

**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. 6, Tihar Jail, Delhi for the audit period 2016-19.

**INTRODUCTION**

The Internal Audit Report of the accounts of **Central Jail No.6, Tihar Jail, New Delhi** for the year 2016-19 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. 26/02/20 to 05/03/2020 ( 07 Working Days).

**GENERAL SET UP AND ACTIVITIES**

Central Jail No. 6 is ISO 9001 certified jail which was commissioned in June 2000 for female inmates with a capacity to lodge approximately 400 inmates at a time where many vocational courses like Weaving, stitching, dhoop agarbatti, crech training, beauty culture training, pickle making, rakhi and candle making activities are run by different NGOs and jail authorities to help the inmates in rehabilitation..

**HOO**

S.no	Name & Designation	Period ((From-to)
1	Mrs.Anju Mangla, Supdt.	1.10.2013 to 18.07.2016
2	Mrs.Rekha Rani Sharma, Supdt.	18.07.2016 to 11.07.2017
3	Mrs.Shimray Asairo Bellrose, Supdt.	11.07.2017 to 20.06.2018
4	Mrs. Anju Mangla, Supdt.	21.06.2018 to 27.07.2018
5	Mrs. Sarita Sabharwal. Supdt.	28.07.2018 to till date

**DDO**

S.no	Name & Designation	Period(From-to)
1	Sh. Sanjeev Kakria, AAO	01.04.2016 to 19.07.2016
2	Sh. Pradeep Bhasker,AAO	20.07.2016 to 04.10.2016
3	Sh. Pardeep Bhardwaj.AAO	05.10.2016 to 05.12.2016
4	Sh. Parmod Giri,	06.12.2016 to 21.02.2017
5	Sh. Pardeep Bhasker,AAO	22.02.2017 to 01.01.2018
6	Mrs. Seema Goyal,AO	02.01.2018 to 29.05.2018
7	Mrs. Neera Mathur,AAO	30.05.2018 to 31.08.2019

**CASHIER**

S.no	Name & Designation	Period(From-to)
1	Smt.Taruna (Head Clerk)	1.04.2016-31.03.2018
2	No Cashier	01.04.2018 to 31.07.2018
3	Aarti (Sr. Asstt.)	01.08.2018 to 30.09.2019
4	Sneh Anand (Sr. Asstt.)	01.10.2019 to till date

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**Budget Allocation &Expenditure :-**

(In Rs.)

S.No.	FINANCIAL YEAR	BUDGET ALLOTTED	EXPENDITURE	(-) SAVING (+) EXCESS
1	2016-17	79097000	78148726	948274
2	2017-18	90969000	87197640	3771360
3	2018-19	75678000	75286650	391350

**Vacancy Position of staff as on 31.03.19**

Group	Sanction	Filled	Vacant
A	01	01	-
B	02	02	-
C	195	106	89
<b>Total</b>	<b>198</b>	<b>109</b>	<b>89</b>

**Statutory Audit**

Consolidated audit of all the Jail was conducted by AGCR upto 2019 and report is available with HQ and dealt by them. No particular para received so far in CJ -06..

**Maintenance of Records.**

The maintenance of records of office of the **Central Jail No. 6, Tihar Jail, Delhi** for the audit period 2016-19 was found satisfactory subject to observation made in current audit report and in test audit notes.

**Old Audit Report:-**

There are 03 Audit Paras outstanding from the previous report involving recovery of Rs 5,595/-. The Unit has submitted replies/compliance of old outstanding paras which were examined and after careful examination, 02 audit para along with recovery of Rs5,595/- were settled. The balance 01 outstanding paras with outstanding recovery of Rs.nil /- is placed in the file as Part-I of the report.

Year	Outstanding			Settled			Still Outstanding		
	Total Para	No.	Recovery	Para year	No.	Recovery	Para Year	No.	Recovery
2001-09	1	3	0	2001-09	-	--	2001-09	03	0
2009-16	2	1,2	5,595	2009-16	1,2	5,595	2009-16	---	0
<b>Total</b>	<b>03</b>		<b>5,595</b>		<b>02</b>	<b>5,595</b>		<b>01</b>	<b>---</b>

**Current Audit Report**

During the course of current audit 16 audit memos were issued highlighting various irregularities and recoveries of Rs 1,51,969/-were detected. In compliance of Audit Memos, the unit has submitted replies of audit memos which were examined and after careful examination, 02 memo settled at the spot with recovery of Rs. nil/-- and remaining 14 memos with outstanding recovery of Rs.1,51,969/- have been converted into 04 Paras and 10 TANs and incorporated in the current audit report- Part-I. Details of recoveries (2016-19)

*[Handwritten initials]*

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	04	26,742	---	26,742	Para 2
2	07	1,10,127	---	1,10,127	Para 1
3	10	15,100	---	15,100	Para 3
	<b>Total</b>	<b>1,51,969</b>		<b>1,51,969</b>	

The internal audit report has been prepared on the basis of the information /records furnished and made available by Central Jail No. 6, Tihar Jail, Delhi for the year 2016-19, The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.

*be*  
*27/03/20*  
**(USHA PURWAHA)**  
**I.A.O., Audit Party No.VIII**

# PART I

PWP

OLD REPORT

Part - I.  
(2001 - 2016)

OLD REPORT  
Part - I  
(2001 - 09)

Page ①

Page ①

(B) Non production of records

The following record was not produced to audit:-

1	Victim welfare fund	settled + 10m
as ②	Records w.e.f 2001-07	20-11-16 (CAO)

The same may be produced to next audit

(G.L.Prasad)  
IAO- Audity Party No.5

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2009-16)**

Para No.1 (Ref. audit memo 11 dt. 21/11/2016)

**Sub: Shortcoming in Income Tax**

During the test check of Income tax records of Jail No.6, Tihar Jail, New Delhi, following irregularities have been noticed:-

As per Form 16, rebate of House Rent Allowance for Rs.49473/- on account of Rent receipts has been given but no supporting documents found available on records in respect of Sh. Anand Singh, Driver for the financial year 2015-16. Clarification in this regard was sought vide audit memo no.11 dated 25.11.16. As per reply submitted by the official, duly verified by HOO, Sh. Anand Singh was not living in rented accommodation during the year 2015-16. Thus rebate for HRA under Section 10 of Income Tax Act was given erroneously by the office. Therefore DDO may recover balance amount of Income Tax due as per detailed calculation given below after due verification of facts and figure:-

**Calculation of Income Tax in r/o Anand Singh, Driver**  
For the financial year -2015-16

Description	Amount as per Form-16	Amount as per actual
Gross Salary	599903	599903
Rebate for payment of Allowances exempt under section 10		
Transport	(-) 19200	(-) 19200
HRA	(-) 49473	-----
Washing Allowance	(-) 3072	(-) 3072
Gross Taxable Income	528158	577631
Rebate for deductions under 80-C		
(i) GPF 108000		
(ii) UTGEIS 360		
(iii) LIC 21768	(-) 130128	(-) 130128
Rebate under Section 80-D	(-) 1500	(-) 1500
Taxable Income	396530	446003
First 250000 ----- Nil		
(250000-500000) ---- 10 %		
(1000000-500000) ..... 20 %		
Calculation of Tax (as per form-16) 396530-250000 = 10 % of 146530 = 14653/-	Calculation of Tax (as per actual) 446003-250000 = 10 % of 196003 = 19600/-	
Less Rebate U/s 87A of Rs.2000/-	Less Rebate U/s 87A of Rs.2000/-	
Income Tax = 12653	Income Tax Rs.17600/-	
Education cess Tax = 380	Education cess Rs.528/-	
Balance Tax to be recovered now	Rs.17600-12653 = Rs.4947/- (I.Tax) Rs.528 - 380 = Rs.148/- (E.Cess)	

Other similar cases may also be reviewed.

Recover Rs. 148/- @ per 21/11/16  
Rs. 5100/-  
deposited in Axis Bank  
through challan no. 00001 dt. 21/11/16  
by 5/11/16  
(Usharwaha)  
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Para No.2 (Ref. audit memo 6 dt. 17/11/2016)

Sub:- Short recovery of subscription towards DGHS.

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay.

During the test check of records of Central Jail No.6, Tihar Jail, New Delhi, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from Ms. Meenu Aneja, HC as per details given below:-

S.No	Name & Designation	G.Pay	Recovery period	Deductions made	Deductions due	Difference to be recovered
1	Meenu Aneja, HC	4800	1/2016 to 5/2016 (5 months)	Rs.225/- p.m.	Rs.325/- p.m.	Rs.100 for 5 months i.e. Rs.500/-

As the official has been transferred to other department and was paid upto 31.5.2016, her present department may also be informed accordingly. Short deduction of DGEHS may be got recovered from the official under intimation to audit.

*Sd/- as per reply.*  
*Rs. 500/- recovered*  
*vide Bill No. 202 dt. 13.6.17.*  
*Usha Purwaha*  
*5/3/20*  
*(Usha Purwaha)*  
*11/8*

*Usha Purwaha*  
 25.11.16  
 (Usha Purwaha)  
 I.A.O.Audit Party No.VIII

*[Signature]*

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**TEST AUDIT NOTE**  
**(2013-16)**

**TAN No. 1 (Ref Audit Memo No.5 Dated: 17-11-2016).**

**Sub:- Pay Bill Registers**

During the test check of Pay Bill Registers of Central Jail No.6, Tihar Jail, New Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect.
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 any of the PBR's. 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 the 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) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Monthly entries in PBR's (Ex-cadre, Ministerial and class -IV Staff) have not been verified and signed by the D.D.O. for its correctness, which is irregular.
6. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office.

HOO / DDO is advised to take action as mentioned above.



TAN No. 2 (Ref Audit Memo No.8 Dated: 17-11-2016).

**Sub:- Non appointing of Cashier and non execution of Cash Security / Fidelity bond.**

As per rule 275 of GFR, 2005- every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security, which should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should be in FORM GFR-31.

During the course of audit in Jail No.6, Tihar Jail, New Delhi, it was noticed that although sufficient nos. of ministerial staff is posted, no one has been assigned the duty of discharging duties of cashier and hence no security bond is furnished in form of fidelity bond, in the absence of same the onus of responsibility in case of any cash excesses or shortages could not be determined.

It is necessary to appoint a cashier in an establishment so as to keep and render true and faithful accounts of dealings which are to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

The absence of Cash Security / Fidelity bond documents for the audit period of 2009-10 to 2015-16 in respect of Cashier, is irregular and in gross violation with the General Financial Rules. Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken under intimation to audit.

HOO is advised to take action as mentioned above.

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TAN No. 3 (Ref Audit Memo No.12 Dated: 21-11-2016).

Sub: PRISONER WELFARE FUND

As per provisions of Delhi Prisons Rules, 1988, Prisoner Welfare Fund is to be raised from voluntary contributions from prisoners, donation from public, 10% of the wages paid to the prisoners or any other source approved by the administration. The main objective of the fund is to provide aid to poor & needy prisoners during their imprisonment for rehabilitation at the time of release.

On scrutiny of record related to PWF for the period 2009-16, following observation have been made:

1. As per Central Jail Manual, proper account of receipt & expenditure shall be maintained comprising cash book, ledger, vouchers & minute book etc. but no cash book is maintained for prisoners fund. Only day book has been maintained.
2. Physical verification of the cash in hand, balance in the passbook not conducted as prescribed in Jail Manual, on the last day of each month the chairman (the Supdt.) shall conduct the physical verification of cash & balance in passbook.
3. Various loans & advance were frequently given out of PWF but no proper system adopted for ascertaining whether advances given were returned or not. In the day book, at many places, pencil entries were made for adjustment of loans & advances. Entries are not signed, as such correctness of facts cannot be verified. Necessary steps be taken to keep record of advances given and their timely settlement.

Moreover, drawing regular advances for various purposes & then adjusting the same from Govt. Account is a wrong practice which should be avoided. Advances should be drawn out of PWF only in urgent cases with the approval of competent authority for the welfare of prisoners.

HOO is advised to maintain Prisoners Welfare Fund as mentioned above.

Satisfactory as per  
by  
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(Like Remarks)  
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TAN No. 4 (Ref Audit Memo No.13 Dated: 21-11-2016).

Sub: Service Books.

During the test check of Service books maintained in the office of the Jail No.6, Tihar Jail, New Delhi, the following irregularities have been noticed by the audit:-

As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. Same has not been done by the school.

The following officials have completed 18 years of service or 5 years of service before retirement:-

S.No	Name of Officials	Designation	D.O.B.	D.O.A.	D.O.R.
1	Neetu Chugh	A.S.	01.07.72	14.05.98	30.06.32
2	Kiran	A.S.	25.05.72	08.08.97	31.05.32
3	Anjana Chauhan	H.M.	15.04.72	14.02.97	30.04.32
4	Hemalata Kumari	H.M.	01.08.73	10.04.97	31.07.32
5	Geeta Pal	H.M.	21.12.73	19.02.97	31.12.33
6	Prem Rani	H.M.	17.06.75	01.04.98	30.06.35
7	RamaShah	H.W.	01.03.65	07.08.90	28.02.25
8	Jagmohan	Warder	07.08.71	04.06.97	31.08.31
9	Yogesh Kumar	Warder	01.05.74	02.06.97	30.04.34
10	Durga Satyapal	D.E.O.	03.12.65	28.06.89	31.12.25
11	Amarjeet Singh	Driver	25.06.62	10.12.85	30.06.22
12	Anand Singh	Driver	05.04.65	09.06.93	30.06.25
13	Urmila	Cook	05.06.60	27.01.99	30.06.20

As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.

HOS is advised to take action as above.

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TAN No. 5 (Ref Audit Memo No.14 Dated: 21-11-2016).

**Sub: Irregularities in maintenance of Vehicle Log Book.**

During the test check of Movement Register / Log Book of Vehicle No. DL-1LG-0368 pertaining to Jail No.6, Tihar Jail, New Delhi, following important details which needs to be mentioned in the log book were not available with the Office:-

- (i) Test report / kilometer per liter (KPL) fixed by the competent authority.
- (ii) Fuel consumption/KPL actually consumed/performed by the vehicle.
- (iii) Period of routine servicing/painting/maintenance of vehicle for the purpose to increase life period of vehicle.
- (iv) As per Rule 192 of GFR, physical verification of assets should be verified at least once in a year and outcome of the verification recorded in the register. But no such record was made available to audit.
- (v) The replacement of tyre, total K.M., run, major repairs carried out etc are required to be entered in the log book but the same was not done in Log Book.
- (vi) The condition of vehicle is essential to ascertain present value of assets/proper utilization of expenditure. But it was seen that condition of vehicles had not been marked in the records duly authenticated by work shop authorities.

HOO is advised to maintain Vehicle record as above.

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TAN No. 6 (Ref Audit Memo No.15 Dated: 23-11-2016).

**Sub: Non Utilization of Victim Welfare Fund.**

The fund was envisaged in the year 2008 for benefiting the families of victims to augment their resources with monetary relief from funds raised from 25 % of wages earned by the prisoners. The aim was to provide relief to the victims or their legal heirs who had been suffering hardships by funds raised from the earnings of their tormentor.

During examination of records of Victim Welfare fund, it was noticed that the office had maintained the fund by opening a Account on 12.02.2008 bearing number 761607112 in Indian Bank, Tihar Jail Complex in which an amount of Rs.19,55,918/- was lying as on 31.3.2016. Further scrutiny revealed that no amount had been debited from the account since its opening.

Records provided to audit revealed that no one had been beneficial of the above scheme due to which a large amount of money is lying unutilized in the Welfare Fund.

The non utilization of funds defeats the very purpose for which the scheme was envisaged by the authorities. Audit is of the view that the Jail authorities had not conceptualized the scheme properly before finalizing the same

HOS is advised to take action for utilization of Victim Welfare Fund.

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TAN No. 7 (Ref Audit Memo No.17 Dated: 24-11-2016).

**Sub: Prisoners Property Account.**

During test check of record of Prisoners Property Account for the period 2009-2016 provided to audit; following observations have been made:

1. The source of income of this account is from the money received by the prisoners from their relatives & 75% the wages earned by them. Saving account for this purpose maintained in Indian Bank, CJ-Tihar, Mayapuri-Post, New Delhi. But the cash book in the office does not have separate columns for cash & bank transactions.
2. Certificate of closing balances not given in cash book. Same needs to be recorded certifying cash balance & bank balance separately by competent authority.

HOS is advised to take action as above.

*Settled as per  
 reply of H.O.O.  
 5/12/20  
 17708*

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**TAN No.8 (Ref. audit memo 6 dt. 17/11/2016)**

**Sub:- Irregularities in maintenance of Cash book.**

During the test check of Cash Book maintained by the office of the Central Jail No.6, Tihar Jail, New Delhi for the period 2009-16, following discrepancies have been observed:-

- 1 Cash Book maintained in the office is not in the prescribed form. It should be maintained in Form GAR 3
- 2 Entries in the Cash Book not regularly signed by the DDO as prescribed under Rule 13 (II) of CGA(R&P)1983, all monetary transactions should be entered and attested by the DDO in token of such check.
- 3 AS per Rule 13(III) of CGA(R&P)1983, the daily totals of Cash book should be checked by a person other than writer of the Cash Book who initial it as correct. On perusal of the cash book it has been seen that the same has not been done.
- 4 At the end of each month, the DDO should verify the cash balance in the cash book and record a dated certificate to that effect which has not been done in the cash book maintained in the office.

HOO / DDO should take action to maintain the cash book as prescribed under rules under intimation to audit.

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TAN No.9 (Ref. audit memo 9 dt. 18/11/2016)

Sub: Improper maintenance of Bill Register.

DDOs shall maintain a Bill Register in GAR-9 / TR 28-A, and note all bills presented for payment to the PAO in the register. As soon as cheques / payments for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register and the DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In case any retrenchment is made by the PAO, a note of such retrenchments should be kept against the bill in the remarks column in TR 28-A.

But it was observed that entries of Bills were being done in 'Register of Valuables' by the office and entries were not being made in accordance with the format given in Form TR 28-A. Entries made in the bill register maintained in the office not signed by DDO which is also irregular.

HOO / DDO should take immediate steps to maintain the Bill Register as mentioned above and compliance be shown to next audit

  
25.11.16  
(Usha Purwaha)  
I.A.O. Audit Party No.VIII





# PART II

**PART II**  
**CURRENT AUDIT REPORT**  
**(2016-19)**

(Ref:-Audit Memo No 7 Dated : 04/03/2020)

Para 1:-

**Subject:- Overpayment of Child Care Leave**

As per amendment made in CCS (Leave ) Rules , 1972 vide notification dated 11.12.18, have come into force w.e.f. 14.12.2018, CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days..

During the test check of Service Books, & other office record, it came into notice that following officials have availed the CCL. more than 365 days and 100% salary was released to them for the entire period which resulted in overpayment of pay- . Few cases observed are as detailed below:-

S.No	Name of Employees	Period of leave (more than 365 days)	Bill no. and date	Gross salary paid	Amount paid (Rs.) (100%)	Amount due (Rs.) (80%)	Difference (Rs.)	
1	Smt. NeetuYadav, H.M.	04.02.19 to 23.02.19 (20 days)	245 dt 21.02.19	41780/-	41780*20/30= 27853	27,853 * 80/100 = 22282	5571	
		03.06.19 to 30.06.19 (28 days)	35 dt 18.06.19	42,848/-	42,848*28/30= 39991	39991* 80/100 = 31993	7,998	
		01.07.19 to 08.07.19 (08 days)	49 dt 19.07.19	53,968/-	53,968*8/30= 14391	14391 * 80/100 = 11513	2878	
		<b>Total = 56 days</b>						<b>16,447</b>
2	Smt. Indu Gupta, H.M.	06.04.19 to 30.04.19 (25 days)	10 dt 11.04.19	46,496/-	46496* 25/30= 38747	38747*80/100 =30998	7749	
		01.05.19 to 31.05.19 (31 days)	21 dt 17.05.19	46496	46496	46496* 80/100 =37197	9299	
		01.06.19 to 30.06.19 (30 days)	36 dt 18.06.19	46496	46496	46496* 80/100 =37197	9299	
		01.07.19 to 31.07.19 (31 days)	50 dt 19.07.19	48096	48096	48096* 80/100 =38477	9619	
		01.08.19 to 31.08.19 (31 days)	61 dt 20.08.19	48096	48096	48096* 80/100 =38477	9619	
		01.09.19 to 30.09.19 (30 days)	87 dt 18.09.19	48096	48096	48096* 80/100 =38477	9619	
		01.10.19 to 31.10.19 (31 days)	106 dt 22.10.19	48096	48096	48096* 80/100 =38477	9619	
		01.11.19 to 30.11.19 (30 days)	129 dt. 19.11.19	48096	48096	48096* 80/100 =38477	9619	
		01.12.19 to 31.12.19 (31 days)	141 dt. 20.12.19	48096	48096	48096* 80/100 =38477	9619	
		01.01.20 to 31.01.20 (31 days)	159 dt. 20.01.20	48096	48096	48096* 80/100 =38477	9619	
		<b>Total 301 days</b>						<b>93,680</b>

Thus, overpayment amounting to Rs.110127/- may be got recovered from the above mentioned official after due verification of facts and figures under intimation to audit and all other similar cases may also be reviewed.

*[Handwritten initials]*

Para 2:-

(Ref:=Audit Memo No. 04 Dated : 02/03/202

Subject: Deduction of Water Charges

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

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

During the test check of Pay bill register, Bills and information provided by office of Central Jail No. 6, Tihar Jail, Delhi for the period 2016-19 it has been noticed that in the following cases Govt. Accommodations were allotted but water charges have not been deducted :-

S. No	Name & Designation of Employees (Sh./Smt.)	Details of Govt. Accomodation	Period w.e.f	Rate of Water charges recovered as per PBR	Revised Rate of Water charges	Difference & Monthswater charges	Total amount be recovered	
1	UrmilaBhan dari A.S.	Type -1 , Quarter no. B-3, Tihar, Delhi	01/07/12 to 31/01/20	Rs.Nil	Rs.157	Rs.157 X 91 M	14,287	
2	SrideviMeena, Matron	Type -11 , Quarter no. 776, Tihar, Delhi	14/12/16 to 31/01/20	Rs. Nil	Rs.196	Rs.196 X 37 M 196 X 17/31	7,252 107	
3	SunitaKumari, Matron	Type -11 , Quarter no. 755, Tihar, Delhi	01.12.17 to 31.01.20	Rs. Nil	Rs. 196	Rs. 196 X 26 M	5,096	
4	IshwarChander, HW	As per PBR , quarter is allotted to official but water charges not deducted . Allotment order of quarter not available in office.						
						<b>TOTAL</b>	<b>26,742</b>	

The non deduction of water charge amounting to Rs.26,742/- may be recovered from the above mentioned official after due verification of facts and figures under intimation to audit .Other similar cases may also be reviewed.

*Je* *BP*

(Ref:-Audit Memo No 10 Dated: 03/03/2020)

Para 3:-

Subject: Over Payment of Transport Allowance

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002 this allowance will not be admissible if the Govt. employee is absent from the duty full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers & Pay Bill Registers for the audit period 2016-19 of officer/officials for the audit Period, it revealed that the following employees were paid Transport Allowance of Rs 15,100 /- during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:

S. No.	Name of Designation (Mr./Mrs.)	Leave Period (Full Month)	No. of month	T.A. Rate per month (In Rs.)	T.A. Paid (In Rs.)
1	AnjanaChauhan, AS	09/17	01	3744	3744
2	Meenakshi , Matron	11/16 to 01/17	03	1350	4050
3	RenuChimwal, Matron	05/18 to 06/18	02	1445	2890
		07/18 to 09/18	03	1472	4416
<b>TOTAL</b>					<b>15,100</b>

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar case may also be verified and action be taken accordingly.

Q BR

Para 4:-

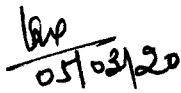

**Subject: Contingency Bills**

During test check of contingency bills for the audit period, following shortcoming were noticed:-

- Vide bill no. 337 dated 24.03.18, payment of Rs. 10000/- was made to M/s Ram Karan Surender Kumar for purchase of lifafa etc. . It has been observed that items were purchased on 15.10.16 & 18.02.17 i.e. in previous financial year and payment were made without obtaining ex-post facto approval of competent authority i.e. HOD . HOO may take necessary action to obtain the ex-post facto sanction from the competent authority . Other similar cases may also be reviewed & action be taken accordingly.
- Payment of Late payment surcharge:-**Vide bill no. 274 dt. 26.02.18 & 247 dated 21.02.19 payment of Telephone bills were made including Late payment surcharge of Rs. 250/-.  
Details are as under:-

Bill no & date	Total mount of Bill	Amount of Late payment surcharge
274 dt. 26.02.18	2857	70
	604	10
	644	10
	605	20
247 dt. 21.02.19	637	20
	617	30
	637	20
	3695	70
		250

HOO may take necessary action to regularize the above expenditure after due verification. All other similar cases may also be reviewed & action be taken accordingly.

  
 05/03/20  
 (USHA PURWAHA)  
 I.A.O., Audit Party No.VIII  


**TEST AUDIT NOTE**

(Ref:-Audit Memo No.5 Dated : 02/03/2020)

TAN 1:-

**Subject:- Shortcomings in Maintenance of Cash Book ( Govt. A/C )**

During the test check of cash book for the period 2016-17 to 2018-19 , following observation were made which may be rectified & compliance be shown to audit at the earliest:-

1. As per R&P Rules ,all the receipts received in the office should be deposited into Govt. treasury immediately .But it has been observed that same has not been followed by the office at many occasions. Few such cases are as below:-

Dt. of Receipt through GAR 6	Amount	Dt. of Challan	Delay
21.10.16	1894	16.12.16	26 days
08.06.18	100	22.06.18	14 days
13.07.18	2000	03.08.18	30 days
21.02.19	1830	08.03.19	15 days

2. It has been observed that Court fine cash receipts are being deposited in various courts viz Tis Hazari Court, Rohini Court etc. by DDO, CJ -06. But verification of such receipts is not being carried out from concerned courts.

HOO may take necessary action as mentioned above

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(Ref:-Audit Memo No. 8 Dated :03/03/2020)

TAN 2:-

**Subject:- Shortcomings in Stock Register**

During the test check of stock registers of office of Central Jail no. 6, Tihar, New Delhi, for the period 2016-19, the following shortcomings have been noticed by the audit:-

**1. Stock Register No. 42 A (Fixed Assets)**

- i. Non consumable/fixed assets register is being maintained in consumable register. It should be maintained in prescribed form GFR 22.
- ii. Non consumable items shown Nil by showing issue which is not correct. Progressive total should be made to ascertain actual no. of stock in the office e.g. page 6,8,17,25,26 etc.
- iii. Entries brought forward each year in new register without the attestation of concerned Incharge.

HOO may take necessary action as mentioned above

*2* *by*

TAN 3:

**Subject: - Shortcoming in Service Book**

During the test check of Service books maintained by the office of Central Jail No. 6, Tihar Jail, New Delhi, the following shortcoming have been noticed by the audit:-

S.No.	Name of Official	Remarks
1	Ramshwari,, Sweeper	1 Entries not filled in new Service Book (1 <sup>st</sup> page_ 2.1 <sup>st</sup> Financial upgradation was given to her for which pay fixation orders were issued twice i.e. on 22.12.15 & 26.04.16 with different pay fixation.

2. Service Book to be shown to the official every year as per SR 202:Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been duly verified and certified. The same has not been done most of the service books.
3. As per rule, the officials/officers service book (who has completed 18 years of regular service or left five years of service before retirement,) will be verified by the Office concerned and service verification certificate will be pasted on the service book. but same has not been followed by the school. Service books have not been verified by the office.
4. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.
5. From the CCL record & personal files of various staff, it has been observed that CCL being granted & revised after sanctioning the leave in many cases, where reduction of one day CCL (either at the start or at the end of the month) gives benefit of transport allowance or annual increment e.g. :

Name	Leave sanctioned	Leave Revised
SmtNeetuYadav, HM	01.04.18 to 30.09.18 (order no. 1095 dt. 15.03.18)	02.04.18 to 30.09.18 (order no. 45 dt. 02.05.18)
	01.07.16 to 30.06.17 (order no. dt. 27.06.16)	01.07.16 to 28.06.17 (order no. 362 dt. 25.07.17)

In this case leave sanctioning authority was HOD, but leave order revised by HOO without obtaining approval of HOD.

HOO may take necessary action as mentioned above

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(Ref:-Audit Memo No.15Dt.04/03/2020)

TAN 4:-

**Subject: Shortcomings in Prisoners Welfare Fund**

As per provisions of Delhi Prison Rules, 1998, Prisoner Welfare Fund is to be raised from voluntary contribution from prisoners, donation from public, 10% of wages paid to the prisoners or any source approved by the administration. The main objective of the fund is to provide aid to poor and needy prisoners during their imprisonment for rehabilitation at the time of release.

On scrutiny of PWF record provided to audit for the period 2016-2017 to 2018-2019, following observations have been made:

**VOUCHERS**

I. Shortcomings noticed in the paid vouchers are as under:

S.N.	DATE	AMOUNT PAID	REMARKS/ OBSERVATIONS	
1.	9.4.17	Rs. 730	Bill not in printed form. Purchases made on plain paper slip bill having no TIN No. Plain paper bills. Not signed by any authority. Not made passed for payment .	
2.	19.5.17	Rs. 1560		
3.	17.5.17	Rs.331		
4.	16.5.17	Rs.600		
5	17.8.17	Rs.1260 Rs. 600 Rs. 300 Rs. 485		
6	21.9.17	Rs.2000 Rs. 2000 Rs. 1650 Rs. 1500 Rs. 2300		
7	29.8.17	Rs.3040		Name of items not mentioned, only amount written without which stock entries of items can not be verified. No description of items. "All mixed items" mentioned on the bill for Rs. 3024/- Plain paper bill with no items
8.	29.8.17	Rs.3024		
9.	17.8.17	Rs.1500		

II. Vouchers are not numbered serially. Only dates are mentioned in the vouchers. Voucher should be marked giving no. 1,2,3,..... and so on and entered in the prescribed column of cash book.

HOO may take necessary action as mentioned above

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TAN 5:-

**Subject: Huge Savings under various Heads**

During the test check of reconciliation statement of Central Jail No. 6, Tihar Jail, Delhi it is noticed that savings made under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

**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:-

Under the following heads huge amount of funds have been found remained unutilized which could have been regularized at the time of submitting Revised Estimate.

Year	Major Head	Head of Account	Budget	Expenditure	% age of Savings
2016-17	2056	00 001 99 00 03 OTA	10000	0	100%
2017-18	2056	00 001 99 00 05 Reward	10000	0	100%
	2056	00 001 99 00 27 MW	20000	0	100%
2018-19	2056	00 001 99 00 05 Reward	10000	0	100%
	2056	00 001 99 00 27 MW	10000	0	100%

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.

HOS may take necessary action as mentioned above.

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TAN 6:-

**Subject: Non Utilization of Victim Welfare Fund.**

The fund was envisaged in the year 2008 for benefiting the families of victims to augment their resources with monetary relief from funds raised from 25% of wages earned by the prisoners. The aim was to provide relief to the victims or their legal heirs who had been suffering hardships by funds raised from the earnings of their tormentor.

During examination of records of Victim Welfare fund, it was noticed that the office had maintained the fund by opening a Account on 12.02.2008 bearing number 761607112 in Indian Bank, Tihar Jail Complex in which an amount of Rs. 32,88,631/- was lying as on 31.12.19. Further scrutiny revealed that no amount had been debited from the account since its opening.

Records provided to audit revealed that no one had been beneficial of the above scheme due to which a large amount of money is lying unutilized in the Welfare Fund.

The non utilization of funds defeats the very purpose for which the scheme was envisaged by the authorities.

HOO may take necessary action as mentioned above



TAN 7:-

(Ref:- Audit Memo No.14 Dt.04/03/2020)

**Subject: -Shortcomings in Income Tax record .**

During the test check of Income Tax records provided by the office of Central Jail no. 6, Tihar Jail ,Delhi, the following observations have been made :-

(Financial Year 2017-18)

S.No.	Name and Designation (Sh./Smt.)	Rebate granted /documents submitted	Remarks
1	DurgaSatyapal, DEO	Rebate of HRA submitted rent receipt	Rent agreement was executed on 20.01.18. But rebate was allowed from April ,2017.
2	YojnaKumari, HM		Rent agreement was executed on 16.02.18. But rebate was allowed from April ,2017.
3	Babita, Matron		Rent agreement was executed on 30.01.18. But rebate was allowed from April ,2017.
4	ApoornaPandey, Matron		Rent agreement was executed on 22.01.18. But rebate was allowed from April ,2017.
5	Parsuram, HW	Rebate of PPF	Rebate of Rs. 45,000/- for PPF was allowed .But no document has been found on record.
6	Babita Rani, HM	Rebate of LIC	Rebate of Rs. 11,959 for LIC was allowed. But LIC receipt was not in the name of assessee.
7	Geeta Pal, AS	Rebate of LIC	Rebate of Rs. 8,774/- for LIC was allowed. But LIC receipt was not in the name of assessee.

Rebate on account of Interest on HBA has been given on the basis of Provisional Certificate only. Actual repayment of loan/interest certificate not obtained in any case.

HOO may take necessary action as mentioned above

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(Ref:- Audit Memo No.9 Dt.03/03/2020)

TAN 8:-

**Subject: - Shortcomings in Pay Bill Registers**

During the test check of Pay Bill Registers of Central Jail no. 6, Tihar Jail, New Delhi for the period 2016-19, following shortcomings have been noticed:-

1. Alphabetic index has not been maintained in the PBR for the period 2016-17 & 2018-19.
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 any of the PBR's. Apart 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. Numerous cutting and overwriting were noticed in the PBRs which were not attested by the competent authority, in any of the PBR's maintained by the unit, eg 27,28 & 85 etc. (2016-17), 06,15& 20 etc (2017-18), 03, 04 & 05 etc (2018-19).
4. Monthly entries in PBR's have not been verified and signed by the D.D.O. for its correctness.
5. GAR-18-Abstract Pay Bill has not been prepared/signed by DDO.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office.

HOO may take necessary action as mentioned above

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(Ref:-Audit Memo No 6 Dated : 02/03/2020)

TAN 9:-

**Subject: Shortcomings in Bill Register**

On scrutiny of Bill Registers maintained by Central Jail No. 6, Tihar Jail, New Delhi for the period 2016-19, following shortcomings have been noticed:

1. Entries in the register not signed by DDO to verify the correctness of entries made e.g. ( 21.02.17 to Dec. 17) (Aug. 19 to till date).
2. There are number of cutting/overwriting/using fluid in the Bill register, but these cuttings and over-writings have not been attested by the DDO i.e. Bill no. 105,106,107,108,110,111,112 (Aug. 17) 194,207 etc..
3. Bill no. 38 /june 19 entered with details but not cancelled under the attestation of DDO.

HOO may take necessary action as mentioned above

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(Ref:- Audit Memo No 11 Dated: 04/03/2020)

TAN10:-

**Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31".

During the test check of records of Central Jail, no.6, Tihar, New Delhi , it has been observed that there is cash transaction in the office i.e. court fine etc. but Security Bond/fidelity bond has not been executed by the office .

HOO may take necessary action as mentioned above

*lap*  
25/03/20  
(USHA PURWAHA)  
I.A.O., Audit Party No.VIII  
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