

**PART-1**

DAR No.	Period	Para
12/2007	2005-2006	2,4 & 5
44/2012	11/2009 to 03/2012	9,10,13 & 15
53/2015	01.04.2012 to 31.03.2015	9,10,11,12,13,14,17,18,19,0
17/2017	01.04.2015 to 31.03.2016	15,16,17,18,19 & 20
20/2019	01.04.2016 to 31.03.2018	1 to 14

**Details of Articles Taken in to stock by Audit through H.M. Memo**

H.M. Memo No. & Dt.	Para No.	Articles	Quantity	@ Rate	Amount	Page No.
191/11.10.20	2	25X25X3 Angel	kg 252	35.19	14,597.00	570
191/11.10.20	3	2/17 Cotton Yarn	kg 170	250.00	42,500.00	404
192/11.10.20	1	2/17 Cotton Yarn	kg 330	250.00	82,500.00	404
192/11.10.20	3	Cerotic Oil	kg 50	170.00	8,500.00	593
193/11.10.20	2	GP Sheet	kg 77	82.87	6,381.00	328
193/11.10.20	3	Double Bed Sheet	10 Nos.	450.00	4,500.00	375
193/11.10.20	4	2/17 Bleached Yarn	kg 10.800	235.00	7,050.00	411
194/11.10.20	3	Gray Gamuchha	200 Nos.	110.00	22,000.00	28
194/11.10.20	5	2/17 Gray Yarn	kg 17	270.00	4,590.00	404
194/11.10.20	6	2/40 Bleached Yarn	kg 60	375.00	22,500.00	507
195/11.10.20	1	2/40 Bleached Yarn	kg 40	375.00	15,000.00	508
195/11.10.20	5	2/40 Shirt Piece	20 Nos.	220.00	4,400.00	122
195/11.10.20	6	Rice Scope	50 Nos.	100.00	5,000.00	132
196/11.10.20	1	Apron	10 Nos.	160.00	1,600.00	142
196/11.10.20	4	G.P Sheet	kg 698	82.52	57,604.00	477
				<b>Total</b>	<b>2,98,722.00</b>	

**PART - II**

1. As per Circular No. 26065 Dt. 27.7.2016 of Home Department Government of Odisha that the purchase of Medical from local market of Circle Jail, was fixed Rs.3800/- per day. More than Rs.3800/- it was irregular and reduced sanctioned order from the competent authority i.e. the DG of Prisons and DCS, Odisha. But on verification Contingent Register with Bills and Vouchers for the period from 04/2018 to 09/2020 it was noticed that the following amount the were drawn and paid the local supplier towards purchase of local medicines from local market which exceeding more than Rs.3800/- per day as details given below without obtaining sanction order from the Higher Authority i.e. from DG of Prisons and DCS, Odisha which was highly irregular and now needs Ex-post-facto-Sanction Order. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.183 dt.11.10.2020. In reply it was stated as under:

“Proposal has already been submitted to the Prisons Directorate for Ex-post-facto-Sanction. After received it was shown to the next audit”.

Without obtaining prior sanction order from DG of Prisons and DCS, Odisha, the purchased of medicines from local market more than Rs.3800/- per day for the following dates was highly irregular. However now steps should be taken to obtain necessary Ex-post-facto-Sanction order from the DG of Prisons and DCS, Odisha to require the expenditure and compliance shown to the next audit.

Details

Date of purchase	Amount paid	Name of the local supplier	Paid vide FVC Bill No& Date
04.12.2019	Rs.36125/-	Annapurna Medical Store Koraput	198/22.02.2020
04.01.2020	Rs.30769/-	-do-	-do-
01.02.2020	Rs.22411/-	-do-	12/13.05.2020
05.03.2020	Rs.21506/-	-do-	-do-
02.04.2020	Rs.21526/-	-do-	41/13.05.2020
03.05.2020	Rs.19866/-	-do-	63/13.06.2020
03.06.2020	Rs.29115/-	-do-	109/07.08.2020
02.07.2020	Rs.26875/-	-do-	-do-
03.08.2020	Rs.28621/-	-do-	137/16.09.2020
10.08.2020	Rs.5150/-	-do-	-do-

2. On verification of Office copy of T.A. Bills for the period from 04/2018 to 09/2020 it was found that a sum of Rs.1641/- was drawn vide TA Bill No.12 dt.18.04.2019 and paid Sri Brahmananda Sahoo, Senior Superintendent towards his D.T.A. from Circle Jail, Sambalpur to Bhubaneswar and Cuttack and back for the month of 01/2018 to 03/2018 and the approved Tour Particular of above period of Sri B.N. Sahoo, Senior Superintendent has been sent to Sambalpur Circle Jail vide Prisons Directorate letter No.22252 dt.19.12.2018. So the above TA should be drawn in the Circle Jail, Sambalpur instead of Circle Jail, Koraput. Again without obtaining any Non-drawal certificate from the Senior Superintendent of Circle Jail, Sambalpur. The drawal of TA in Circle Jail, Koraput was irregular. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.184 dt.11.10.2020. In reply it was stated as under:

“The then Superintendent, Sri B.N. Sahoo may be explained in this matter”.

Without obtaining any non drawal certificate from Senior Superintendent of Circle Jail, Sambalpur that No. TA of Rs.1641/- was not in the Circle Jail, Sambalpur of Sri B.N. Sahoo, Senior Superintendent but the above TA drawn in Circle Jail, Koraput was irregular. However now steps should be taken to obtained from Circle Jail, Sambalpur and compliance shown to next audit. In <sup>followed</sup> ~~favour~~ the above amount should be realised from Sri B.N. Sahoo, Ex-Senior Superintendent and credit pointed out to the DG of Prisons and DCS, Odisha.

3. On verification of the Stock Book of Provision with Garden Vegetable Register for the year 04/2019 to 03/2020 it was noticed that the cost of Garden Vegetable which were supply to Own Jail Kitchen the cost of Vegetable has not been drawn and deposited in local treasury till end of the audit i.e. 10.10.2020. So please explain to audit in what circumstances the cost of vegetable supply to Own Jail Kitchen form Jail Garden has not been drawn & deposited in the local treasury. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.185 dt.11.10.2020. In reply it was stated as under:

“Due to shortage of allotment in Ration head said amount had not drawn and deposited in treasury. But now Action is being taken to draw the amount and deposit in treasury and compliance shown to next audit”.

The Superintendent has agreed with the objection in his reply. So, now immediate steps should be taken to draw the cost of Garden Vegetable **attached in Annexure – ‘A’** amount of Rs.57845/- and deposited in local treasury and compliance in this regards shown to the next audit.

4. On verification of contingent register with reference to bills and vouchers from the period from 04/2018 to 09/2020 it was found that, a sum of Rs.9600/- was drawn vide FVC Bill No.46 dt.04.06.2019 and paid to M/S Om Swan Utensils, Koraput towards the cost of One Iron Karei (40.000 kg) supplied on 11.03.2019. But on reference stock ledger it was noticed that no stock entry available on 11.03.2019. So without Stock Entry One Iron Karei on 11.03.2019 the cost payment of Rs.9600/- was irregular and needs realisation. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.186 dt.11.10.2020. In reply it was stated as under:

“Action will be taken to realise the objected amount from person concerned”.

The Superintendent has agreed with the objection in his reply. Hence immediate steps should be taken to realise amount of Rs.9600/- from Sri Lalatendu Bhusan Das, Asst. Jailor as he was in-charge of MD Section at that time and credit pointed out to the Prisons Directorate.

5. Similarly a sum of Rs.7960/- was drawn vide FVC Bill No.152/20.11.2019 and paid to Sri N.K. Das, Contractor towards the cost of 398.000 of Salt supply during the month of 10/2019 @ Rs.20/- per kg . But on reference stock book of provision for the above period ti was noticed that the above quantity of Salt have not been entered in the stock book of provision in the month of 10/2019 at page – 87. So it was clear case of shortage of 398.000 kg of Salt during the month of 10/2019 which comes to Rs.7960/- needs realisation. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.186 dt.11.10.2020. In reply it was stated as under:

“Action will be taken to realised the objected amount from the person concerned who was at fault”.

The Superintendent has agreed with the objection in his reply. Hence immediate steps should be taken to realise amount of Rs.7960/- from Sri Brahmananda Sahoo, Retired Senior Superintendent, Sri Gagan Bihari Sahoo, Jailor and Sri Sanjeeb Kumar Deep, Asst. Jailor @ Rs.2653/- each and credit pointed out to the Prisons Directorate.

6. Similarly, a sum of Rs.51510/- was drawn vide FVC bill No.82/17.06.2020 and paid to D.P. Choudhury, Contractor towards the cost of 600.000 kgs of Harad Dal supplied on 01.06.2020 @ Rs.85.85 per kg. But on reference to stock book of provision for the above period it was noticed that only 500.000 of H. Dal has been received instead 600.000 kg on 01.06.2020 for which 100.000 of H. Dal (600.000 - 500.00) has been <sup>found</sup> shortage form Government stock which cost comes to Rs.8585/- (100.000 X Rs.85.85) needs realisation. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.186 dt.11.10.2020. In reply it was stated as under:

“Action will be taken to realised the objected amount from the person concerned who was at fault”.

The Superintendent has agreed with the objection in his reply. Hence immediate steps should be taken to realise amount of Rs.8585/- from Sri Raj Kishore Sahoo, Senior Superintendent, of Rs.2862/- from Sri Gagan Bihari Sahoo, Jailor Rs.2861/- and Rs.2861/- from Sri Sanjeeb Kumar Deep, Asst. Jailor and credit pointed out to the Prisons Directorate.

7. On verification of contingent register and bills voucher for the period from 04/2018 to 09/2020 it was noticed that a sum of Rs.544034/- was drawn vide FVC Bill No.219/Dt.10.03.2020 and paid to SESCO, Koraput towards Electric Charges of Jail Building in advance for the year 2020-21 and paid on 17.03.2020. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.187 dt.11.10.2020. In reply it was stated as under:

“Correspondence will be made with the SESCO Koraput to issue adjustment Bill of Electricity of Jail Building from 03/2019 to till date. After receipt it will be shown to next audit”.

The Advance payment of Electricity Charges amount of Rs.5,44,034/- was irregular. However now steps should be taken to obtain final bill from SECO Koraput that the above electricity advance amount of Rs.5,44,034/- has adjusted and it will shown to the next audit.

8. Similarly a sum of Rs.21000/- was drawn vide FVC Bill No.229/11.03.2020 and paid A/C BSNL, Koraput towards Telephone Call Charges of Office Telephone No.06852-251264 in Advance for the year 2020-21. This fact has been brought to the notice of the Senior Superintendent through H.M. Memo No.187 dt.11.10.2020. In reply it was stated as under:

“Correspondence will be made to BSNL, Koraput to issue adjustment bill from 04/2019 to till date. After receipt it will shown to next audit”.

The payment in Advance of Telephone Bill amount of Rs.21,000/- to BSNL, Koraput was irregular. However now steps should be taken to obtain final bill from BSNL, Koraput that the above Telephone advance amount of Rs.21,000/- should adjusted and the compliance in this regards submitted to Prisons Directorate.