha Purwaha

(USHA PURWAHA)
I.A.O., Audit Party No.VIII

TEST AUDIT NOTE

TAN 1:-

(Ref:- Audit Memo No 03 Dated:-05.04.2021)

Subject : CASH BOOK

During the test check of cash book for the audit period 2018-2020, following shortcomings have been noticed:-

- 1 Summary of closing balances not recorded at the end of each month . It should be done under proper proper attestation..
- 2 Imprest money of Rs. 10,000/- not been utilized since January, 2019.
- 3 As per R&P Rules ,all the receipts received in the office should be deposited into Govt. treasury immediately .But it has been observed that same has not been followed by the office at many occasions . Few such cases are given below:-

<u>S.N.</u>	<u>TR. NO. & DATE</u>	<u>AMOUNT</u>	<u>DT. OF CHALLAN</u>
1	9503 Dt. 28-03-2018	25000	09-05-2018
2	9504 Dt. 31-03-2018	8700	09-05-2018
3	9506 Dt. 10-05-2018	8000	21-07-2018
4	9507 Dt. 14-05-2018	11000	21-07-2018
5	9508 Dt. 23-05-2018	2000	21-07-2018
6	9509 Dt. 26-06-2018	31000	21-07-2018
7	9511 Dt. 28-06-2018	1136	23-07-2018
8	9512 Dt. 29-06-2018	2000	21-07-2018
9	9524 Dt. 01-09-2018	7000	03-10-2018
10	9527 Dt. 15-09-2018	505	01-02-2019
11	9528 Dt. 15-09-2018	500	01-02-2019
12	9529 Dt. 15-09-2018	600	01-02-2019
13	9530 Dt. 15-09-2018	4000	01-02-2019
14	9531 Dt. 15-09-2018	5000	01-02-2019
15	9532 Dt. 15-09-2018	500	01-02-2019
16	9533 Dt. 15-09-2018	500	01-02-2019
17	9534 Dt. 15-09-2018	1000	01-02-2019
18	9535 Dt. 15-09-2018	1000	01-02-2019
19	9536 Dt. 15-09-2018	300	01-02-2019
20	9537 Dt. 15-09-2018	500	01-02-2019
21	10372 Dt. 16-09-2020	7000	06-10-2020
22	10374 Dt. 24-09-2020	48900	16-10-2020

Action may be taken to utilize the same or deposit back in Govt. account, if not required after due verification.

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TAN 2:-

(Ref:- Audit Memo No.12 Dt.08/04/2021)

Subject: Improper maintenance of Service Books.

During the test check of Service Books, following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.i.e. Sh. Bishnu Dutt, H.W.

(3) Verification and communication of qualifying service before 5 years of retirement:

Further, as per rule 32 of CCS (pension) Rules, Verification of service of the government servant should be done before 5 years of retirement and a certificate be issued in the prescribed form No. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of officials after verification of service from the concerned PAO.

(4) Annual service verification not made :- It has been observed that in many cases annual service verification have not been made i.e. service book of Mr/Ms. Amit , Baljeet, Ashwani and Rajbir Singh, etc

(5). Photo not pasted/attested:- It has been observed that in many cases photo of the officials have not been pasted/attested i.e. service book of Mr./Ms. Dharmender Singh, D.S., Jyoti Panwar, H.M., Rajesh Kumar, Warder. Surender Singh, Warder and Pardeep Warder etc.

HOO may take necessary action as mentioned above.

TAN 3:-

(Ref:- Audit Memo No. 14

Dated: 12/04/2021)

Subject:- Shortcomings in Stock Register

During the test check of stock registers number 35 (w.e.f. 01.09.20), number 21 (w.e.f. 1.04.20) number 42 & 52 of office of Central Jail No.3, Prisoners Welfare Fund, Tihar, New Delhi for the period 2018-20, following shortcoming have been noticed by the audit:-

1. **Physical verification not done** :- Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non –Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Consumable and Non Consumable stock/goods and materials has been undertaken.
2. **Balance reduced to nil:-** In the non-consumable register, balances shown as Nil, which is not correct. Quantity of Non consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register
3. **Non preparing of separate Non Consumable Stock Register:-** It is noticed that only one register is maintained for consumable and non-consumable items. Separate register should be maintained in the prescribed format of Forms 22 of GFR, 2017.

HOO may take necessary action as mentioned above.

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TAN 4:-

(Ref:- Audit Memo No. 15 Dated:- 12 /04/21)

Subject: Huge Savings under various Heads

During the test check of reconciliation statement of Central Jail No. 3, Prisoners Welfare Fund Tihar, Delhi, it is noticed that savings made under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

1 Huge Savings under various Heads

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

2019-20					
Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
2056	00 001 99 00 05 Reward	10000	1500	8500	85 % Savings
2056	00 00 199 00 27 Minor works	10000	---	10000	100% Savings
2019-20					
2056	00 00 199 00 27 Minor works	10000	---	10000	100% Savings

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilised funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

HOO may take necessary action as mentioned above.

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TAN 5:-

(Ref:- Audit Memo No.10 Dated :08/04/2021)

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 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 should be in form GFR-31.

But, during the course of audit jail no. 3, Tihar Jail Delhi, it was found that cashier of the office who was entrusted with the custody of cash (PWF) has not furnished the security bond as required under GFR.

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

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TAN 6:-

(Ref:- Audit Memo No.11 Dt.08/04/2021)

Subject: - Pay Bill Registers

During the test check of Pay Bill Registers of Central Jail No. 3 Prisoners Welfare Fund, Tihar New Delhi for the period 2018-20, following shortcomings have been noticed:-

1. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) , which is irregular.
2. GAR-18-Abstract Pay Bill has not been prepared/signed by DDO which is irregular.
3. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the school. It should be maintained and signed by DDO

HOO may take necessary action as mentioned above

Usha Purwaha
12/4/21

(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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Details of Audit memos, Recovery, Audit Para in r/o Central Jail No.3, (Prisoners Welfare Fund) Tihar, New Delhi

Memo No.	DETAILS OF PARA	DETAILS OF RECOVERY (AMT)	RECOVERED ON SPOT	TO BE RECOVERED	WHETHER PARA / TAN
1	Record Memo for Information / Certificates	----	---	----	Para
2	Irregular payment of Ration Money and PCA	3,13,180/-	---	3,13,180	Para
3	Cash book	----	---	----	TAN
4	Overpayment of child leave	25,921	25,921	---	Settled
5	Shortcomings in bill register	----	----	----	Settled
6	Non deduction of water charges	151056	---	151056	Para
7	Shortcoming in PWF	--	---	---	Para
8	Sale proceed of waste roti	----	---	----	Para
9	PWF	----	---	----	Para
10	Non execution of fidelity bond	24,83,743	----	24,83,743	Para
11	Pay bill register	---	----	---	TAN
12	Improper maintenance of service books	----	---	----	TAN
13	Shortcomings in contingency bills	----	---	---	Settled
14	Shortcomings in stock register	---	---	---	
15	Huge savings under various heads	---	---	---	TAN
	TOTAL	490,157	25,921	4,64,236	

Total Memos issued = 15
 Memo settled = 03
 Audit Para = 04 (Memo no. 7 and 9 clubbed)
 TAN = 06

29,73,900

29,47,979

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