

(22)

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th LEVEL, C-WING, DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: Audit report of Central Jail No.04, Tihar Jail, New Delhi Central Jail No.04, Tihar Jail, New Delhi for the period 2019-20 to 2022-2023.

INTRODUCTION

The Internal Audit of the account of Central Jail No.04, Tihar Jail, New Delhi for the period 2019-20 to 2022-2023 has been conducted by field Audit Party No. XIX, comprising of Krishan Kumar, Sr.AO/IAO, and Sanjeev Gupta, AAO. The audit has been conducted during 07 working days w.e.f. 27.07.2023 to 04.08.2023.

AIM & OBJECTIVES

The Delhi Prisons Act, 2000 of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the President on 28.01.2002 and is hereby published for general information. The Delhi Prisons Act, 2000 as passed on 23rd November, 2000 to provide for the detention of prisoners committed to prison custody and for their reformation and rehabilitation with a view to ensuring safe detention and minimum standards of treatment of prisoners consistent with the principles of dignity of the individuals and for the matters connected therewith or incident thereto.

H.O.O./D.D.O./Cashier

The following officers/officials have served as HOD/H.O.O./D.D.O./Cashier during the Audit period 2019-20 to 2022-23.

Head of Office

S.No.	Name	From	To
1.	Sh. Rajesh Chauhan, DANICS	01.04.2019	31.08.2020
2.	Sh. Raj Kumar, DANICS(A)	01.09.2020	28.11.2022
3.	Sh. Gaurav Yadav, DANICS	29.11.2022	Till date

D.D.O.

S.No.	Name	From	To
1.	Smt. Indira Negi, AAO	01.04.2019	08.09.2022
2.	Sh. Shishir Kumar Choudhary, AAO	09.09.2022	Till date

CASHIER-

S.No.	Name	From	To
1.		01.04.2019	01.09.2019
2.	Sh. Vijay, Jr. Asstt.	02.09.2022	16.08.2022
3.	Sh. Vinod Kumar, Sr. Asstt.	17.08.2022	31.03.2023



Budget Allocation and Expenditure for the year 2019-20 to 2022-23

(Amount in Rs)

Year	Budget allotted	Expenditure made	Balance
2019-20	110092000	109663955	428045
2020-21	144818000	143629722	1188278
2021-22	173570000	172522683	1047317
2022-23	187142000	182843116	4298884

Details of Vacancy Statement as on 31/03/2023

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	01	01	00
B	03	01	02
C	224	167	57

STATUTORY AUDIT

Statutory audit of the Office of Central Jail No.04, Tihar Jail, New Delhi has been conducted by AGCR upto 2021-22 .

MAINTENANCE OF RECORDS

The maintenance of records of Office of Central Jail No.04, Tihar Jail, New Delhi has been found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT

There were 06 audit paras involving recovery of Rs.6852/- outstanding, out of which Nil para has been settled during the current audit. Balance paras are incorporated in the current audit report.

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2001-2009	02	-	-	02 (Para 01 & 02)
2.	2009-2016	02	-	-	02 (Para 03 & 04)
3.	2016-19	02	-	-	02 Para 05 & 06)

(B) Details of Old Recovery

S.No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras(Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2001-2019	6852		nil	01, 03 & 05	6852

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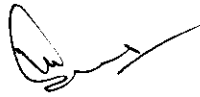
During the course of current audit, 12 Audit memos + 11 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.30154/-. The rest audit memos have been converted into 07 Paras and 05 TANs (Two Memos merged into para No.4) which are incorporated in current audit report with the total recovery of Rs.30154/-.

Details of Current Recovery-

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered	Balance	Para No.
1	4212	-	4212	2
4	882	-	882	3
5	25060	-	25060	1
Total	30154		30154	

Accordingly, the internal audit report has been prepared on the basis of information furnished by the Central Jail No.04, Tihar, Delhi. Directorate of Audit, GNCT of Delhi, disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

/
Sanjeev Gupta, AAO


Krishan Kumar
Sr.AO/IAO,
Audit Party-XIX

PART - I

OLD AUDIT PARAS
(2013-2020)

19

18

14/13

Part - I

14/c

OLD
CURRENT AUDIT REPORT
2001-2009

Para No. 1

Para No. 1
Para No. 1
Ref. Memo No. 8dt. 28-8-09

Sub : Income tax

On going through income tax record for the financial year 2008-09 following short recovery on a/c of income tax and E cess were detected :-

Sh. Ajit Melson, Warder-817

Gross Salary-	207802			
Less TA	5400			
Less WA	480			
Less CM Relief	370			
Total Income	201615/-			
Rebate on saving	12360	Savings	GPF	12000/-
Net taxable income	189255/-		UTEIGS	360/-
	150000/-			
	39255/-			
Income tax	3926/-			
E.Cess	118/-			
Already paid I Tax	1138/-			
E.Ces	34/-			
Balance to be recovered		I Tax	2788/-	
		E.Cess	84/-	Total
				2872/-

Recovery amounting to Rs.2872/- (I Tax 2788/- and E.Cess 84/-) on a/c of short recovery of income tax and E cess may be made from concerned official after due verification under intimation to audit.

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Para No.2
Ref.Memo.6 dt. 28-8-09

Sub: Non recovery of Rs. 2986/- on account of tax deducted at source.

As per Income Tax Act, 1961 section 194 C any sum credited or paid in pursuance of any contract the consideration for which exceeds twenty thousand rupees in cases other than advertising @ of two percent will be deducted from bill

During the course of audit, it was observed that the office of Central Jail No.4, Tihar, N. Delhi has not deducted the tax at source under the Income tax Act as detailed below:-

S.No	Name of contractor	Amt. of bill	TDS+Cess to be recovered	Actual recovered	Short recovery of TDS+Cess
1	M/s Emersons Bill NO. 422/31-3-08	14493/-	2899 -87	Nil	2986/-

Efforts may be made to recover Rs. 2986/- from the concerned firms after due verification and credited in government account under intimation to audit. Similar other cases may be reviewed at your own level.

Para 3
Ref Memo No. 4 dt. 26-8-09

Para No. 2

Sub: Non reconciliation of fine deposits

Para No 2

Scrutiny of file/register and order copy file revealed that on receipt of warrant of commitment on a sentence of imprisonment by a Session Judge U/S 383 of the criminal procedure code, the fine amount referred therein is being taken by said accused after issuing him receipt and the same is being submitted with District & Session Judge, Tis Hazari Courts. In this connection audit observations are as under :-

- 1 During audit period fine amount has been deposited with District & Session Judge, Tis Hazari through forwarding letter which bears the stamp of District & Session Judge courts but no receipt TR-V is being issued by them as a token of receipt.
- 2 No monthly or quarterly reconciliation has been done with District & Session Judge, Tis Hazari courts. Non receipt of TR-V/receipt restricts the audit to authenticate actual deposits
- 3 Though the warrant are received through District & Session Judge of various courts, the fine amount is being deposited with District & Session Judge, Tis Hazari Courts only.

No circular/guidelines as asked for in this regard were provided to audit.

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PART - II

CURRENT AUDIT REPORT

Para No. 3

para no 3

PARA 1(Ref. Audit Memo No.11 Dated: 29-11-2016)

Subject : Less deduction of DGEHS contribution amounting to Rs.5,200/- 3200/-

(1) As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f: August, 2010. But scrutiny of PBRs revealed that the contribution of under-mentioned employees have been less deducted from their monthly Salary which is not in order :-

S. No.	Name and designation (sh/smt)	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1.	Pawan Kumar, D.E.O.	4600/-	325/-	225/-	100/-	03/12 to 10/13	20	2000/-
2.	Jorawar Singh, Welfare Officer	4600/-	325/-	225/-	100/-	04/11 to 11/13	32	3200/-
TOTAL								5,200/-

Necessary steps to be taken to recover the amounting Rs.5200/-(Five thousand two hundred only) after due verification of records under intimation to audit.

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Para No. 4
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11/10
PARA - 2 Audit Memo No.14 Dated: 30.11.2016)

Subject : Overpayment of Pay and allowances amounting Rs.7050/- in respect of Sh. Rakesh Kumar, Driver.

Sh. Rakesh Kumar, has initially appointed to the post of Driver in the pay scale of 3050-4590 on 15-11-2007 and his pay has been revised under Central Civil Services(RP)Rules,2008 in the pay scale of Rs.5200-20200 with grade pay of Rs.1900 at the stage of Rs.5830/- with Grade Pay Rs.1900 w.e.f. 15/11/2007. But after granting the annual increment as on 01.07.09 his pay was wrongly fixed at Rs.6370/- with Grade Pay Rs.1900 instead of Rs.6310/- plus Grade Pay Rs.1900. The detail of pay was fixed incorrectly as given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT(In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to March 2016
01.07.2009	6370+1900	6310+1900	7050/-
01.07.2010	6600+1900	6560+1900	
01.07.2011	6860+1900	6820+1900	
01.07.2012	7130+1900	7090+1900	
01.07.2013	7400+1900	7360+1900	
01.07.2014	7680+1900	7640+1900	
01.07.2015	7970+1900	7930+1900	

Necessary steps should be taken to re-fix the pay and recover the excess amount of RS.7050/-paid due to wrong fixation after due verification of records under intimation to Audit and other similar type of cases may also be reviewed under intimation to audit. Further, Pay may be fixed and recovered according to above observation.

~~Para No. 5~~
PARA - 3 Audit Memo No.1(a),(b),(c),(d) memo no.04,06,09 Dated: 22.11.2016,24.11.2016,28.11.2016)

Subject : Non Production of records.

1. Contingencies Register and Quotation Files.
 2. Income Tax calculation Performa.
 3. Postage Stamp Account
 4. OTA Register.
 5. Liveries Register.
- Para - No. 4
Date

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6. Attendance Registers.
 7. LTC Advance Register
 8. Reimbursement of Tution Fee Register
 9. Electricity, Water & Telephone Register
 10. Library Record.
 11. GAR-VI Stock Register
 12. Expenditure Control Register.
 13. Long Term Advance Register.
 14. Loan and Advances/Files out of PWF
 15. Repair and Maintenance Register upto 16.09.2014
 16. Non-Consumable Stock Register/Property Register
 17. Notification/orders of competent authority regarding exemption of License Fee for Jail Cadre Staff.
 18. List of un- serviceable items laying in the store.
 19. Victim Welfare Fund.

TEST AUDIT NOTE

TAN NO.01(Audit Memo No.03 Dated: 23-11-2016)

Subject : Cash Security deposit / Fidelity Bond of Cashier

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

But during the course of audit of E.E., Flood Control Civil Division – XIII, it was found that the cashier of the Department who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps may please be taken to execute the security bond by the cashier immediately to safeguard the govt. money under intimation to the audit.

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(13) 5

Para No 5

PART - II
CURRENT AUDIT REPORT
(2016-17 TO 2018-19)

(Ref to memo no.7 dt:- 30.8.19)

Para No.1

Sub:- Short Recovery of License Fee amounting to Rs.780./-

During the test check of Pay Bill Register it comes into notice that following officers/officials are having Govt. Accommodation. The License Fee should be deducted as per the order of Dte. Of Estate. As per M/o Urban Development order no. 18011/2/2015-Pol.III dated 19.07.2017 the License Fee was revised w.e.f July 2017. But in the following cases the license fee is still recovered at the old rates. These are as follows:-

S.No.	Name	Designation	L.Fee Deducted	L.fee to be deducted	Period	Total recovery
1.	Sh. Bir Singh	Sweeper	135	150	7/17 to 8/19	390
2.	Sh. Kishan,	Sweeper	135	150	7/17 to 8/19	390
					Total	780

HOO may please explain the reasons for the aforesaid irregularities/non compliance of the rules. The recovery may please be made from the concerned staff under intimation to audit. Other similar cases may also be reviewed accordingly.

Para No.2

(Ref to memo 9 dt:- 2.9.19)

Sub:- Loss of govt. money due to wrong evaluation.

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 propionate 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 03 months i.e. Sept'17, March'18 and September'18 to find out the irregularity. The calculation as under:-

Month and Year	No of prisoner produced in court	Milk as per norms provided to prisoners(@50g per prisoners)	Milk to be less as per Jail norms(@25gm per prisoners)	Excess milk given in Kg	Rate of milk per kg	loss of amount due to wrong evaluation of milk
Sept'17	5072	253600	126800	126.8	39	4945.2
March'18	4156	207800	103900	103.9	39	4052.1
Sept'18	4689	234450	117225	117.23	39	4571.97

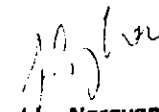
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Total	13917	695850	347925	172.475		13569.27
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The above table shows that there is loss of Rs.13569/- to the office. Department may please explain the reasons for the above said irregularity to the audit. Other similar cases may also be checked.


(Prabhu Narayan Jha)
AAO
Party No. X

(11)

PART- II
CURRENT AUDIT REPORT
(01.04.2019 to 31.03.2023)

Para 1(Ref. Audit Memo No.05 Dated: 01/08/2023)

Subject: Short deduction of License Fee amounting to Rs.25060/-

License fee in respect of Delhi Govt. have been revised vide office order No. F.4(1)/Misc./PWD&H/A-II/2004/Part file/8494-8588 dated 08.10.2020 by Public Works Department, Govt. of NCT of Delhi and revision of flat rate of licence fee for General Pool Residential Accommodation by Ministry of Urban Development, Govt. of India, Directorate of Estates Vide O.M. No. 18011/2/2015-Pol.III dated 29.06.2020.

On scrutiny of PBRs and records, it has been observed that the department had made short deduction of Licence Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No	Name & Desgn.	Type of Accomodation	Description	Period	License Fee and water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deducted	Diff.		
1.	Sh. Saseedharan M.N., UDC	Type I I-	L. Fee	03/2019 to 06/2020	310	Nil	310	16	4960
		Type II -		07/2020 to 03/2021	370	135	235	09	2115
		Type III -		04/2021 to 12/2021	560	470	90	09	810
								7885	
2.	Sh. Anil Kumar Upreti, H.W.	Type III	L.Fee	03/2019 to 04/2020	1410 (470x3) (Higher accom.)	620	790	14	11060
3.	Sh. Pappu Lal Meena, Welfare Officer	Type II	L.Fee	07/2020 To 03/2021	370	135	235	09	2115
		Type III		04/2021 to 07/2022	560	310	250	16	4000
								6115	
Total									25060

Necessary action may be taken to recover the above payment made to officer/official. Other similar cases may also be reviewed at the level of Head of Office.

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Para No.2 (Ref. Audit Memo No.01 Dated: 28/07/2023)

Sub: Irregular payment of transport allowance Rs.4212/-.

As per the conditions for granting Transport allowance vide OM No.21(1)/97/-E.II(B) dated. 03.10.1997 and subsequent OMs issued by the Govt of India, Ministry of Finance, Dept of Expenditure. Transport allowance is not admissible during absence from duty for full calendar month due to leave/training/tour etc.

During the test check of PBR/Information provided by the unit, it has been observed that the following officials/officers were on training during the period and paid transport allowance as per details given below:-

S.No.	Name & Designation	Period		Full calendar months	Bill No. and date	Excess amount paid (Rs.)
		From	To			
1.	Sh. Sushil Kumar, Warder	01.06.20	30.06.20	01	31 dated 16/06/2020	4212*1=4212
Total						4212/-

Necessary action may be taken to recover the above payment made to officer/official. Other similar cases may also be reviewed at the level of Head of Office.

Para No.3 (Ref. Audit Memo No. 04 Dated: 31.07.2023)

Sub: Overpayment of Rs. 882/- made on account of Travelling Allowance.

As per O.M. No. 19030/112017-E.IV dated 10.07.2017 regarding implementation of Travelling allowance as per 7th CPC following is provided at Point-D "Mileage Allowance for Journeys by Road" in respect of officials of Level 1 to Level 9 and above:

Pay level in Pay Matrix	Travel Entitlement
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.
6 to 13	Same as above with the exception that journey by AC taxi will not be admissible.

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4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rate for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rate for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped etc.

During scrutiny of settled claims of travelling allowance of Central Jail No.04, Tihar Jail, New Delhi for the period 2019-20 and 2022-23, it has been noticed that following officials have performed road journey and the school authorities have wrongly reimbursed the claims for taxi / auto rickshaw. Details of reimbursement made to the officials is as under:

Name of teacher	Bill No & Date	Amount reimbursed by Deptt. for taxi (Rs.)	Amount to be reimbursed for autorickshaw @ 9.50 per km (first 1.5 km. at Rs. 25/-)	Recovery to be made
Sh. Raj Bahadur, SO	TA-264 dt.23/03/2020	2940 -	2058	882
			Total	882

Necessary action may be taken to recover the above payment made to officer/official. Other similar cases may also be reviewed at the level of Head of Office.



Para 4 (Ref. Audit Memo No. 07 & 10 Dated: 02.08.2023 & 03.08.2023)

Subject: Purchase through other than GeM.

As per Rule 149 of GFR-2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods and Services available on GeM. As per circular of Finance Department issued vide No.F.1(48)/Fin/Rev-II/2018-19/Misc./DSV/2106 dated 26/10/2018, GeM Hand Book has been endorsed to the Departments for reference. As per para 2.3.3.2.4 of the Handbook, the GeM platform shall be a dynamic online marketplace with new categories of goods/services continuously being added. In situations where the product/service is not supported on the platform or there is insufficient competition basis specifications input by the buyer including service shall be deemed not available for procurement on the GeM platform and the buyer shall be allowed to procure via the offline mode. In such situations, the buyer shall be allowed to download a report for the purpose of audit and shall allow the buyer to show verification proof for procuring outside the GeM platform. However, during the test check of bills, it has been observed that items have been purchased from local market without enclosing proof of non-availability of items on GeM portal. The details of such purchase bills are as under:

	Name of Agency	Sanction order No. and date	Bill No. & Date	Amount (Rs.)
1.	M/s Agarwal Trading Co.	197/21.03.2022	CB356/22.03.2022	27,370/--
	-do-	180/19.03.2022	-do-	3,895/-
	-do-	187/19.03.2022	-do-	1,02,300/-
	-do-	188/19.03.2022	-do-	84,650/-
	-do-	189/19.03.2022	-do-	71,170/-
	-do-	192/19.03.2022	-do-	63,623/-
	-do-	179/19.03.2022	-do-	4,648/-
	-do-	181/19.03.2022	-do-	7,665/-
	-do-	182/19.03.2022	-do-	11,599/-
	-do-	184/19.03.2022	-do-	20,304/-
	M/s Abhishek Enterprises	194/21.03.2022	-do-	16,520/-
	-do-	193/19.03.2022	-do-	8,260/-
	-do-	186/19.03.2022	-do-	24,500/-
	M/s Bhatia Optical Corner	177/11.03.2022	-do-	5,264/-
	M/s Vishal Industries	185/19.03.2022	-do-	25,515/-
	M/s Dwarka Nath & Sons	198/21.03.2022	-do-	36,534/-
2.	M/s Agarwal Trading Co.	199/22.03.2022	CB358/24.03.2022	27,376/-
3.	-do-	171/05.03.2022	CB340/08.03.2022	8000/-

Further, as per Prison HQ order No.F.21/D(251)/Special Diet/Prov./2022-23/CD No.003679434 dated 27/2/2023 for providing special diet to inmates for festival/national festival, necessary items are required for preparation of Special Diet may be procured from GeM and items not available on GeM, may be procured from the approved vendors of the Deptt. i.e. M/s Kendriya Bhandar/NAFED/DCCWS/NCCF/HAFED/Mother Dairy/Safal/AMUL, on L1 rate basis.

However, during the test check of bills, it has been observed that items have been purchased without following the above provisions on various occasions as neither required report downloaded from GeM portal nor the L1 comparative sheet from on the GeM approved vendors of the department mentioned above are placed in the file. The details of such purchase bills are as under:-

S.No.	Name of Agency	Sanction order No. and date	Amount (Rs.)
1.	Mother Dairy Fruit & Veg. Ltd.	207/27.03.2023	9,525/-
2.	Delhi Consumer's Co-op Wholesale Store Ltd.	208/27.03.2023	97,310/-
3.	T C Paneer Traders	187/04.03.2023	46,000/-
4.	Delhi Consumer's Co-op Wholesale Store Ltd.	186/04.03.2023	2,62,490/-
5.	Kendriya Bhandar	185/04.03.2023	48,115/-
6.	Mother Dairy Fruit & Veg. Ltd.	184/04.03.2023	2,37,080/-
7.	Mother Dairy Fruit & Veg. Ltd.	155/14.12.2022	29,575/-
8.	Kendriya Bhandar	154/14.12.2022	26,356/-
9.	T C Paneer Traders	153/14.12.2022	45,000/-
10.	Kendriya Bhandar	137/09.11.2022	22,842/-
11.	T C Paneer Traders	138/09.11.2022	45,000/-
12.	Mother Dairy Fruit & Veg. Ltd.	136/09.11.2022	29,475/-
13.	Kendriya Bhandar	135/09.11.2022	78,195/-

Necessary action may be taken to regularize the above purchase from competent authority. All other similar cases may also be reviewed at your end.

Para -05 (Audit Memo No:- 11 Dated: 03.08.2023)

Sub:- Non-Condensation of unserviceable stores.

As per list provided by Central Jail No.04, Tihar Jail, New Delhi, 55 different items which were declared obsolete/unserviceable since more than one year are lying in store. These items are occupying valuable space. Moreover their value is also being decreasing by passage of time. List of the items are as under:-



(b)

S.NO	ITEMS NAME	QUANTITY
1	VEGETABLE CRATE	130 NOS
2	ROTI CRATE	40 NOS
3	PLASTIC CHAIR	15 NOS
4	DUSTBIN 80/100 LTR.	80 NOS
5	BUCKET 15 LTR	200 NOS
6	BUCKET 05 LTR	300 NOS
7	JUG 2 LTR	200 NOS
8	MUG 01 LTR	150 NOS
9	PLASTIC CAN 05 LTR	70 NOS
10	MAYUR JUG 10 LTR	10 NOS
11	MAYUR JUG 05 LTR	10 NOS
12	JAMMER ANTENNA PIPE	08 NOS
13	WALL CLOCK	100 NOS
14	PRINTER	01 NOS
15	GAS CHULA PIPE	50 NOS
16	GAS CHULA STEEL	01 NOS
17	STEEL PLATE	20 NOS
18	STEEL GLASS	50 NOS
19	GHEE EMPTY CONTAINER	800 NOS
20	DESERT COOLER WITH MOTOR	25 NOS
21	WATER COOLER	05 NOS
22	SAG CUTTING MACHINE IRON	10 NOS
23	ATTA KNEEDING MACHIN WITH MOTOR	01 NOS
24	FIRE CYLINDER	05 NOS
25	ROTI CHULA JAALI	100 NOS
26	ROTI CHULA BURNER	70 NOS
27	STEEL DHOL	35 NOS
28	STEEL KUPPI 05/10 LTR	10 NOS
29	STEEL KUPPI 200 ML	50 NOS
30	FLY CATCHER	04 NOS
31	BRASS TRAY (30 KG)	01 NOS
32	LOOSE IRON ITEMS	500 KG
33	IRON PALTA & CHHANI	09 NOS
34	JAMMER SERVER	08 NOS
35	JAMMER UPS SYSTEM	08 NOS
36	JAMMER UPS BATTERY	10 NOS
37	PHENYL PLASTIC CAN 50 LTR	10 NOS
38	ALMUNIU WINDOW	50 NOS (200 KG)
39	JAMMER SERVER WIRE	500 MTR
40	X-RAY MACHINE	01 NOS
41	OPD HOSPITAL IRON BED	03 NOS
42	PAD LOCK 40, 50, 65, 75, 85 MM	200 NOS
43	CALCULATOR	26 NOS
44	PAD LOCK KEYS	25 KG

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45	KADHAI IRON VARIOUS SIZES	02 NOS
46	TWO WHEELER IRON TROLLEY	01 NOS
47	COMPUTER MONITOR	02 NOS
48	CPU SYSTEM	15 NOS
49	UPS SYSTEM	04 NOS
50	KEY BOARD	10 NOS
51	ROOM HEATER BLOWER	20 NOS
52	ROOM HEATER WITH RODS	20 NOS
53	PLASTIC BORI-50KG	10000 NOS
54	PLASTIC BORI-30KG	4000 NOS
55	JUTE BORI -50 KG	2500 NOS

Necessary action may be taken to condemn the unserviceable items.

Para-06 (Audit Memo No. 12 Dated: 03.08.2023)

Subject: Loss due to investment at low rate of interest.

During the test check of Prisoner's Welfare Fund Account, it was revealed that the department is having a huge amount in surplus. The department has invested the said amount in the form of eleven FDRs having different amount for the period of one year to two years at different rate of interest i.e. from 5.1% to 6.1%.

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 amounting to Rs.1,36,29,760.

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. This has also been observed in the last audit.

Necessary action may be taken to rectify above irregularities.

Para No.07 Non Production of Records

1. GAR -6 stock register.
2. Imprest Register (Permanent/Temporary).
3. Contingency Register along with voucher/bills.
4. Stock Registers.
5. Property Register
6. Income Tax calculation Performa for the F.Y. 2019-20, 2020-21 and 2022-23.
7. OTA Register.



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8. Liveries A/c.
9. Rent/Electricity/Water/Telephone Register.
10. Long Term Advance Register.
11. Fidelity/Surety Bonds.
12. Spouse Information as per Performa attached(Annexure-II)
13. Information regarding rebate availed u/s 24b and 80c in r/o housing loan as per Annexure-III
14. Reply /compliance to outstanding audit paras alongwith recovery
15. Detail of vehicles, Log books/History Sheets, POL account.
16. Detail of vehicle hired alongwith tender files.
17. Records related to library books.

Above records may be shown to next audit.

TAN-1 (Ref. Audit Memo No.02 Dated: 28.07.2023)

Sub: Deficiency in maintenance of Service Books

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (ii) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS and Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in most of the service book.
- (iii) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
- (iv) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
- (v) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

Necessary action may be taken to rectify the shortcomings and shown to next audit.



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TAN-2 (Ref. Audit Memo No. 03 Dated 31.07.2023)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers of Central Jail No.04, Tihar Jail, New Delhi for the period from 2019-20 to 2022-23; the following short comings have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
4. Monthly entries in PBRs in some cases have not been verified and signed by the D.D.O. for its correctness.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN 3 (Ref.Audit Memo No.06 Dated: 01.08.2023)

Sub: 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:

Non deduction of Income Tax on average basis: As per Income Tax Act, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year. During scrutiny of the record of audit period, it observed that in most of the cases, tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter.

As per the provisions of Income Tax Act, Central Jail No.04, Tihar Jail, New Delhi should have deduct the Income Tax from the officials/officers in proportion during a financial year.

Necessary action may be taken to rectify the shortcomings and shown to next audit.



Sub: Discrepancy in maintenance of Cash Book.

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.
- (v) As per Rule-6 of R & P Rules " all money received on account of revenues shall be received against a proper printed receipt i.e TR-5/GAR-6 and without undue delay be paid in Govt. account.

However, on scrutiny of GAR-6 and Cash book of the office, it has been observed that:-

1. There is delay in remittance of Govt. money e.g.

Date of receipt	Date of deposit	Amount(Rs.)	Delay in days
02/05/2019	13/05/2019	25000/-	11
09/08/2019	19/08/2019	10000/-	10
19/08/2019	29/08/2019	27000/-	10
19/08/2019	09/09/2019	10000/-	21
19/08/2019	09/09/2019	2000/-	21
02/09/2019	13/09/2019	130/-	11
03/10/2019	21/10/2019	5000/-	18
18/10/2019	30/10/2019	2000/-	12

2. Numerous cutting and overwriting were found in the cash book but entries were not initialed by the DDO/Head of Office on every such correction.

- (1)
3. At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. No certificate is recorded in the cash book.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

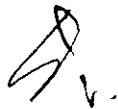
TAN-05 (Ref. Memo No.09 Dated: 02.08.2023)

Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers of Central Jail No.04, Tihar Jail, New Delhi for the period from 2019-20 to 2022-23 , following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank. which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register. But these cuttings and over-writings have not been attested by the DDO. which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Reasons for above discrepancies may be elucidated to Audit.



Krishan Kumar
Sr.AO/IAO
Audit Party-XIX