



**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub:- Audit Report of Office of District Jail No.10 Rohini, New Delhi-110085 for the period 2019-21

INTRODUCTION:-

The I.A.R on the accounts of **District (Central) Jail No.10 Rohini, New Delhi-110089 for the period 2019-21** was conducted by the field Audit Party No. X comprising of Sh. Davinder Kumar, IAO, and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 13/10/2021 to 26/10/2021.

AIMS AND OBJECTIVES:-

The Jail is administered under the provision of Delhi, Prison Act-2000 which provides for the detention of prisoners of prison custody and for their reformation and rehabilitation with a view to ensure their detention and minimum standards of treatment consistent with the principles of dignity of the individual.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOD	Sh.Ajay Kashyap Sh.Sandeep Goyal	2019-2020 2020-2021
HOO	Sh.O.P.Pandey Sh.Sunil Kumar Sh.Sunder Bora	08.03.2019 to 31.12.2019 31.12.2019 to 11.12.2020 11.12.2020 to 31.03.2021
DDO	Sh.Sanjeev Kumar Sh.Anil Kumar Madhwal	01.04.2019 to 30.09.2019 01.10.2019 to 31.03.2021
Cashier	Sh.Robin, Jr.Asstt. Sh.Gaurav, Jr.Asstt.	01.0.2019 to 14.01.2020 15.01.2020 to 31.03.2021

Budget Allocation & Expenditure for the year 2019-21 (figure in thousands)

Financial Year	Budget	Expenditure
2019-20	111155	109480
2020-21	129455	127762

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Statutory Audit:-

The Statutory audit of District Jail No.10 Rohini, New Delhi-110085 has been conducted by AG (Audit), Delhi upto 31.03.2011.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	01	01	nil
2	Group B	07	05	02
3	Group C	169	81	88

Maintenance of Records:-

The maintenance of records of District Jail No.10 Rohini, New Delhi -110085 for the period 2019-21 was found satisfactory subject to observations made in the current audit report and in the test audit note.

Old Audit report :-

There were 15 audit para's outstanding in the previous audit report. District Jail No.10 Rohini, New Delhi-110085 has made compliance of the Paras. 08 Paras have been settled and 05 para partly settled. The remaining para's have been incorporated with current audit report as part-I (old audit report)

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2004-14	2	01	Para No. 4(1) fully settled & Para No. 5 partly settled	5
2	2014-17	2	02	Para No. 3 & Para No. 4	NIL
3	2017-19	11	05	Para No. 01, Para No. 02, Para No. 04, Para No. 06, & Para No. 07 fully settled and Para No. 03 partly settled, Para No. 05, Para No. 09 and Para No. 10 partly settled	03,05, 08,09,10& 11
TOTAL		15	08	08	07

(B) Details of Old Recovery:-

S.No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
			Para No.	Amount	
1	2004-14	4810	4	4810	Nil
2	2004-14	24000	5	5000	19000
3	2014-17	500	3	500	Nil
		3619	4	3619	Nil
4	2017-19	35604	1	35604	Nil
		1200	2	1200	Nil
		21380	3	15380	6000
		8100	4	8100	Nil
		4590	5	4500	90
		37294	6	37294	Nil
		50272	7	50272	Nil
		67752	8	Nil	67752
		75370	9	68443	6927
		14447	10	2305	12142
Total		348938		237027	111911

Current Audit Report:-**Details of Current Recovery (Audit period 2019-21):- Rs.83110/-**

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	8	Short deduction of Rs.1020/- towards UTEGIS	1020	Nil	1020/-
2	9	Recovery of Licence Fee of Rs.82090/-	82090	Nil	82090/-

The internal audit report has been prepared on the basis of information furnished and made available by the **District Jail No.10 Rohini, New Delhi - 110085** for the period 2019-21, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

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PART-I

Old Audit Report

PART-I

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OLD AUDIT REPORT
2004-2017

60/-

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Para No.4(a).

Memo No.12

Period 2004-14)

Dated:05-05-14

Subj:-Recovery of Income Tax amounting to Rs.32581/-

During the test check of Form-16 & Calculation Sheets for the audit period, it has come to the notice that HRA rebate allowed under Sec.10 for the following officials is not correct :-

For the F.Y.2012-13

Narender Rana, Warder (F.Y. 2012-13)

Income Tax Calculation as per Form-16		Income Tax Calculation as per audit observation	
Gross Total Income	=Rs.342589/-	Gross Total Income	=Rs.342589/-
Less TPT	=Rs.9600/-	Less TPT	=Rs.9600/-
HRA	=Rs.28064/-	HRA	= NIL
W.A.	=Rs.900/-	W.A.	=Rs.900/-
Balance	=Rs.304025/-	Balance	=Rs.332089/-
Saving as per 80 C	=Rs.68686/-	Saving as per 80 C	=Rs.68686/-
Less Medical Ins. under 80D	=Rs.1500/-	Less Medical Ins. under 80D	=Rs.1500/-
NPS Govt.C.under 80CCD(2)	=Rs.19938/-	NPS Govt.C.under 80CCD(2)	=Rs.19938/-
Net Taxable income	=Rs.213900/-	Net Taxable income	=Rs.241965/-
Income Tax	=Rs.1390/-	Income Tax	=Rs.4197/-
E Cess	=Rs.42/-	E.Cess	=Rs.126/-
Total Tax	=Rs.1432/-	Total Tax	=Rs.4323/-
		Recovery of Income Tax	=Rs.2891/-
		(Due to non attachment of neither HRA receipt nor any undertaking etc. with the calculation sheet)	

Submitted as per 80C
80C as per Form-16
80C as per Form-16

o/s

Narender Rana
Rs. 2891/-

Narender Rana
1919

Narender Mann, LDC (F.Y.2012-13)

Income Tax Calculation as per Form-16		Income Tax Calculation as per audit observation	
Gross Total Income	=Rs.327762/-	Gross Total Income	=Rs.327762/-
Less TPT	=Rs.9600/-	Less TPT	=Rs.9600/-
HRA	=Rs.11379/-	HRA	= NIL
Balance	=Rs.306783/-	Balance	=Rs.318162/-
Saving as per 80 C	=Rs.100000/-	Saving as per 80 C	=Rs.100000/-
Less Medical Ins. under 80D	=Rs.1500/-	Less Medical Ins. under 80D	=Rs.1500/-
Net Taxable income	=Rs.205280/-	Net Taxable income	=Rs.216662/-
Income Tax	=Rs.528/-	Income Tax	=Rs.1666/-
E. Cess	=Rs.16/-	E. Cess	=Rs.50/-

PARA No. 2 (2004-2014).

56/c

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Para No. 5

Page No. 03

Memo No. 13

Dated: 06-05-14

Sub:- Recovery of FPA amounting to Rs. 32320/-

As per GOI order no. F.No. 7(20)/2008-E.III(A), M/O Finance, Deptt. of Expenditure dt. 24-09-2008 reg. Revision of rates of FPA, it has been recommended that FPA is to be sanctioned at double of existing amount of FPA subject to a minimum of Rs. 210/- p.m. The allowance will be related to the Grade Pay corresponding to the post against which the employee concerned had initially earned or will earn the FPA. These orders were effective from 01-09-2008. As per the information provided and the test check of these cases, it has been observed that the following employees are drawing FPA on higher rate as per their entitlement.

Name & Designation	Date of Operation	Amt. of FPA granted w.e.f. 01-01-06 to 31-08-08 (32 months) & w.e.f. 01-09-08 to 30-04-14 (68 months)	Amount of FPA which should be granted as per audit observation w.e.f. 01-01-06 to 31-08-08 (32 months) & w.e.f. 01-09-08 to 30-04-14 (68 months)	Recovery (Rs.)
Rakesh Sharma DS-II	May 1990 Rs. 125/- p.m.	Rs. 450 p.m. 450x32 months = Rs. 14400/- 450x68 months = Rs. 30600/-	Rs. 125 p.m. 125x32 months = Rs. 4000/- Rs. 250/- p.m. 250x68 months = Rs. 17000/-	14400-4000 = Rs. 10400/- 30600-17000 = Rs. 13600/- Total = Rs. 24000/-
Rajinder Singh Rana, HW	Aug. 1992 Rs. 75/- p.m.	Rs. 250 p.m. 250x32 months = Rs. 8000/- 250x68 months = Rs. 17000/-	Rs. 75 p.m. 75x32 months = Rs. 2400/- Rs. 210/- p.m. 210x68 = Rs. 14280/-	8000-2400 = Rs. 5600/- 17000-14280 = Rs. 2720/- Total = Rs. 8320/-
TOTAL				Rs. 32320/-

HOO is requested to recover the above mentioned amounts from the concerned officials after due verification of the record and deposit in Govt. Account under intimation to audit. Similar cases may also be reviewed.

Para No. 6

Memo No 15

Dated: 06-05-14

Subject:- Non Production of Record.

The following record was not produced :-

1. Spouse Information *unsettled*
2. LTC Advance & GPF Advance Register *settled (seen)*
3. Advance bill register of contingency *outstays*
4. Service Postage Stamp Registers *outstays*
5. Fidelity bond of cashier/store keeper *outstays*

(INDU OBEROI)
IAO AUDIT PARTY NO. I

S.No 2 seen and remaining taken

as a foreshadowing Memo NPR is. Para Nos 8

19/5/18
21/4/18

Party Settled for Rs. 5000/- on 19/05/14

Rs. 4000/- recovered from salary Aug. 2014 vide bill no. 169-P dt. 11/8/2014

Post Recovery Rs. 5000/-

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Advance Amount Rs. 1, 83,341/-

Date of Credit :- 22.12.2016

Rate of Interest:- 8%+2%=10%

Details of Calculation

1. Dec = $\frac{1528 \times 10}{31} = 493/-$

2. Jan. = 1,528/-

3. Feb. = 1,528/-

4. March = $\frac{1528 \times 21}{31} = 1,035/-$

G.Total Rs. = 4584/-

Aut. recovered vide Tr. No. 14152 dt. 10/4/18 and deposited in ... the month of April 2018

23/10/19

Necessary recovery amounting to Rs 4,584/- may be recovered from the concerned officials after due verification of records. Other similar cases may also be reviewed at your own level.

PARA No. 3 (2014-2017) A-550 (Param Kumar Sh. No. 2)

Para-No3: Non-recovery of revised rate of DGEHS subscription amounting to Rs. 24,900/- (Memo No.6 dated 15.01.2018)

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The DGEHS Subscription of the employees were revised w.e.f 01.02.2017 vide Office Memorandum No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Govt. of NCT of Delhi. While scrutiny of PBR for the audit period 2016-17, it was noticed that DGEHS subscription has not been recovered from the Rohini jail staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against their names may be recovered after due verification under intimation to audit:-

S NO	Name & Designation Sh./Smt./Mr./Ms.	G.Pay	Periods	No. of months	Deducted per month as per PBR (in Rs).	To be deducted per month (in Rs).	Amount to be recovered
1.	Ram Niwash Head Warder-660	2000	02/17 to 05/17	04	125	250	500
2.	Satender Singh, Head Warder-322	4200	02/17 to 05/17	04	225	450	900
3.	SomPraksah, Head Warder -457	2000	02/17 to 05/17	04	125	250	500
4.	Sudama Mehto, Head Warder-558	2000	02/17 to 05/17	04	125	250	500
5.	Umesh Vashist, Head Warder-663.	2000	02/17 to 05/17	04	125	250	500
6.	Sanjay kumar, head Warder-783	2000	02/17 to 05/17	04	125	250	500
7.	Vipin Kumar, Head Warder-711	2000	02/17 to 05/17	04	125	250	500

Bank... K. No. to name... August... 2017

deposited...

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8.	Yaswant Lakra, head Warder-690	2000	02/17 to 05/17	04	125	250	500
9.	Prahald Kumar, Warder-671	1900	02/17 to 05/17	04	125	250	500
10.	Sanjay Kaushik, Warder-823	1900	02/17 to 05/17	04	125	250	500
11	Udayver Singh, Warder-727	1900	02/17 to 05/17	04	125	250	500
12	Ajay Mathur, warder-1471	1900	02/17 to 05/17	04	125	250	500
13	Ajay Singh Rawat, Warder-1412	1900	02/17 to 05/17	04	125	250	500
14	Anil kumarYadav, Warder-1020	1900	02/17 to 05/17	04	125	250	500
15	Anil Rana, Warder-1233	1900	02/17 to 05/17	04	125	250	500
16	Deepak kumar, Warder-1101	1900	02/17 to 05/17	04	125	250	500
17	JitenderSaukheen, Warder-1386...	1900	02/17 to 05/17	04	125	250	500
18	Kamal kant Sharma, Warder-1035	1900	02/17 to 05/17	04	125	250	500
19	Kiran Pal Singh, Warder-1411	1900	02/17 to 05/17	04	125	250	500
20	Mandeep, warder-1469	1900	02/17 to 05/17	04	125	250	500
21	Mukeshkumar, warder-1485	1900	02/17 to 05/17	04	125	250	500
22	Narender Rana, warder-1027	1900	02/17 to 05/17	04	125	250	500
23	Naveen kumar, warder-1311	1900	02/17 to 05/17	04	125	250	500
24	Pramod Rana, warder-1130	1900	02/17 to 05/17	04	125	250	500
25	PawanSehwarawat, warder-1404	1900	02/17 to 05/17	04	125	250	500
26	Pawankumar, warder-1403	1900	02/17 to 05/17	04	125	250	500
27	Pradeepkumar, warder-1216	1900	02/17 to 05/17	04	125	250	500
28	Pradeepkumar, warder-1383	1900	02/17 to 05/17	04	125	250	500
29	Pradeepkumar, Warder-1208	1900	02/17 to 05/17	04	125	250	500

→ Pending
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30	Rehman Ali, warder-1467	1900	02/17 to 05/17	04	125	250	500
31	Rajeev kumar, Warder-1268	1900	02/17 to 05/17	04	125	250	500
32	Rajeev Mann, warder-1364	1900	02/17 to 05/17	04	125	250	500
33	Ravi kumar, warder-1479	1900	02/17 to 05/17	04	125	250	500
34	Sandeep Dabs, warder-1215	1900	02/17 to 05/17	04	125	250	500
35	Sanjeev, warder-1382	1900	02/17 to 05/17	04	125	250	500
36	Sunil Dahiya, warder-1049	1900	02/17 to 05/17	04	125	250	500
37	Suneelkumar, warder-1228	1900	02/17 to 05/17	04	125	250	500
38	Suraj Prakash, warder-1460	1900	02/17 to 05/17	04	125	250	500
39	Udaykumar, warder-1413	1900	02/17 to 05/17	04	125	250	500
40	Vikash, warder-1171	1900	02/17 to 05/17	04	125	250	500
41	Vikaram Singh, warder-1307	1900	02/17 to 05/17	04	125	250	500
42	Vipinkumar, warder-1359.	1900	02/17 to 05/17	04	125	250	500
43	Yogeshkumar, warder-1373	1900	02/17 to 05/17	04	125	250	500
44	Manoj Verma warder-1387	1900	02/17 to 05/17	04	125	250	500
45	Ravi, Warder-1360	1900	02/17 to 05/17	04	125	250	500
46	Rishi Prakash, warder-1223	1900	02/17 to 05/17	04	125	250	500
47	Tejveer Singh, warder-1072	1900	02/17 to 05/17	04	125	250	500
48	Vikaramjeet Singh, warder-1135	1900	02/17 to 05/17	04	125	250	500
49	Hanshraj, warder-1425	1900	02/17 to 05/17	04	125	250	500
	G. Total						24,900

Necessary recovery amounting to Rs 24,900/- may be recovered from the concerned officials after due verification of records. Other similar cases may also be reviewed at your own level.

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Necessary recovery amounting to Rs 28,500/- may be recovered from the concerned officials after due verification of records. Other similar cases may also be reviewed at your own level.

(C) As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to twelfth including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Board of Education"

During the test check of records, It has been observed that the Office has been paying Tuition fee for their employees without affiliated/registration of Junior college/school from any Universities or Board of Education. These cases are under:

S.No	Name of Employees & designation Ms/Mr.	Name of Child & study in class	Name of school	Reimbursement year	Amount Reimbursement
1	Shailender Kumar, Warder(1159)	2. Vanshika, Ist, IInd 2. Riya, Nur	Sunshine Public School, Bawana DO	2014-15 2015-16 2016-17	Rs. 15000 Rs. 18000 Rs. 18000
Total Rs.					Rs. 51000/-

Necessary recovery amounting to Rs 51000/- may be recovered from the concerned officials after due verification of records. Other similar cases may also be reviewed at your own level.

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Para No5 :- Recovery Of Income Tax to the tune of Rs. 20,561/- (Memo No.10 dated 18.01.2018)

(i) As per Income Tax Rules. Tuition fee reimbursement amount is taxable income.

During the test check of records, It has been observed that the office has not included tuition fee reimbursement amount in the total income during the period 2016-2017. Resulting that less Tax was deducted. These cases are as under:-

(A) Sh. Satyavir Singh, Asstt. Supdt. (2016-2017)

S. N o	Description	Calculation by the DDO (in Rupees)	Calculation by Audit in Rupees)
1.	Total Income	828658	828658
	Add. T. fee	-	18000
	Total Income	828658	846658

Selected for P.F. 2018
Sh. Davinder K. Singh

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as per 22/11/17

2.	Deduction (Sec.10)		
	(ii) WA	19200	19200
	(iii) HRA Exemption	1080	1080
	Total Deduction(I to iii)	53034	53034
		73314	73314
3	Income after Deduction	755344	773344
4	Saving Under Section 80C + 80D	152700	152700
5	Taxable Income	602640	620644
6.	Tax	45528	49129
	Rebate		-
7	E. Cess	1366	1474
8	Total Tax	46894	50603
9	Total Tax deducted	46894	46984
10	Income Tax Recoverable		3619

(B) Sh. Manish Malik(2016-2017)

S. No	Description	Calculation by the DDO (in Rupees)	Calculation by Audit in Rupees)
1.	Total Income	597250	597250
	Add. T.fee	-	36000
	Total Income	597250	633250
2	Deduction (Sec.10)		
	(ii) WA	19200	19200
	(iii) HRA Exemption	1080	1080
	Total Deduction(I to iii)	20280	20280
3	Income after Deduction	576970	612970
4	Saving Under Section 80C + 80D	193000	193000
5.	Taxable Income	383970	419970
6.	Tax	13397	16997
7	Rebate	5000	5000
8	After rebate tax	8397	11997
9	E. Cess	252	360
10	Total Tax	8649	12357

23/11/17

settled

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4-25/11/17

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(12)

TAN NO.1 Verification and communication of qualifying service after 18 years of service or 5 years before retirement.

(Memo No.08 date 17.01.2018)

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the Officers/Officials concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL	Date of Appointment	NO OF Years
1	Sh. R.K. Bilyan	20.06.1992	>18 Years
2.	Sh. Sanjeev Kumar	10.02.1985	>18 Years
3.	Sh. Sunil Kumar Chopra	16.06.1983	>18 Years
4.	Sh. VedPrakash	18.10.1989	>18 Years
5.	Sh. Vinaykumar Singh	26.02.1992	>18 Years
6.	Sh. Manmohan	11.08.1997	>18 Years
7	Smt. VandanaVerma	09.03.1993	>18 Years
8	Sh. Prakash Chand	07.05.1984	>18 Years
9	Sh. Ram Lal Shah	03.10.1989	>18 Years
10	Sh. Ramesh Chand	03.12.1979	>18 Years
11	Sh. Prithvi Singh	14.04.1986	>18 Years
12	Sh. KaliCharan	26.10.1989	>18 Years
13	Sh. Anand Singh negi	04.04.1986	>18 Years
14	Sh. Udayveer Singh	27.01.1997	>18 Years
15	Sh. Jitender Kumar	30.07.1997	>18 Years

Needful may be done under intimation to the audit. Other similar cases may be reviewed.

SATISH, IAO
Party No. XXVIII

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CURRENT AUDIT REPORT
2017-19

PARA No. - 01

(Audit Memo. No. 01 Date: 10.10.2019)

Subject: - Recovery of Transport Allowance amounting to Rs. 35604/-

As per Govt. of India, Ministry of Finance, Department of Expenditure No.21 (1)/97.E.II dated 30.10.1997 the Transport Allowance is granted to Govt. employees w.e.f. 01.08.1997. allowance will not be admissible during absence from duty for full calendar month due to leave, Training Tour, Maternity Leave, CCL etc for 2017-2019.

During test check of PBRs as well as Leave records in respect of Central Jail No.10, Raipur it was noticed that Transport Allowance was paid to following staff during the period they remained themselves absent from duties due to one and another reason as per detail below:

S.No.	Name & Designation of Official Sh./Smt.	Period of Leave	Kind of leave	Amount paid (in Rs.)	Amt. to be recovered (in Rs.)
1.	Vijay Kumar Dabas, ASO	Nov.2018 to May, 2019	Medical Leave	28008	28008
2.	Rakesh Rana, Warder(1432)	June.2018	Earned Leave	3852	3852
3.	Dharmender Dabas, Warder(1229)	Jan.2017	Medical Leave	3744	3744
TOTAL					35604/-

In addition to above, the following staffs were on leave in full calendar month. They have been transferred and relieved from CJ-10 to some other Jail/Unit. It may be conveyed to concerned DDO to recover their Transport Allowance for their absent period/ month. Details are as under:

S.No.	Name & Designation of Official Sh./Smt.	Period of Leave	Kind of leave
1.	Meenakshi, Matron	June, 2017	CCI
2.	Seema, Matron	Feb.2017	M/L
3.	Renu, Matron	Dec.18 to Sept.19	CCL

Recovery of **Rs.35,604/-** may be made from the above officials after due verification of records and be deposited into Govt. Account under intimation to audit and other similar cases may be reviewed at your level.

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PARA No.02
(Audit Memo No.03 Dated: 10.10.2019)

Subject:- Short deduction of Rs 1200/- towards UTGEIS/-

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

During the check of pay bill registers for the period 2017-2019, it has been observed that the CJ-10 Rohini, Delhi has not been deducting the UTGEIS contribution in r/o the following Group 'A' Officers as per the above mentioned subscription as per detail given below:-

S.No	Name & Design.of Officers Sh./Smt.			Difference	Period/ Month	months	Amount Short Deducted to be re covered
		Amt. deducted	To be deducted				
1.	Ramesh Kumar Bilyan, Superintendent	60	120	60	03/17 to 08/17	06	360 (480)
2.	Priyanka Kumari, Superintendent	60	120	60	09/18 to 03/19	07	420 (840)
3.	O.P.Pandey, Superintendent	60	120	60	03/19 to 09/19	07	420 (420)
TOTAL							1200/-

Note:- A Letter may be sent to the concerned department for recovery of UTGEIS in r/o above Officers who have been transferred to this department w.e.f the group to which an employee belongs to the post held by her/him on regular basis on the 1st of January.

Recovery of Rs.1200/- may be made from the above Officers after due verification of facts and figures and be deposited into Govt. Account under intimation to audit. Similar cases may be reviewed at your level.

PARA No.03
(Audit Memo No.04 Dated: 11.10.2019)

Subject: Overpayment of Family Planning Allowance amounting to Rs. 21,380/-

As per Om No. 7(20)/2008-EIII(A) dated 24.09.2008 issued by Joint Secretary to the Govt. of India related to revision in the rates of Family Planning Allowance for adoption of small family norms. The allowance will be related to the Grade Pay corresponding to the post against which the employee concerned had initially earned or will earn the Family Planning Allowance.

The above mentioned order effected from 01.09.2008.

As per Govt. of India order No.19051/1/2017-E. IV dated 02.08.2017, Family Planning Allowance has been abolished w.e.f.01.07.2017.

During test check of Pay Bill Register of Central Jail No.10, Rohini, it has been observed that the following officials had been granted Family Planning Allowance (FPA) at higher rate. Some other officials have been drawn the same in July, 2017 also which detail as under:-

S.No.	Name & Sh./Smt.	Design.	Period	Amt. paid (in Rs.)	Admissible Amount	Amount to be recovered	Remarks
1.	Niranjan Singh Dahiya, Asstt.Suptd.	Singh	Sept.2008 to July, 2017	@ Rs.400/- x 107 months = 42800	@ Rs.210/- x 107 months = 22470	20330	FPA is to be granted with reference to the pay scale in which one had initially been granted FPA.
2.	Udaivir Singh, H/W		July, 2017	210	0	210	FPA was abolished w.e.f. July, 2017
3.	Mahender Singh(735), H/W		July, 2017	210	0	210	
4.	Munish Kumar(572), H/W		July, 2017	210	0	210	
5.	Deepak Kumar(1218), Warder		July, 2017	210	0	210	
6.	Rajiv Kumar(1268), Warder		July, 2017	210	0	210	
TOTAL						21380/-	15380/-

Recovery of Rs.21,380/- may be made from the above Officials after due verification of records and be deposited into Govt. Account under intimation to audit. Similar cases may be reviewed at your level.

Note:- As per PBR Sh. Rameshwar, Assistant Superintendent was drawing FPA @Rs.450/-. The case may be re-checked in r/o Sh.Rameshwar, Asstt.Suptd. as per observation mentioned at Sl. No.01 accordingly.

SL 2, 3, 4, 5, 6 settled and SL 1 out of 20330/- recovered.
Of ₹ 14330/- settled and Balance of ₹ 6000/- still pending.

23
E 6000/-
for Sh. Rameshwar, Asstt.Suptd.
Sh. Dahiya, Asstt.Suptd.

Partly settled
of ₹ 6000/- HIT out of 20330/-

settled
Kr. I A

PARA No.04

(Audit Memo. No. 05 Date: - 11.10.2019)

Sub. : Recovery of DGEHS subscription of Rs. 8,100/-

The DGEHS subscription of the employees were revised w.e.f. 01.02.2017. vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7th Central Pay Commission.

While scrutiny of PBR for the audit period 2017-2019 in r/o Central Jail No.10, Rohini, Delhi has been observed that DGEHS Subscription from following officers have not been recovered as per the revised rates in accordance with the circulars issued as above. As such an amount indicated their names as per detail below:-

Sl. No	Name & Designation Sh./Smt.	Period	No. of months	Amt. deducted	Amt. to be deducted	Amt. to be recovered
1.	Joseph Baxla, Dy.Suptd.	02/17 to 05/17	04	325	650	1300
2.	Harish Upriti, Dy.Suptd.	02/17 to 05/17	04	225	450	900
3.	Jagdish Singh, Dy.Suptd.	02/17 to 05/17	04	225	450	900
4.	Rajender Kumar, Dy.Suptd.	02/17 to 05/17	04	325	650	1300
5.	Mukesh Raheja, AAO	02/17 to 05/17	04	325	650	1300
6.	Kaptar Singh, Asstt.Suptd.	02/17 to 03/17	02	225	450	450
7.	Satyavir Singh, Asstt.Suptd.	02/17 to 03/17	02	225	450	450
8.	Surinder Kr Dagar	02/17 to 05/17	04	125	250	500
9.	Dharam Singh Meena, Asstt.Suptd.	02/17 to 05/17	04	125	250	500
10.	Parmod Mann, Asstt.Suptd.	02/17 to 05/17	04	125	250	500
TOTAL						8100/-

Hence, recovery of Rs.8100/- may be made from the above officers after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

PARA No.05
 (Audit Memo. No. 06) Date: - 11.10.2019

31
 2017

Subject: Irregular payment of Washing Allowance amounting to Rs. 4590/-

As per Govt. of India order No.19051/1/2017-E. IV dated 02.08.2017, Washing Allowance has been abolished w.e.f. 01.07.2017. During test check of records in respect of Central Jail NCT of Delhi, Rohini, Delhi, it has been observed that the following officials have been drawn Washing Allowance after June, 2017. Details are as under: -

S.No.	Name & Design. Of Official/Officer Sh./Smt.	Amount paid (in Rs.)	Amt. to be paid (in Rs.)	Excess amount (inRs.)	Period	Total amt. to be recovered (in Rs.)
1.	Harish Upriti, Dy. Supdt.	90	0	90	July, 2017	90
2.	Jagdish Singh, Dy. Supdt.	90	0	90	July, 2017	90
3.	Man Mohan, Dy. Supdt.	90	0	90	July, 2017	90
4.	Ved Prakash, Dy. Supdt. I	90	0	90	July, 2017	90
5.	Vinay Kr. Singh, Dy. Supdt. II	90	0	90	July, 2017	90
6.	Balwan Singh, Dy. Supdt. II	90	0	90	July, 2017	90
7.	Kuldeep, Warder (1594)	180	0	180	July & Aug 2017	180
8.	Rakesh, warder (1308)	90	0	90	July, 2017	90
9.	Vakil Singh, H/W (104)	90	0	90	July, 2017	90
10.	Sunil Dahiya, H/W (1049)	90	0	90	July, 2017	90
11.	Hardeep, H/W (991)	90	0	90	July, 2017	90
12.	Punish, Asstt. Supdt	90	0	90	July, 2017	90
13.	Prithvi Singh, Asstt. Supdt	180	0	180	July & Aug. 2017	180

Debt stand

Rs-90/-

Partly settled
Rs. 4500/-
Rs. 90 of 110's.
12/10/17
Kuldeep, warder

14.	Anand Singh Negi, A.S.	90	0	90	July, 2017	90	
15.	Dharamvir Dabas, A.S.	90	0	90	July, 2017	90	Challan verified
16.	Surender .Dagar,A.S.	90	0	90	July, 2017	90	✓
17.	Sachin Rana, A.S.	90	0	90	July, 2017	90	✓
18.	Yoginder Singh, A.S.	90	0	90	July, 2017	90	✓
19.	Dharam Singh Meena, A.S.	90	0	90	July, 2017	90	Challan pao 7
20.	Manish Malik, A.S.	90	0	90	July, 2017	90	✓
21.	Parmod Mann, A.S.	90	0	90	July, 2017	90	
22.	Somkant Khare	90	0	90	July, 2017	90	
23.	Sudhir Kmar, A.S.	90	0	90	July, 2017	90	
24.	Saurabh Sharma, A.S.	90	0	90	July, 2017	90	✓
25.	Ram lal Shah, A.S.	90	0	90	July, 2017	90	✓
26.	Rameshwar Dutt, A.S.	90	0	90	July, 2017	90	Challan pao 7 verified
27.	Prakash Chand,A.S.	90	0	90	July, 2017	90	
28.	Udaivir Singh, H/W(727)	90	0	90	July, 2017	90	
29.	Ajay Kr. Yadav, H/W(794)	90	0	90	July, 2017	90	✓
30.	Balwan Singh, H/W (502)	90	0	90	July, 2017	90	✓
31.	Sanjiv Kumar	90	0	90	July, 2017	90	✓

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Bantya

Dussehra

Challan pao 7

Challan pao 7 verified

32.	Pradeep Kumar, H/W(602)	90	0	90	July, 2017	90	Challan verified by PAB
33.	Satender Singh, H/W (322)	90	0	90	July, 2017	90	
34.	Sunil Kumar, H/W (627)	90	0	90	July, 2017	90	
35.	Sushil Bharadwaj H/W (651)	90	0	90	July, 2017	90	
36.	Umesh Vashisht, H/W (663)	90	0	90	July, 2017	90	
37.	Yashpal Singh, H/W (626)	90	0	90	July, 2017	90	
38.	Ram Kr. Tyagi, H/W (715)	90	0	90	July, 2017	90	
39.	Vinod Kumar, H/W (739)	90	0	90	July, 2017	90	
40.	Ashok Kumar, H/W (594)	90	0	90	July, 2017	90	
41.	Kali Charan, H/W (535)	90	0	90	July, 2017	90	
42.	Munish Kumar, H/W (572)	90	0	90	July, 2017	90	
43.	Vishnu Datt, H/W (571)	90	0	90	July, 2017	90	
44.	Prabhu Dayal, H/W (733)	90	0	90	July, 2017	90	
45.	Rajesh Kumar, H/W	90	0	90	July, 2017	90	
46.	Pawan, H/W (979)	90	0	90	July, 2017	90	Challan verified by PAB
47.	Sudama Mahto, H/W (558)	90	0	90	July, 2017	90	Challan verified by PAB
48.	Satyaveer Singh, H/W(1188)	90	0	90	July, 2017	90	
49.	Gulab Chand, H/W (754)	90	0	90	July, 2017	90	
TOTAL							4590/-

Hence, recovery of Rs. 4590- may be made from the above officials after due verification of facts and figures. In addition to above, recovery of all Head Warder/Warder may be made accordingly. All other similar cases may also be reviewed on the basis of above observations.

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PARA No.06

(Audit Memo. No.10 Dated: 16.10.2019)

Subject: Recovery of Rs. 37,294/- towards Tuition Fee during the financial years 2017-19

As per Children Education Allowance reimbursement for the following items can be claimed under the scheme:- Tuition Fee, Admission Fee, Laboratory fee, Vidyalaya Vikas Nidhi charged by Kendriya Vidyalayas, special fee charged for agriculture etc. and fee for extracurricular activities. This also includes reimbursement for purchase of one set of text books and notebooks, two sets of uniforms prescribed by the school and one set of school shoes (one pair of shoes) which can be claimed for the child, in an academic year. Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to twelfth and the class nursery to twelfth will include Classes I to XII, plus 2 classes prior to Class 1st irrespective of the nomenclature.

On scrutiny of claims, it has been observed that this office has reimbursed tuition fee to Sh.Shailender, Warder for his child namely Riya (D.O.B : 06.01.2013) for Nursery class. He has claimed in r/o Riya for LKG for the year 2016-17. Same objection was raised by previous audit party for which non-affiliated/registration of junior school or Board of Education. It seems the official has claimed twice for Nursery (2015-16), LKG (2016-17).

Sh.Kiranpal Singh claimed in r/o Harshil for Pre-Nursery class which is not allowed. Details are as under:-

Name & Design. Of the employee Sh./Smt.	Name of Child & Class	Name of School	Academic year	Amt. Re-imbursed (in Rs.)	Amt. to be recovered (in Rs.)
Shailender Kumar, Warder(1159)	Riya (Nursery)	Sun Shine School	2015-16	18000	18000
Kiranpal Singh Warder	Harshil (Pre-Nursery)	Brightland School	2016-17	18000	18000
TOTAL					36000/-

Sh.Yashwant Lakra,H/W claimed for non-admissible items such reference books, 2 pair socks etc. Hence the Jail has paid excess amount for the items purchased for more than its prescribed limit as per Children Education AllowanceThe details is given as under:-

Name of the Official & Designation	Financial Year	Amt. claimed	Amt. paid by dept.	Amt. admissible	Amt. To be recovered	Remark
Yashwant Lakra,H/W	2016-17	18341	18000	16706	1294	Reference books of R.D.Sharma, S.Chand, Cover & extra 02 pair socks (Rs.425+Rs.1000+Rs.60+Rs.150)= Rs.1635) is not allowed.Rs.341 is adjusted which amount restricted by dept.
TOTAL					1294/-	

Hence, recovery of Rs. 37294/- may be made from the above officials after due verification of facts and figures. All other similar cases may also be reviewed on the basis of above observations.

PARA No.07

(Audit Memo. No-11 Dated: 16.10.2019)

Subject: Recovery of LTC amounting to Rs.50272/-

(A) For travel between the mainland and the A & N Group of Islands and Lakshadweep Group of Islands ships operated by the Shipping Corporation of India Limited :-

Kind of Travel	Level	Travel Entitlement
Entitlement for journeys by Sea or by River steamer	9 and above	Highest Class
	6 to 8	Lower Class, if there be two classes only on the steamer
	4 & 5	If two classes only, the lower class. If three classes, the middle or second class. If four classes, the third class
	3 & below	Lowest Class

During the test check of LTC bill, Sh.Manish Malik, Asstt.Suptd.(with Grade Pay of Rs.2800/-) performed the journey from Portblair to Havlock and back by Deluxe class which is irregular. The detail is as under:-

Name and Designation Sh./Smt/Ms.	Block year	Destination	Bill No. & Date	Amount Paid	Amount Admissible	Balance amt. to be recovered	Remarks
Manish Malik, Asstt.Suptd, Level - 5	2014-17	Portblair to Havlock and back	55/03.06.17	2 x 3900	4 x 910	4160	Not entitled for Highest Class
TOTAL						4160/-	

(B) Sh.Manish Malik, Asstt.Suptd., performed the journey from Kolkata to Port Blair and back by Spice Jet and claimed the fare of Air India instead of LTC 80 which results recovery of Rs.46112/- The detail is as under:

Name and Designation Sh./Smt/Ms.	Block year	Destination	Bill No. & Date	Amt. Paid	Amt. Admissible	Balance amt. to be recovered	Remarks
Manish Malik, Asstt.Suptd	2014-17	Kolkata to Portblair and back	55/03.06.17	172592 (for 4 persons)	126480	46112	Basic fare-14021 Passenger ser. fee-239 UDF-517 ADF-138 S.Tax @ 5% -895 Total = 15810 /- x 4 persons = Rs.126480/-
TOTAL						46112/-	

Hence the total recovery of Rs. 50272/- may be made from Sh.Manish Malik, Asstt.Spd. after verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

PARA No.08

(Audit Memo No.16) Dated: 18.10.2019

Subject: - Irregular Transport Allowance amounting to Rs.67752/-

The Finance Department had issued office memorandum No.F.20/50/2015-AC/189 dated 10.12.2015 on the subject that govt. vehicles attached with those officers do not draw Transport Allowance. During the test check of record for the period 2017-19 it has come to the notice that Superintendent, Central Jail No.10, Rohini, Delhi has been attached the Govt. vehicle. But in spite of this he had also drawn Transport Allowance during the period which is irregular. The detail is as given below:

Name & design. Of the officer	Vehicle No.	Period	Amt. drawn (in Rs.)	No. of months	Total amt. to be recovered (in Rs.)
Sh.Ramesh Kumar Bilyan, Superintendent	DL-4C AV-8424	03/17 to 06/17	@ 7488	04	29952
		07/17 to 11/17	@ 7560	05	37800
TOTAL					67752/-

Hence the total recovery of Rs. 67752/- may be made from Sh. Ramesh Kumar, Superintendent after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

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PARA No.09

(Audit Memo No.17 Dated: 21.10.2019)

Subject:- Recovery of Rs.75370/- towards wrong pay fixation.

During the test check of Service Books of Central Jail No.10, Rohini, Delhi) for the period 2017-19 it was observed that pay of Sh. Laxmi Dutt Sharma, Warder joined service on 04.04.1986, in the pay scale of Rs.950-20-1150-EB-25-1140. He was granted Ist ACP w.e.f. 09.08.1999 in the payscale of Rs.3200-85-4900 and his pay was fixed at Rs. 3965/- As per 6th CPC pay fixed on 01.01.2006 Rs.8330 + 2000 = Rs.Rs.10330 in the scale of Rs.5200-20200 + 2000.

He was granted II MACP w.e.f. 01.09.2008 in the pay scale of Rs.5200-20200 with grade pay of Rs.2400/- and his pay fixed at Rs.9630 + 2400.

Further he was promoted as Asstt. Superintendent on 19.10.2015 in the pay scale of Rs.5200-20200 + Rs.2800 (G.P) and he was granted 3rd MACP on 04.04.2016 with grade pay of Rs.4200/- The MACP scheme envisages merely placement in the immediate next higher grade pay in the hierarchy, hence on his promotion as on 19.10.2015 he should have been placed at GP Rs. 2800/- Therefore granting his increment at the time of promotion was also not in order.

In view of above, his pay may be re-fixed as per the detail given below:-

Particulars	Pay Fixed as per Service Book	Pay required to be fixed As per audit observation	Remarks
Pay as on 01.07.2015	12430 + 2400	12430 + 2400	Rs.75370/- at Annexure 'A'
Pay as on 19.10.2015 on promotion	12880 + 2800	12430 + 2800	
Pay fixed as per order No.F.3(13)/SDJ/04/747-49 on 04.04.2016 after 3 rd MACP	12880 + 2800	12430 + 4200	
Pay as on 01.07.2016 (annual increment)	13350 + 2800	12890 + 2800	
Pay as on 01.07.2016	13840 + 4200	13360 + 4200	
Pay fixed on 01.07.2016 on implementation of 7 th CPC	47600	46200	
Pay as on 01.07.2017	49000	47600	
Pay as on 01.07.2018	50500	49000	
Pay as on 01.07.2019	52000	50500	

Hence above mentioned irregularities in pay fixation in r/o Sh.Laxmi Dutt, Warder from the pay may be checked and recovery may be done after due verification of records and necessary recoveries amounting Rs.75370/- may be made from the above said official under intimation to audit. All such similar cases may reviewed by the school at its own level.

Sh. Davidan
TAO

Recovery in r/o Sh. Laxmi Dutt Sharma, Waiver w.e.f. 16.2015 to 30.09.21 Annexure 'A'

MONTH	DUE	BP	GP	DA	HRA	TOTAL	DIFFERENCE		TOTAL
							BP	GP	
Jul-15	12430	2400	17648	4449	36927	0	0	0	0
Aug-15	12430	2400	17648	4449	36927	0	0	0	0
Sep-15	12430	2400	17648	4449	36927	0	0	0	0
01.10.15 to 18.10.15	7217	1394	10247	2583	21441	0	0	0	0
19.10.15 to 31.10.15									
31.10.15(on promotio n)	5213	1174	7601	1916	16148	188	0	-1	56
Nov-15	12430	2800	18124	4569	39043	450	0	536	135
Dec-15	12430	2800	18124	4569	39043	450	0	536	135
Jan-16	12430	2800	19038	4569	39984	450	0	562	135
Feb-16	12430	2800	19038	4569	39984	450	0	562	135
Mar-16	12430	2800	19038	4569	39984	450	0	562	135
01.04.16 to 03.04.16	1243	280	1904	457	3998	45	0	56	13
04.04.16 to 30.04.16(3rd MACP)	11187	3780	18709	4490	35986	405	-1260	-1069	-256
May-16	12430	4200	18709	4989	39984	450	-1400	891	-285
Jun-16	12430	4200	18709	4989	39984	450	-1400	891	-285
Jul-16	46200	0	924	5268	53397	1400	0	28	144
Aug-16	46200	0	924	5268	53397	1400	0	28	144
Sept-16	46200	0	924	5268	53397	1400	0	28	144
Oct-16	46200	0	924	5268	53397	1400	0	28	144
Nov-16	46200	0	924	5268	53397	1400	0	28	144
Dec-16	46200	0	924	5268	53397	1400	0	28	144
Jan-17	46200	0	1848	5268	54349	1400	0	56	144
Feb-17	46200	0	1848	5268	54349	1400	0	56	144
Mar-17	46200	0	1848	5268	54349	1400	0	56	144

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Apr-17	46200	0	1848	5268	5316	47600	0	1904	5412	54349	1400	0	56	144	1033
May-17	46200	0	1848	5268	5316	47600	0	1904	5412	54349	1400	0	56	144	1033
Jun-17	46200	0	1848	5268	5316	47600	0	1904	5412	54349	1400	0	56	144	1033
Jul-17	47600	0	2380	11424	6104	49000	0	2450	11760	63210	1400	0	70	336	1806
Aug-17	47600	0	2380	11424	6104	49000	0	2450	11760	63210	1400	0	70	336	1806
Sep-17	47600	0	2380	11424	6104	49000	0	2450	11760	63210	1400	0	70	336	1806
Oct-17	47600	0	2380	11424	6104	49000	0	2450	11760	63210	1400	0	70	336	1806
Nov-17	47600	0	2380	11424	6104	49000	0	2450	11760	63210	1400	0	70	336	1806
Dec-17	47600	0	2380	11424	6104	49000	0	2450	11760	63210	1400	0	70	336	1806
Jan-18	47600	0	3332	11424	6256	49000	0	3430	11760	64190	1400	0	98	336	1834
Feb-18	47600	0	3332	11424	6256	49000	0	3430	11760	64190	1400	0	98	336	1834
Mar-18	47600	0	3332	11424	6256	49000	0	3430	11760	64190	1400	0	98	336	1834
Apr-18	47600	0	3332	11424	6256	49000	0	3430	11760	64190	1400	0	98	336	1834
May-18	47600	0	3332	11424	6256	49000	0	3430	11760	64190	1400	0	98	336	1834
Jun-18	47600	0	3332	11424	6256	49000	0	3430	11760	64190	1400	0	98	336	1834
Jul-18	49000	0	4410	11760	6570	50500	0	4545	12120	67165	1500	0	135	360	1995
Aug-18	49000	0	4410	11760	6570	50500	0	4545	12120	67165	1500	0	135	360	1995
Sep-18	49000	0	4410	11760	6570	50500	0	4545	12120	67165	1500	0	135	360	1995
Oct-18	49000	0	4410	11760	6570	50500	0	4545	12120	67165	1500	0	135	360	1995
Nov-18	49000	0	4410	11760	6570	50500	0	4545	12120	67165	1500	0	135	360	1995
Dec-2018	49000	0	4410	11760	6570	50500	0	4545	12120	67165	1500	0	135	360	1995
Jan-2019	49000	0	5880	11760	6610	50500	0	6060	12120	68680	1500	0	180	360	2040
Feb-2019	49000	0	5880	11760	6610	50500	0	6060	12120	68680	1500	0	180	360	2040
Mar-19	49000	0	5880	11760	6610	50500	0	6060	12120	68680	1500	0	180	360	2040
Apr-19	49000	0	5880	11760	6610	50500	0	6060	12120	68680	1500	0	180	360	2040
May-19	49000	0	5880	11760	6610	50500	0	6060	12120	68680	1500	0	180	360	2040
Jun-19	49000	0	5880	11760	6610	50500	0	6060	12120	68680	1500	0	180	360	2040
Jul-19	50500	0	6060	12120	6830	52000	0	8840	12480	73320	1500	0	2780	360	4640
Aug-19	50500	0	6060	12120	6830	52000	0	8840	12480	73320	1500	0	180	360	4640
Sept. 19	50500	0	6060	12120	6830	52000	0	8840	12480	73320	1500	0	180	360	4640
Total	2014260	36228	353007	433400	283635	2074148	32168	368275	444479	2912266	59888	-4060	10067	11078	75370

PARA No.10

(Audit Memo No. 18 Dated;21.10.2019)

Sub: Recovery of Rs.14,447/- towards Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2005-2019, the Income Tax has not been deducted in r/o Sh.Bhupinder, H/W (934) as per norms. . As such the income tax has been re-calculated.

Rate of Income Tax for Financial Year 2018-19

Upto Rs. 2, 50,000/-	Nil
Standard Deduction	Rs.40,000/-
Rs. 2, 50,001 to Rs. 5, 00,000/-	5% of income exceeding Rs. 2, 50,000/-
Rs. 5,00,000 to Rs. 10,00,000/-	Rs. 12500 plus 20% of income exceeding Rs.5,00,000/- to 10,00,000/-
Rs. 10, 00,001 and above	Rs. 1, 25,000/- plus 30% of income exceeding Rs. 10,00,000/-

	As per Form --	Correct Calculation(Rs.)
Gross Income	698473	698473
Less Standard Deduction	-(40,000)	-(40,000)
Deduction admissible on saving under 80C	(-)150000	(-)150000
Deduction Uniform Allowance	(-) 10000	(-)10000
Housing Loan (Interest)	(-)44318	-
Deduction Medical Insurance 80D	3000	3000
Net Gross Income(rounded off)	451160	495470
Tax due	10058	12274
E. Cess @ 4%	402	491
Net tax payable	10460	12765
Tax Deducted at Source	10460	10460
Short Recovery	-	2305/-

**Deduction on home loan interest cannot be claimed when the house is under construction. It can be claimed only after the construction is finished. The period from borrowing money until construction of the house is completed is called pre-construction period. Interest paid during this time can be claimed as a tax deduction in five equal installments starting from the year in which the construction of the property is completed. No Completion Certificate is submitted by the official.*

In view of the above, he is not eligible for rebate of Housing Loan Interest on calculation of Income Tax.

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2. **Sh. Jitender Singh, Asstt. Supdt** has been allowed rebate of Income Tax on purchase of plot. As per Income Tax guidelines, cost of the land is not eligible for rebate u/s 88, vide sub-clause (b) of (xv) of Section 88(2). the Income Tax has not been deducted in r/o Sh. Jitender Singh, Asstt. Supdt as per norms. As such the income tax has re-calculated.

Rate of Income Tax for Financial Year 2017-18

Upto Rs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs. 3, 00,000/-	5% of income exceeding Rs. 2, 50,000/-
Rs. 3, 00,001 to 10, 00,000/-	Rs. 12500/- plus 20% of income exceeding Rs. 3,00,000/-
Rs. 10, 00,000 and above	Rs. 1,12,500/- + 30% of income exceeding Rs. 10,00,000/-

FY 2017-18 (AY 2018-19)	As per Form - 16	Correct Calculation
Gross Income	823982	823982
Less Transport Allowance	(-)19200	(-)19200
Less Washing Allowance	(-) 450	(-) 450
Less Uniform Allowance	(-) 10000	(-) 10000
Less Interest of HBA	(-) 58951	-
Deduction admissible on saving under 80C	(-)150000	(-)150000
Less Medical Insurance	(-)5625	(-)5625
Net Gross Income(rounded off)	579760	638707
Tax due	28452	40241
E. Cess @ 3%	854	1207
Net tax payable	29306	41448
Tax Deducted at Source	29306	29306
Short Recovery	Nil	12142/-

Hence, recovery of **Rs.14,447/-** (Rs.2305 + Rs.12142) may be made from above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed accordingly.

*partly settled in r/o Sh. Bhupinder (LAW)
 remaining o/s ₹ 12142/- still pending
 in r/o Sh. Jitender Singh, Asstt. Supdt.*

Sh. Jitender Singh, TAO

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PARA No.11

(Audit Memo. No. 14 Dated: 18.10.2019)

Subject: - Non-Production of Record.(2017-19)

The following records have not been provided to audit for the period 2017-19.

1. All records of PWF and Victim Welfare Fund.
2. Record of Prisoners' Diet and Clothing
3. Register of receipt & issue of raw materials
4. Stock Register of Consumable raw materials
5. Purchase file
6. Property register (Only CCTV register provided)
7. Jail Canteen record
8. Records of residential staff quarters (vide record memo No.03 dt.10.10.19)
9. Record of vehicles(Only log book provided)
10. Service Postage Stamp register
11. Records of Machinery & Equipment
12. Spouse information

2014-17

1. Consumable/Non-Consumable Register
2. Records of vehicles
3. Property register
4. Canteen register
5. Records of Machinery & Equipment
6. Advance Bill Register of Contingency
7. Service Postage Stamp register
8. Fidelity Bond of Cashier/Store Keeper
9. Spouse Information (Old para No.06).


(DEEPAK KUMAR SHARMA)
IAO, Audit Party No 24

s/c

TEST AUDIT NOTE

TAN No.01
(Audit Memo No.02 Dated: 10.10.2019)

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

As per Rule 306 of G.F.R. 2017, 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 306 (3) of GFR 2017 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-14 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-17".

- During the test check of Cash Book, it has been found that the huge cash transaction is being made, hence it is compulsory record for Fidelity Bond of Cashier/Store Keeper.

- HOO is requested to take necessary action may be done under intimation to audit.

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1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that the entries in the PBRs are not checked.
 2. Upper columns i.e. Scale of pay, Date of joining, GPF/CPF A/c no. etc. have not been filled. Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
 3. Abstract of Pay Bills in the PBRs have not been filled and signed by the DDO.
 4. Past information from the LPCs of the employees who have been transferred to / from this office were not noted in the PBR which is irregular.
 5. Details of employees who transferred / retired were not recorded in the PBRs.
 6. Details of Loan/advances/refunds etc. not recorded in many cases.
 7. GAR-18, Abstract of Pay Bill Register is not prepared during the audit period.

HOO may take necessary steps to remove the above discrepancies and may be shown to next audit.

ER (AUDIT)

TAN No.02

(Audit Memo. No. 07 Date: - 11.10.2019)

Subject: Improper maintenance of Pay Bill Registers (2017-19)

During the test check of Pay Bill Registers the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that the entries in the PBRs are not checked.
2. Upper columns i.e. Scale of pay, Date of joining, GPF/CPF A/c no. etc. have not been filled. Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
3. Abstract of Pay Bills in the PBRs have not been filled and signed by the DDO.
4. Past information from the LPCs of the employees who have been transferred to / from this office were not noted in the PBR which is irregular.
5. Details of employees who transferred / retired were not recorded in the PBRs.
6. Details of Loan/advances/refunds etc. not recorded in many cases.
7. GAR-18, Abstract of Pay Bill Register is not prepared during the audit period.

HOO may take necessary steps to remove the above discrepancies and may be shown to next audit.

TAN No.03

(Audit Memo. No.08 Dated: 11.10.2019)

Subject :- Delay in depositing of Govt. money in Govt. Account.

As per Receipts & Payment Rules 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank or inclusion in Government Account".

During the test check of Cash Book of Central Jail No.10, Rohini, Delhi, for the period 2017-2019, it has been observed that payment received was remitted to bank after a gap of about 02 weeks in following cases.

S.No.	TR No.	Dt. Of receipt	Amount	Dt. Of deposit into the bank as per challan	Delay in deposition	Remarks
1.	7822	07.09.2017	54000/-	14.09.2017	07 days	NIL
2.	7823	07.09.2017	30000/-	14.09.2017	07 days	NIL
3.	7835	08.02.2018	100/-	22.02.2018	14 days	NIL
4.	7854	02.08.2018	5750/-	09.08.2018	07 days	
5.	7855	03.08.2018	1965/-	09.08.2018	06 days	
6.	7862	17.10.2018	100/-	30.10.2018	13 days	
7.	7863	22.10.2018	10/-	30.10.2018	08 days	
8.	7864	25.10.2018	100/-	30.10.2018	05 days	

As per Cash Book, Imprest Money Rs.10,000/- has been entered on 10.07.2018. No entry of Imprest Money has been made in previous Cash Book. The money has neither used nor deposited in the bank resulting in a loss of interest to the Govt. Ex-chequer which is irregular. HOO may take necessary steps to avoid delay in deposit of Govt. money.

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TAN No.04

(Audit Memo. No.09 Dated: 16.10.2019)

(A) Subject: Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Book of the staff of Central Jail No.10, Rohini, Delhi for the Audit period 2017-19, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that details of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) 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.

(2) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(3) PRAN No. not recorded:

PRAN No. has not been recorded in several cases.

(4) Photo not attested by HOO

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But in some of the Service Books, photograph has not attested by HOO.

(5) Character/Antecedents Certificate should be recorded.

In case of Sh.Akhilesh Rathore, A.S. Character/Antecedents Certificate has not been recorded in the Service Book.

(6) Leave Record should be updated.

In case of Sh.Joginder Singh, Warder the leave record has not been updated.

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(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following employees/officials after verification of service from the concerned PAO. Some cases are illustrated under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. No.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Sunil Kumar Chopra, S.O.	21.08.1960	16.06.1983	31.08.2020
2.	Bishu Dutt, H/W(571)	05.11.1966	24.07.1990	30.11.2026
3.	Prakash Chand, A.S.	02.01.1965	04.10.1989	31.01.2025
4.	Ved Prakash, Dy.Supt.	05.01.1964	20.09.1989	31.01.2024
5	Bijender Kumar, A.S.	06.05.1961	16.11.1984	31.05.2021

HOO may be requested to take necessary steps to remove the above discrepancies in the Service Book and be shown to next audit.

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TAN No.05

(Audit Memo No.12 & 13 Dated: 18.10.2019)

Subject: Irregularities of Prison Welfare Account. & Non-utilization of Victim Welfare Fund

(A) As per Notification No.F.9/75/87 Home (General) (8) in exercise of the power conferred by clause (24) and (28) of Section 59 of the Prisons Act, 1894 (9 of 1884) by the Administration of the Union Territory of Delhi. The IA team while visiting the District Jails and the Jail Hospital may look into the following:

- a) Record is maintained about the sealing of the wooden box of the welfare fund under the signature of all the members of the executive committee of the prisoner's welfare fund.
- b) It is opened on the first of every month in the presence of at least two/three members of the committee.
- c) The cash collected from the box is handed over to the treasurer for being credited to the personal ledger account of the prisoner welfare fund opened in the name of the superintendent of the jail by keeping a subsidiary accounts separate from other accounts.
- d) Proper accounts of the receipts and expenditure are maintained by the treasurer and checked by the secretary of the executive committee.
- e) The accounts of the prisoner welfare fund would comprise of cash book ledger, receipt book and ledger, contingent register, vouchers and minute books.
- f) The transactions of receipts and expenditures are entered in the relevant register immediately as soon as they take place and vouchers duly defaced are filed in separate file kept for the purpose.
- g) The CB should be checked in detail and is signed by the secretary whenever there is a fresh entry in the cash book.
- h) The chairman of the committee should conduct the physical verification of the cash in hand and balance in the pass book. He should also check the vouchers to ensure about the correctness of the accounts maintained by the treasurer. He should record a certificate of such verification in the relevant register under his own signatures in token of conducting such physical verification.
- i) The superintendent of prisons would submit a half yearly report to the DIG prisons indicating the activities, the balance of the fund along with the details of disbursement.

Utilization of Welfare Fund: - It should be ensured that the fund is utilized for carrying out the following activities of the welfare fund:

- a) Aid to prisoners in the various items of collective welfare activities in the jail during the period of imprisonment, such as educational, recreational, vocational etc.
- b) Aid to deserving prisoners in shape of money grants; and
- c) Aid to individual prisoners for purchase of clothing at the time of release.

As per Bank Pass Book, the department incurred expenditure on POS charges, Sign Charges etc. and some cheques issued to individuals. It seems that the department has not incurred the expenditure as above mentioned utilization of welfare fund.

As per Bank Pass Book of PWF, it was noticed that the office had maintained the fund by opening an account on 15.09.2004 in the Bank of Baroda, Badli, Delhi bearing the account No. 21360100006043. At present it has 12 (twelve) FDRs with amount of Rs.4,05,75,879/-

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Bank Pass Book revealed that no one had been beneficial of the above scheme due to which a large amount of money is lying unutilized in the Prison Welfare Fund. The non-utilization of fund defeats the very purpose for which the scheme was envisaged by the authorities.

Audit is of the view that the department has not maintained PWF as per Prisons Act, 1894 (Amended 1884) by the Administration of Union territory of Delhi.

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

During examination of Bank Pass Book of victims welfare fund, it was noticed that the office had maintained the fund by opening an account on 26.10.2006 in Bank of Baroda, Badli, Delhi, bearing a/c no. 21360100000598 in which an amount of Rs.16,32,054/- was lying as on 23.05.2019 and FDR with Rs.1,85,38,811/-

As per Bank Pass Book provided to audit revealed that no one had been beneficiary of the above scheme due to which a large amount of money is lying unutilized in the Victim Welfare Fund.

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

Audit is of the view that the Jail authorities have not conceptualized the scheme properly before finalizing the same.

HOO may take necessary steps to take necessary steps to utilize the Prison Welfare & Victim Welfare Fund and compliance may be shown to next audit.

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TAN No.06
(Audit Memo No.15 Dated: 18.10.2019)

Sub:-Non Reconciliation of fine deposits.

Scrutiny of records 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 in is being taken from said accused after issuing the receipt and the same is being submitted with Tis Hazari Court, Karkadooma Court and MM, Rohini Court. In this connection audit observations are as under:-

1. During audit period fine amount has been deposited with ASJ, Tis Hazari Court, MM, Rohini Court through proforma having details of victims which bears stamp of Distt. & Session Judge Courts but no receipt/TR V for the period 017-19 is being issued as a token of receipt.
2. No monthly & quarterly reconciliation has been done with ASJ, Tis Hazari Court, Saket Court, Karkadooma Court and Rohini Court. Non receipt of TR V/receipt restricts audit to authenticate actual deposits.
3. The following fine were pointed out by audit to get verified from the office of the concerned Court, Delhi.

Convict No./Date	Date of Deposit	Name & Parentage Sh./Smt.	Case Particulars	Court	Amount (in Rs.)
365/30.09.15	20.10.17	Pappu @ Amrish S/o Devraj	FIR No.199/13 U/s 328/379/411/34 IPC,PS,K.Gate	Sh.Atul Garg, ASJ,Tis Hazari	6000/-
368/05.10.15	13.11.17	KoussiNguesan WilliamsS/o Lt.Kossi William	SC No.14A/08 U/S 29 and 21(C)/29 NDPS Act P.S.DRI	Sh.Ajay Kumar Kuhar, Special Judge NDPS, Saket Courts	166800/-
569/26.09.13	10.04.18	Babloo S/o Ram Pal	FIR No 118/2009 U/S 63/376 IPC P.S.,S.P.Badli	Sh.M.C.Gupta, ASJ/Special Fast Track Court, Room No.204, NW-Rohini Court	20000/-
188/17.07.17	09.07.18	Wasim S/o Tanveer Hussain	FIR No.1376/2015,U/S 198-A IPC P.S. Aman Vihar	Sh.Manoj Jain,Ld ASJ, RohiniCourt, Room No.302, Delhi	10000/-
10/07.01.15	07.08.18	Kamal Raj Sharma S/o Keshav Ram	FIR No.267/1997 U/S 148/3248452 IPC P.S.Gadhi Nagar	Sh.Pulastya Pramachala, Ld ASJ, Karkadooma Court	25000/-
249/29.08.18	22.02.19	Kamal S/o Dinesh Kumar	FIR No.394/2015 U/S 308/323/34 IPC PS-Shalimar Bagh	Sh.Pankaj Gupta, Ld.ASJ, Rohini Courts, Delhi	11000/-

HOO may take necessary action for verification of reconciliation of fine and be submitted to ext audit.

(DEEPAK KUMAR SHARMA)
IAO, Audit Party No 24

10

PART-II

Current Audit Report (2019-21)

Para No.1 Short deduction of Rs.1020/- towards UTGEIS.

(Ref. Audit Memo No.8 dated 14.10.2021)

As per Central Govt. Employees Group Insurance Scheme(CGEGIS)/Union Territories Employees Group Insurance Scheme(UTEGIS) the rates of monthly subscription to the employees classified as Group "A", "B" and "C" is required to deducted as per details given below to get the appropriate insurance cover:-

Group to which the employee belongs	Rate of subscription (in Rs.)	Amount of Insurance Cover (in Rs.)
A	120	120000
B	60	60000
C	30	30000

During the test check of Pay Bill Register of District Jail, No. 10, Rohini, Delhi for the period 2019-20 and 2020-21, it has been observed that the Department has not been deducting the UTEGIS contribution in r/o the following Group "B" Officers as per the above mentioned subscription, as per details given below:-

S.No	Name & Designation of Officer Sh./Smt.			Differ.	Period/ Month	Months	Amount Short Deducted to be recovered
		Amt. Deducted	To be deducted				
1	Sanjay Kumar, Supdt.	30	60	30	03/20 to 06/21	16	480
2	Anil Kumar Madhwal, AAO	30	60	30	01/20 to 06/21	18	540
Total							1020

Necessary steps should be taken to recover the UTEGIS of Rs.1020/- from the above mentioned staff, after due verification of facts & figure, under intimation to audit. Other similar types of cases may also be reviewed under intimation to audit.

Para No. 2 Recovery of Licence Fee of Rs. 82,090/-
(Ref. audit memo No. 09 dated 18.10.2021)

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2400 Dated 15.02.2018 & Corrigendum No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2017.

During the course of audit of District Jail No.10 Rohini , Delhi -110085 for the audit period 2019-21, it has been observed that the Licence fee of following staff members have not been deducted at the revised rate as per detail given hereunder:-

S. No	Name & Desgn.	Residential Address	Period	License Fee			No. of month	Amount recover-able (Rs.)
				Due	Deducted	Diff.		
1	Vakil Singh, Head Warder	Type-III, Qtr No.20, Rohini Jail Complex	01/2019 (D.O.Allotment) to 06/2020	940 (double Lic Fee)	620	320	18	5760/-
			07/2020 to 09/2021	1120	620	500	15	7500/-
.2	Sunil Kumar, Head Warder	Type-III, Qtr No.18, Rohini Jail Complex	10/2018 (D.O.Allotment) to 06/2020	940 (double Lic Fee)	620	320	21	6720/-
			07/2020 to 09/2021	1120	620	500	15	7500/-
3	Yashpal Singh, Head Warder	Type-III, Qtr No.10, Rohini Jail Complex	11/2018 (D.O.Allotment) to 06/2020	940 (double Lic Fee)	620	320	20	6400/-
			07/2020 to 09/2021	1120	620	500	15	7500/-
4	Punish, Asstt. Supdt.	Type-III, Qtr No., Tihar Jail Complex	07/2017 to 06/2020	940 (double Lic Fee)	620	320	36	11520/-
			07/2020 to 09/2021	1120	620	500	15	7500/-
5	Kalu Ram, Sweeper	Type -II, Qtr No.39, Rohini Jail Complex	07/2017 to 06/2020	310	115	195	36	7020/-
			07/2020 To 09/2021	370	115	255	15	3825/-
6	Phool Singh, Sweeper	Type-II, Qtr No.B-12, Rohini Jail Complex	07/2017 to 06/2020	310	115	195	36	7020/-
			07/2020 To 09/2021	370	115	255	15	3825/-
Total								82090/-

Necessary steps should be taken to recover the Licence Fee to Rs. 82090/- from the above mentioned staff, after due verification of fact & figure,



under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

Para 3 Regarding rebate on Water bills from DJB on a/c of Rain Water Harvesting System.

(Ref. Audit Memo No.11 dated 18.11.2021)

As per Delhi Jal Board scheme, Plots / properties having area of 2000 sq.m. or more and having installed functional Rain Water Harvesting System, or Waste Water recycling system shall be granted rebate @ 10% in the total bill amount and 15%, if both the above systems have been set up and functional in the Govt. Offices.

During the course of audit, the audit team has sought the information regarding whether Rain water harvesting system/Waste Water recycling system has been installed or not. As per the reply submitted by the Jail Authority vide letter no. F.10/SCJ-10/AS(LO/2021/4232 dated 23/10/2021, the audit could not ascertain the installation of Rain Water Harvesting System/ Waste Water recycling system in the premises of Rohini Jail.

The Jail authority may be obtained the above information on priority basis and necessary step should also be taken to get the benefits of rebate @ 10% in the total bill amount for Rain water harvesting system, or 15% for both Rain Water Harvesting system and Waste Water recycling system from DJB which reduced the recurring expenditure on Water Bills.

Para 4 Irregularities in Cash Book Prisoners Property Account (PP Account).

(Ref. Audit Memo No.20 dated 25.10.2021)

As per Rule 13 (ii) of Receipt & Payment Rules, 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.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totalling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book

During the test check of Cash Book Prisoner Property Accounts of District Jail No.10, Rohini New Delhi for the period 2019-21, following shortcomings have been noticed:-

- 1.The Entire Cash Book for the period 2019-20 has not been signed by any of official/officer concerned authorized by the Competent Authority.
- 2.Page certificate in the beginning of cash book has not indicated and verified by concerned officer started w.e.f 01.04.19 as well as 01.04.2020.
- 3.Certificate of Physical verification of cash certificate not recorded under Rule 13 (iv) of Receipt & Payment Rules, 1983 in Cash Book.
- 4.Summary of closing balances not recorded at the end of each month.
- 5.Further the cash payments were released/paid to inmates/prisoners from time to time as per entries available in the Cash Book but these entries have not been verified/attested by any of the officer of the jail authority during the entire period 01.04.2019 to 31.03.2020.
- 6.Cutting and overwriting has not been signed/attested by the any authority.
- 7.The Particular Column of the Cash Book (name of inmate) has not been recorded in the Cash Book of PP Account simply ledger folio number had been mentioned in cash book.

Necessary steps should be taken to rectify the above observations under intimation to audit.

Para No. 5 Non production of records
(Ref. audit memo No. 1,16 and 19)

The following records/information not produced to audit.

1. Service Postage Stamps Register.
2. Spouse Information (53 Nos.)
3. Prisoner Welfare Funds Record (Ledger, Cash Book, Balance Sheet, Purchase Files etc.).
4. Canteen Register



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

6

(Test Audit Notes)

TAN 1 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 10 dated 18.10.2021)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

A. Photo of the employee should be pasted at the first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-

1. Sh. Mahender Prasad, D.S(Black & White photo stapled, the same is not attested).
2. Sh. Rakesh Rana, Warder
3. Sh. Pradeep Rana, Warder
4. Sh. Ashok Kumar, Asstt. Supdt.
5. Sh. Ravi Kumar, Warder
6. Sh. Om Parkash,HW

B. The first page of the service book is to be attested. However, the first page of the service book of officers/officials has not been found attested.

1. Sh. Ravi Kumar, Warder
2. Sh. Ashish Kumar Dabas, Warder

C. The first page of the Service Book is to be filled up. However, the same has not been found filled up/Incomplete filled up.

1. Sh.Yash Pal Singh, H.W (Vol-II)
2. Sh.Gulveer Singh,HW(Vol-II)
3. Sh. Pradeep Rana, Warder(Vol-I) incomplete filled up

(D) Photo of the employee should be pasted at first page of the Service Book. However, the same has not been found pasted in the Service Books of the following staff:-

1. Sh.Yash Pal Singh, H.W (Vol-II)
2. Sh.Gulveer Singh,HW(Vol-II)

(E) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employees in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.



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1. Sh.Yash Pal Singh, H.W
 2. Sh.Gulveer Singh,HW
 3. Sh.Mahender Prasad, D.S
 4. Sh.Deepak Kumar, Warder
 5. Sh.Pradeep Rana, Warder

(F) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-

1. Cutting and overwriting has not been signed/attested by any authority.

(G) Verification and communication of qualifying service after 18 years of service:-As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier 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 Officers/officials after verification of service from the concerned PAO.:-

1. Sh.Yash Pal Singh, H.W
2. Sh.Gulveer Singh,HW
3. Sh.Mahender Prasad, D.S

(H) Nomination Forms :- As per the Service Book , the nomination forms submitted by Sh.Rakesh Rana, Warder has not been attested by the Head of District Jail No.10 Rohini. However, Nomination forms not available in the Service Book of the following staff:-

1. Sh. Pradeep Rana, Warder
2. Sh.Ravi Kumar, Warder

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN 2 Improper maintenance of Pay Bill Registers
(Ref. audit memo No 13 dated 21.10.2021)

During the test check of pay bill registers for the audit period 2019-21, the following shortcomings have been noticed:-

1. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that the same was not done. Horizontal and vertical totals should be worked out and shown to the audit.

- (W)
2. Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc. PRAN No..have not been filled in most cases.
 3. A number of cutting/overwriting and use of fluid in the PBRs have not been authenticated by the DDO.
 4. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
 5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
 6. Alphabetical index has not been maintained in the PRBs.
 7. Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme).

Necessary steps should be taken to update the PBRs under intimation to audit.

TAN 3 Irregularities in maintenance of Cash Book
(Ref.Audit Memo No.15 dated 21.10.2021)

During the test check of Cash book of District Jail No.10, Rohini New Delhi for the period 2019-21, following shortcomings have been noticed:-

- i. As per Cash Book, an opening balance of Rs.10000/- on account of Imprest Money (Permanent Advance) sanctioned to District Jail No.10 Rohini was lying Unspent in the Chest during the period 01.04.2019 to 31.03.2021.
- ii. Page certificate in the beginning of the cash book not indicated and verified by the concerned officer in the Cash Book started w.e.f June 2020.
- iii. **Certificate of Physical verification of cash certificate not recorded-** Rule 13 (iv) of Receipt & Payment Rules, 1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. Further during the month of Sept. and Oct. 2019 and March 2020, this certificate has not been signed by the HOO. The certificate is normally, be in the following form:-



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“Certified that cash amounting to Rs. (Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book.”

iv. Cutting and overwriting has not been signed/attested by the DDO on 03/04/2019.

Necessary steps should be taken to remove the above mentioned irregularities in the Cash Book under intimation to audit.

TAN 4 Improper maintenance of various Stock Registers
(Ref. audit memo No. 18 dated 08.10.2021)

During the test check of stock registers number 42 (Asset Register CJ-10, Rohini) 2020-21, the following shortcoming have been noticed by the audit:-

Unused Material:- A material remaining in the stock for over a year shall generally be considered surplus, unless adequate reasons to treat it otherwise exist. The items so declared surplus may be dealt as per the procedure laid down under Rule 217 of GFR.

It has been observed that 04 Nos. Batteries 12 V 65 AM for Jammer received on 18/07/2014 from Delhi Prison Department Voucher No.1580 dated 18/07/2014 against Indent No.666677 dated 18/07/2014 and 03 Batteries still lying in the stock register of Rohini Jail after a gap of seven years. It appears that the Warranty/Guarantee and Life span of these batteries have been lapsed / expired after seven years.

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.

Balance reduced to Nil: - In the Non-consumable register(Assets Register), balance is shown as nil, which is not correct. Quantity of Non consumable items is reduced only in case where item is declared condemned/obsolete/Unserviceable. Otherwise only location/place of installation of items is to be recorded in the register

Non preparing of separate record for Work/Repairing of Non Consumable items: - It has been noticed that only one register is maintained for Atta Chakki (Asset Register) and as well as for its repairs. However, a separate Work Register/History Sheet should be maintained in respect of Atta Chakki for its repair.



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Index has not been prepared at the beginning of Consumable Stock Register 37 for the year 2020-21.

As per GFR 211 Separate accounts shall be kept for :-

Fixed Assets such as plant, machinery, equipment, furniture, fixture etc in the Form GFR 22.

Consumables such as office stationery, chemical, maintenance spare parts etc. in form GFR 23.

It has been observed that Stock Registers of Non Consumable and Consumable items are not being maintained as per prescribed format of GFR.

Necessary steps should be taken to maintenance the Stock Register under intimation to audit.

TAN 5 Non Execution of Fidelity Bond.
(Ref Audit Memo No. 18 Dated 22.10.2021)

As per Rule 275 of GFR, every Government Servant who actually handles cash shall be 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 District Jail No. 10 Rohini, Delhi, it was found that the cashier of the division who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps should be taken to Execute the Fidelity Bond as per Rule 275 of GFR 2017 under intimation to audit.

TAN 6 Shortcomings in maintenance of Log Books of Vehicles.
(Ref audit Memo. 21 dated 25.10.2021)

During the test check of Log Books of the Vehicles of District Jail No.10 Rohini Delhi, the following shortcomings have been noticed by the audit:-



S.No	Registration of Vehicle	Period	Shortcoming
1	DL-IL AB/7512	11.02.2020 to 17.08.2020	1. The Officers/Staff using the Vehicle/Car have not signed the Log Book. 2. Petrol Account of the Vehicle is not filled up by the driver concerned.
2	DL-4S CL/5653	05.06.19 to 27.06.19 07.08.20 to 31.08.20	1.. The Officers/Staff using the Vehicle/Car have not signed the Log Book 2. Petrol Account of the Vehicle is not filled up.
3	DL-1A/2993	07.03.21 to 03.04.21	1. The Officers/Staff using the Vehicle/Car have not signed the Log Book. 2 Petrol Account of the Vehicle is not filled.

Necessary steps should be taken to remove the above mentioned shortcomings in the Log Books of the Vehicles under intimation to audit.


(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X