



**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 8 , Tihar, New Delhi for the audit period 2018-21.

INTRODUCTION

The Internal Audit Report of the accounts of **Central Jail No 8, Tihar, New Delhi** for the year 2018-21 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. 13.04.21 to 16/04/2021 & 07.06.21 to 14.06.21 (09 Working Days).

GENERAL SET UP AND ACTIVITIES

Central Jail No.8 was commissioned in 2005 and presently is has a capacity of 901 inmates. In Central Jail No.8 premises, there is Art & Craft Panja, Dance Club and FM Radio centre. An allopathic dispensary for the treatment of inmates is also there.

HOO

| S. No. | Name & Designation | Period |
|--------|--------------------------|--------------------------|
| 1 | Sh. R. K. Bilyan, DANICS | 26.02.2018 to 17.09.2018 |
| 2 | Sh. Tariq Salam, DANICS | 17.09.2018 to 11.03.2019 |
| 3 | Sh. Pawan Kumar, DANICS | 11.03.2019 to till date |

DDO

| S. No. | Name & Designation | Period |
|--------|------------------------|--------------------------|
| 1 | Ms. Neera Mathur, AAO | 01.04.2018 to 22.12.2019 |
| 2 | Sh. Raj Bahadur, SO | 23.12.2019 to 21.01.2020 |
| 3 | Sh. Anil Kumar, AAO | 22.01.2020 to 15.07.2020 |
| 4 | Ms. Arvinder Kaur, AAO | 16.07.2020 to till date |

Cashier

| S. No. | Name & Designation | Period |
|--------|-------------------------|---------|
| 1 | Sh. Deshraj, Jr. Asstt. | 2018-21 |

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Budget Allocation & Expenditure :-

| (In Rs.) | | | | |
|----------|----------------|-----------------|-------------|---------------------|
| Sr. No | Financial year | Budget allotted | Expenditure | (-)Saving (+)Excess |
| 1 | 2018-19 | 51900000 | 51295752 | 604248 |
| 2 | 2019-20 | 53800000 | 52983616 | 816384 |
| 3 | 2020-21 | 68709000 | 68349347 | 359653 |

Vacancy Position of staff as on 31.03.21

| Group | Sanctioned | Filled | Vacant |
|--------------|------------|-----------|-----------|
| A | 01 | 00 | 01 |
| B | 07 | 04 | 03 |
| C | 153 | 73 | 80 |
| TOTAL | 161 | 77 | 84 |

Statutory Audit

Statutory audit of **Central Jail No 8 , Tihar, New Delhi** has not been conducted by the A. G. (Audit) during audit period.

Maintenance of Records.

The maintenance of records of office of the **Central Jail No 8 Tihar, New Delhi** for the audit period 2018-21 was found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Report:-

There are 20 Audit Paras outstanding from the previous report involving recovery of Rs 17521/-. The Unit has submitted replies of old outstanding paras and after careful scrutiny, 02 paras fully and 01 para partly along with recovery of Rs 13,120/- were settled. The balance 18 outstanding paras with outstanding recovery of Rs 4401,- is placed in the file as Part-I of the report.

| Year | Outstanding | | | Settled | | Still outstanding | |
|--------------|-------------|---------|---------------|--------------|---------------|-------------------|--------------|
| | Total | No. | Recovery | No. | Recovery | No. | Recovery |
| 2005-07 | 8 | 1 to 8 | 1,550 | 1 | --- | 2 to 8 | 1,550 |
| 2007-14 | 8 | 1 to 8 | 15,971 | 2, 3(partly) | 13,120 | 1, 3 to 8 | 2,851 |
| 2007-14 | 4 | 1,2,4,6 | --- | --- | --- | 1,2,4,6 | --- |
| Total | 20 | | 17,521 | 2 | 13,120 | 18 | 4,401 |

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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 1,328/- were detected. In compliance of Audit Memos, the unit has submitted replies of audit memos which were examined and after careful examination, 02 memos settled at the spot with recovery of Rs.1,328/- and remaining 13 memos with outstanding recovery of Rs. nil /- have been converted into 05 Para(memo no.3+6 and 12+14 clubbed) and 06 TANs and incorporated in the current audit report- Part-I. Details of recoveries (2018-21)

| 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 | 15 | 1,328 | 1,328 | --- | Settled |
| | Total | 1,328 | 1,328 | --- | |

The internal audit report has been prepared on the basis of the information /records furnished and made available by **Central Jail No 8 , Tihar, New Delhi** for the year 2018-21, The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.

Usha Purwaha
19/6/21
(USHA PURWAHA)
I.A.O., Audit Party No.VIII
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PART I

(OS) (PART I)

OLD AUDIT REPORT: 2005-06-07 (M6)

PART II (B) : CURRENT AUDIT OBSERVATIONS
(The current audit period was for the period 2005-06 & 2006-07)

Para No. 1

PARA - 1 : Improper accounting procedure in Jail no.8 & 9
(Reference Audit Memo no 14 dated 25/10.07)

During the test-check it has been observed that a common Cash-book, Ledgers, etc. is being maintained for the Prisoners Welfare Fund for both the Jail no.8 & 9 inspite of the fact that two separate DDOs are operating for both the jails. Further, a common Stock Registers for both jails is being maintained and items received/issued are being mixed in the same register, i.e., Many stock purchased from account of Jail No.8 are being used for Jail No.9. Similarly bills received against purchases of Jail No.9 are being paid from the account of Jail No.8. Whereas, Finance Department, GNCTD has allotted separate budget provisions for both these jails. Separate HOO & DDOs for accounting purpose were also declared for both these jails and payment from PAO is also being drawn separately, accordingly. This practice is highly irregular and against the accounting norms. All the books of accounts of both the jails should be maintained separately and compliance thereby be shown to next audit.

Para No. 1
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PARA - 2 : Income Tax

Para No. 2 (1)

(Reference Audit Memo no.7 dated 22.10.07)

During test-check, following irregularities were noticed in the Income-tax of 2005-07 :-
1. **Sh. Jaipal Singh, A/S** - Rebate on LIC Premium was given for Rs.13594/-, but applicant has submit the documentary proof for Rs.6797/- . A fresh calculation have been made by the audit party and the detail is given as under:

| | | | |
|--------------------------------|---------------|--|--|
| Gross salary | : 157218 | | |
| Less TA, WA and PM relief fund | : 1841 | | |
| Balance amount | : 155377 | | |
| Less Saving | : 43157 | | |
| Taxable Income | : 112220 | | |
| Tax on Taxable Income | : 1222 | | |
| Cess @ 2% | : 24 | | |
| TOTAL | : 1246 | | |

| | |
|---------------|-----------------|
| SAVING | |
| GPF | : 36000 |
| UTEGIS | : 360 |
| LIC PREMIUM | : 6797 |
| TOTAL | : 43157- |

Recovery of Income Tax **Rs.1246/-** may be made from the official otherwise he may be asked to submit the documentary proof of LIC Premium of Rs. 6797/- under the intimation to audit after due verification.

2. **Sh. Rabinder Singh Bhist, Warden** - During the calculation of income tax a recovery of Rs.304/- was not made from the official. A recovery of **Rs.304/-** may be made from Sh. Rabinder Singh Bhist, Warden and shown to audit. Detail of calculation is as under :-

| | | | |
|----------------------------------|--------------|--|--|
| Gross salary | : 109580 | | |
| Less saving | : 6600 | | |
| Taxable Income | : 102980 | | |
| Tax on Taxable Income | : 298 | | |
| Cess @ 2% | : 6 | | |
| Total Tax to be Recovered | : 304 | | |

| | |
|---------------------|---------------|
| SAVING | |
| GPF | : 6000 |
| UTEGIS | : 360 |
| WA | : 240 |
| Total Saving | : 6600 |

(06)

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PARA - 3 Prisoners Welfare Fund (PWF)

(Reference/Audit Memo no.6 dated 22.10.07)

During test-check, following irregularities were noticed in the Prisoners Welfare Fund of 2005-07:-

1. **Mis-use of Prisoners Welfare Fund** - During test check of the Prisoners Welfare Fund for the year 2006-07 it has been observed that the Fund is being used for such activities, which are not directly related to the Welfare Activities of the Prisoners. Expenditure on heads like Colic Drinks/Lunch Pack/Sweets for the Visitors, Stationery items for office use, purchase of Locks, repair of Almirah and other such daily use items for office are being purchased from the fund, which is not directly related to the Welfare of the Prisoners. Total expenditure on such items during the year 2006-07 was amounting to Rs.18849/- as per details given in the Annexure-1/Para-3(1) attached. The expenditure needs to be justified and regularization by the Head-of-Department.
2. **Improper management of Prisoners Welfare Fund** -
 - (a) During test-check of Cash-book of Prisoners Welfare Fund (PWF) for the one month, namely, May 06, it has been observed that a very heavy cash balance was been kept in hand, which was ranging from around Rs.200000 lakhs every day. Reasons for retaining such heavy cash-in-hand may be explained.
 - (b) In addition to above the total daily receipts on account of sale of coupons to Prisoners/Mulakati's, the amount was ranging between Rs.15000 to Rs.35000 as against the average expenditure ranging between Rs.1000 to Rs.7000 (except one day for Rs.35500/-). From the figures available in Annexure-1/Para-3(2b), it can be seen that the total expenditure during the year was only Rs.91000/- approximately as against the total receipts of Rs.500000/- lakhs approximately, which was only 18.2% of the monthly receipts. Total deposits into the bank during the month were Rs.246500/- as against actual receipts of Rs.499910/-. Moreover, there is no reason apparently on record to show retention of such heavy amount of cash. Hence, possibility of misuse of heavy cash-in-hand from the Prisoners Welfare Fund cannot be ruled-out. Justification for retentions of such heavy cash-in-hand may be given to audit.
 - (c) Total cash-balance as per cash-book as on 26.05.06 was Rs.184278/-, whereas as per pass-book, a balance of Rs.622749.95 was available in the PWF account. It shows the account was not being maintained properly. The reasons for the difference between cash-book and bank-book need to be explained.
 - (d) Similarly, the balances as per bank-pass-book as on 31.03.07 was Rs.720994/-, whereas cash-book indicates only Rs.10648/-, which needs to be justified and explained.
 - (e) Further, reasons for not investing the suitable portion of the amount in interest bearing schemes of the Bank/Government in order to multiply/earn more revenue in the PWF may be explained.
3. **Other general observation** -
 - (a) The PWF is not being used for the welfare of prisoners rather the same is being utilized as Permanent Advance/Imperest money, which is irregular.
 - (b) No daily totaling of transactions have ever been made. ;
 - (c) No daily-closing of cash-book is being done. ;
 - (d) DDO has not signed any entry in the cash-book, in absence of which there is no authenticity of such records.
 - (e) No monthly-closing and reconciliation with bank is being carried out. ;
 - (f) Frequent advances are being given to various officials without maintenance of any advance registers. ;
 - (g) There are numerous cutting and overwritings, which has not been attested by the DDO

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PARA - 4: Contingent purchases Para No-4

(Reference Audit Memo no.5 dated 22.10.07)

During test-check, following irregularities were noticed in the contingent bills of 2005-07 :-

1. **Infructuous expenditure on purchases of Matkas in violation of financial rules** - (Bill no.201/C dated 06.02.06 for Rs.19400/-) - It has been observed that 50 (fifty) big matkas of 40 litres each and 1400 (fourteen hundred) matkas of 10 litres each were purchased from M/s Sujan Chand Prajapat their bill no.45 dated 18.01.06 for a total amount of Rs.19400/-. In this connection it was observed that :-

- (a) The items have not been entered in the stock-register.
- (b) No codal formalities as required under GFR were followed. Neither any purchase files has been shown to audit.
- (c) There were already 2400 small matkas and 150 big matkas in stock on the date of purchase (Page no.81 & 83 of Register no.52), which shows that purchases were quite unjustified and unwarranted and in violation of financial propriety.

Reasons for (a) not making of stock entries of the items purchased ; (b) non-observance of purchase procedure as laid down under GFR ; (c) purchases without proper utility as well as (d) without any financial propriety may be explained.

2. **Unjustified purchases without financial propriety** - (Bill no.236/C dated 07.03.06 for Rs.274178/-) - It has been observed general items like towels, emergency-lights, torch-cells, dustbins, wall clocks, fridge, wheel-barrows, curtain-cloths, curtain-fittings, etc were purchased from M/s Clinical Control Systems vide their bill no.95 dated 15.10.05, 103 to 106 dated 03.11.05. In this connection it is stated that:-

- (i) No codal formalities as required under GFR were followed. Neither any purchase files has been shown to audit.
- (ii) Besides, items being purchased from Central Jail no.8 account are being issued for use Central Jail no.9, which needs to be justified as to why the expenditure was not met out of Central Jail no.9 budget.
- (iii) Most of the items purchased have not been entered in the stock register.
- (iv) Cutain-cloth costing Rs.93000/- was purchased to the quantity of 1000 meters, which needs to be justified. Further, all the cloth has been shown issued to Chakkar-II, which has only a few rooms and issue of 1000 meters cloth in bulk to the said Chakkar cannot be justified.
- (v) Further, expenditure on its fittings, rodes, rings, etc was incurred to the tune of Rs.83531/-, which when compared with the cost of the cloth was proportionately on a very higher side. The same need to be justified. All the cloth (1000 meters) as well as rods/fittings (750 nos) were issued to Chakkar-office, which houses only a few rooms for administration of Central Jail no.9.

Hence, the entire matter needs to be investigated as use of such large-scale items for Chakkar cannot be justified.

3. **Purchases of boards/utensils/etc** - (Bill no.222/C dated 27.02.06 for Rs.4158/-) -

(a) It has been observed that five boards of 2 x 1½ feet were purchased from M/s Anjali Arts at a cost of Rs.700/-. Further four more boards of the same size costing Rs.560/- and one big board of size 6x2 costing Rs.348 were purchased from M/s Anjali Arts vide bill no.10 and 11 dated 24.04.05. Besides this, it was also noticed that utensils costing Rs.840/- were purchased from M/s Ankur Bartan Bhandar vide their CM No.119 dated 01.08.05. In this connection it is stated that :-

- (i) Both the items were not found entered in the stock-register.
- (ii) The utensil bill was issued in the name of Jail No.9 instead of this office, i.e., Jail No.8.
- (iii) In the boards bill, the name of the party to whom items were sold have also not been indicated in the bill of the supplier.

Reasons for not making of stock entries as well as not obtaining proper bills may be explained.

(b) Further, utensils worth Rs.730/- purchased from M/s Agarwal Barta Bhandar (Bill no.995 dated 05.03.07) were certified to be entered in stock at page no.347/52. But no such entry is available in the Stock Register. No name of party to whom items were sold is given on the bill. Hence reasons for giving bogus certificate be given and necessary entry be made in Stock Register.

4. **Purchase of Books** - As per Para 16(i) of the Standing Guard File on Delegation of Financial Power to Head of Office under GNCTD, purchases of Books worth Rs.2000/- can be made by HOO. During test check it was observed that books worth Rs.12,435/- were purchases as under:-

| Bill No. | Date | Amount | Name of Dealer/CM No. | Amount Paid (Rs.) |
|----------|----------|-------------|-----------------------------|-------------------|
| 192 | 01.02.06 | Rs.2055/- | M/s Jain Book Agency (1533) | 1870 |
| | | | M/s Taneja Enterprises | 90 |
| | | | M/s Law Book Distributor | 95 |
| 205 | 06.02.06 | Rs.10,380/- | M/s Universal Book Traders | 10380 |
| | | | Total | 12,435 |

The expenditure needs to be regularized by the Competent Authority.

5. **Pilferage in store items** -

- (a) During test check it was observed that neither stores have been issued nor the items have been shown as balance in the stock register. Quantity held in stock has been shown as NIL. Some of the cases are given as under :-

| S.No. | Item | Folio No. | Stock | Issued | Balance |
|-------|----------------------------|-----------|--------|--------|---------|
| | Consumable Items | | | | |
| 1 | Dup Paper | 117 | 1 ream | - | NIL |
| 2 | U Pin | 119 | 4 | - | NIL |
| 3 | Towel | 139 | 4 | - | NIL |
| 4 | Vim Powder | 135 | 2 Kg | - | NIL |
| 5 | Bed Sheet | 127 | 4 | - | NIL |
| 6 | Law Books | 101 | 27 | - | NIL |
| | Non-Consumable Item | | | | |
| 1 | Sofa Set | 53 | 1 | - | NIL |
| 2 | Tables | 52 | 2 | - | NIL |
| 3 | RO Water Plant | 54 | 1 | - | NIL |
| 4 | Photocopy Machine | 57 | 1 | - | NIL |
| 5 | Atta Chaki | 167 | 1 | - | NIL |
| 6 | Almirah | 59 | 23 | - | NIL |

The store officer has attested none of the entries. Reasons for indicating the nil balance without issue of items to any persons be given. Further Non Consumable items cannot be shown NIL under the same is condemned after the expiry of its life. The same may be corrected.

- (b) **Unjustified issue/use of store items** - During test check it was observed that the store items have been issued in very high numbers for a particular point/place, which needs to be justified. A few examples are as under :-

| S. No. | Item | Issue Office | No of Items Issued | Remarks |
|--------|-----------------|--------------------|--------------------|---|
| 1 | Wall Clock | LO Office | 5 Nos. | |
| | | Chakkar-II | 10 Nos | Chakkar is a central place which houses only a few administrative rooms |
| | | Chakkar-9 | 20 Nos | |
| 2 | Colour TV (21') | Ward 1 | 12 Nos | |
| | | Ward 3,4,6,8,10,11 | 8 each ward | |
| | | Ward 2 | 6 Nos | |
| | | Chakkar-8 | 3 Nos. | |

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(c) Further, items received have not been entered in full quantity in Stock Registers. Few cases are given below :-

| S.No. | Item | Purchased | Entered in Stock Register | Ledger no. |
|-------|---------------|-----------|---------------------------|------------|
| 1 | Towel (big) | 12 | 5 | 132 |
| 2 | Towel (small) | 12 | 5 | 134 |

It indicates that forged entries are being made in the stock and the stores items are pilferaged. The matter needs to be investigated in detail.

6. **Stock Register** - The following irregularities were noticed during test check of the Stock Registers :-

- (a) No page counting certificate has been given at the starting of the register.
- (b) No Physical Verification of the stock held at the end of the Financial Year was conducted by the Store Officer.
- (c) Entries of receipt/issue in the stock register have never been signed by the Store Officer.
- (d) Items of Permanent nature have been shown issued and stock shown as NIL, which is not correct. Some of the cases are given as under :-
- (e) Computer/table (Folio No.133) Stock 3 Balance - NIL
- (f) Door Frame Metal Detector - 1 Balance - NIL
- (g) Table Lamp Stock-1 Balance- NIL
- (h) Separate issues register indicating the nature/quantity of Non Consumable items issued should be maintained separately.
- (i) No value/specification/make etc/ have been indicated in respect of Non-Consumable items.
- (j) There are numerous cuttings/overwriting in the register, which have not been signed by the store officer in absence of which there is no authenticity of such records.

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Para No. 5

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PARA - 5 : Service Book

(Reference Audit Memo no.10 dated 23.10.07)

Mr Niranjn Singh Dahiya, Warder, Roll No.361 - On test-check of his service book following important event were noticed, which are illustrated in chronological order :-

- (a) 02.07.98 - Penalty of stoppage of two increments for two years without cumulative effect.
- (b) 02.07.98 - The "leave of kind due sanctioned for absence". i.e., six days.
- (c) 17.05.99 - The official was placed under suspension w.e.f. 17.05.99.
- (d) 17.01.00 - The official was reinstated with immediate effect.
- (e) 27.07.00 - 1st financial upgradation was granted to him under ACP scheme w.e.f. 08.09.99.
- (f) 14.08.00 - His pay was fixed w.e.f. 09.08.99 in the ACP scale.
- (g) 15.06.04 - The period of suspension was treated as leave of kind due.

Ensuing the aforesaid events, it is observed that :-

- (i) **ACP granted when the official was undergoing penalty** - Grant of 1st ACP to the official when he was already undergoing penalty and thereafter being under suspension w.e.f. 17.05.99 to 17.01.00, is irregular. Hence, his entire case of ACP may be reviewed.
- (ii) **Discrepancy in dates of grant of ACP and its pay-fixation** - The ACP was granted w.e.f. 08.09.99; whereas the pay-fixation was granted w.e.f. 09.08.99, which is irregular.
- (iii) **Suspension period not debited in the leave account with the leave of kind due** - The leave account was not found debited with the leave of kind due in accordance with the orders of the competent authority.
- (iv) **Incorrect penalty period** - It was noticed that penalty effect was given w.e.f. 01.12.98 to 30.11.00. Whereas actual period of penalty should have started immediately from the date of issue of orders of the competent authority, i.e., w.e.f. 02.01.98 to 01.01.00. Further, since the official remained under suspension upto 17.01.00, financial benefits be given from 18.01.00 and his service-book may be recasted w.e.f. 02.01.98 to tilldate. Necessary recovery/arrears may be made, after due verifications, under intimation to audit.

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Para No. 6
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PARA - 6 : Log Book

(Reference Audit Memo no.11 dated 23.10.07)

During test-check of the audit period 2005-07, following irregularities were noticed in the Log-books of vehicles used in the Jail No.8 :-

1. Vehicle No.DL-4C-8857 (Maurti Van)

- (a) Purpose of the journey undertaken was not found filled.
- (b) Journey performed between 20.04.05 to 21.04.05 have not been verified by the officer using the vehicle.
- (c) Distance run by the vehicle on the particular date is not shown correctly as different KMs run on the same route have been shown different as under :-

| Date | Route | Distance Run | Other observation |
|-----------|--|--------------|---|
| 14.04.05 | CJ7 to SCJ to Sagarpur to CJ7 to PHQ to CJ7 to PHQ to SCJ to Sagarpur to CJ7 | 14 KMs | Journey begins and terminates at CJ7. Reason for running of CJ8 vehicle for CJ7 may be elucidated to audit. |
| 16.04.05 | CJ7 to Sagarpur to CJ7 to PHQ to Sagarpur to Hari Nagar Petrol Pump to CJ7 | 25 KMs | Journey begins and terminates at CJ7. Reason for running of CJ8 vehicle for CJ7 may be elucidated to audit. |
| 03.12.05 | CJ2 to B1 Janakpuri to CJ2 to ITO to CJ2 to B1 Janapuri to CJ2 | 40 KMs | Journey begins and terminates at CJ2. Reason for running of CJ8 vehicle for CJ2 may be elucidated to audit. |
| 25.12.05 | CJ2 to B1 Janakpuri to CJ2 to ITO to CJ2 to B1 Janapuri to CJ2 | 46 KMs | Journey begins and terminates at CJ2. Reason for running of CJ8 vehicle for CJ2 may be elucidated to audit. |
| 04.11.05 | CJ2 to B1 Janakpuri to CJ2 to Patiala House to CJ2 to B1 Janakpuri to CJ2 | 36 KMs | Journey begins and terminates at CJ2. Reason for running of CJ8 vehicle for CJ2 may be elucidated to audit. |
| 03.01.06 | CJ2 to B1 Janakpuri to CJ2 to Patiala House to CJ2 to B1 Janakpuri to CJ2 | 42 KMs | Journey begins and terminates at CJ2. Reason for running of CJ8 vehicle for CJ2 may be elucidated to audit. |
| 03.08.036 | CJ8 to Pitampura to CJ8 to Pitampura | 61 KMs | Purpose of journey to Pitampura may be justified. |
| 07.08.06 | Pitampura of CJ8 to Pitampura to CJ8 to Pitampura | 55 KMS | Purpose of journey to Pitampura may be justified. |

It appears that the mileage run by the vehicle have been manipulated to cover the pilferage of petrol and needs to be investigated.

2. Vehicle No.DL-1A-1761 (Ambulance)

- (a) Purpose of the journey undertaken was not found filled. ;
- (b) Petrol being drawn from the Government petrol pump / local petrol pumps were not found entered during the period 20.05.05 to 30.06.05. ;
- (c) Journey performed between 20.05.05 to 28.05.05 and 21.06.05 to 27.06.05 have not been verified by the officer concerned using the vehicle. ;
- (d) Vehicle was used for the purpose of store duty, while the store van is also available. ;
- (e) As per an entry in the log-book at page no.46, on 09.01.06, the engine of the vehicle was left running for 6 (six) hours. Recovery on account of Government fuel wastage may be recovered from the driver, after due verification, under intimation to audit. ;

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- (f) As per an entry in the log-book at page no.17, a remark was found recorded that :-
 (i) the vehicle was found used by running of 9 KMs ;
 (ii) also, the vehicle was found severely damaged on the left side.
 Responsibility may be fixed upon the defaulter for unauthorized usage and damage Government vehicle. Secondly, cost of petrol consumed may be recovered from the defaulter. Thirdly, recovery on the repair of the damage may be made from the defaulter, after due verification, under intimation to audit. ;
- (g) As per log-book at page no.19 "the battery-lid of the vehicle was found damaged". Responsibility may be fixed and cost of replacement of battery-lid may be recovered from the defaulter, after due verification, under intimation to audit. ;
- (h) Journey performed by the vehicle have not been entered in respective log-books. A few cases are illustrated as under :-

| Period | Meter reading | | Total mileage run |
|----------|---------------|------|-------------------|
| | From | To | |
| 24.10.05 | 5250 | 5267 | 17 KMs |
| 07.11.05 | 5645 | 5663 | 18 KMs |
| 22.11.05 | 6191 | 6200 | 10 KMs |
| 23.11.05 | 6256 | 6263 | 07 KMs |
| 10.12.05 | 7084 | 7100 | 16 KMs |

Reason for not entering the journey undertaken by the above vehicle may be explained.

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PARA - 7 : Performance / Activities - I & II

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(Reference Audit Memo no.1 dated 17.10.07 & Audit Memo no.1 (addendum) dated 23.10.07)

Despite repeated reminders, the unit did not provide the following information's/records to audit (with necessary documentary support) for the last three years 2004-05, 2005-06 & 2006-07 :-

1. Brief note on the setup and various activities.
2. Total revenue received in Prisoners Welfare Fund.
3. Total capacity & population of convicts/undertrails.
4. Length of stay of convicts/undertrails.
5. Release information of convicts/undertrails.
6. Parole release information of convicts/undertrails.
7. Parole release offenders information of convicts/undertrails.
8. Brief note on the various specific/commerical activities carried-out inside the premises.
9. Details of wages paid to the prisoners.
10. Details of the contractor-convict running the Wet Canteen.
11. Details of the contractor-convict running the Dry Canteen.
12. A self-contained note is solicited on (alongwith documentary proof wherever necessary) Aim and objective of the Prisoners Welfare Fund (PWF).

Para No. 8

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PARA – 8 : Non-production of records (NPR)

(Reference Audit Memo no.15 dated 25.10.07)

The following records pertaining to the current audit of 2005-06 & 2006-07 were not made available to audit for scrutiny, despite of repeated written and verbal requests :-

1. Information on set-up and various activities of the unit.
2. Jail/office procedure manual named "Delhi Jail Manual".
3. Prisoners Cash Book (having accounting of the money recovered/paid to them).
4. Prisoners Property Register (having accounting of the property of prisoners).
5. Prisoners Wages Register (having accounting of their daily wages earned).
6. Prisoners Diet Register (having accounting of issue of rations from stores).
7. Prisoners Clothing Register (having accounting of clothing to prisoners).
8. Stock register of coupon booklets sold to prisoners.
9. Seizure account of money / valuables seized from the prisoners – maintained by the para-military force (TNSP, CRPF, ITBP, etc.) posted at the Dodhy (reception).
10. Spouse information.
11. Contingent Register (GAR-27).
12. Purchase quotation files.
13. Register of undisbursed amount (GAR-25).
14. Property Registers.
15. Dead Stock Registers.
16. Long Term Advance Registers.
17. Attendance Registers.
18. Service postage stamp Registers.
19. OTA Registers.
20. CEA Registers.
21. T.A.Registers.
22. Movement Registers.
23. Photocopies Registers.
24. Medical charges reimbursement Registers.
25. LTC Registers.
26. Register of Telephone and Trunk Call charges.
27. Log book of the Motorcycle within the charge of this unit.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoO.

However, the same may please be traced and shown to next audit for scrutiny.

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PART II
CURRENT AUDIT REPORT

PARA No. 01

Para No. 9

Sub: Non visiting of declared place of visit

(Audit Memo No.: 13 dated 23/09/2014)

As per the provisions of the LTC Rules " **Declared place of visit must be visited to become eligible for making the LTC claim.** During the scrutiny of the LTC bill in respect of Sh. Naresh Kumar Head Warder-530 it is observed that vide bill No. 248 dated 23.01.2014 an amount of Rs. 7,400/- reimbursed to the official on account of LTC reimbursement for visiting Kopargaon alongwith his family. However, as per the application tendered by the official the place of visit has been shown as "Shirdi" whereas the claim has been passed for visiting Kopargaon.

Since the official did not visit the destination for which LTC was availed the entire claim of Rs. 7400/- reimbursed to the official is irregular and hence be recovered under intimation to the audit.



(12)

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PARA No. 02 Para No-10

(Audit Memo No.: 21 dated: 29/09/2014)

Sub: Recovery of FPA amounting to Rs. 10,050/-

As per FR-27, GOI(12)(b) and (d), Family allowance will be related to the Grade Pay corresponding to the post held at the time of sterilization against which the employee concerned will earn the FPA. This allowance will remain fixed in the entire service.

As per the information provided and the test check of the personal files it has been observed that Sh. Sanjay Gupta now Deputy Superintendent was been granted Family Planning Allowance @ Rs. 125/- in the pay scale of Rs. 4500-125-9000. The Family Planning Allowance has been revised w.e.f. 01.09.2008 vide order No.7(20)/2008—E.III(A) dated 24.09.2008 issued by the Govt. of India duly endorsed by the Finance (Budget) department vide No. 11(4)/2006//Fin(B)/1858 dated 01.10.2008.. As per the revised rates Sh. Sanjay Gupta was to be paid revised FPA w.e.f. 01.09.2008 @ of Rs, 250/- pm whereas Sh. Sanjay Gupta was allowed FPA @ of Rs., 400/- which is at higher side whereas the officer is entitled for FPA @ Rs. 250/- w.e.f. 01.09.2008.

Settled.
Recovered
Rs. 10,050/-
th. salary bills.

Hence, requisite recovery be made from the salary of the officer concerned @ Rs. 150/- (Rs. 400-250 = Rs. 150/-) from the date of granting of revised FPA @ Rs.400/- till 2013-14, ie, 12,600 (From 01.09.2008 to 31.03.2014 = 150/- X 67 = 10,050/-).

As per reply given by Supdt. of CI-8,
Recovery made is under:

| | | |
|----------|----------------|------------|
| Bill No. | 236 / 19.12.14 | Rs. 9000 = |
| | 250 / 14.1.15 | Rs. 9000 = |
| | 278 / 19.2.15 | Rs. 9416 = |

[Signature]

~~27~~ 27416 = out of which.
recovery of FPA was Rs. 10,800/- . Other recovered amt. i.e.
Rs. 16,616 = was for station money.

On 11/10/21
(Ushir/Amshar)
IAO-8

PARA No. 03

(Audit Memo No.:11 dated: 23/09/2014)

Sub: Short Recovery amounting to Rs. 5,921/- on account of Income Tax, due to non addition of DA in Salary for availing exemption u/s 10(13a).

In term of Income Tax rule 10(13A) regarding exemption on account of House Rent Allowance the Salary taken for the purpose of calculating exemption under this rules means Salary + Grade Pay+ DA. However, in the following cases exemption has been granted without taken DA into consideration:-

| Particular | 2011-12 | | Difference to be recovered |
|--|---|--|----------------------------|
| | Calculation of Income Tax as per department | Calculation of Income Tax as per Income Tax rules. | |
| Sh. Jagdish (Asstt. Superintendent), | | | |
| Salary | 3,23,022 | 3,23,022 | |
| Less: Transport allowance and WA | 10,320 | 10,320 | |
| Less: Exemption u/s 10(13A) | 31,128 | 20,673 | |
| Less: Deduction of Interest on HBA u/s 23(b) | - | - | |
| Total | 2,81,574 | 2,92,029 | |
| Less: Deduction u/s 80C | 22,813 | 22,813 | |
| Total | 1500 | 1,500 | |
| Less: Deduction u/s 80D | - | - | |
| Less: Deduction u/s 80G | - | - | |
| Total | 2,57,261 | 2,67,716 | |
| Less: 1,80,000 | 77,261 | 87,716 | |
| 1,80,000 - 5,00,000-10% | 7,726 | 8,772 | |
| Add 3% Edu. Cess | 232 | 263 | |
| Total Tax on Income | 7,958 | 9,035 | 1,077 |

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| Ajit Singh, Warder | | 2012-13 | |
|--|---|--|----------------------------|
| Particular | Calculation of Income Tax as per department | Calculation of Income Tax as per Income Tax rules. | Difference to be recovered |
| Salary | 4,07,163 | 4,07,163 | |
| Less: Transport allowance | 10,500 | 10,500 | |
| Less: Exemption u/s 10(13A) | 3,96,663 | 3,96,663 | |
| Less: Deduction of Interest on HBA u/s 23(b) | 22,392 | 14,968 | |
| Total | 3,74,271 | 3,81,695 | |
| Less: Deduction u/s 80C | 1,00,000 | 1,00,000 | |
| Total | 2,74,271 | 2,81,695 | |
| Less: Deduction u/s 80D | - | 1,500 | |
| Less: Deduction u/s 80G | 2,74,271 | 2,80,195 | |
| .Less Rs. 2,00,000 | 74,271 | 80,195 | |
| 2,00,000 - 5,00,000-10% | 7,427 | 8,020 | |
| Less: 2000(if income within Rs. 5,00,000) | | | |
| Add 3% Edu. Cess | 223 | 241 | |
| Total Tax on Income | 7,650 | 8,261 | 611 |

| Narender Kumar(Warder) | | 2012-13 | |
|--|--------------|--------------|------------|
| Salary | 3,29,493 | 3,29,493 | |
| Less: Transport allowance | 10,500 | 10,500 | |
| Less: Exemption u/s 10(13A) | 24,216 | 16,156 | |
| Less: Deduction of Interest on HBA u/s 23(b) | - | - | |
| Total | 2,94,777 | 3,02,837 | |
| Less: Deduction u/s 80C | 79,590 | 79,590 | |
| Total | 2,15,187 | 2,23,247 | |
| Less: Deduction u/s 80D | 1,500 | 1,500 | |
| Less: Deduction u/s 80G | - | - | |
| .Less Rs. 2,00,000 | 13,687 | 21,747 | |
| 2,00,000 - 5,00,000-10% | 1,369 | 2,175 | |
| Add 3% Edu. Cess | 41 | 65 | |
| Total Tax on Income | 1,410 | 2,240 | 830 |

Selling

As per reply given by

SCJ-8,
Page No. B. 530/1 =

deposited in bank by
dt. 7.10.14 in bank by
Narender Kumar.

11/16/14
(Narender Kumar)

[Signature]

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| Umesh (Warder) | | 2012-13 | |
|--|---|--|----------------------------|
| Particular | Calculation of Income Tax as per department | Calculation of Income Tax as per Income Tax rules. | Difference to be recovered |
| Salary | 2,54,053 | 2,54,053 | |
| Less: Transport allowance | 8,100 | 8,100 | |
| Less: Exemption u/s 10(13A) | 26,148 | 14,854 | |
| Less: Deduction of Interest on HBA u/s 23(b) | - | - | |
| Total | 2,19,805 | 2,31,099 | |
| Less: Deduction u/s 80C | 17,028 | 17,028 | |
| Total | 2,02,777 | 2,14,071 | |
| Less: Deduction u/s 80D | 1,500 | 1,500 | |
| Less: Deduction u/s 80G | - | - | |
| .Less Rs. 2,00,000 | 1,277 | 12,571 | |
| 2,00,000 - 5,00,000-10% | 128 | 1,257 | |
| Add 3% Edu. Cess | 4 | 38 | |
| Total Tax on Income | 132 | 1,295 | 1,163 |

| Captain (Warder) | | 2012-13 | |
|--|------------|-------------|-------------|
| Salary | 254053 | 254053 | |
| Less: Transport allowance | 8100 | 8100 | |
| Less: Exemption u/s 10(13A) | 26148 | 14854 | |
| Less: Deduction of Interest on HBA u/s 23(b) | - | - | |
| Total | 219805 | 231099 | |
| Less: Deduction u/s 80C | 17028 | 17028 | |
| Total | 202777 | 214071 | |
| Less: Deduction u/s 80D | 1500 | 1500 | |
| Less: Deduction u/s 80G | - | - | |
| .Less Rs. 2,00,000 | 1277 | 12571 | |
| 2,00,000 - 5,00,000-10% | 128 | 1257 | |
| Add 3% Edu. Cess | 4 | 38 | |
| Total Tax on Income | 132 | 1295 | 1163 |

Self
As per reply given by SCJ-8, B. 1163/- deposited in bank by Sh. Captain, Warder on 11/6/12 (Cash/Sumank) Tho f

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| Prashant Dagar (AS) | | 2011-12 | |
|--|---|--|----------------------------|
| Particular | Calculation of Income Tax as per department | Calculation of Income Tax as per Income Tax rules. | Difference to be recovered |
| Salary | 3,23,022 | 3,23,022 | |
| Less: Transport allowance | 10,320 | 10,320 | |
| Less: Exemption u/s 10(13A) | 31,128 | 20,673 | |
| Less: Deduction of Interest on HBA u/s 23(b) | - | - | |
| Total | 2,81,574 | 2,92,029 | |
| Less: Deduction u/s 80C | 52,813 | 52,813 | |
| Total | 2,28,761 | 2,39,216 | |
| Less: Deduction u/s 80D | 1,500 | 1,500 | |
| Less: Deduction u/s 80G | - | - | |
| Total | 2,27,261 | 2,37,716 | |
| Less 1,80,000 | 47,261 | 57,716 | |
| 1,80,000 - 5,00,000-10% | 4,726 | 5,772 | |
| 3% Edu. Cess. | 142 | 173 | |
| Total Tax on Income | 4,868 | 5,945 | 1077 |

by CS-89
 Recovered. As per reply given
 at 18.10.2014 vide PB-260
 Dail No. 3 (certificate given).
 Hence settled. *bm*
 11/16/21
 (Vishal Kumar)
 ITO-8.

Chad

PARA NO. 04

Para No. 12

10

(Audit Memo No.: 20, dated: 29/09/2014)

Sub: Huge amount accumulated in the Victim Welfare Fund.

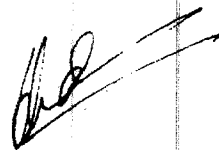
As per records provided by the Jail authorities it is observed that on the directions of Hon'ble Supreme Court of India a fund known as Victim Welfare Fund was created in the Prison Department, Govt. Of NCT of Delhi and accordingly 25% of the wages paid to the Prisoners were to be deducted and included in the VWF and the same be deposited into the nationalize Bank as such till date a huge amount to the tune of Rs. 18,82,156/- has so far been accumulated.

In this regard reference is made to the letter of Deputy Secretary (Home) vide No. F.9/194/98/HG/5098 dated 15.10.2009 vide which the Registrar General, High Court of Delhi was requested to issue direction to the trial court to identify the victims/heirs of the violence and further directions about the admissibility of the assistance to such persons from the Victim Welfare Fund in the Judgement and whether the victim or heir wanted to avail benefit from the victim welfare fund.

It was further requested in the said letter dated 15.10.2009 to take up the matter with the Hon'ble Chief Justice of Delhi High Court for appropriate direction to regulate the amount accumulated in the fund. As per records made available to the audit it is observed that till date even after a lapse of more than 04 years no further correspondence have been made by the Jail Authority for regulating the Victim Welfare Fund,

The jail authority should immediately initiate correspondence with the Hon'ble High Court to regulate the amount accumulated in the Victim welfare fund under intimation to the audit.

Till the provisions regarding regulation of the Victim Welfare Fund formulated the entire amount be place under fixed deposit so that sufficient interest be also generated.



PARA NO. 05

Para No. 13

(Audit Memo No. 09 dated: 21.09.2014)

Sub: Delay in depositing the receipt in the Govt. Account even after non installation/non available of "Cash Chest" in the office.

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

| TR-No. | Date of receipt. (TR-5) | Amount (In Rs.) | Date of deposit in govt. treasury/ | Date of deposit in Distt. & Session Court. |
|--------|-------------------------|-----------------|------------------------------------|--|
| 8223 | 06/11/2007 | 8,000/- | - | 16.11.2007 |
| 8224 | 14/12/2007 | 1,000/- | - | 02.01.2008 |
| 8225 | 26/12/2007 | 200/- | - | 02.01.2008 |
| 8226 | 11/01/2008 | 2,000/- | - | 25.01.2008 |
| 8272 | 02/03/2009 | 572/- | 21.03.2009 | - |
| 8273 | 17/03/2009 | 33,040/- | 30.03.2009 | - |
| 8275 | 01/06/2009 | 10,450/- | 09.07.2009 | - |
| 8300 | 29/09/2009 | 500/- | - | 09.10.2009 |
| 2402 | 28.10.2009 | 16,217/- | 11.11.2009 | - |
| 2451 | 17.01.2011 | 6,546/- | 27.01.2011 | - |

Further it is observed that the department is also maintaining Prisoners Welfare fund, Prisoners Property Fund etc. the money received under these funds are also collected and deposited in to concerned bank after a few days as indicated above, however the department is not having any Cash Chest, *whereas as per Note-04 below Rule 13 of CGA(R&P) Rules, 1983 cash and other valuables held in safe custody, on behalf of the government by the department officer or DDO should be kept in an adequately strong chest or almirah.*

Therefore in the light of the rule provisions it is impressed upon the department to install the "Cash Chest" as per the provisions immediately under intimation to the audit, so that cash and other valuables be kept in safe custody.

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PARA No. 06

Para No. 14

(Audit Memo No.: 12 dated: 23/09/2014)

Non physical verification of non-consumable and consumable items.

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

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

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

No, page counting on the starting of the register recorded, No Unit(Kg, Lt, Nos, Packet etc.) recorded against the item, Entries of receipt and issue of stock is also not mentioned, there are numerous cuttings and overwriting but none of the cutting/overwriting is attested by any of the competent authority.

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

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

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Para No. 07

Para No. 15

13

(Audit Memo No.: 15 dated: 25/09/2014)

Sub: Correction factor in the monthly bill of PNG received from IGL.

During the test check of the vouchers for the period it is observed that there is a regular supply of PNG for canteen etc. by the Indraprastha GAS LTD. and a huge amount is being incurred monthly on the consumption of PNG. In this regard the following information was requested vide above mentioned audit memo but no information was provided to the audit:-

01. The MOU/agreement between the Indraprastha GAS Ltd. and the Director General (Prison), Tihar Jail.
02. How many connection of PNG are in operation in the Jail
03. In every bill there is a "Correction factor" to the extent of 2.936 which increases the consumption bill by approx. 200% the same be clarified at the earliest. The detail of one of the bill is as under:

| Bill No. | Meter No. | Meter reading Previous | Meter reading current | Total consumption (4-3) | Correction factor | Consumption in Rs. After correction factor |
|---------------------|-----------|------------------------|-----------------------|--------------------------|-------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 38 dtd. 11.06.13 | 832375 | 79418 05.04.13 | 80024 19.04.13 | 606 @ 42.35 =25,664/- | 2.936 | 606x2.936x4 2.35 = 75,349/- |

The department failed to provide the above detail and clarification on the "Correction Factor" which enhanced the monthly bill by approx 200%. Department must ascertain the implication of the "Correction Factor" on the monthly consumption of PNG from IGL and ensure that the bill be raised on actual consumption basis after removing the correction factor under intimation to the audit.

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PARA NO. 08

Para No. 16

(Audit Memo No.: 17 dated: 25/09/2014)

Sub: Irregular Grant of advances from the Prisoners Welfare Fund.

As per Delhi Prisons (Prisoners' Welfare Fund, Appeals, Petitions, Interviews and communications) Rules 1988, published in the Delhi Gazette, Extra-ordinary Part IV No. 76 dated 18th April 1988 the objective of the Fund is to give:-

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

There is no provision for grant of advances for various purposes however as per the financial statements provided to the audit the following advances have been granted during the audit period:

| S.No. | Year | Loan & Advances out of PWF (In Rs.) |
|-------|---------|--|
| 01. | 2008-09 | 6,81,589/- |
| 02. | 2009-10 | 6,57,587/- |
| 03. | 2010-11 | 1,55,385/- |
| 04. | 2011-12 | 9,44,525/- |
| 05. | 2012-13 | 8,75,104/- |

It may be seen that advances have been granted out of the Prisoners Welfare Fund frequently for various purposes some of the examples are as under:-

| | | |
|----|-----------------------------------|----------|
| 01 | Advance for DDO office | 29,428/- |
| 02 | Advance to Office Expense | 23351 |
| 03 | Advance to postal | 1000 |
| 04 | Advance for Printing & stationery | 43617 |
| 05 | Advance to PWD | 104837 |
| 06 | Advance for Repair & Maintenance | 32,614 |
| 07 | Advance to SMO | 7208 |
| 08 | Advance to Taxi Bill | 76949 |
| 09 | Advance for MTNL Bill | 27237 |
| 10 | Advance to Vehicle | 18446 |
| 11 | Advance to Line Office | 4000 |
| 12 | Advance to Shivanand, A.S. | 2500 |
| 13 | Advance to Ramnarwesh | 1300 |
| 14 | Advance to Rohit | 2000 |
| 15 | Advance to Puneet, A.S. | 2000 |

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|----|------------------------------|-------|
| 16 | Advance to Gyan Singh | 3000 |
| 17 | Advance to Jagdish D.S. | 1000 |
| 18 | Adv. To Joginder | 2000 |
| 19 | Adv. To Deepak, AS(Training) | 12000 |
| 20 | Adv. To Devender Bisht, | 1500 |
| 21 | Adv. To Dharmender A.S. | 12000 |

From above the audit is of the view that a huge amount have been granted as advances for various purposes some of the advances are raised for the purpose of Prisoners Welfare however, advances given from S.L. No. 12 to 21 above are not for the welfare of the Prisoners these advances have been issued to the staff of the "Jail", which should immediately be stopped and compliance be shown to the next audit.

Further, the audit is of view that advances are also granted out of the Prisoners Welfare Fund for the various activities related to day to day requirements of the office store etc which should also be stopped immediately instead a "Permanent Imprest" should be created with the approval of the Finance Department to met out day to day urgent requirement of the Office etc.

(B) Sub: Huge outstanding advances.

(Audit Memo No.: 17 dated: 25/09/2014)

During the test check of the records provided by the department it is observed that a huge advances issued out of the Prisoners Welfare fund are still outstanding. The detail of the advances still outstanding are as under:

| S.No. | Name of agencies | Amount |
|-------|-----------------------------------|--------|
| 1 | Advance to DJ staff | 11,630 |
| 2 | Advance for Computer & Printer | 3200 |
| 3 | Advance for Fire Extinguisher | 323908 |
| 4 | Advance for Medical Diet | 50757 |
| 5 | Advance for Medical Ex., | 58596 |
| 6 | Advance to Store Items | 101379 |
| 7 | Advance to postal | 10451 |
| 8 | Advance for Printing & stationery | 58596 |
| 9 | Advance to PWD | 19494 |
| 10 | Advance for Repair & Maintenance | 149211 |
| 11 | Advance to SMO | 7812 |
| 12 | Advance to Taxi Bill | 57151 |
| 13 | Advance for MTNL Bill | 24787 |

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| | | |
|----|--------------------------------------|----------|
| 14 | Advance to R.O. Plant | 1425 |
| 15 | Advance to CT Office for Out station | 1,00,000 |
| 16 | M/s Kanduri Charan Rout | 3,00,000 |

The above mentioned advances may be recovered/adjusted at the earliest possible under intimation to the audit.

Further, an advance of Rs. 3,00,000/- mentioned at S.No. 16 has been granted to M/s Kanduri Charan Rout vide cheque No. 143431 dated 12.11.2013. Granting a huge amount as advance to the contractor/supplier is not justified hence purpose/reason for which such advance was granted to the contractor/agency may be elucidated to the audit and an early action to adjust such advances be taken under intimation to the audit.


(K.R. SEHRAWAT)
IAO

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PART - II
CURRENT AUDIT REPORT
(2014-15 TO 2017-18)

15

Para No. 1

(Ref to memo no 3 dt:- 12.9.18)

Sub:- Irregularity in records of distribution of milk to prisoners.

During the test check of daily Diet sheet of prisoners and subsequently stock register of diet of Jail No.8 it is observed that there is far difference between stock of milk received and actual consumption as per no of prisoners , However balance shown in stock is NIL. AS a test check audit has picked only March of every year of the audit period i.e. 2014-18. Details are as under:-

| Date | Milk received as per stock register | Actual consumption as per no of prisoners provided | Balance left not shown in the stock register | Rate of Mother Dairy Toned Milk per ltr.(Rs.) | Total Amount of Balance Milk(Rs.) |
|----------|-------------------------------------|--|--|---|-----------------------------------|
| March'15 | 8320 | 2747.05 | 5572.95 | 38 | 211772.1 |
| March'16 | 5746 | 3512.1 | 2233.9 | 38 | 84888.2 |
| March'17 | 5354 | 2664.625 | 2689.375 | 39 | 104885.625 |
| March'18 | 4439.725 | 2655.35 | 1784.375 | 39 | 69590.625 |
| | | | | Total | 471136.55 |

The diet chart of the prisoners shows that the demand of the milk was very high compare to number of prisoners. Because of this the milk was remained unused. The above table shows that there was huge litter of milk left as unaccounted and because of that there is loss of Govt money on day to day basis.

Jail authority is requested to investigate the matter at PHQ level & submit the findings and action taken report to Dte. Of Audit.

16

Para No. 02

(Ref Memo no. 4 & 11 dated 12.9.18 and 19.9.18)

Sub:- Investment of accumulative funds under PWF at uncompetitive rates.

(a) During the test check of PWF Account it was revealed that the department is having a huge amount in surplus i.e. Rs. 65 lakh in the Financial Year 2013-14. The department has invested the said amount in the form of eight FDR's having different amount for the period of 365 days to 400 days at different rate of interest i.e. 9% to 9.16%.

After that department time to time get them renewed for the same period at different rate of interest. At present the department renewed the FDR's at 6.25% to 6.50%.

Department has not provided any Tender File of investment to find that the investments were made at H1 rates. Audit observed that while making the investment of surplus amount the department has not followed the guidelines issued by the GOI time to time. As per norms the funds has to be invested after calling the quotations from different scheduled banks of RBI and at higher rate of interest. But audit observes that the department has not bothered to obtain the quotations from different scheduled banks. After checking the rates of FDR of different banks on Internet (Copy enclosed) it was found that there are number of banks providing higher rate of interest.

(b) In response to Memo No.4 dt. 12.09.2018 the department has submitted the reply through letter no. 3399 dated 18.9.2018 submitted that the Further PWF will renew FDR after the

[Signature]

check the rate of interest from the Bank. But audit observes that due to not following the guidelines of the RBI and GOI on investment there is a loss of Rs. 1,79,297/- as interest to the department. The calculation is as under:-

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| S.No. | No. of Days | Int. as per IDFC | Int. as Per Indian Bank | Principal Amount | Maturity Amount as per IDFC | Maturity Amount as per Indian Bank | Difference |
|-------|-------------|------------------|-------------------------|------------------|-----------------------------|------------------------------------|---------------|
| 1 | 400 | 8.25% | 6.25% | 699185 | 76468 | 748382 | 16298 |
| 2 | 365 | 8.25% | 6.50% | 1261265 | 13685 | 1345267 | 23317 |
| 3 | 365 | 8.25% | 6.50% | 668335 | 72500 | 712847 | 12355 |
| 4 | 400 | 8.25% | 6.25% | 1398498 | 1529 | 1496883 | 32607 |
| 5 | 400 | 8.25% | 6.25% | 1398498 | 1529 | 1496883 | 32607 |
| 6 | 365 | 8.25% | 6.50% | 683381 | 7415 | 728898 | 12644 |
| 7 | 365 | 8.25% | 6.50% | 673355 | 7306 | 718202 | 12447 |
| 8 | 365 | 8.25% | 6.50% | 2002655 | 217305 | 2136035 | 37022 |
| | | | | | | Total | 179297 |

Jail authority is requested to look into the matter and in future such investments should be made by obtaining competitive rates from other banks also.

Para (7)

Ref. memo no. 6 dt. 13.9.18

Sub:- Irregularity in evaluation of food items.

As per Jail procedure number of prisoner are produced in court on day by day basis. As per Jail norms if the prisoners are produced in the court then TA and diet charges were paid to him/her. As per Jail norms diet is reduced from daily diet chart on proportionate basis to avoid the wastage of food.

During the test check of Daily diet sheet of prisoners. It is observed that Tea Leaf and sugar for tea were reduced for those prisoners produced in court but Milk for tea was not reduced for those prisoners in daily diet sheet. In the absence of this there is double expenditure booked against the same prisoners. As a test check audit has picked March month of every year to find out the irregularity. The calculation as under:-

| Month and Year | No. of prisoners produced in court | Milk as per norms provided to prisoners (@50gm per prisoners) | Milk to be less as per jail norms (@25gm per prisoners) | Excess milk given in lt. | Rate of milk per lt. | Loss of amount due to wrong evaluation of milk |
|----------------|------------------------------------|---|---|--------------------------|----------------------|--|
| March'15 | 1841 | 92050 | 46025 | 46.025 | 38 | 1748.95 |
| March'16 | 1740 | 87000 | 43500 | 43.5 | 38 | 1653 |
| March'17 | 1860 | 93000 | 46500 | 46.5 | 39 | 1813.5 |
| March'18 | 1458 | 72900 | 36450 | 36.45 | 39 | 1421.55 |
| | 6899 | 344950 | 172475 | 172.475 | | 6637 |

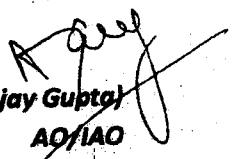
Jail authority is requested to obtain the ex-post facto approval from HOD to regularise the irregularity under intimation to audit. Other such type of cases has to be checked at office level.

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Sub. Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. AMC fill of photocopier.


(Ajay Gupta)
AO/IAO
Party No. X

(6) (21)

TEST AUDIT NOTES

TAN NO. 1

(Ref memo No. 8 dt.13.9.18)

Sub:- Shortcomings in PWF Account

During the test check of PWF Account it was revealed that the department has stopped the PWF Account in the year 2015 and after that Canteen Account was opened. But during the scrutiny of Bank Pass Book and Cash Book, it was revealed that Cash Book was not written after March'2015 whereas as per Bank Pass Book there is a balance of Rs.8,62,869/- as on 23/08/2018 and even the Pass Book shows there are transactions in the Account.

Department may please provide the reasons for not maintain the Cash/ Cheque Account Book to the audit.

TAN No.2

(Ref Memo No.9 dated 13.9.18)

Sub: Shortcomings in Canteen Account.

During the test check of Canteen Account it was revealed that the Jail Authorities has prepared the norms under which the canteen will work in every jail

Raise of Funds:-

The funds shall be raised from sale of product of canteen at approximately 10% profit while checking the Cash Book, it was found that time to time the expenditure bills under the canteen head submitted in the Pay and Accounts office and the funds were raised from the Government Money. The year wise amount recouped from the Govt. fund is as under:-

| | |
|--------------|----------------|
| 2015-16 | 971796 |
| 2016-17 | 1426590 |
| 2017-18 | 842137 |
| Total | 3240523 |

The table shows that during three years Rs.3240523/- was recouped from Govt. Fund against the Jails norms.

Advances from Canteen Account:-

As per norms the advances can be paid only for (a) DAP Bills (b) Medical Deit (c) Medical Treatment (d) Special Diet (e) MTNL Bills (f) Postal Stamp Bills. But during the checking of cash book it was revealed that every day a huge amount was paid as advance without following the norms prescribed by the Jail Admn.

Even the department has not produced any advance register to verify the refund of all advances. From the Cash Book it was also revealed that department is using the Canteen amount as a Imprest money and frequently giving the advances without following the norms.

Opney

Difference in Bank Reconciliation:-

The department has submitted the bank reconciliation of all the three years i.e. 2015-18. While checking the bank Reconciliation it was revealed that as per Cash book the closing balance as on 31.03.2017 was Rs.40,72,720/- whereas the Bank Reconciliation shows the Balance as per Cash Book Rs.50,29,833/- as such there is a difference of Rs.9,57,113/- which was not incorporated in the Bank Reconciliation statement.

The department is having a huge amount as on 31.03.2018 i.e. Rs.54,79,339/- in the Bank as per Cash Book. But the department has not taken initiative to invest the surplus amount in any stipulated Bank.

As per norms the Profit and Loss Accounts and Balance Sheet has to be prepared on yearly basis and should be audited by the chartered Accountant. But department has not provided any such record to audit.

Department may please provide the reason for above said irregularity to audit.


(Ajay Gupta)
AO/IAO
Party No. X

65

Due - Drawn Statement in rio Sh. Jagdish Chander, Warder
From the period of 01st Jan. 2016 to 31-08-2018

| MONTH | DUE | | | TOTAL | DRAWN | | | DIFFERENCE | | | | |
|--------|---------|-------|-----|---------|---------|--------|-----|------------|-------|--------|-------|-------|
| | BP | DA | HRA | | BP | DA | HRA | BP | DA | HRA | TOTAL | |
| Jan-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Feb-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Mar-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Apr-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| May-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jun-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jul-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Aug-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Sep-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Oct-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Nov-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Dec-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jan-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Feb-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Mar-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Apr-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| May-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jun-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jul-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Aug-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Sep-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Oct-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Nov-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Dec-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jan-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Feb-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Mar-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Apr-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| May-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jun-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jul-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Aug-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| TOTAL | 1133400 | 44168 | 0 | 1177568 | 1039540 | 139936 | 0 | 1179476 | 93860 | -95770 | 0 | -1910 |

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4

15

Due - Drawn Statement in r/o Sh. Bharat Bhushan, Warder
From the period of 01st Jan. 2016 to 31-08-2018

| MONTH | DUE | | | | TOTAL | DRAWN | | | | DIFFERENCE | | | |
|--------|---------|-------|-----|---------|---------|--------|----|---------|-------|------------|----|-------|-------|
| | BP | DA | HRA | TOTAL | | BP | DA | HRA | TOTAL | BP | DA | HRA | TOTAL |
| Jan-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Feb-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Mar-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Apr-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| May-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jun-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jul-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Aug-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Sep-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Oct-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Nov-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Dec-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jan-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Feb-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Mar-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Apr-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| May-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jun-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jul-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Aug-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Sep-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Oct-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Nov-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Dec-17 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jan-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Feb-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Mar-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Apr-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| May-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Jun-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| Aug-18 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 | |
| TOTAL | 1133400 | 44166 | 0 | 1177566 | 1039540 | 139936 | 0 | 1179476 | 93860 | -95770 | 0 | -1910 | |

over

3

Due - Drawn Statement in r/o Sh. Bharat Bhushan, Warder
From the period of 01st Jan. 2016 to 31-08-2018

| MONTH | DUE | | | TOTAL | DRAWN | | | DIFFERENCE | | | | |
|--------|---------|-------|-----|---------|---------|--------|-----|------------|-------|--------|-------|-------|
| | BP | DA | HRA | | BP | DA | HRA | BP | DA | HRA | TOTAL | |
| Jan-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Feb-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Mar-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Apr-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| May-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jun-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Aug-16 | 35300 | 766 | 0 | 36066 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Sep-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Oct-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Nov-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Dec-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Jan-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | -44 | 0 | -1144 |
| Feb-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | -44 | 0 | -1144 |
| Mar-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | -44 | 0 | -1144 |
| Apr-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | -44 | 0 | -1144 |
| May-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | -44 | 0 | -1144 |
| Jun-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | -44 | 0 | -1144 |
| Aug-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Sep-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Oct-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Nov-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Dec-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Jan-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Feb-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Mar-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Apr-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| May-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Jun-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Aug-18 | 37500 | 2625 | 0 | 40125 | 38600 | 2702 | 0 | 41302 | -1100 | -77 | 0 | -1177 |
| TOTAL | 1133400 | 44166 | 0 | 1177566 | 1039540 | 139936 | 0 | 1179476 | 93860 | -95770 | 0 | -1910 |

Done

5

2

89

Due - Drawn Statement in r/o Sh. Kuldeep Singh, Warder
From the period of 01st Jan. 2016 to 31-08-2018

| MONTH | DUE | | | TOTAL | DRAWN | | | DIFFERENCE | | | | |
|--------|---------|-------|-----|---------|---------|--------|-----|------------|-------|--------|-------|--------|
| | BP | DA | HRA | | BP | DA | HRA | BP | DA | HRA | TOTAL | |
| Jan-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Feb-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Mar-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Apr-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| May-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jun-16 | 33000 | 0 | 0 | 33000 | 12590 | 15738 | 0 | 28328 | 20410 | -15738 | 0 | 4672 |
| Jul-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Aug-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Sep-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Oct-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Nov-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Dec-16 | 35300 | 706 | 0 | 36006 | 36400 | 728 | 0 | 37128 | -1100 | -22 | 0 | -1122 |
| Jan-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | 44 | 0 | -1144 |
| Feb-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | 44 | 0 | -1144 |
| Mar-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | 44 | 0 | -1144 |
| Apr-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | 44 | 0 | -1144 |
| May-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | 44 | 0 | -1144 |
| Jun-17 | 35300 | 1412 | 0 | 36712 | 36400 | 1456 | 0 | 37856 | -1100 | 44 | 0 | -1144 |
| Jul-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Aug-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Sep-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Oct-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Nov-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Dec-17 | 36400 | 1820 | 0 | 38220 | 37500 | 1875 | 0 | 39375 | -1100 | -55 | 0 | -1155 |
| Jan-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Feb-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Mar-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Apr-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| May-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Jun-18 | 36400 | 2548 | 0 | 38948 | 37500 | 2625 | 0 | 40125 | -1100 | -77 | 0 | -1177 |
| Jul-18 | 37500 | 2625 | 0 | 40125 | 36600 | 2702 | 0 | 41302 | -1100 | -77 | 0 | -1177 |
| Aug-18 | 37500 | 2625 | 0 | 40125 | 36600 | 2702 | 0 | 41302 | -1100 | -77 | 0 | -1177 |
| TOTAL | 1133400 | 44166 | 0 | 1177566 | 1039540 | 139936 | 0 | 1179476 | 93860 | -95770 | 0 | -19710 |

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1

PART II

PART II
CURRENT AUDIT REPORT
(2018-21)

Para 1:-

(Ref:- Audit Memo No.11 Dated :10/06/2021)

Subject: Improper accounting procedure in Jail no. 8 & 9

During test check of various records, it has been observed that common record for Central Jail number 8 & 9 are being maintained viz PWF account , canteen account, P.P. account, Non-dietary stock registers, annual accounts of PWF & canteen, GAR-6 etc.

Whereas, separate budget provisions are made by Finance Deptt GNCTD for running CJ. 8 & CJ 9. Separate HOO & DDO for accounting purpose also declared. Therefore, record of two different office should be maintained separately. Similar observations were already made vide para no. 1 in the audit report of 2006-07 but not complied with so far.

HOO may take necessary action to maintain separate books of different accounts/schemes for Central Jail No. 8 and Central Jail no. 9 & compliance be shown to audit.

[Handwritten initials]

Para 2:-

(Ref:- Audit Memo No.03 , 3(a), 6 Dated:-08/06/2021)

Subject: Shortcoming in P.W.F & Canteen fund

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 administrated 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 for the audit period , following shortcoming are noticed:-

I. 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 take place.

It has been observed that no such register has been maintained.

- 3. 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.

- 4. 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 found available on record .

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III. Balance Sheet

1. Funds available in PWF fund are being invested in the form of FDR as detailed below:-

| | |
|----------------|-----------------|
| As on 31.03.19 | Rs. 91,68,326/- |
| As on 31.03.20 | Rs. 98,82,851/- |

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.

2. Balance sheet of PWF fund & canteen fund reflects current liabilities i.e. creditors as detailed below:-

| | |
|--------------|-----------------------------------|
| Canteen fund | Rs. 16,04,074 (as on 31.03.2021) |
| PWF | Rs. 83,968 (as on 31.03.2020) |

Similarly, details of current assets i.e. debtors mentioned in the balance sheet are as under :-

| | |
|--------------|-----------------------------------|
| Canteen fund | Rs. 27,64,353 (as on 31.03.2021) |
| PWF fund | Rs. 3,14,243 (as on 31.03.2020) |

Schedule attached on record for sundry creditor/debtors does not reflect the dates/periods since when they are pending for clearance. Necessary action to clear the same be taken under intimation to audit.

3. Balance sheet of canteen fund as on 31.03.2021 reflects an amount of Rs. 1,13,266/- as wrong credit by PAO 20. This entry is being carried forward from previous years. Action need to be taken to settle the wrong credit & compliance be shown to audit.

IV:- Loans & Advances

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 and Canteen fund as on 31.03.2021.

1. Loan and Advances for PWF

| S.N. | NAME | AMOUNT |
|------|---|----------|
| 1. | Advances for Air Tickets- DAP Out station | 58,781 |
| 2. | Advances for computer & Printer . | 13,950 |
| 3. | Advances for Fire Extinguisher | 3,200 |
| 4. | Advances for Medical Diet | 1,73,300 |
| 5. | Advances for Medical Exp. | 62,725 |
| 6. | Advances for Printing & Stationery | 51,125 |
| 7. | Advances for repair & maintainance | 83,040 |
| 8. | Advances for store items | 1,01,379 |
| 9. | Advances for C.T. office for out station | 40,815 |
| 10. | Advances to function & festival (PHQ) | 15,056 |
| 11. | Advances to Gardening Panja | 2,600 |
| 12. | Advances to postal | 6,360 |
| 13. | Advances to PWD | 19,494 |
| 14. | Advances to R.O. plant | 1,425 |
| 15. | Advances to SMO office | 7,812 |
| 16. | Advances to Taxi bill | 60,001 |
| 17. | Advance to Telephone charges | 25,794 |
| 18. | Kanduri Charan Rout | 3,00,000 |

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| | | |
|-----|------------------|--------------------|
| 19. | PWF CJ 15 (Loan) | 35,000 |
| 20. | TDS receivable | 1,36,068 |
| | TOTAL | 11,97,925/- |

2. Loan and advances from Canteen Account

| S.N. | NAME | AMOUNT |
|------|-------------------|-----------------|
| 1. | Advances to CJ 07 | 1,00,000 |
| | TOTAL | 1,00,000 |

Dates/period of loan and advances given not reflected in schedule of loan advances. It appears that loans & advances are frequently being given from PWF without maintaining proper record for ascertaining whether these were returned or not.

In the absence of such record, period of loan outstanding could not be ascertained.

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

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Para 3:-

(Ref:- Audit Memo No. 12 & 14 Dated: 11/06/2021)

Subject:- Shortcomings in Stock Register

During the test check of stock registers of office of Central Jail No.8, Tihar, New Delhi for the period 2018-21, the following shortcomings have been noticed by the audit:-

A. NON DIETRY (No. 42,52 & 52(ii))

- 1. **Physical verification was 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, 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
- 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.

B. DIETRY REGISTER

- 1. Alphabetical index has not been prepared.
- 2. During test check of diet sheet of inmate and diet register, it has been observed that excess items as required in diet sheet, have been issued from stock. some of the cases are as under:-

| S.No. | Name of items | Date | Items required as per diet sheet | Items issued from diet stock register |
|-------|---------------|-------------------|----------------------------------|---------------------------------------|
| 1 | Egg | 01.03.19 to 15.03 | ---- | 88 No. per day |
| | | 16.03.19 to 31.03 | ---- | 92 No. per day |
| | | 20.03.21 | ---- | 118 No. |
| | | 22.03.21 | ---- | 106 No. |
| | | 23.03.21 | ---- | 118 No. |

In the reply given by department, it was stated that diet was given as per stock register, but not mentioned in diet sheet. Reply of the department is not satisfactory.

HOO may take necessary action to remove the above shortcomings and compliance shown to audit.

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C. Accumulation of unserviceable stores

As per information provided by Central Jail No. 8, Tihar, Delhi for the period of 2018-21, it has been observed that large number of unserviceable items are lying in the store as detailed below:

| S.No. | Name of items | Quantity |
|-------|------------------------|--------------|
| 1 | Cooler | 8 |
| 2 | Water tank | 6 |
| 3 | Fan frame | 50 |
| 4 | Steel pot | 5 |
| 5 | Empty drum of paints | 10 |
| 6 | Broken plastic dustbin | 10 |
| 7 | Broken plastic chair | 10 |
| 8 | Bijli Taraju | 1 |
| 9 | System Tank | 5 |
| 10 | T.V. | 10 |
| 11 | Induction | 20 |
| 12 | Amplifier | 6 |
| 13 | Mike | 12 |
| 14 | Broken plastic pipes | Not provided |
| 15 | Broken iron pipes | --do-- |
| 16 | Broken iron window | --do-- |
| 17 | Wire | --do-- |

With the passage of time, above items are losing their residual value. Date of purchase & value of above items not provided to audit to audit.

If these items have completed their useful life and can't be used economically in the Jail, then Jail Authority is requested to condemn these items as per the prescribed procedure at the earliest under intimation to audit.

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Para 4:-

(Ref:- Audit Memo No 09 Dated:-10.06.2021)

Subject: Victim Welfare fund.

As per victim welfare fund pass-book provided to audit, huge amount of Rs. 57,57,643/- has been accumulated as on 07.07.20. No further entries got made in the pass book, as such up-to-date balances can not be recorded. Further, as per information provided by office, investment of Rs. 40,06,399/- (FDR) was done in Indian Bank on 07.05.20 with date of maturity 07.05.21.

In this regard, observations made by audit are as under:-

1. Huge amount of Rs. 50,92,766/- (as on 15.07.20) is lying in bank account which could had earned sufficient interest if placed under fixed deposit in nationalized bank.
2. While making FDRs, department has not obtained the quotations from different nationalized bank to obtain higher rate of interest. Similar observation was also pointed out in previous audit report (para 12 of 2007-14) & (para 1 2017-18). Still the FDRs being renewed with one bank i.e. Indian Bank only .

HOO may take necessary action as mentioned above & compliance be shown to audit.

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Para 5 :-

(Ref:- Audit Memo No. 1 Dated:13.04.2021)

Subject : Non Production Of Records

During the test check of records of Central Jail No. 8, Tihar, Delhi , following records were not produced to Audit:-

1. Log book & history sheet of Motor cycle no. DL-4S-AX-0928.
2. Annual Account of Canteen & PWF for the year 2020-21
3. Condenation records for disposal of surplus/waste goods.
4. LTC Advance register
5. TA/conveyance register.
6. Spouse information not provided 39 out of 83 employees .

The above record may be shown to next audit.

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14/6/21
(USHA PURWAHA)
I.A.O., Audit Party No
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TEST AUDIT NOTE

TAN 1:-

(Ref:- Audit Memo No. 07 Dated:- 09 /06/21)

Subject: Huge Savings under various Heads

During the test check of reconciliation statement of Central Jail No. 8, 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

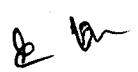
As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

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:-

| 2018-19 | | | | | |
|------------|-----------------------------|--------|-------------|---------|------------------|
| Major Head | Head of Account | Budget | Expenditure | Savings | % age of Savings |
| 2056 | 00 001 99 00 05 Reward | 10000 | --- | 10000 | 100 % 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 |
| 2020-21 | | | | | |
| 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.



TAN 2:-

(Ref:- Audit Memo No.05 Dt.08/06/2021)

Subject: Improper maintenance of Service Books.

During the test check of Service Books, the 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.

(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 Office

(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. Manish Warder , Dalip Kumar Warder and Jai Prakash Warder 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. Manoj Kumar Singh HW, Parveen Dabas ,HW etc.

HOO may take necessary action as mentioned above.

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TAN 3:-

(Ref:- Audit Memo No.04 Dt.08/06/2021)

Subject: - Pay Bill Registers

During the test check of Pay Bill Registers of Central Jail No. 8 , Tihar New Delhi for the period 2018-21, following shortcomings have been noticed:-

1. Alphabetic index has not been maintained in PBR . It should be maintained.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in the PBR . A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in any PBR's.
3. 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.
4. 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.

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TAN 4:-

(Ref:- Audit Memo No 08 Dated:-10.06.2021)

Subject: Shortcoming in maintaining P.P. A/c.

During the test check of PP account cash book & pass books for the audit period provided to audit, following observations have been made:-

- 1 There is difference in closing balances as per cash book (bank col.) & bank pass book as stated below:-

| Date | Balances as per cash book | Balances as per Pass book |
|----------|---------------------------|---------------------------|
| 31.03.19 | 12,16,250.75 | 25,47,334.75 |
| 31.03.20 | 23,57,197.00 | 26,84,611.75 |
| 31.03.21 | 84,35,673.00 | 8,88,798.00 |

Bank reconciliation has not been recorded in cash book to justify the differences.

HOO may take necessary action as mentioned above.

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TAN No 05 :

(Ref: Observation Memo No 15 dated 14-06-2020)

Subject:- Non compliance of provisions of Income Tax Act.

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 Rs1,00,000/- 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 2018-19. Smt. Neera Mathur, AAO & Sh. Pradeep A.S. as they have paid annual rent exceeding Rs. 1,00,000/- per annum but copy of the PAN card of landlord not found on record provided to audit.
- 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 the previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year. It has been observed that income tax was not deducted on average basis.
- 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 filling 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/DDO 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.

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TAN 6:-

(Ref:- Audit Memo No.10

Dated :10/06/2021)

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 GFT-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. 8, Tihar Jail Delhi, it was found that cashier /staff of the office who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

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

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14/6/21
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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