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

**Sub:- Inspection Report on the test Audit Tihar Jail no-09 ,New Delhi for the period 2018-2021.**

**INTRODUCTION:-**

The accounts of the **TIHAR JAIL NO-09, DELHI** for the period 01-04-2018 to 31.03.2021 were test audited by audit party no. 03 consisting of Sh. Vipul Kapoor, AO/IAO and Smt.Pooja Sehgal, Asstt. Accounts Officer on earned leave w.e.f. 06/9/21 to 01/10/21 and Sh. Inder Singh, Sr.Astt .

**AIMS & OBJECTIVE OF PRISON**

A diversified prison system is imperative to meet the custodial and correctional needs of various categories of prisoners. The prison has been constructed and maintained on the basis of certain well-defined norms. The prison structure designed to provide all the necessary facilities for prisoners to be treated in a humane manner and create an environment conducive for their reformation & rehabilitation of the offender.

Central Jail No.9 was commissioned in 2005 and presently it has a capacity of 596 inmates. In Central Jail No.9 premises, there is a Carpenter Punja, Barber Punja, Welding Punja, Kheti Punja, Electric Punja, Plumber Punja etc. The purpose of the punja is to trained the inmates in various fields as their interest and engage them. An Allopathic & Unani dispensary for the treatment of inmates is also available. There is an FM station in jail premises. .

Vipul Kapoor

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**Detail of HOO/DDO/Cashier during the Audit period**

**HOS/HOO**

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

**DDO**

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

**Cashier**

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

**Total posts sanctioned, filled and vacant (Group A, B, C & D)**

| Group | Sanctioned | Filled | Vacant |
|-------|------------|--------|--------|
| A     | 01         | 01     | 00     |
| B     | 07         | 04     | 03     |

*Vipul Kishan*

|              |            |           |           |
|--------------|------------|-----------|-----------|
| C            | 154        | 86        | 68        |
| <b>TOTAL</b> | <b>162</b> | <b>91</b> | <b>71</b> |

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**Budget sanction and Expenditure statement**

| S. No.       | Financial Year<br>(2018-19) | Budget<br>allotted | Expenditure       | (-) Saving<br>(+) Excess |
|--------------|-----------------------------|--------------------|-------------------|--------------------------|
| 1            | Salary                      | 400000000          | 39613313          | 386687                   |
| 2            | Wages                       | 3700000            | 3649178           | 50822                    |
| 3            | DTE                         | 70000              | 66856             | 3144                     |
| 4            | Office Expenses             | 1200000            | 1198684           | 1316                     |
| 5            | M & S                       | 1500000            | 1417860           | 82140                    |
| 6            | POL                         | 0                  | 0                 | 0                        |
| 7            | Reward                      | 10000              | ---               | 10000                    |
| 8            | Medical Exp                 | 800000             | 784406            | 15594                    |
| 9            | Minor Work                  | 10000              | ---               | 10000                    |
| <b>TOTAL</b> |                             | <b>47290000/-</b>  | <b>46730297/-</b> | <b>559703/-</b>          |

**Budget sanction and Expenditure statement**

| S. No. | Financial Year<br>(2019-20) | Budget<br>allotted | Expenditure | (-) Saving<br>(+) Excess |
|--------|-----------------------------|--------------------|-------------|--------------------------|
| 1      | Salary                      | 44000000           | 43337601    | 662399                   |

*Vijay Kumar*

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|--------------|-----------------|-------------------|-------------------|------------------|
| 2            | Wages           | 3700000           | 3333555           | 366445           |
| 3            | DTE             | 85000             | 71236             | 13764            |
| 4            | Office Expenses | 1200000           | 1199229           | 771              |
| 5            | M & S           | 1720000           | 1711602           | 8398             |
| 6            | POL             | 0                 | 0                 | 0                |
| 7            | Reward          | 31000             | 27250             | 3750             |
| 8            | Medical Exp     | 650000            | 620531            | 29469            |
| 9            | Minor Work      | 10000             | 0                 | 10000            |
| <b>TOTAL</b> |                 | <b>51396000/-</b> | <b>50301004/-</b> | <b>1094996/-</b> |

**Budget sanction and Expenditure statement**

| S. No.       | Financial Year<br>(2020-21) | Budget<br>allotted | Expenditure       | (-) Saving<br>(+) Excess |
|--------------|-----------------------------|--------------------|-------------------|--------------------------|
| 1            | Salary                      | 59500000           | 59245847          | 254153                   |
| 2            | Wages                       | 6400000            | 6382709           | 17291                    |
| 3            | DTE                         | 35000              | 29358             | 5642                     |
| 4            | Office Expenses             | 1000000            | 991478            | 8522                     |
| 5            | M & S                       | 1950000            | 1901120           | 48880                    |
| 6            | POL                         | 10000              | 3916              | 6084                     |
| 7            | Reward                      | 20000              | 10000             | 10000                    |
| 8            | Medical Exp                 | 1030000            | 1023295           | 6705                     |
| 9            | Minor Work                  | 10000              | 0                 | 10000                    |
| <b>TOTAL</b> |                             | <b>69955000/-</b>  | <b>69587723/-</b> | <b>367277/-</b>          |

Vijay Kumar

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**Statutory Audit:**

**The Statutory audit of the Office of TIHAR JAIL NO-09, DELHI has not been conducted till date by AG (Audit) Delhi.**

**Maintenance of Records**

The maintenance of records of the **TIHAR JAIL NO-09, DELHI** for the period 201 8-19 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.

*Vipul Kapoor*

**VIPUL KAPOOR**  
**Accounts Officer/IAO-03**  
**Party 03**

PART - I

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Old AUDIT REPORT

NOTE :- It is pertinent to mention here that as the Certificate has been submitted by HOO of CJ -09 dated 06/10/2021 that during September 2018 the Audit party no-10 has conducted the audit and issued collectives memos of jail no 8 and 9 but the audit report was received from HQ in the name of CJ-08 so separate old report for the Financial year 2014-18 is not showing on the site of Directorate of HQ. (Key document no- 49). Whereas the memos issued in r/o CJ-09 for recovery had been in cooperated the report of CJ08 as para which has already been settled please refer KD no 44-49.

Details of Old Recoveries

NOTE :- It is pertinent to mention here that as the Certificate has been submitted by HOO of CJ -09 dated 06/10/2021 that during September 2018 the Audit party no-10 has conducted the audit and issued collectives memos of jail no 8 and 9 but the audit report was received from HQ in the name of CJ-08 so separate old report for the Financial year 2014-18 is not showing on the site of Directorate of HQ. (Key document no- 49). Whereas the memos issued in r/o CJ-09 for recovery had been in cooperated the report of CJ08 as para which has already been settled please refer KD no 44-49.

*Vipul Kapoor*  
(Vipul Kapoor)  
A.O/IAO  
Party No.03

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### Current Audit Report

During the course of current audit, 08 Memos including record observation were issued, for the period 2018-2021 raising recovery of Rs. 8064/- On the basis of reply submitted by HOS, 01, Memo has been dropped on the spot balance recovery is Nil and 08 Memo including record observation converted into Nil Para and 06 TAN. Audit memo no -08 dropped on the spot.

| S. No. | Para No./ TAN No. | Description  | Audit Memo No.   |
|--------|-------------------|--|------------------|
| 2      | Tan-01            | <b>Fidelity Bond.</b>                                | Audit Memo No. 2 |
| 3      | Tan-02            | <b>Discrepancies in Pay Bill Register (PBR).</b>     | Audit Memo No. 3 |
| 4      | Tan-03            | <b>Rebate of Water Bills-reg.</b>                    | Audit Memo No. 4 |
| 5      | Tan-04            | <b>Improper maintenance of Service Books.</b>        | Audit Memo No. 5 |
| 6      | Tan-05            | <b>Discrepancies Bill Register-reg.</b>              | Audit Memo No. 6 |
| 7      | Tan-06            | <b>Shortcomings while allowing Income Tax rebate</b> | Audit Memo No. 7 |

*Vipul Kapoor*  
(Vipul Kapoor)  
A.O/IAO  
Party No.03

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**Details of Current Recovery**

| S. No.       | Memo No. | Details of Recoveries<br>[amount in rupees] |                      |          | Incorporated in<br>Para No. |
|--------------|----------|---|----------------------|----------|-----------------------------|
|              |          | Raised                                      | Recovered<br>on Spot | Balance  |                             |
| 1            | 08       | 8064  | 8064                 | ---      | Dropped                     |
| <b>Total</b> |          | <b>8064</b>                                 | <b>8064</b>          | <b>—</b> |                             |

*Vipul Kapoor*  
**Vipul Kapoor**  
**A.O/IAO**  
**Party No.03**



Para-1

Jail-9

2006-2007

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**PARA - 2 : Income Tax**

2. Sh. Kalicharan, Warder – Rebate of Rs.26264/- was allowed to the official on account of LIC premium on the basis of his undertaking ; but no documentary proof in this regard was made available to audit. In the absence of which a fresh calculation have been made by the audit party and the detail is given as under:

|                           |          |               |         |
|---------------------------|----------|---------------|---------|
| Gross salary              | : 138049 |               |         |
| Less saving               | : 13560  |               |         |
| Taxable Income            | : 112489 |               |         |
| Tax on Taxable Income     | : 1249   |               |         |
| Cess @ 2%                 | : 25     |               |         |
| Total Tax to be Recovered | : 1274   |               |         |
|                           |          | <u>SAVING</u> |         |
|                           |          | GPF           | : 13200 |
|                           |          | UTEGIS        | : 360   |
|                           |          | Total savings | : 13560 |

Recovery of Income Tax Rs.1274/- may be made from the official otherwise he may be asked to submit the documentary proof for other savings, after due verification, under the intimation to audit.

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## PARA - 3: Contingent Payments

(Reference Audit Memo no.9 dated 24.10.07)

- 1. Excess reimbursement of telephone bills in respect of Sh. S.C.Seth, Supdt. - (CB-210 dt.29.03.07 for Rs.918/-)** - Sh.S.C.Seth, Supdt was reimbursed charges in respect of his residential telephone bill amounting to Rs.918/-. The bill contained charges of Rs.342/- on account of *Internet Uses* plus *Service Tax* of Rs.41 on the amount, aggregating to Rs.383/-. The net entitlement for call charges and rental was Rs.685/-. Hence the excess amount of Rs.233/- may also be recovered from the officer. Further the officer was reimbursed a sum of Rs.958/- on account of his mobile bill for the month of Feb'07 as against the actual bill of Rs.953/- (Bill No.203 dt.28.03.07 for Rs.958/-). Excess amount of Rs.5/- may also be recovered from the officer. Total amount of Rs.238/- be recovered from Sh.S.C.Seth, Supdt, CJ-9 and deposited in the Government account under intimation to audit.
- 2. Excess payment of TA to Sh. S.K.Matta, Dy.Supdt-II - (Bill No.TE-163 dt.31.01.07 for Rs.720/-)** - Sh.S.K.Matta, Dy.Supdt-II was paid TA for representing as Presiding Officer in a vigilance case against Sh.B.S.Yadav, Retd. Supdt, CJ. As per the attendance certificate issued by the Enquiry Officer, the official attended the enquiry only on one day i.e. 03.01.06, but the official claimed TA for two days i.e. 03.01.07 and 16.01.07. Hence recovery of Rs.360/- on account of excess TA claimed by the officer be made and deposited in the Government account under intimation to audit.
- 3. No Stock Entry of items amounting to Rs.34639/-** - During test check of the paid contingent bills *viz-a-viz* stock register, it was observed that the items purchased were not entered in the stock register, although the necessary stock entry certificate was recorded on the body of bills. Some of the cases are given as under: -

| S No | Bill No./Date         | Amount (Rs.) | Name of Trader/ CM No.& Dt.                     | Name of Item / Folio No.            | Price of item (Rs.) |
|------|-----------------------|--------------|---|-------------------------------------|---------------------|
| 1    | CB-123<br>dt.06.12.06 | 1997/-       | M/s Abro Traders P Ltd<br>2178 dt.09.01.06      | PVC pipe (360)                      | 1997/-              |
| 2    | CB-148<br>dt.10.01.07 | 1960/-       | M/s Raja Bartan Bhandar<br>23/2267 dt.08.12.06  | Plate/Katori/Glass,<br>52/344       | 1030/-              |
| 3    | CB-148<br>dt.10.01.07 | 1960/-       | -do- (23/2268)                                  | Plate katori<br>(52/344)            | 930/-               |
| 4    | CB-153<br>dt.10.01.07 | 915/-        | M/s Dipti Traders<br>04/197 dt.14.12.06         | Bag sewing thread                   | 915/-               |
| 5    | CB-27<br>dt.01.06.07  | 1639/-       | M/s Deepika Traders<br>5/240 dt.03.04.07        | Bag sewing thread                   | 1373/-              |
| 6    | CB-31<br>dt.01.06.07  | 1950/-       | M/s Abro Traders<br>55/2706 dt.04.05.07         | PVC pipe (360)                      | 1950/-              |
| 7    | CB-104<br>dt.10.11.06 | 4628/-       | M/s Deepika Traders<br>03/135 dt.07.08.06       | Bag sewing<br>machine (345)         | 4626/-              |
| 8    | CB-76<br>dt.19.09.06  | 1867/-       | M/s Gopal Dass & Bros<br>19/1857 dated 16.08.06 | Thread/Fevicol,<br>Gotta, Tape, etc | 1867/-              |
| 9    | CB-169<br>dt.19.02.07 | 19949/-      | Jail No.2<br>12/592 dated 30.06.06              | Lockers/Speech<br>stand             | 19949/-             |
|      |                       |              |   |                                     | 34639/-             |

Reasons for giving false certificate on the body of the bills and not entering the items purchased in the stock-registers may be explained and necessary stock entries may be made in the register. .

4. **Payment of Taxi Fare-Conveyance of Prisoners** – Although Jail has got a Hospital and an ambulance of its own besides a number of big buses/van for conveyance of prisoners. But prisoners are taken to various hospitals under the GNCTD for specialist advice and Taxi charges are being claimed for conveyance of prisoners to the hospital. The claim is preferred against a hand written receipt from the taxi driver. Neither any referral slip from the jail hospital nor the OPD slip from the hospital concerned where the prisoner is taken for special advice is being attached with the bill in support of the claim. Some of the cases are as under:-

| Bill No./Date      | Amount Drawn (Rs.) | No of Prisoners conveyed |
|--------------------|--------------------|--------------------------|
| CB-71 dt.19.09.06  | 2050/-             | 5                        |
| CB-106 dt.10.11.06 | 1950/-             | 6                        |
| CB-142 dt.18.12.06 | 7150/-             | 15                       |

In order to streamline the payments and avoid misuse of the facility, every claim for reimbursement of conveyance to prisoners should be supported by a referral slip from the jail hospital and the OPD slip from the hospital. Necessary compliance be shown to next audit.

5. **Improper record of wages paid to prisoners** – Wages in respect of skilled/semi skilled and un-skilled prisoners working in langar jail no 8/9 is being drawn from the Government account, but the same has not been credited to their respective accounts. Details of some of the amount drawn are as under :-

| S.No | Bill No./Date      | Amount Drawn | Particulars of Prisoners                            | Period |
|------|--------------------|--------------|---|--------|
| 1    | CB-193 dt.13.03.07 | 16768/-      | Skilled – 10<br>Semi Skilled – 8<br>Unskilled – 36  | Dec'06 |
| 2    | CB-154 dt.10.01.07 | 16006/-      | Skilled – 10<br>Semi Skilled – 8<br>Unskilled – 32  | Nov'06 |
| 3    | CB-126 dt.10.11.06 | 14406/-      | Skilled – 10<br>Semi Skilled – 10<br>Unskilled – 25 | Aug'06 |
| 4    | CB-75 dt.19.09.06  | 14406/-      | Skilled – 10<br>Semi Skilled – 11<br>Unskilled – 28 | Jul'06 |
| 5    | CB-117 dt.17.11.06 | 15272/-      | Skilled – 10<br>Semi Skilled – 10<br>Unskilled – 25 | Oct'06 |

Records of every prisoner earning wages be maintained properly and the amount be paid to the prisoner as and when required by him. Compliance be shown to the audit.

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**PARA - 6: Performance / Activities - I**

(Reference Audit Memo no.1 dated 23.10.07)

Despite repeated reminders, the unit did not provide the following information's/records to audit (with necessary documentary support) for 2006-07 :-

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

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**PARA - 7: Non-production of records (NPR)**

(Reference Audit Memo no.14 dated 25.10.07)

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

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

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

Para-4

## PART – III : TEST AUDIT NOTE (TAN)

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### (TAN) PARA – 1 : Cash Security / Fidelity Bond for Cashier and Store officials (Reference Audit Memo no.2 dated 23.10.07)

As per Rule 275 of GFR, 2005 – every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of **cash** or **stores** shall be required to furnish security. Further, as per Rule 275(3) of GFR, 2005 – 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 a fidelity bond, the security bond should in FORM GFR-31. The Cash Security/Fidelity bond documents for the audit period of 2006-07 have not been furnished by the officials concerned, i.e., the Store officials and the Cashier, which is irregular and in gross violation with the General Financial Rules. Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

### (TAN) PARA – 2 : Cash-chest

(Reference Audit Memo no.7 dated 24.10.07)

On inquest from the office, it was ascertained that no cash-chest is available in the unit. Whereas as per Note-4 below Rule 13 of CGA(R&P) Rules, 1983 – Cash and other valuables held in safe custody, on behalf of the Government, by the departmental officer or DDO should be kept in an adequately strong cash chest or almirah (where necessary even embedded in the wall). Non-existence of cash-chest for government money is totally contrary to the rules. Reasons for non-adherence to the rules and risking safety of Government money may be elucidated to audit.

### (TAN) PARA – 3 : Cash-Book (GAR-3)

(Reference Audit Memo no.5 dated 23.10.07)

During test-check for the audit period of 2005-07, following irregularities were noticed in the aforesaid Cash-book of the unit :-

1. No physical verification of cash at the close of the month.
2. Denominations of closing of cash-in-hand not found recorded.
3. Details regarding the undisbursed amount at the end of every month were not found prepared in the format containing cols (i) *Bill no & date* ; (ii) *Amount of bill* ; (iii) *Date of encashment* ;(iv) *Name of Payee* ; (v) *Amount Disbursed* ; and (vi) *Date of payment*. Hence, the period of retention of cash over a period of 90 days [Proviso under Rule 92(2) of CGA(R&P) Rules, 1983] could not be checked/ascertained. Reasons for not recording the details full/complete details of undisbursed amount.
4. Totaling of the Cash-book has not been checked done by some responsible subordinate other than the writer of the Cash-Book.
5. Surprise checks of cash-balance were not found conducted by the competent authority.
6. All payments relating to Prisoners Welfare Fund (PWF) / Canteen A/c and other misc. payments pertaining to the prisoners are being given to the Assistant Superintendent, Jail without any proper receipt against the money being transferred to these funds, which is irregular. Similarly, no proper receipt is being issued by the State Fund A/c in respect of money received from PWF, which is again irregular. The system is not proper and covered under the rules. The same needs to be elucidated.

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### (TAN) PARA – 4 : Pay Bill Registers (GAR-17)

(Reference Audit Memo no.4 dated 23.10.07)

During test-check, following irregularities were noticed in the PBRs of 2006-07 :-

1. Veridical totals have not been done and initialed by the competent authority for correctness.
2. Monthly entries in the PBR have not been checked and initialed by the competent authority.
3. Numerous unattested cutting and overwriting were also noticed in the PBR.
4. GAR-18 have not been done and initialed by the competent authority for correctness.

### (TAN) PARA – 5 : Attendance Register

(Reference Audit Memo no.8 dated 24.10.07)

As per information gathered from the Jail staff, it was learnt that no separate attendance register is being maintained in the unit. Like the visitors-attendance-register kept at the reception-counter of the Jail, a staff-attendance-register (in the prescribed form MHA-I ; S-37) should also be kept at the reception-counter for the marking the attendance of the staff. On arriving for duty, attendance should be marked by signing on the Attendance Register (with in-time) and then the duty-charge could be taken-over from the preceding staff. Similarly, after handing-over the duty to next staff, attendance could be marked by signing on the Attendance Register (with out-time) at the time of leaving the office. But no such procedure is being followed in the unit.

In the absence of any attendance registers in this unit, various important aspects like period-spent-on-duty, EL-taken, HPL-taken, CL-taken, leave-on-medical-grounds, leave-on-private-affairs, absentees, habitual-absentees, habitual-late-comers, surprise-checks-conducted-by-superiors, etc. could not be ascertained by the audit. Neither the debits-entries in the leave account could be verified. Reasons for non-maintenance of such mandatory document may be elucidated to audit.

### (TAN) PARA – 6 : Service Book

(Reference Audit Memo no.11 dated 25.10.07)

1. During test-check deficiencies were noticed in the documents/entries made in the service books. A few such cases are as illustrated in the enclosed – Annexure-2 / (TAN) Para-6(1).
1. Other cases – All other cases may be reviewed on the above lines.
2. Revised/Fresh documents – It was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were dating around their date-of-joining in government service. Hence, it is suggested that nomination papers of all the officials may also be obtained afresh and affixed in their respective service books.
3. Rule SR-196 to SR-203 – It is suggested that the unit may ensure that the service book of all the officials are always kept updated in their respective service books, which are strictly maintained in accordance with Rule 257 of GFR,2005 ; Rule SR-196 to SR-203 of CGA(R&P) Rules 1983 as well as all the other related guidelines/directions issued by the Government from time to time.

(Reference to Para no.5(1)(4) : Service Books- of the current audit of 2006-07)

**Calculations of overpayment of Pay & Allowances to Mr Bhim Sain Sharma, HW-339**

| Particulars                 | From     | To       | Mths | DA % | Drawn |       |       |      |      |         | Actual Due |       |       |      |      |         | Total Diff | Mths  | Total Re'y |
|-----------------------------|----------|----------|------|------|-------|-------|-------|------|------|---------|------------|-------|-------|------|------|---------|------------|-------|------------|
|                             |          |          |      |      | BP    | DA    | HRA   | CCA  | IR-2 | Tot-Dwn | BP         | DA    | HRA   | CCA  | IR-2 | Tot-Due |            |       |            |
| 1                           | 2        | 3        | 4    | 5    | 6     | 7     | 8     | 9    | 10   | 11      | 12         | 13    | 14    | 15   | 16   | 17      | 18         | 19    | 20         |
| Grant of 4th Pay Comm       | 01.01.86 | 31.03.86 | 3    | 0    | 990   | 0     | 149   | 59   | 0    | 1198    | 950        | 0     | 143   | 57   | 0    | 1150    | 48         | 3     | 144        |
| Annual Inc't - Actually DUE | 01.04.86 | 30.06.86 | 3    | 0    | 990   | 0     | 450   | 75   | 0    | 1515    | 970        | 0     | 450   | 75   | 0    | 1495    | 20         | 3     | 60         |
| Next DA rate                | 01.07.86 | 31.12.86 | 6    | 4    | 990   | 40    | 450   | 75   | 0    | 1555    | 970        | 39    | 450   | 75   | 0    | 1534    | 21         | 6     | 126        |
| Next DA & AI-Granted        | 01.01.87 | 31.03.87 | 3    | 8    | 1010  | 81    | 450   | 75   | 0    | 1616    | 970        | 78    | 450   | 75   | 0    | 1573    | 43         | 3     | 129        |
| Annual Inc't - Actually DUE | 01.04.87 | 30.06.87 | 3    | 8    | 1010  | 81    | 450   | 75   | 0    | 1616    | 990        | 79    | 450   | 75   | 0    | 1594    | 22         | 3     | 66         |
| Next DA rate                | 01.07.87 | 31.12.87 | 6    | 13   | 1010  | 131   | 450   | 75   | 0    | 1666    | 990        | 129   | 450   | 75   | 0    | 1644    | 22         | 6     | 132        |
| Next DA & AI-Granted        | 01.01.88 | 31.03.88 | 3    | 18   | 1030  | 185   | 450   | 75   | 0    | 1740    | 990        | 178   | 450   | 75   | 0    | 1693    | 47         | 3     | 141        |
| Annual Inc't - Actually DUE | 01.04.88 | 30.06.88 | 3    | 18   | 1030  | 185   | 450   | 75   | 0    | 1740    | 1010       | 182   | 450   | 75   | 0    | 1717    | 23         | 3     | 69         |
| Next DA rate                | 01.07.88 | 31.12.88 | 6    | 23   | 1030  | 237   | 450   | 75   | 0    | 1792    | 1010       | 232   | 450   | 75   | 0    | 1767    | 25         | 6     | 150        |
| Next DA & AI-Granted        | 01.01.89 | 31.03.89 | 3    | 29   | 1050  | 305   | 450   | 75   | 0    | 1880    | 1010       | 293   | 450   | 75   | 0    | 1828    | 52         | 3     | 156        |
| Annual Inc't - Actually DUE | 01.04.89 | 30.06.89 | 3    | 29   | 1050  | 305   | 450   | 75   | 0    | 1880    | 1030       | 299   | 450   | 75   | 0    | 1854    | 26         | 3     | 78         |
| Next DA rate                | 01.07.89 | 31.12.89 | 6    | 34   | 1050  | 357   | 450   | 75   | 0    | 1932    | 1030       | 350   | 450   | 75   | 0    | 1905    | 27         | 6     | 162        |
| Next DA & AI-Granted        | 01.01.90 | 31.03.90 | 3    | 38   | 1070  | 407   | 450   | 75   | 0    | 2002    | 1030       | 391   | 450   | 75   | 0    | 1946    | 56         | 3     | 168        |
| Annual Inc't - Actually DUE | 01.04.90 | 30.06.90 | 3    | 38   | 1070  | 407   | 450   | 75   | 0    | 2002    | 1050       | 399   | 450   | 75   | 0    | 1974    | 28         | 3     | 84         |
| Next DA rate                | 01.07.90 | 31.12.90 | 6    | 43   | 1070  | 460   | 450   | 75   | 0    | 2055    | 1050       | 452   | 450   | 75   | 0    | 2027    | 28         | 6     | 168        |
| Next DA & AI-Granted        | 01.01.91 | 31.03.91 | 3    | 51   | 1090  | 556   | 450   | 75   | 0    | 2171    | 1050       | 536   | 450   | 75   | 0    | 2111    | 60         | 3     | 180        |
| Annual Inc't - Actually DUE | 01.04.91 | 30.06.91 | 3    | 51   | 1090  | 556   | 450   | 75   | 0    | 2171    | 1070       | 546   | 450   | 75   | 0    | 2141    | 30         | 3     | 90         |
| Next DA rate                | 01.07.91 | 31.12.91 | 6    | 60   | 1090  | 654   | 450   | 75   | 0    | 2269    | 1070       | 642   | 450   | 75   | 0    | 2237    | 32         | 6     | 192        |
| Next DA & AI-Granted        | 01.01.92 | 31.03.92 | 3    | 71   | 1110  | 788   | 450   | 75   | 0    | 2423    | 1070       | 760   | 450   | 75   | 0    | 2355    | 68         | 3     | 204        |
| Annual Inc't - Actually DUE | 01.04.92 | 30.06.92 | 3    | 71   | 1110  | 788   | 450   | 75   | 0    | 2423    | 1090       | 774   | 450   | 75   | 0    | 2389    | 34         | 3     | 102        |
| Next DA rate                | 01.07.92 | 31.12.92 | 6    | 83   | 1110  | 921   | 450   | 75   | 0    | 2556    | 1090       | 905   | 450   | 75   | 0    | 2520    | 36         | 6     | 216        |
| Next DA & AI-Granted        | 01.01.93 | 31.03.93 | 3    | 92   | 1130  | 1040  | 450   | 75   | 0    | 2695    | 1090       | 1003  | 450   | 75   | 0    | 2618    | 77         | 3     | 231        |
| Annual Inc't - Actually DUE | 01.04.93 | 30.06.93 | 3    | 92   | 1130  | 1040  | 450   | 75   | 0    | 2695    | 1110       | 1021  | 450   | 75   | 0    | 2656    | 39         | 3     | 117        |
| Next DA rate                | 01.07.93 | 31.12.93 | 6    | 97   | 1130  | 1096  | 450   | 75   | 0    | 2751    | 1110       | 1077  | 450   | 75   | 0    | 2712    | 39         | 6     | 234        |
| Next DA & AI-Granted        | 01.01.94 | 31.03.94 | 3    | 104  | 1150  | 1196  | 450   | 75   | 0    | 2871    | 1110       | 1154  | 450   | 75   | 0    | 2789    | 82         | 3     | 246        |
| Annual Inc't - Actually DUE | 01.04.94 | 30.06.94 | 3    | 104  | 1150  | 1196  | 450   | 75   | 0    | 2871    | 1130       | 1175  | 450   | 75   | 0    | 2830    | 41         | 3     | 123        |
| Next DA rate                | 01.07.94 | 31.12.94 | 6    | 114  | 1150  | 1311  | 450   | 75   | 0    | 2986    | 1130       | 1288  | 450   | 75   | 0    | 2943    | 43         | 6     | 258        |
| Next DA & AI-Granted        | 01.01.95 | 31.03.95 | 3    | 125  | 1175  | 1469  | 450   | 75   | 0    | 3169    | 1130       | 1413  | 450   | 75   | 0    | 3068    | 101        | 3     | 303        |
| A-Inc't Due + Intro of IR-2 | 01.04.95 | 30.06.95 | 3    | 125  | 1175  | 1469  | 450   | 75   | 118  | 3169    | 1150       | 1438  | 450   | 75   | 115  | 3113    | 56         | 3     | 168        |
| Next DA rate                | 01.07.95 | 31.12.95 | 6    | 136  | 1175  | 1598  | 450   | 75   | 118  | 3298    | 1150       | 1564  | 450   | 75   | 115  | 3239    | 59         | 6     | 354        |
| Grant of 5th Pay Comm       | 01.01.96 | 31.03.96 | 3    | 0    | 3725  | 0     | 0     | 0    | 0    | 3725    | 3575       | 0     | 0     | 0    | 0    | 3575    | 150        | 3     | 450        |
| Annual Inc't - Actually DUE | 01.04.96 | 30.06.96 | 3    | 0    | 3725  | 0     | 0     | 0    | 0    | 3725    | 3650       | 0     | 0     | 0    | 0    | 3650    | 75         | 3     | 225        |
| Next DA rate                | 01.07.96 | 31.12.96 | 6    | 4    | 3725  | 149   | 0     | 0    | 0    | 3874    | 3650       | 146   | 0     | 0    | 0    | 3796    | 78         | 6     | 468        |
| Next DA rate                | 01.01.97 | 31.03.97 | 3    | 8    | 3800  | 304   | 0     | 0    | 0    | 4104    | 3650       | 292   | 0     | 0    | 0    | 3942    | 162        | 3     | 486        |
| Annual Inc't - Actually DUE | 01.04.97 | 30.06.97 | 3    | 8    | 3800  | 304   | 0     | 0    | 0    | 4104    | 3725       | 298   | 0     | 0    | 0    | 4023    | 81         | 3     | 243        |
| Next DA rate                | 01.07.97 | 31.07.97 | 1    | 13   | 3800  | 494   | 0     | 0    | 0    | 4294    | 3725       | 484   | 0     | 0    | 0    | 4209    | 85         | 1     | 85         |
| Revised CCA & 30%of HRA     | 01.08.97 | 22.08.97 | 0.22 | 13   | 3800  | 494   | 1140  | 300  | 0    | 5734    | 3725       | 484   | 1118  | 300  | 0    | 5627    | 107        | 0.22  | 24         |
| Suspended                   | 23.08.97 |          |      |      |       |       |       |      |      |         |            |       |       |      |      |         |            |       |            |
|                             |          |          |      |      | 58790 | 20604 | 14339 | 2534 | 236  | 96267   | 57300      | 20101 | 14311 | 2532 | 230  | 94244   | 2023       | 139.2 | 5832       |

(Rupees Six thousand eight hundred and thirty two only)

51/c  
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**ANNEXURE - 2 / (TAN) Para-6(1)**  
(Reference to (TAN) Para no.6(1) : Service Books - of the current audit of 2006-07)

50/c

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| Sl. No. | Name of the official,<br>Roll No. | Declaration        |           |                   |                  |     |                 |        |                         |               |                                  | Nomination Copies |              |                     |                        |                       |             |                 |                   |           |          | 1 <sup>st</sup> pg | 2 <sup>nd</sup> pg | 3 <sup>rd</sup> pg | This unit | Orders copies |          |                         |                        | Yrly DoB | Service verification not done after | Leave account not maintained after |
|---------|-----------------------------------|--------------------|-----------|-------------------|------------------|-----|-----------------|--------|-------------------------|---------------|----------------------------------|-------------------|--------------|---------------------|------------------------|-----------------------|-------------|-----------------|-------------------|-----------|----------|--------------------|--------------------|--------------------|-----------|---------------|----------|-------------------------|------------------------|----------|-------------------------------------|------------------------------------|
|         |                                   | Oath of allegiance | Home-town | Details of family | Self-particulars | GPF | DCRG / Gratuity | UTEIGS | Education qualification | SC / ST / OBC | GPF No. in SB 1 <sup>st</sup> pg | Photograph        | DoB in words | Medical Certificate | Character & Antecedent | Service appoint order | Transfer-in | Date-of-joining | Taken-on-strength | Promotion | Reliving |                    |                    |                    |           | ACP-I         | ACP-II   | Stepping-up / Ante-date | Susp / Reins / Penalty |          |                                     |                                    |
| 1       | 2                                 | 3                  | 4         | 5                 | 6                | 7   | 8               | 9      | 10                      | 11            | 12                               | 13                | 14           | 15                  | 16                     | 17                    | 18          | 19              | 20                | 21        | 22       | 23                 | 24                 | 25                 | 26        | 27            | 28       | 29                      | 30                     |          |                                     |                                    |
| 1       | Sh. Rajbeer Shokeen, W-1189       | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       |             |                 |                   |           |          |                    |                    |                    |           |               |          |                         |                        |          |                                     |                                    |
| 2       | Sh. Pravesh Dabas, W-1121         | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              | *                   | *                      |                       | X           | X               | X                 |           |          |                    |                    |                    | X         |               | *        | *                       |                        |          |                                     |                                    |
| 3       | Sh. Nupesh Kumar, W-1118          | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               | X                 |           |          |                    |                    |                    | X         |               | 01.02.05 | X                       |                        |          |                                     |                                    |
| 4       | Sh. Rohit Kr Gahlot, W-1124       | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                | X                 |              |                     | *                      | *                     | X           | X               | X                 |           |          |                    |                    |                    | X         |               | 30.06.05 |                         |                        |          |                                     |                                    |
| 5       | Sh. Arvind Malkia, W-1117         | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                | X                 |              |                     |                        |                       | X           | X               | X                 |           |          |                    |                    |                    | X         |               | 01.02.05 |                         |                        |          |                                     |                                    |
| 6       | Sh. Ram Chander, W-336            | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                | X                 |              | X                   |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 31.03.06 | *                       |                        |          |                                     |                                    |
| 7       | Sh. Laique Ahmed, HW-182          | X                  | X         | X                 |                  |     | X               |        | X                       | X             |                                  |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               |          |                         |                        |          |                                     |                                    |
| 8       | Sh. Desh Raj, W-504               | X                  | X         | X                 |                  |     | X               |        | X                       |               |                                  |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 31.03.06 | *                       |                        |          |                                     |                                    |
| 9       | Sh. Bhim Sain, HW-339             | X                  | X         | X                 |                  |     | X               |        | X                       | X             |                                  |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | *        | 30.12.06                |                        |          |                                     |                                    |
| 10      | Sh. Abhey Kumar, LDC              | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | *        |                         |                        |          |                                     |                                    |
| 11      | Sh. Sushil Kumar, W-1031          | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 31.03.06 |                         |                        |          |                                     |                                    |
| 12      | Sh. Hitender Singh, W-990         | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               |          |                         |                        |          |                                     |                                    |
| 13      | Sh. Manoj Kumar, W-1039           | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 31.03.06 |                         |                        |          |                                     |                                    |
| 14      | Sh. Satyavir Singh, W-1188        | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              | *                   | *                      | *                     | X           | X               |                   |           |          |                    |                    |                    | X         |               | 28.02.07 |                         |                        |          |                                     |                                    |
| 15      | Sh. Sanjay Verma, W-1187          | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 17.03.05 | 30.06.06                |                        |          |                                     |                                    |
| 16      | Sh. Sunil Kumar, W-1133           | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 28.2.05  |                         |                        |          |                                     |                                    |
| 17      | Sh. Omvir, W-1163                 | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 01.02.05 |                         |                        |          |                                     |                                    |
| 18      | Sh. Rajesh Kumar, W-960           | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 08.02.05 | *                       |                        |          |                                     |                                    |
| 19      | Sh. Nischan Sjamwal, W-975        | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              |                     |                        |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | *        |                         |                        |          |                                     |                                    |
| 20      | Sh. Siddharth Kumar, W-1191       | X                  | X         | X                 | X                | X   | X               | X      | X                       | X             | X                                |                   |              | *                   | *                      |                       | X           | X               |                   |           |          |                    |                    |                    | X         |               | 16.04.04 |                         |                        |          |                                     |                                    |

Note : X denotes that either the said document / entry is not-attached / not-recorded.  
\* denotes specific irregularity on the subject mentioned, which are detailed below :-



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**Specific irregularities** noticed during test-check were as under :-

- (a) Sh.Rajbeer Shokeen, W-1189- 1<sup>st</sup> page of his service book not signed by the competent authority.  
- Cutting / overwritings in date-of-birth authenticated.  
- Page no.2, having medical certificate & Character verification not attested  
- Service verification from 18.03.05 to 31.03.06 unsigned by competent authority.  
- Cutting / overwritings in leave-account authenticated.
- (b) Sh.Parvesh Dabas, W-1118 - 1<sup>st</sup> page of his service book not signed by the competent authority.
- (c) Sh.Nupesh Kumar, W-1118 - Page no.1, 2 & 3 of his service book not signed by the competent authority.  
- Page 1 & 2 not completely filled.  
- Service appointment entry not signed by the competent authority.  
- Service verification from 01.02.05 to 30.06.05 unsigned by competent authority.
- (d) Sh.Arvind Malkia, W-1117 - Leave account - HPL not updated after 30.06.07
- (e) Sh.Laique Ahmed, HW-182 - Leave account entries at SB Vol-III/ pg-62 unsigned by competent authority.  
- Leave account cutting/overwritings at SB Vol-III/ pg-62 & 64 not authenticated.
- (f) Sh.Desh Raj, W-504 - Service book in torn and mutilated condition. Mend it.  
- Service verification not done w.e.f. 28.09.89 to 31.10.01.  
- Service verification not done w.e.f. 01.12.02 to 31.01.03  
- Service verification not done after 31.10.06
- (g) Sh.Bhim Sain, HW-339 - Service verification not done w.e.f. 01.04.90 to 31.10.01  
- Service verification not done after 28.02.03
- (h) Sh.Hitender Singh, W-990 - Leave account not signed by competent authority, at all.
- (i) Sh.Manoj Kumar, W-1039 - Service verification not done w.e.f. 17.04.05 to 31.07.04  
- Leave account not signed by competent authority.
- (j) Sh.Satyavir Singh, W-1188 - 1<sup>st</sup> page of his service book not signed by the competent authority.  
- Date-of-Birth overwriting not attested by competent authority.  
- Entries of medical fitness and character verification not authenticated.
- (k) Sh.Sanjay Verma, W-1187 - 1<sup>st</sup> page of his service book not signed by the competent authority.  
- New address insertion not authenticated.
- (l) Sh.Omvir, W-1163 - 1<sup>st</sup> page of his service book not signed by the Government Servant ;  
- 1<sup>st</sup> page of his service book not signed by the competent authority ;  
- Leave account not maintained, at all.
- (m) Sh.Rajesh Kumar, W-960 - Service verification not done w.e.f. 01.08.03 to 28.02.04  
- Service verification not done after 28.02.07
- (n) Sh.Siddharth Kumar, W-1191- 1<sup>st</sup> page of his service book not signed by the competent authority ;  
- Entries of medical fitness and character verification not authenticated.  
- Service appointment entries not authenticated.  
- Annual increments granted not authenticated.  
- Leave account not maintained, at all.

Part-5

Part II  
Current audit report  
(2007-2014)

No. 9

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Para No. 1  
(Audit Memo No. 2 Dated: 4.2.2015)

**Subject :- Recovery of Rs. 5575/- on account of short deduction of subscription of DGEHS**

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay w.e.f. 01.08.2010 as given below:-

| Grade Pay to the beneficiary | Subscription under CGHS per months now applicable in DGEHS scheme<br>Rs. |
|------------------------------|--|
| Rs.1650                      | 50   |
| Rs.1800,1900,2000,2400,2800  | 125  |
| Rs.4200                      | 225  |
| Rs.4600,4800,5400,6600       | 325  |
| Rs.7600 and above            | 500  |

During the course of test check of record, it has been noticed that recovery of contribution towards DGEHS has been made from 9/2010 and no recovery of difference of DGHS subscription has been made for 8/2010 in r/o of following officials who have opted for DGHS and paying subscription:

| S.NO | Name & Designation<br>Smt./Sh.              | G.PA<br>Y<br>(Rs.) | Month/<br>Period<br>of<br>recovery<br>(Rs.) | DGEHS<br>deducted<br>per<br>month<br>(Rs.) | Revised<br>rate of<br>DGEHS<br>subscripti<br>on w.e.f<br>01.08.201<br>0<br>(Rs.) | Differen<br>ce to be<br>recover<br>ed (Rs.) |
|------|---|--------------------|---|--|--|---|
| 1.   | Sudesh Kumar, OS                            | 4800               | 8/2010                                      | 75   | 325  | 250   |
| 2.   | Dharmender Singh<br>Maurya Asstt Supervisor | 2800               | 8/2010                                      | 50   | 125  | 75  |
| 3.   | Manish Malik Asstt.<br>Supervisor           | 2800               | 8/2010                                      | 50   | 125  | 75  |
| 4.   | Mahender Prasad<br>Sundriyal, Asstt. Supdt  | 2800               | 8/2010                                      | 50   | 125  | 75  |
| 5.   | Kalu Ram<br>Head warder 536                 | 2000               | 8/2010                                      | 50   | 125  | 75  |

|     |                                    |      |        |    |     |    |
|-----|------------------------------------|------|--------|----|-----|----|
| 6.  | Raj Singh, Head Warder             | 2000 | 8/2010 | 50 | 125 | 75 |
| 7.  | Pladius Toppo head warder 545      | 2000 | 8/2010 | 50 | 125 | 75 |
| 8.  | Vijay kumar singh, Head warder 443 | 2000 | 8/2010 | 50 | 125 | 75 |
| 9.  | John Tinga Head Warder             | 2000 | 8/2010 | 50 | 125 | 75 |
| 10. | Chajju Ram, Head Warder            | 2000 | 8/2010 | 30 | 125 | 95 |
| 11. | Suresh kumar, head warder no.524   | 2000 | 8/2010 | 50 | 125 | 75 |
| 12. | Jai Kishan, Head warder            | 2800 | 8/2010 | 50 | 125 | 75 |
| 13. | Durga Parasad, Head Warder         | 2000 | 8/2010 | 50 | 125 | 75 |
| 14. | Chak Prasad, Head Warder           | 2000 | 8/2010 | 50 | 125 | 75 |
| 15. | Ram Kishan, Head Warder            | 2400 | 8/2010 | 50 | 125 | 75 |
| 16. | Mohan Lal, Head Warder             | 2000 | 8/2010 | 50 | 125 | 75 |
| 17. | Ram Avtar Sharma Warder 729        | 2000 | 8/2010 | 30 | 125 | 95 |
| 18. | Ajay kumar Warder-1007             | 1900 | 8/2010 | 30 | 125 | 95 |
| 19. | Chattar Pal Head Warder 563        | 2000 | 8/2010 | 50 | 125 | 75 |
| 20. | Naresh Kumar Head Warder 575       | 2000 | 8/2010 | 50 | 125 | 75 |
| 21. | Prem Singh Head Warder 598         | 2000 | 8/2010 | 50 | 125 | 75 |
| 22. | Ombir Warder 1163                  | 1900 | 8/2010 | 30 | 125 | 95 |
| 23. | Anil Kumar Warder - 1194           | 1900 | 8/2010 | 30 | 125 | 95 |
| 24. | Ashok Bisht warder                 | 1900 | 8/2010 | 30 | 125 | 95 |
| 25. | Arun kumar warder                  | 2000 | 8/2010 | 30 | 125 | 95 |
| 26. | Sushil Kumar Warder - 1031         | 1900 | 8/2010 | 30 | 125 | 95 |
| 27. | Rakesh Warder -1219                | 1900 | 8/2010 | 30 | 125 | 95 |
| 28. | Pawan Kumar warder                 | 1900 | 8/2010 | 30 | 125 | 95 |

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|     |                               |      |        |    |     |    |
|-----|-------------------------------|------|--------|----|-----|----|
| 29. | Sushil Bhardwaj Warder - 651  | 2000 | 8/2010 | 30 | 125 | 95 |
| 30. | Rajveer Singh warder          | 1900 | 8/2010 | 30 | 125 | 95 |
| 31. | Rajpal warder                 | 1900 | 8/2010 | 30 | 125 | 95 |
| 32. | Ashok Kumar warder 1111       | 1900 | 8/2010 | 30 | 125 | 95 |
| 33. | Narender Singh Warder - 1150  | 1900 | 8/2010 | 30 | 125 | 95 |
| 34. | Ram Naresh meena Warder -1189 | 1900 | 8/2010 | 30 | 125 | 95 |
| 35. | Paramjeet Warder 788          | 2000 | 8/2010 | 30 | 125 | 95 |
| 36. | Vijender Tanwar Warder 856    | 1900 | 8/2010 | 30 | 125 | 95 |
| 37. | Satish K Yadav Warder 858     | 2000 | 8/2010 | 30 | 125 | 95 |
| 38. | Jitender Tokas Warder 1168    | 1900 | 8/2010 | 30 | 125 | 95 |
| 39. | Sukhdev Warder 639            | 2000 | 8/2010 | 50 | 125 | 75 |
| 40. | Jitender K sinha Warder       | 1900 | 8/2010 | 30 | 125 | 95 |
| 41. | Baljeet warder 1034           | 1900 | 8/2010 | 30 | 125 | 95 |
| 42. | Manohar lal warder            | 1900 | 8/2010 | 30 | 125 | 95 |
| 43. | Manoj kumar warder 1039       | 1900 | 8/2010 | 30 | 125 | 95 |
| 44. | Ram kumar driver              | 2800 | 8/2010 | 75 | 125 | 50 |
| 45. | Ashok sweeper                 | 1800 | 8/2010 | 30 | 125 | 95 |
| 46. | Munni lal sweeper             | 1800 | 8/2010 | 30 | 125 | 95 |
| 47. | Balinder Singh warder         | 1900 | 8/2010 | 30 | 125 | 95 |
| 48. | Kundan Kumar warder           | 1900 | 8/2010 | 30 | 125 | 95 |
| 49. | Rajeev Kumar warder 1268      | 1900 | 8/2010 | 30 | 125 | 95 |
| 50. | Raj kumar warder 1054         | 1900 | 8/2010 | 30 | 125 | 95 |
| 51. | Balaraj head warder           | 2000 | 8/2010 | 50 | 125 | 75 |

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|     |                          |      |        |     |     |      |
|-----|--------------------------|------|--------|-----|-----|------|
| 52. | Sri niwas asstt supdt    | 2800 | 8/2010 | 50  | 125 | 75   |
| 53. | Chaman singh asstt supdt | 2800 | 8/2010 | 50  | 125 | 75   |
| 54. | K S Meena D.S.           | 4200 | 8/2010 | 75  | 225 | 150  |
| 55. | S C Bhardwaj Suptt.      | 5400 | 8/2010 | 100 | 325 | 225  |
| 56. | Amit Malhotra UDC        | 2400 | 8/2010 | 50  | 125 | 75   |
|     | Total                    |      |        |     |     | 5175 |

The list does not include cases where official has transferred to other DDO. Such cases may be reviewed taking into account LPC issued and ensure the recovery has been made by the concerned department.

2. It is seen that incase of Sh.Rajender Singh Rana, Head Warder, page no.26 of PBR 2012-13, the official is getting grade pay of Rs. 4200/- but subscription of Rs.125 is deducted since 10/2012 to 1/2013 whereas Rs. 225/- needs to be deducted, thus Rs. 100/- per month for 4 months i.e. (10/12 to 1/13) **amounting to Rs. 400/- needs to be recovered.** Since LPC of the official for salary prior to 10/12 and after 1/2013 is not available, the same be checked by DDO and recovery be made if due.

Other similar cases if any, may also be reviewed at your own level. The above said amount may be recovered from the concerned officials, deposited in govt. accounts and compliance be shown to the audit after due verification.

Para No. 2  
(Audit Memo No. 3 Dated: 4.2.2015)

**Subject :- Short recovery of Rs. 3044/- on account of water charges**

The rates of water charges in case of govt. accommodation has been revised w.e.f 7/2012 vide order no. F.4(1)/Misc/PWD/Allot/ 2004/8496-8500 dated 27.7.2012.

During scrutiny of PBR 2012-13 it is seen that deduction of water charges at new rates have been made but short recovery has been seen in the arrears for the intervening period i.e. 7/12 to 10/12. The detail of cases is as under :-

| SNO. | PBR NO. | Name and designation | New rates | w/c deducted | Difference | Period        | Amount to be recovered | Amount recovered | Short recovery |
|------|---------|----------------------|-----------|--------------|------------|---------------|------------------------|------------------|----------------|
| 1.   | 11      | Sudhir Kumar, warder | 196       | 9            | 187        | 7/12 to 10/12 | 748                    | 724              | 24             |
| 2.   | 12      | Ram Kumar Driver     | 196       | 9            | 187        | 7/12 to 10/12 | 748                    | 724              | 24             |

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|     |     |                            |     |                |     |                  |              |     |     |             |
|-----|-----|----------------------------|-----|----------------|-----|------------------|--------------|-----|-----|-------------|
| 3.  | 15  | K S Meena D S              | 236 | 196<br>(11/12) | 40  | 11/2012          | 40           | -   | 40  |             |
| 4.  | 19  | Sri niwas A S              | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 5.  | 30  | *Krishana Prasad<br>HW     | 9   | 0              | 9   | 3/12 to 6/12     | 36           | -   | 36  |             |
|     |     |                            | 196 | 0              | 196 | 7/12 to<br>10/12 | 784          | 724 | 60  |             |
| 6.  | 31  | Dharambeer HW              | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 7.  | 34  | Dinesh Chand HW            | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 8.  | 36  | *Laxmi Dutt HW             | 9   | 0              | 9   | 3/12 to 6/12     | 36           | -   | 36  |             |
|     |     |                            | 196 | 0              | 196 | 7/12 to<br>10/12 | 784          | 724 | 60  |             |
| 9.  | 38  | Narender Paswan<br>HW      | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 10. | 40  | Balraj Singh HW            | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 11. | 45  | ParsuRam HW                | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 12. | 46  | Inder Jeet<br>SinghHW      | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 13. | 50  | Arun Kumar<br>Warder       | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 14. | 52  | Rajender Singh<br>Warder   | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 15. | 53  | Paramjeet Singh<br>Warder  | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 16. | 55  | Satish K Yadav<br>Warder   | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 17. | 57  | Anand Jha Warder           | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 18. | 60  | Jitender K Sinha           | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 19. | 70  | Sudesh K Bamal<br>WSarder  | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 20. | 71  | Sanjay kumar<br>warder     | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 21. | 79  | Baljeet Singh<br>warder    | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 22. | 87  | Kundan Kumar<br>warder     | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 0   | 748 |             |
| 23. | 95  | Vimlesh K Singh,<br>Warder | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 24. | 96  | Raju Pandey<br>warder      | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
| 25. | 101 | Rakesh K Meena<br>warder   | 196 | 9              | 187 | 7/12 to<br>10/12 | 748          | 724 | 24  |             |
|     |     |                            |     |                |     |                  | <b>Total</b> |     |     | <b>1484</b> |

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In r/o Sh. Ram Kumar Driver, the following is observed :-

| S NO. | PBR No.                  | Name & Designation  | License fee New rates of Type II | l/f recovered | Difference | Period             | No of months | Short recovery to be re |
|-------|--------------------------|---------------------|----------------------------------|---------------|------------|--------------------|--------------|-------------------------|
| 1     | 13<br>2012-<br>13<br>PBR | Ram Kumar<br>Driver | 205<br>(7/2012)                  | 143           | 62         | 7/12<br>to<br>6/13 | 12           | 744                     |
| 2     | 98<br>2013-<br>14<br>PBR | Ram Kumar<br>Driver | 245<br>(7/13)                    | 143           | 102        | 7/13<br>to<br>2/14 | 8            | 816                     |
|       |                          |                     |                                  |               |            |                    |              | <b>1560</b>             |

Further, it is observed that :-

| S NO. | PBR NO. | Name & Designation          | New rate | w/c deducted | Difference    | remarks  |
|-------|---------|-----------------------------|----------|--------------|---------------|--|
| 1.    | 12      | Ram Niwas                   | 196      | 9            | 187           | Joined in 10/12 but no deduction of water charges of Rs.9 made. LPC may be provided to see if water charges @ Rs 9 deducted in past. |
| 2.    | 20      | Mahender Prasad Sundryal AS | 236      | 15           | 7/12 to 10/12 | Transferred to CJ-4 after 11/12<br>LPC may be revised to make recovery in this respect.  |
|       |         |                             | 236      | 196          | 11/12         |  |
| 3.    | 23      | Dharmender Singh Maurya AS  | 196      | 9            | 7/12 to 9/12  | Transferred to CJ 1 after 9/12. LPC may be revised to make recovery in this respect.   |
| 4.    | 28      | John Tigga HW               | 196      | 9            | 7/12 to 8/12  | Transferred to CJ 1 after 8/12. LPC may be revised to make recovery in this respect.   |
| 5.    | 33      | Prem Singh HW               | 196      | 9            | 7/12 to 8/12  | Transferred to CJ 4 after 8/12. LPC may be revised to make recovery in this respect.   |

|     |    |                         |     |   |   |   |  |
|-----|----|-------------------------|-----|---|---|---|--|
| 6.  | 42 | Mohan lal HW            | 196 | 9 | 7/12 to 8/12                                | Transferred to CJ 1 after 8/12.                               | LPC may be revised to make recovery in this respect.   |
| 7.  | 59 | Sukhdev warder          | 196 | 9 | 7/12 to 8/12                                | Transferred to CJ 1 after 8/12.                               | LPC may be revised to make recovery in this respect.   |
| 8.  | 63 | Ajay kumar warder       | 196 | 9 | 7/12 to 8/12                                | Transferred to CJ 4 after 8/12.                               | LPC may be revised to make recovery in this respect.   |
| 9.  | 69 | Ram naresh meena warder | 196 | 9 | 7/12 to 8/12                                | Transferred to CJ 5 after 8/12.                               | LPC may be revised to make recovery in this respect.   |
| 10. | 75 | Uday Kumar warder       | 196 | 0 | No recovery made in past for 3/12 to 10/12. | Basis of arrear recovery of Rs. 724/- in 12/2012 be provided. | Reason for not deducting water charges prior to 11/12 may be informed.   |
| 11. | 76 | Raj Kumar warder        | 196 | 0 | No recovery made in past for 3/12 to 10/12. | Basis of arrear recovery of Rs. 724/- in 12/2012 be provided. | Reason for not deducting water charges prior to 11/12 may be informed.   |
| 12. | 93 | Sanjay Kumar warder     | 196 | 0 | No recovery made in past for 9/12 to 10/12. | Basis of arrear recovery of Rs. 724/- in 12/2012 be provided. | Reason for not deducting water charges prior to 11/12 may be informed. LPC for period prior to 9/12 may be provided to check deduction of water charges. |
| 13. | 62 | Jai parkash warder      | 196 | 0 | No recovery made in past for 3/12 to 10/12. | Basis of arrear recovery of Rs. 980/- in 12/2012 be provided. | Reason for not deducting water charges prior to 12/12 may be informed.   |

It is requested that recovery from concerned officials may be made after due verification and deposited in govt. accounts under intimation to audit. Further in the above referred cases, LPCs may be reviewed after due verification and present offices of the official may be informed under intimation to audit. Similar cases may also be reviewed under intimation to audit.

*[Signature]*

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Para No. 3  
(Memo NO. 11 Dated: 11.2.2015)

Subject :- Income Tax - Recovery of Rs. 8119/-

During scrutiny of income tax record provided, the following is observed :-

1. in r/o Akhlesh Rathore, AS, it is seen that no tax had been deducted whereas form 16 shows Rs. 3037/- as tax payable.

Financial year 2012-13

| Name & Designation  | As per Form 16 | As per PBR | Amount to be recovered |
|---------------------|----------------|------------|------------------------|
| Akhlesh Rathore, AS | 3037           | 0          | 3037                   |

2 In r/o Sh. Baleshwar PD, HW, it is seen that official has submitted rent receipts without showing amount of rent paid. As per form no. 16 HRA rebate of Rs. 18900/- has been given, which is not valid. Thus, tax has been calculated without HRA consideration as given below:-

| Baleshwar PD HW PBR 39  | fy 2012-13 |        |
|-------------------------|------------|--------|
|                         | form 16    | Audit  |
| Gross Salary            | 428745     | 428745 |
| Less TA                 | 9600       | 9600   |
| Less WA                 | 900        | 900    |
| HRA                     | 18900      | 0      |
| Balance                 | 399345     | 418245 |
| 80/C GPF                | 100000     | 100000 |
| Balance                 | 299345     | 318245 |
| DGHS 80 D               | 1500       | 1500   |
| taxable income          | 297850     | 316745 |
| S.D.                    | 200000     | 200000 |
| Taxable income          | 97850      | 116750 |
| tax                     | 9785       | 11675  |
| cess                    | 294        | 350    |
| Total tax               | 10079      | 12025  |
| Tax deducted as per PBR |            | 10078  |
| tax recovery            |            | 1947   |

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3 In r/o Sh. Jitender Tokas, it is observed that CPS contribution has neither been added in Gross salary not considered while giving rebate in 80 DD while calculating tax. However, there is less tax deducted in PBR and as such short recovery of tax has been made as shown under :-

| Jitender Tokas Warder PBR 73  | fy 2012-13                     |        |
|-------------------------------|--------------------------------|--------|
| CPS not added in gross salary | As per Deptt calculation sheet | Audit  |
| Gross Salary                  | 363433                         | 363433 |
| CPS                           | -                              | 21709  |
|                               | 363433                         | 385142 |
| Less TA                       | 9600                           | 9600   |
| Less WA                       | 900                            | 900    |
| Balance                       | 352933                         | 374642 |
| 80/C                          | 100000                         | 100000 |
| Balance                       | 252933                         | 274642 |
| 80 DD                         | -                              | 21709  |
| DGHS 80 D                     | 1500                           | 1500   |
| taxable income                | 251433                         | 251433 |
| S.D.                          | 200000                         | 200000 |
| Taxable income (Rounded off)  | 51430                          | 51430  |
| tax                           | 5143                           | 5143   |
| Cess                          | 154                            | 154    |
| Total tax                     | 5297                           | 5297   |
| Tax deducted as per PBR       |                                | 3614   |
| tax recovery                  |                                | 1683   |

4 In r/o Sh. Sanjay Kumar, AS, DA has not been added while granting HRA rebate. Thus his tax liability comes out to be as under :-

| Sanjay kumar AS PBR 25        | fy 2012-13 |        |
|-------------------------------|------------|--------|
| CPS not added in gross salary | form 16    | audit  |
| Gross Salary                  | 386107     | 386107 |
| Less TA                       | 9600       | 9600   |
| Less WA                       | 900        | 900    |
| HRA                           | 21084      | 11282  |
| Balance                       | 354523     | 364325 |
| 80/C                          | 100000     | 100000 |
| Balance                       | 254523     | 264325 |
| DGHS 80 D                     | 1500       | 1500   |
| taxable income                | 253023     | 262825 |
| S.D.                          | 200000     | 200000 |
| Taxable income                | 53023      | 62825  |
| tax                           | 5302       | 6283   |
| Cess                          | 159        | 188    |
| Total tax                     | 5461       | 6471   |
| Tax deducted as per form 16   |            | 5462   |
| tax recovery                  |            | 1009   |

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5 In r/o Sh. Anil Kumar, Warder, 1194, the gross salary taken does not tally with gross salary in PBR. Further, amount of CPS has also not been taken into consideration and deduction on account of TA is also not correct. Accordingly, his tax liability comes out to be as under :-

| Anil kumar Warder 1194-    | Financial year 2009-10 |         |        |
|----------------------------|------------------------|---------|--------|
| total not tallied with PBR |                        | form 16 | audit  |
| Gross Salary               |                        | 234768  | 237307 |
| CPS                        |                        | 0       | 17127  |
| Gross Salary               |                        | 234768  | 254434 |
| Less TA                    |                        | 9024    | 7200   |
| Less WA                    |                        | 720     | 720    |
| HRA                        |                        | 0       | 0      |
| Balance                    |                        | 225024  | 246514 |
| 80/C                       | CPS                    | 17127   | 34246  |
| Balance                    |                        | 207897  | 212268 |
| DGHS 80 D                  |                        | 0       | 0      |
| taxable income             |                        | 207897  | 212270 |
| S.D.                       |                        | 160000  | 160000 |
| Taxable income             |                        | 47897   | 52270  |
| tax                        |                        | 4790    | 5227   |
| cess                       |                        | 144     | 157    |
| Total tax                  |                        | 4934    | 5384   |
| Tax deducted as per PBR    |                        |         | 4941   |
| tax recovery               |                        |         | 443    |

It is requested that above mentioned recoveries may be duly verified from the records and made from the concerned officials and deposited in govt. account under intimation to audit. Similar cases may be reviewed under intimation to audit.

Para NO. 4  
(Memo NO. 6 Dated : 10.2.2015)

Para-08

**Subject :- Overpayment of pay of Rs. 3139/- during suspension**

During scrutiny of service book of sh. Balinder Singh, Warder 1236 and corresponding PBR for 2013-14 (80), it is seen that the official remained suspended for the period 25.4.2013 to 25/11/13. The official has been paid full salary for the month of April 2014 as per detail below whereas suspension allowance of 50% should have been paid the period of six days w.e.f. 25.4.2013 to 30.4.2013.

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Thus the period of six days has been over paid and as such the amount of over payment as shown below should be recovered.

| 1 to 30 April 2014        | BP   | GP   | DA   | Total |
|---------------------------|------|------|------|-------|
| Paid @ (Full monthly Pay) | 6820 | 1900 | 6976 |       |
| Overpayment for 6 days    | 1364 | 380  | 1395 | 3139  |

HOO is requested to make recovery from the concerned official after due verification and deposit the same in Govt. accounts under intimation to audit.

**Para NO. 5**

((A) Memo NO. 4 and (B) Memo NO.7 Dated : 10.2.2015)

**(A) Subject :- Pay fixation - rounding off Increment.**

During the test check of service books, it has been observed that at the time of granting annual increment, fraction of paisa has been rounded off to next ten rupees where as per latest order on the subject, the fraction of paisa should be ignored and whole rupee should be rounded off to next ten rupee. One such case has been found and given as under :-

Rajesh, Warder

| Name and Designation | Pay fixed as per service book |      | Pay should be fixed as per audit observation |      |
|----------------------|-------------------------------|------|--|------|
|                      | BP                            | GP   | BP   | GP   |
| Rajesh, Warder 1200  |                               |      |  |      |
| 1.7.2007             | 6120                          | 1900 | 6120   | 1900 |
| 1.7.2008             | 6370                          | 1900 | 6360   | 1900 |
| 1.7.2009             | 6620                          | 1900 | 6610   | 1900 |
| 1.7.2010             | 6880                          | 1900 | 6870   | 1900 |
| 1.7.2011             | 7150                          | 1900 | 7140   | 1900 |
| 1.7.2012             | 7430                          | 1900 | 7420   | 1900 |
| 1.7.2013             | 7710                          | 1900 | 7700   | 1900 |
| 1.7.2014             | 8000                          | 1900 | 7990   | 1900 |

It is therefore requested to refix his pay after due verification and recover the extra amount paid, deposit in govt. accounts under intimation to audit. Similar cases may be reviewed under intimation to audit.

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Para-09 - A

**(B) Subject :- Pay fixation**

During scrutiny of service book of Ms. Urmila Bhandari, there is no other entry of promotion/MACP in period from 1.7.2011 to 1.7.2012 but it is seen that she had been getting BP of Rs. 10360 and GP of Rs. 2400 on 1.7.2011 as per entry made at page 28 of the service book. However, she has been granted BP of Rs. 10960 and GP of Rs. 2400 on 1.7.2012 whereas on grant of increment of 3% of BP+GP, it comes out to be BP of Rs. 10750 and GP of Rs 2400 as given below :-

| Period   | As per Service Book |      | As per audit observation |      |
|----------|---------------------|------|--------------------------|------|
|          | BP                  | GP   | BP                       | GP   |
| 1.7.2011 | 10360               | 2400 | 10360                    | 2400 |
| 1.7.2012 | 10960               | 2400 | 10750                    | 2400 |

Accordingly, on occasion of her promotion as Asstt. Superintendent on 13.2.2013, the office has taken BP of Rs. 10960 and GP of Rs. 2400 as basis to fix the pay whereas the pay fixation should have been done on basis of BP of Rs. 10750 and GP of Rs. 2400.

It is therefore requested to refix his pay after due verification and recover the amount overpaid and deposit in govt. accounts under intimation to audit.

**Para No. 6**

(Memo NO. 5 Dated : 10.2.2015)

**Subject :- Maintenance of accounting record**

During scrutiny of record of Prisoners Welfare Fund(PWF), Wages Fund, Prisoners A/c and store, it is seen that a common cash book, ledgers, stock registers etc. have been maintained for both Jail No. 8 & 9 whereas Jail No. 8 and Jail No. 9 are separate institutions having separate budget.

This issue had also been raised in old audit report vide Para No. 1 for the period 2006-07 and it was recommended to maintain the accounts of both the jails separately, but the same has not been taken care of by the office.

Thus, the records may be made separately for jail no. 9 and shown to next audit.

**Para NO. 7**

(Memo NO. Dated)

**Subject : Non verification of remittances**

The following remittances have been sent for verification to PAO concerned but the same have not been verified till audit of the unit was conducted.

| S NO. | Challan No. | Date      | Amount | Major Head |         |
|-------|-------------|-----------|--------|------------|---------|
| 1     | -           | 10.7.2012 | 115785 | 2056NP     | salary  |
| 2     | -           | 9.11.2012 | 39000  | 0210       | Medical |
| 3     | -           | 9.5.2013  | 18490  | 2056       | salary  |
| 4     | -           | 27.8.2013 | 29780  | 0210       | medical |

Para-9 (B)

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Para-10

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Para-7

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|   |   |          |       |      |  |
|---|---|----------|-------|------|--|
| 5 | - | 5.9.2013 | 27000 | 0210 |  |
| 6 | - | 6.3.2014 | 22306 | 0070 |  |

The above remittances may be got verified from PAO concerned under intimation to audit.


**Para NO. 8**

(memo no. 1 dated 30.1.2015 1 (A) dated 4.2.2015 and 1(B) dated 10.2.2015, Memo no. 1 (c) dated 11.2.2015)

Subject :- Non Production of Records

1. Tuition fee, medical and LTC register
2. Separate record of PWF, PPA and allied record in r/o Jail No. 9
3. IGL bill register
4. GPF advance/withdrawal register
5. Stock registers - consumable and non consumable, Dead stock register and condemnation file.
6. Income tax record 2007-2009
7. Spouse information for 49 officers/officials
8. Contingent register (GAR-27)
9. Purchase record
10. Electricity/water registers
11. Postal Stamp account
12. Fidelity / surety bond
13. Tr-5 stock register
14. Liveries

It is therefore requested to produce the record to next audit.

  
(INDU OBEROI)  
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Audit Party No. 1

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**TEST AUDIT NOTES**

**TAN No. 1**

(Memo NO. 9 Dated : 11.2.2015)

**Subject - Service Books**

During scrutiny of service books, the following is observed :-

|    | Sh/Ms                                |  |
|----|--------------------------------------|--|
| 1. | Manoj Kumar<br>warder 1239           | <ul style="list-style-type: none"><li>• Photo of official pasted on service book is not attested.</li><li>• Reattestation of entries made on first page of service book has not been done.</li><li>• Forms w.r.t. Nomination and detail of family are not enclosed in service book</li></ul>   |
| 2. | Balinder Singh,<br>Warder 1236       | <ul style="list-style-type: none"><li>• Photo of official pasted on service book is not attested</li><li>• Forms w.r.t. Nomination and detail of family are not enclosed in service book</li><li>• Service verification for the period 18.2.2008 to 31.3.2014 has been done subject to EOL, Suspension, Dies Non if any whereas EOL and suspension period should be clearly mentioned as official remained suspended for period for period 25.4.2013 to 25.11.13</li></ul> |
| 3. | Mahabir Singh,<br>Head Warder<br>638 | <ul style="list-style-type: none"><li>• Photo of official is not pasted on the first page of the service book.</li><li>• Reattestation of entries made on first page of service book has not been done after every five years.</li></ul>   |
| 4. | Rajesh, Warder<br>1200               | <ul style="list-style-type: none"><li>• Photo of official pasted on service book is not attested</li><li>• Reattestation of entries made on first page of service book has not been done after every five years.</li><li>• Service for the period 1.11.2008 to 31.10.2009 has not been verified.</li></ul>   |
| 5. | Inderjeet Singh,<br>Head Warder      | <ul style="list-style-type: none"><li>• Photo of official is not pasted on first page of service book.</li><li>• Reattestation of entries made on first page of service book has not been done after every five years.</li><li>• Service verification under CCS Pension Rule 32 has not been done.</li><li>• Entries have been striken off at page no. 13 but the same have not been attested.</li></ul>   |

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| 6.  | Jaipal Singh<br>Asstt. Supdt. | <ul style="list-style-type: none"> <li>• Reattestation of entries made on first page of service book has not been done after every five years.</li> <li>• Nomination forms attached and pages of service book are in torn condition.</li> <li>• Service verification under CCS Pension Rule 32 has not been done.</li> </ul>   |
| 7.  | Ram Niwas HW<br>499           | <ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Reattestation of entries made on first page of service book has not been done after every five years</li> <li>• Entries have been striken off at page no. 17. and 41 but the same have not been attested</li> <li>• Entries of leave for period 20.12.1999 to 24.12.1999 made on page no. 23 have not been signed.</li> <li>• Entry of service verification for period 1.7.2011 to 30.6.2012 made on page 31 has not been signed.</li> <li>• Service verification under CCS Pension Rule 32 has not been done.</li> </ul> |
| 8.  | Urmila Bhandari<br>HM 492     | <ul style="list-style-type: none"> <li>• First page of service book is in torn condition.</li> </ul>   |
| 9.  | Vijay Kumar,<br>Warder 1415   | <ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Forms of nomination are not enclosed in service book</li> </ul>   |
| 10. | Anjana Nayar,<br>UDC          | <ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Reattestation of entries made on first page of service book has not been done after every five years</li> <li>• Service verification under CCS Pension Rule 32 has not been done.</li> <li>• GPF no. is not written in service book.</li> <li>• Form 3 reg. detail of family and form of insurance nomination is not attached.</li> </ul>   |
| 11. | Dinesh Kumar<br>HW 532        | <ul style="list-style-type: none"> <li>• Photo of official pasted on service book is not attested</li> <li>• Reattestation of entries made on first page of service book has not been done after every five years</li> <li>• Service verification under CCS Pension Rule 32 has not been done</li> <li>• Forms of nomination are not attached.</li> </ul>  |
| 12. | Rohit Sharma<br>Warder        | <ul style="list-style-type: none"> <li>• Forms of nomination are not attached</li> </ul>   |

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| 13. | Naresh Kumar                       | <ul style="list-style-type: none"> <li>Reattestation of entries made on first page of service book has not been done after every five year.</li> </ul>   |
| 14. | Dinesh Chand<br>Head Warder        | <ul style="list-style-type: none"> <li>Photo of official pasted on service book is not attested</li> <li>Reattestation of entries made on first page of service book has not been done after every five years</li> <li>Service verification under CCS Pension Rule 32 has not been done</li> </ul> |
| 15. | Hansraj warder                     | <ul style="list-style-type: none"> <li>Photo of official pasted on service book is not attested</li> <li>Forms of nomination are not attached</li> <li>Signatures in line 11 and 12 are not dated.</li> </ul>  |
| 16. | Rajeev mann<br>Warder 1364         | <ul style="list-style-type: none"> <li>Photo of official pasted on service book is not attested</li> <li>Signatures in line 11 and 12 are not dated.</li> <li>Forms of nomination are not attached</li> </ul>  |
| 17. | Mukesh Kumar,<br>Sweeper           | <ul style="list-style-type: none"> <li>Reattestation of entries made on first page of service book has not been done after every five year.</li> <li>Entries on page no. 4 and 5 are not signed by OS (Estt)</li> </ul>  |
| 18. | Ajay Singh<br>Rawat warder<br>1412 | <ul style="list-style-type: none"> <li>Photo of official pasted on service book is not attested</li> <li>Signatures in line 11 and 12 are not dated.</li> <li>Forms of nomination and detail of family are not attached</li> </ul>   |
| 19. | Ajay kumar<br>yadav<br>Warder      | <ul style="list-style-type: none"> <li>Reattestation of entries made on first page of service book has not been done after every five year.</li> </ul>   |
| 20. | Sudesh bamal<br>Warder             | <ul style="list-style-type: none"> <li>Photo of official pasted on service book is not attested</li> <li>Forms of nomination and detail of family are not attached</li> </ul>  |
| 21. | Niranjan Singh<br>dahiya HW 361    | <ul style="list-style-type: none"> <li>Reattestation of entries made on first page of service book has not been done after every five year.</li> <li>Service verification under CCS Pension Rule 32 has not been done</li> </ul>   |
| 22. | Anil kumar<br>warder 719           | <ul style="list-style-type: none"> <li>Photo pasted is not properly attested as there are signature but stamp of officer attesting the photo is not there.</li> <li>Reattestation of entries made on first page of service book has not been done after every five year.</li> </ul>                |

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| 23. | Devender<br>Kumar HW 471    | <ul style="list-style-type: none"> <li>• Photo pasted in service book is not attested</li> <li>• Attestation of entries made on first page and entry of medical fitness has not been done.</li> <li>• Reattestation of entries made on first page of service book has not been done after every five year.</li> <li>• Leave account is not updated and made upto 30.6.2013 only.</li> </ul> |
| 24. | Sandeep Kumar<br>Warder 976 | <ul style="list-style-type: none"> <li>• Entry in col no. 8 and 9 on first page have not been made.</li> <li>• Attestation of entries made on first page has not been done.</li> </ul>  |
| 25. | Surinder kaur               | <ul style="list-style-type: none"> <li>• Photo pasted on service book is not attested</li> <li>• Nomination forms are in torn condition</li> <li>• Reattestation of entries on first page have not been done.</li> </ul>  |

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It is seen from scrutiny of above mentioned service books, it is seen that while verifying the service in the service book, the office has adopted practice of writing "service verified from \_ to \_ except EOL, under suspension, dies non if any. But such period is not mentioned whereas the same must be mentioned clearly.

The above mentioned shortcomings may be removed and shown to next audit.

**TAN No. 2**

(Memo NO. 8 Dated : 11.2.2015)

Subject :- Victim Welfare Fund

On scrutiny of passbook of Victim Welfare Fund, it is seen that an amount of Rs. 888283/- has accumulated as on 31.1.2015. It has been informed that the Victim Welfare Fund has been created on directions of Hon'ble Supreme Court of India and 25% of wages paid to the prisoners were to be deducted and included in this fund.

However, it is seen that the cash accumulated so far is lying idle and not used for the purpose. Further, there is provision of chest made to keep the money safe.

It is therefore requested to take up the matter of utilization of fund for the purpose it has been created with higher authorities.

**TAN NO. 3**

(Memo NO. 13 Dated 11.2.2015)

Subject :- Pay Bill Register

During test check of PBRs provided, the following is observed :-

1. Paging certificate to be given on first page of the register has been given but not signed in PBR for period 2013-14.
2. Sanctioned strength of the staff has not been recorded in PBRs.
3. Mandatory information's/details of the employees (which were required to be written on the upper part of each page) i.e. Date of Joining, PAN No, MICR No., Bank Account No., marital status, scale of pay, Grade Pay, previous PBR No., ECS Number, GPF No. , Govt. residence occupied or not and other details such as address of officer/official etc were not written in the PBR.
4. While making abstract, the bill in r/o extra pay paid vide bill no. 207 dated 9.1.2014 has not been taken into consideration. Other bills such as tuition fee bill etc. have also not been included in the abstract. Further abstract made at end of PBR is not signed.
5. LPC detail in case of transferred-in staff has not been made in the PBR.

The above discrepancies may be removed and shown to next audit.

**TAN No. 4**

(Memo NO. 12 Dated :- 11.2.2015)

Subject :- Bill Register

During test check of Bill Register, the following is observed :-

1. No paging certificate has been given on the first page of the bill register 2010-11 and 2013-14.
2. Summary of outstanding bills with PAO has not been given at the end of the month.
3. Bill register 2008-9, 2010-11 and 2013-14 has not been signed by DDO.
4. In bill register for 2010-11, bill no. 221 to 224 for month of 12/2010 has no entry in r/o amount passed by PAO.
5. In Bill register 2013-14 bill no. 277 has no entry and is not assigned to any transaction. The same has also not been cancelled.
6. Bill Register for period 2013-14 has cuttings that have not been attested such as cutting in bill no. 35 dated 3.6.2013, 57 AB dated 3.7.2013, LTC 75 dated 1.8.2013, Tuition fee 117 dt 4.9.2013, bill no. 142 , 143 and 146 dated 7.10.2013, bill no. 167 dated 11.11.2013, 168 dated 11.11.2013, CB 131 dated 5.2.2009, AB 96 dated 18.12.2008, bill no. 82/MB dated 10.9.2009. Bill no. 143 and 144 and 148 dated 1.12.2009 have cancelled but not signed.
7. Head of account i.e. classification is not shown against which the bills had been raised.
8. While mentioning mode of payment, the no. date and category of instrument such as cheque category, no. and date is not mentioned such as bill no. 164 dated 25.10.2013, bill no. 174, 175 dated 14.11.2013, bill no. 198 dated 27.12.2013.

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9. While making entry, mode of payment i.e. ECS, cheque has not been shown such as bill no. 186 dated 9.12.2013, bill no. 187 to 189 dated 9.12.2013.

The above discrepancies may be removed and shown to next audit.

**TAN No. 5**

(Memo NO. 10 Dated : 11.2.2015)

Subject :- Cash Book


During scrutiny of cash book, the following is observed :-

1. The following remittances have been deposited late whereas as per rule, the remittances shall be deposited within three days of its receipt.

| S NO. | TR-5 NO. & Date | Date of TR-5 | Amount | Date of Deposit |
|-------|-----------------|--------------|--------|-----------------|
| 1     | 8764-72         | 28.5.2008    | 2600   | 30.7.2008       |
| 2     | 8778-80         | 15.9.2008    | 15006  | 23.10.2008      |
| 4     | 8781            | 28.11.2008   | 10484  | 19.12.2008      |
| 5     | 8795            | 19.8.2009    | 3450   | 24.9.2009       |
| 6     | 2577            | 27.2.2014    | 22306  | 6.3.2014        |
| 7     | 2561            | 29.8.2013    | 27000  | 5.9.2013        |

2. Entries made in cash book for the period 9/12 to 9/13 have not been checked on daily basis.
3. Classification column to show head of deposit or expenditure has been left blank throughout the entire period.
4. As per rule of Receipts & Payments, the surprise checking of cash is to be conducted by other than DDO or any responsible officer but it was noticed that no surprise check was conducted
5. While making entry in cash book in r/o payments and deposits, respective voucher no. /challan no. has not been quoted on payment side of the cash book.

The above discrepancies may be removed and shown to next audit.

  
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**PART-II**  
**Current Audit Report (2018-21)**

**TEST AUDIT NOTE**

**TAN-01**

Audit Memo No.2

Dated:-27-09-2021

**Sub: Fidelity Bond.**

As per Rule 275 of GFR, every Govt. Servant who actually handles the cash is required to furnish security and to execute a security bond, setting forth the conditions, under which Government will hold the security and may ultimately refund or appropriate it.

It may therefore be intimated that whether the cashier of the office, who is entrusted with the custody of cash, has furnished the Security Bond, as required under GFR. The security bond, executed by the cashier to safeguard the Govt. money, may be shown to audit, at the earliest. Needful may be done under intimation to Audit.

**TAN-02**

Audit Memo No. 3

Dated: 27-09-2021

**Sub:- Discrepancies in Pay Bill Register (PBR).**

During test check of the PBR maintained by the O/o Superintendent, Central Jail No.09, Tihar Complex, New Delhi-110058, following shortcomings have been observed:-

1. Page Counting Certificate was not given: Page counting certificate is to be given on the first page of the register mentioning the total number of pages, which was not seen, which should be duly attested by the competent authority.
2. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF/NPS number etc., have not been filled up in any of the PBR during audit period.

*signed / signed*

3. Name of Department/Unit, Financial Year and name of fire station etc not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
4. Abstract of pay bills (GAR-18) has been prepared in the PBR but not duly signed by the DDO.
5. Entries made in the PBRs have not been checked and signed by the competent authority/DDO every month for its correctness.
6. Past information of the employees who have been transferred to/from this unit has not been recorded properly in the PBRs. The same should be recorded time to time and LPC pasted on that pages.
7. Also, it is found that cuttings and overwriting of many cuttings made in PBRs, which is improper. This practice should be avoided in future. The PBR maintained by the unit is casually manner.
8. Use of pencil at every pages of PBR, which is irregular, it is advised to avoid this practice in future.
9. Details of Employee namely Sh. Sanjeev Kumar, LDC mentioned at Page No. 14 of the PBR, but the same has not been signed/counter signed by the competent authority, which is irregular.
10. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year. The same may be prepared.

These discrepancies may please be rectified and compliance be shown to audit. Needful may be done under intimation to Audit.

TAN -03

Audit Memo No.04

Dated:-27-09-2021

**Sub: Rebate of Water Bills-reg.**

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tarrif & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or More & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for

*V. J. K. Gupta*

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water harvesting System. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

Compliance of the said rule/regulation may be shown to audit. Needful may be done under intimation to Audit.

TAN-04

Audit Memo No.05

Dated:28/09/2021

**Sub: Improper maintenance of Service Books.**

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

**(1) Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

**(2) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

**(3) 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.

**(4) Verification and communication of qualifying service before 5 years of retirement:**

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Further, as per rule 32 of CCS (pension) Rules, Verification of service of the government servant should be done before 5 years of retirement and a certificate be issued in the prescribed form No. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of officials after verification of service from the concerned PAO.

Reasons of the above may be elucidated to Audit. Needful may be done under intimation to Audit.

**TAN-05**

Audit Memo No.06

Dated:28/09/2021

**Sub:- Discrepancies Bill Register-reg.**

During test check of the Bill registers for the year 2018-20 to 2020-21, for the audit period, following short comings have been noticed:-

1. Page counting certificate has not been found in the first page of register, the same should be done at the time of opening register.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that during audit period to till date, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.
3. **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.
4. **Blank Col 12-**Co. 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 the DDO may be furnished to audit.

*Report prepared*



5. **Blank Co; 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. Needful may be done under intimation to Audit.

TAN-06

Audit Memo No.07

Dated: 29/09/2021

**SUB:-Shortcomings while allowing Income Tax rebate**

During the test check of Form 16 of Officers/Officials working for the Audit period, following Discrepancies have been noticed which are as under:-

1. In some of the cases where HRA exemptions allowed on Rent receipt without rent Agreement with the house owner, which is irregular.
2. It was observed that in some of cases the Rent Agreement was made in the month of Jan/Feb. etc. However the same was applicable from the month of April of the financial.
3. In all the cases rebate was allowed without obtaining undertaking that the rebate on savings claimed will not be claimed by any of my family members and the payment will be made from my saving account.

Reasons for the above shortcomings may be intimated to audit and necessary action to rectify the same be initiated. Needful may be done under intimation to Audit.

*Vipul Kapoor*  
**Vipul Kapoor**  
**A.O/IAO**  
**Party No.03**