

(49)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- IAR in respect of the Superintendent, Central Jail No. 5, Tihar Jail, New Delhi for the period 2017-18 to 2019-20.

INTRODUCTION:-

The I.A.R. on the accounts of Superintendent, Central Jail No. 5, Tihar Jail, New Delhi for the period 2017-18 to 2019-20 was conducted by field Audit Party No. 30, comprising of Shri Govind Ballabh Bhatt, A.O./IAO, Sh. Praveen Kumar, AAO. The audit was conducted w.e.f.13.08.2020 to 21.08.2020(07 working days).

AIMS AND OBJECTIVES

Prison No. 5 is an adolescent Jail in Central Jail, Tihar with a capacity to accommodate 750 inmates at one time. This Jail has prisoners in the age group of 18-21 years. The Jail is Headed by the Superintendent with the help of Dy. Supdts., Asstt. Supdts. and Warders etc.


Aims and objective of Central Jail no. 5 is as under:-

- 1) Safe and Secure custody of inmates.
- 2) Teaching illiterate inmates to read and write up to the extent of signing and basic reading.
- 3) Reduce the complaints of the inmates by providing those best possible services as approved by the government.
- 4) Running vocational training programs for the benefits and welfare of the inmates.
- 5) Providing proper medical facilities to the inmates.

HOD/H.O.O/D.D.O's / CASHIERS

The following officers have served as HOO during 2017-18 to 2019-20.

S. No	Name of the officer	Designation	Period
1.	Mrs. Anju Mangla	Superintendent	01/04/2017 to 16/11/2018
2.	Sh. Rajesh Chauhan	Superintendent	17/11/2018 to 06/01/2019
3.	Sh. Sunil Kumar	Superintendent	07/01/2019 to 31/12/2019
4.	Sh. OP Pandey	Superintendent	01/01/2020 to 30/05/2020
5.	Sh. RK Baliyan	Superintendent	30/05/2020 to till date



The following officers have served as DDO during 2017-18 to 2019-20

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S.No.	Name of the officer	Designation	Period
1.	Mrs. Indira Negi	DDO	01/04/2017 to till date

The following officers have served as Cashier during 2017-18 to 2019-20

S.No.	Name of the official	Designation	Period
1.	Sh. Amit Kumar	Jr. Astt.	01/04/2017 to till date

Budget Allocation and Expenditure for the year 2017-18 to 2019-20

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2017-2018	7,99,70,000/-	6,99,39,318/-	NIL	NIL
2018-2019	7,58,78,000/-	7,56,63,898/-	NIL	NIL
2019-2020	8,36,35,000/-	8,28,13,079/-	NIL	NIL

Statutory Audit:-

Statutory Audit of Superintendent, Central Jail No. 5, Tihar Jail, New Delhi have been conducted wef 01-04-2009 to 31-03-2017 by AG (Audit) Delhi. Copy of the report attached.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	1	1	0
2.	Group B	06	06	0
3.	Group C	173	94	79
4.	Group D	-	-	-
	Total	180	101	79

Maintenance of Records:-

The maintenance of records of Superintendent, Central Jail No. 5, Tihar Jail, New Delhi for the Period 2017-20 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :

There were 08 audit para's. The HOO has made compliance.

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	2001-2009	03	01	02	1 & 3
2.	2009-2016	05	01	05(Taken as fresh)	1*, 2**, 3 & 4
	Total	08	02		06

* para partially settled by recovery of Rs. 1230/-

**para partially settled by recovery of Rs. 3553/-

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Current Audit Report (2017-20)

During the course of current audit, 15 observation memo's and 06 record memo highlighting various irregularities/short recovery to the tune of Rs. 12,27,364/- were issued out of which Rs 2400/- have been recovered and remaining recovery of Rs. 12,24,964/- has been incorporated in current audit report. The audit memos have been converted in to 07 Paras & 05 TANs which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2017-20)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
06	2,400/-	2400	-	Settled
10	7,671/-	-	7,671/-	PARA
12	1,67,264/-	-	1,67,264/-	PARA
14	10,50,029/-	-	10,50,029/-	PARA
Total (Rs.)	12,27,364/-	2400/-	12,24,964/-	

The internal audit report has been prepared on the basis of information furnished and made available by Superintendent, Central Jail No. 5, Tihar Jail, New Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(IAO Party - XXX)

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PART- I
OLD REPORT

Attached

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CURRENT AUDIT REPORT
2001-2009

Para No.1
Ref Memo no. 2dt. 1-9-09

Sub: Regarding non reconciliation of fine deposits

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

1. During audit period fine amount has been deposited with District & Session Judge, Tis Hazari Courts through proforma having details of victims which bears stamp of Distt. & Session Judge Courts but no receipt/TR-V is being issued by them as a token of receipt.
2. No monthly & quarterly reconciliation has been done with Distt. & Session Judge, Tis Hazari Courts. Non receipt of TR-V/receipt restricts audit to authenticate actual deposits.
3. Record of fine deposits has not been kept in chronological order. Only one file has been maintained since March,04 that too is in very mutilated condition.
4. The following fine were pointed out by audit to get them verified from the office of The Distt. & Session Judge, Tis Hazari but not got verified by the department till completion of audit

Date/Convict No.	Name & Parentage	Case particular	Court	Amount (in Rs.)
11-3-04 279/3-3-04	Shree Bhagwan S/o Sh. Satyanarayan	M Checking U/s 137/179 PSSSB/RPF	Sh. Harish Dhani,SRM Old Delhi Rly Stn.	370/- ✓
17-3-04 321/11-3-04	Ajit Singh S/o Raj Kumar	-do-	-do-	410/- ✓
15-3-05 297/19-2-05	Sh. Alam Khan S/o Ayub khan	-do- PSRPF/NDRS	-do-	1500/- ✓
15-3-05 313/20-2-05	Brijesh Kumar S/o Richpal Singh	FIR-112/05 U/s 144/147 PSRPF/NDRS	Sh. Gurdeep Singh	1000/- ✓
18-3-06 375/3-3-05	Idrishe Guddu S/o Brij Mohan	FIR 30/04 U/s 3RPVP Act RPF/Delhi mains	Sh. Harish Dhani	2000/- ✓
29-6-07 552/5-4-07	Sabir Khan S/o Babu Khan	CC No. 12/07 U/s JRP(UP)Act PS-RPF/HDRS	Sh. S.K.Gautam,MM Tis Hazari	1000/- ✓
18-8-07	Sonu	FIR No.73/07	Ms Veena	500/- ✓

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12-19-5-07	S/o Ravinder	U/s 379/411 IPS	Rani,MM Lok Adalat	
1-3-08	Aaltal S/o Babu Ali	M Checking U/s 137 R Act PS RPF, Delhi	Sh. Rakesh Kumar	900/-
1-3-08	Rustam Sansar S/o Razi Ahmed	FIR No. 253/07 U/s 25 A Act PS Indrapuri	Sh. Kuldeep Narayan	100
19-6-08 835/28-6-06	Rahul Vicky S/o Bhagat Ram	FIR-484/05 U/s 356/379/341PL PS H Nagar	Sh. Manoj Kumar,MM	4000/- ✓
16-3-09 100/25-1-08	Raftzal S/o Md Abbas	FIR 78/07 U/s 20/61/85/NDRS	Sh. Rakesh Kapur,ASJ	2000/- ✓
16-3-09 93/22-2-09	Rajesh Sharma S/o Deva nand	CC-122/09 U/S 147 A Act PS-RPF/NDRS	Sh. Manish Yadaruinm	600/- ✓
31-3-09 139/19-3-09	Navid Khan S/o Khanullah	FIR-413/08 U/S 419/420/468/471PC IGI Airport	Sh. Rajesh Kr. Goel	1000/- ✓

The above mentioned fine deposited may be got verified by the office of D&S Judge, Tis Hazari under intimation to audit and reasons for above irregularities may be clarified to audit.

Para No.2

Ref Memo No. 3 dt. 1-9-09

Sub : Verification of remittances

On going through TR-5 and cash book for the financial year 2006-09, it has been noticed that following amounts were received in the office of Central Jail No. 5, Tihar vide TR-5 but no challan of Sr. No.1 & 2 regarding depositing the said amount in the bank was found in the file :-

Sr. No.	TR NO.	Dated	Amount
1	6361	3-8-06	10840/- ✓
2	6377	27-11-06	7857/- ✓
3	6400	26-7-07	2374/- ✓
4	11	6-9-07	6000/- ✓
5	20	27-2-08	10570/- ✓
6	59	25-2-09	6384/- ✓

The challans through which abovementioned amounts deposited in bank not produced to audit and are not got verified by PAO till the completion of audit. Hence, the department may get verify these remittances from PAO under intimation to audit.

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(A) **Non-production of record of Prisoners' Welfare Fund**

As per notification dt. 18 April, 1988 of Delhi Home (General) Department there shall be a fund called Prisons Welfare Fund for each prison and the object of the fund is to give :-

- (i) Aid to prisoners in the various items of collective welfare activities in the jail during the period of imprisonment, such as educational, recreation, vocational etc.
- (ii) Aid to deserving prisoners in shape of money grants ; and
- (iii) Aid to individual prisoners for equipment for trade or clothing at the time of release.

Further clause 8 of the said notification envisaged that "the accounts shall be got audited every year from the Dte. Of audit, Delhi Administration, Delhi. The account shall be maintained on financial year basis (wef. 1st April to 31st March)." But the record of prison welfare fund was not provided to audit.

~~(B) **Non production of Records**~~

~~The record is not maintained/produced to audit~~

- Taken as full*
Ch. V.
- 1 Records pertaining to financial year 2001-2007
 - 2 Income tax w.e.f. 2001-2009
 - 3 Log Book & History sheet
 - 4 GPF Class-IV 2001-09
 - 5 Victim Welfare Fund

~~The same may be produced to next audit.~~

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

Para No 4

PART - II
CURRENT AUDIT REPORT

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PARA 1(Audit Memo No.09 Dated: 26-05-2017)

Subject : Less deduction of DGEHS contribution amounting to Rs.10,810/-

9580/-

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

S. No	Name & Designation	Grade Pay	Prescribed Rates	Amount Deducted	Diff P.M	Period	Total No. Of Months	Amount To Be Recovered
1.	Mahavir Singh, D.S-I	4600	325	75	250	August, 2010	01	250
2.	Mahavir Singh Meena, D.S-I	4200	225	75	150	August, 2010	01	150
3.	V.P Garg, D.S-Ii	4200	225	75	150	August, 2010	01	150
4.	Tarun Yadav, W.O	4200	225	75	150	August, 2010	01	150
5.	Raman Sharma, A.S	4200	225	50	175	August, 2010	01	175
6.	Sita Ram, Supdt.	6600	325	100	225	August, 2010	01	225
7.	Sheera Pal, A.S	4200	225	50	175	August, 2010	01	175
8.	Prem Chand, A.S	2800	125	50	75	August, 2010	01	75
9.	Azad Singh, A.S	2800	125	50	75	August, 2010	01	75
10.	Ram Niwas, A.S	2800	125	50	75	August, 2010	01	75
11.	Anjani Kumar, A.S	2800	125	50	75	August, 2010	01	75

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12	Bishan Singh, A.S	4200	225	50	175	August, 2010	01	175
13.	Hari Kishan Sharma, A.S	2800	125	50	75	August, 2010	01	75
14.	Jitender Singh, A.S	2800	125	50	75	August, 2010	01	75
15.	Dharam Singh Meena, A.S	2800	125	50	75	August, 2010	01	75
16.	Ram Singh Bisht, Udc	2400	125	50	75	August, 2010	01	75
17.	Raj Singh, A.S	4200	225	50	175	August, 2010	01	175
18.	Niranjan Singh Dahiya, H.W	2800	125	50	75	August, 2010	01	75
19.	Kirpal Singh, H.W	2000	125	50	75	August, 2010	01	75
20.	Baleswan Prasad, H.W	2800	125	50	75	August, 2010	01	75
21.	Jhumman Singh, H.W	2800	125	50	75	August, 2010	01	75
22.	Jagbir Singh, H.W	2000	125	50	75	August, 2010	01	75
23.	Bijandu Kumar, H.W	2000	125	50	75	August, 2010	01	75
24.	Rajender Singh, H.W	2800	125	50	75	August, 2010	01	75
25.	Rai Singh, H.W	2400	125	50	75	August, 2010	01	75
26.	Ramesh, H.W	2000	125	50	75	August, 2010	01	75
27.	Beer Pal, H.W	2000	125	50	75	August, 2010	01	75

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28.	Rak Karan Dubey, H.W	2800	125	50	75	August., 2010	01	75
29.	Anil Upreli, H.W	2000	125	50	75	August., 2010	01	75
30.	Jai Pal, H.W	2800	125	50	75	August., 2010	01	75
31.	Balwan Singh, H.W	2800	125	50	75	August., 2010	01	75
32.	Ramesh Chander, H.W	2800	125	50	75	August., 2010	01	75
33.	Jagdish Singh, H.W	2800	125	50	75	August., 2010	01	75
34.	Bundu Khan, Warder	2000	125	30	95	August., 2010	01	95
35.	Pawan Kumar, Warder	2000	125	30		August., 2010	01	95
36.	Sushil Kumar, Warder	2000	125	30	95	August., 2010	01	95
37.	Praveen Kr. Solanki, Warder	1900	125	30	95	August., 2010	01	95
38.	Rajesh Kumari, Warder	1900	125	30	95	August., 2010	01	95
39.	Sudhir Kumar, Warder	1900	125	30	95	August., 2010	01	95
40.	Anil Saini, Warder	1900	125	30	95	August., 2010	01	95
41.	Ramesh Kumar, Warder	1900	125	30	95	August., 2010	01	95
42.	Raj Kumar, Warder	2000	125	30	95	August., 2010	01	95

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43	Sri Bhagwan, Warder	1900	125	30	95	August., 2010	01	95	9/12 (30)
44.	Sanjay Kumar, Warder	2000	125	30	95	August., 2010	01	95	
45.	Ram Kumar Tyagi, Warder	1900	125	30	95	August., 2010	01	95	
46.	Manjeet, Warder	1900	125	30	95	August., 2010	01	95	
47.	Parveen Kumar, Warder	190	125	30	95	August., 2010	01	95	II
48.	Shailender Prasad, Warder	20	125	30	95	August., 2010	01	95	
49.	Rajender Singh, Warder	1900	125	30	95	August., 2010	01	95	
50.	Kuldeep Panwar, Warder	1900	125	30	95	August., 2010	01	95	
51.	Jitender Lather	1900	125	30	95	August., 2010	01	95	III
52.	Pratap Kumar	1900	125	30	95	August., 2010	01	95	
53.	Mohan Kumar	1900	125	30	95	August., 2010	01	95	
54.	Rajesh Kumar	1900	125	30	95	August., 2010	01	95	
55.	Subhash Chand	1900	125	30	95	August., 2010	01	95	
56.	Manoj Kumar	2000	125	30	95	August., 2010	01	95	
57.	Sumir Kumar	1900	125	30	95	August., 2010	01	95	
58.	Jasbir Singh	1900	125	30	95	August., 2010	01	95	

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59.	Anil Kumar	1900	125	30	95	August., 2010	01	95	(37)
60.	Jai Prakash	1900	125	30	95	August., 2010	01	95	
61.	Shahid Ahmed Khan	1900	125	50	75	August., 2010	01	75	
62.	Narender Raana	1900	125	30	95	August., 2010	01	95	
63.	Jaideep Dagar	1900	125	30	95	August., 2010	01	95	
64.	Dilshad Ali	1900	125	30	95	August., 2010	01	95	
65.	Maheshwar Meena	2000	125	30	95	August., 2010	01	95	
66.	Neeraj Kumar	1900	125	30	95	August., 2010	01	95	
67.	Kailash	1900	125	30	95	August., 2010	01	95	
68.	Bhagwan Singh	1900	125	30	95	August., 2010	01	95	
69.	Pramod Kumar	1900	125	30	95	August., 2010	01	95	
70.	Devi Ram	2000	125	30	95	August., 2010	01	95	
71.	Balwan Singh, Warder	1900	125	30	95	August., 2010	01	95	
72.	Manoj Kumar, Warder	2000	125	30	95	August., 2010	01	95	
73.	Shri Bhagwan	1900	125	30	95	August., 2010	01	95	
74.	Basant Kumar	1900	125	30	95	August., 2010	01	95	

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75.	Bhim Singh	2000	125	30	95	August., 2010	01	95
76.	Satya Prakash	1900	125	30	95	August., 2010	01	95
77.	Mukesh Tanwar	1900	125	30	95	August., 2010	01	95
78.	Pradeep	1900	125	30	95	August., 2010	01	95
79.	Giriraj Sharma	1900	125	30	95	August., 2010	01	95
80.	Satyender Chaurasia	1900	125	30	95	August., 2010	01	95
81.	Rishi Pal	1900	125	30	95	August., 2010	01	95
82.	Jai Prakash	1900	125	30	95	August., 2010	01	95
83.	Pradeep	2000	125	30	95	August., 2010	01	95
84.	Raj Kumar Meen	1900	125	30	95	August., 2010	01	95
85.	Jagbir Singh	1900	125	30	95	August., 2010	01	95
86.	Bharat Bhushan	2000	125	30	95	August., 2010	01	95
87.	Man jeet Shokeen	1900	125	30	95	August., 2010	01	95
88.	Ram Dass	1900	125	30	95	August., 2010	01	95
89.	Vimlesh Kumar, Warder	1900	125	30	95	August., 2010	01	95
90.	Dharambi's Singh	2000	125	50	75	August., 2010	01	75

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91.	Kumud Kr., Warder	1900	125	30	95	August., 2010	01	95	99 (35)
92.	Rajesh Kumar Sharma	1800	125	30	95	August., 2010	01	95	
93.	Laxmi Narain, N.O	1800	125	30	95	August., 2010	01	95	
94.	Satish Kumar, S.B	1800	325	30	95	August., 2010	01	95	
95.	Kavita Kumara, S.N	4600	325	75	250	August., 2010	01	250	
96.	Priya Sharma, S.N	4600	325	75	250	August., 2010	01	250	
97.	Pushpinder Kaur, S.N	4600	125	75	250	August., 2010	01	250	
98.	Sanjay Kumar, N.O	1800	125	30	95	August., 2010	01	95	
99.	Harl Shankar Mehto, N.O	1800	125	30	95	August., 2010	01	95	
100.	Sumit Dhawan,	2800	125	50	75	August., 2010	01	75	
101.	Kamal Bansal, Do	2800	125	50	75	August., 2010	01	75	
102.	Mahender Kr. Yadav, S.N	4600	325	50	275	August., 2010	01	275	
103.	Ajay Kr. Meena, Driver	1900	125	50	75	August., 2010	01	75	
104.	Sushil Kr., Driver	2000	125	30	95	August., 2010	01	95	
105.	Succha Singh, Driver	1900	125	30	95	August., 2010	01	95	
TOTAL									10,810/-

Necessary steps to be taken to recover the amounting Rs.10.810/- (Ten thousand Eight hundred ten only) after due verification of records under intimation to audit.

Anil

Para

PARA NO.2(Audit Memo No.10 Dated: 29-05-2017)

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→ 3553
28352 → 18

Subject: Less deduction of Licence Fee/Water Charges amounting to Rs. 31,905/-

→ 28352/-

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The PWD Deptt.of Delhi Govt. have revised the Licence Fee/Water Charges from July 2012 vide order No.F.4(1)/Misc./PWD/Allot/2004/2496-8500 dated 27-07-2012 and vide order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014. But scrutiny of PBRs revealed that the department is not deducting the Licence Fee/Water Charges from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Description	Period	Licence Fee/Water Charges (Rs.)			No. Of month	Amount recover able (Rs.)
					Due	Deducted	Diff		
1	Sh. Ved Parkash (D.S)	A-6, Tihar Type IV	Water Charges	July,12 to Sep.,12	236	15	221	03	663
2	Sh. Zakir Husain, W. Officer	12, Tihar Type IV	Water Charges Licence Fee	July,12 to Sep.,12 July,12 to June,13 July,13 to May,16	315 420 500	15 297 297	300 123 203	03 12 35	900 1476 7105
3	Sh. Bir Singh, Sweeper	D-67, Tihar Type I	Water Charges Licence Fee	July,12 to Sep.,12 July,12 to June,13 July,13 to Oct.,14	157 115	09 80	148 35	03 12	444 420
4	Sh. Shubhash, Sweeper	585, Tihar Type I	Water Charges Licence Fee	July,12 to Sep.,12 July,12 to June,13 July,13 to Oct.,14	157 115	09 95	148 20	03 12	444 240
					135	80	55	16	880
					135	95	40	16	640
5	Vikas Adhikari, Warder	T/1-19, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
6	Shiv Shankar, Warder	869, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
7	Maheshwar Meena, Warder	875, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
8	Kailash, Warder	524, Tihar Type I	Water Charges	July,12 to Sep.,12	196	09	187	03	561
9	Sh. Nand Kumar Singh, Warder	532, Tihar Type I	Water Charges	July,12 to Sep.,12	196	09	187	03	561
10	Sh. Balwan Singh, Warder	522, Tihar Type I	Water Charges	July,12 to Sep.,12	196	09	187	03	561
11	Sh. Subhash Chander, Warder	12, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
12	Sh. Dadan Chaudhary, Warder	567, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
13	Rajesh Kumar, Warder	T-32, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
14	Shera Lal, A.S	C10, Tihar Type II	Water Charges	July,12 to Sep.,12	196	15	181	03	543
15	Rajender Kumar, A.S	Tihar, Type III	Water Charges	July,12 to Sep.,12	236	15	221	03	663

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16	Razak Khan, Head Warder	539, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
17	Sh. Nathi Lap, Head Warder	A53, Tihar Type II	Water Charges	July,12 to Sep.,12	157	Nil	157	03	471
18	Sh. Mahender Singh, Head Warder	673, Tihar Type III	Water Charges	July,12 to Sep.,12	236	15	221	03	663
19	Sh. Dalbir Singh, Head Warder	D, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
20	Sh. Raj Karan Dubey, Head Warder	A, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
21	Parkash Chand, Head Warder	C15, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
22	Kulbir Singh, Warder	44, Rohini Type II	Water Charges	July,12 to Sep.,12	157	Nil	157	03	471
23	Puneet Kumar, Warder	A-13, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
24	Mukesh Kumar, Warder	732, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
25	Manjeet Shokeen, Warder	A29, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
26	Vijay Singh, Warder	A-3, Tihar Type I	Water Charges	July,12 to Sep.,12	157	09	148	03	444
27	Sh. Brij Mohan, Warder	805, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
28	Jai Parkash, Warder	A1, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
29	Narender Rana, Warder	539, Tihar Type I	Water Charges	July,12 to Sep.,12	196	09	187	03	561
30	Kumud Kr. Kanal, Warder	Tihar Type III	Water Charges	July,12 to Sep.,12	196	09	187	03	561
31	Pardeep Ahlawat, Warder	A-5, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
32	Uma Shankar, Warder	863, Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
33	Vinay Kumar, Warder	895, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
34	Ranjeet Singh, Warder	T/1-43, V Tihar Type II	Water Charges	July,12 to Sep.,12	157	09	148	03	444
35	Pradeep Kumar, Warder	53, Rohini Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
36	Ajay Kr. Meena, Driver	805, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
37	Raman Sharma, A.S	1, Tihar Type II	Water Charges	July,12 to Sep.,12	315	15	300	03	900
38	Jagdish Prasad, Head Warder	880, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
39	Anil Kr., Warder	863, Tihar Type II	Water Charges	July,12 to Sep.,12	196	09	187	03	561
						TOTAL			31,905/-

Necessary steps should be taken to recover the arrears of Licence Fee / Water Charges amounting to Rs.31,905/- as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

Qureshi

PARA No.3(Audit Memo No.11 Dated: 31.05.2017)

clb 32

Subject: Irregularities of Prison Welfare Account.

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

Observations of Prisoner Welfare Fund.

During the test check of PWF for the period 2009-2017, the following discrepancies have been pointed out:-

1. Cash Book for the period 2009-10 to 2015-16 is not shown to the audit.
2. Entries made in the Cash Book for the period 2016-17 has not been attested / signed by any competent authority.
3. A certificate at the end of each month has not been given by the competent authority for the period 2016-17 in the said format on account of correctness of the entries made.
4. No monthly closing and reconciliation with bank being carried out.
5. Transaction in PWF A/C mainly to be verified from Cash Book and Bank Pass Book but the Cash Book of PWF is not being properly maintained and no monthly closing and reconciliation with bank is being carried out.
6. According to sub rule of 5(A) of rule 7 of PWF, transactions of receipts and expenditure shall be entered in the relevant register. But, no proper accounts of the receipts and expenditure are maintained by the treasure and checked by the Secretary of the Executive Committee.
7. The accounts of the prisoner welfare fund would comprise of cash book ledger, receipt book and ledger, contingent register, vouchers. But, the above record was not properly maintained by the department.
8. According to rule, a half yearly report submitted to the DIG prisons indicating the activities, the balance of the fund along with the details of disbursement. But the same has not shown to the audit.
9. Balance Sheet for the period 2009-10 to 2016-17 is not shown to the audit by the department.

Necessary steps to be taken to rectify the same under intimation to audit.

PARA No.4(Audit Memo No.12 Dated: 31.05.2017)

Subject: Non-utilization of Victim Welfare Fund.

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

During examination of records of victims welfare fund, it was noticed that the office had maintained the fund by opening an account on 08.02.08 in the Indian Bank, Tihar Complex, New Delhi, bearing a/c no. 761189444 in which an amount of

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Rs. 85,06,485.50 was lying as on 31.03.17. Further, scrutiny revealed that no amount had been debited from account since its opening. 95
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Records provided to audit revealed that no one had been beneficial of the above scheme due to which a large amount of money is lying unutilized in the Victim Welfare Fund.

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

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

Necessary efforts should be made for utilization of Victim Welfare Fund under intimation to audit

PARA - 5(Audit Memo No. 1(a),(b),(c),(d),(e),(f),(g),(h) Dated 19.05.17, 23.05.17.)

Subject : Non Production of records.

1. Contingencies Register and Quotation Files.
2. Stock Register.
3. Property Register.
4. OTA Register.
5. GAR VI Register.
6. Spouse Information except the following officials:
 - (i) Sh. Jitender Kumar, Gr II
 - (ii) Sh. Amit Kr, LDC
 - (iii) Sh. Ram Singh Bisht, UDC
 - (iv) Sh. Rattan Lal, Sweeper
7. Log Book/History Sheet Register of the vehicle
8. Lubricant/Petrol/CNG Register.
9. Unserviceable spare parts Register.
10. Repair and Maintenance Register.
11. Information regarding hired vehicles.

In addition to above the following records pertains to the audit period 2001-2009 is also not provided:-

12. Records pertaining to financial year 2001-2007
13. Income tax 2001-2009
14. Log Book/History Sheet
15. GPF Class IV 2001-2009

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(URMILA KAPOOR)
Internal Audit Officer
Audit party No. XII

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PART – II
CURRENT AUDIT REPORT
(2017-20)

Para 01 A : Shortcomings in documents for availing exemptions and savings under Income Tax
(Observation Memo No. 05 Dated: 17.08.2020)

On scrutiny of calculation sheets of Income Tax for the year 2017-2018 to 2019-2020 of the **Central Jail No. 05, Delhi 110064** following shortcomings has been observed:

Non calling of essential particulars/information before allowing the deductions: As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

It has been observed that deduction in Income Tax under 24 (b) has been allowed on the interest of borrowed capital for acquisition/construction of house property. But before allowing such rebate, it has not been ascertained whether the property has been occupied by the owner for his own residence since this rebate is allowed only for the self occupied property i.e. house property which is owned and in occupation of the employee for his own residence. *As per section 23(2), such rebate can be allowed where the house property is fully utilized throughout the year by the owner for his own residence.* As per relevant rules on the subject, in the case of self occupied property only interest on borrowed capital can be set off against income. Therefore, deduction allowed on Interest on HBA in the following cases was irregular.

Sr.No.	Name of the officer with designation	Type of exemption/savings	Amount	Name of banker with branch
1.	Sh. Mahabir Singh, D.S.	Interest on H. Loan Principal Amount (2018-19)	15885/- 150000	Bank of Baroda, B-1/31, Janak Puri, New Delhi
2.	Smt. Chetna Gupta, A.S.	Interest on H. Loan Principal Amount (2018-19)	200000/- -	SBI B-76, Wazirpur Industrial Estate, New Delhi 110052
		Interest on H. Loan Principal Amount (2019-20)	193866/- 23640/-	
3.	Sh. Rakesh Kumar, A.S.	Interest on H. Loan Principal	105938/- -	LIC Housing Finance Ltd.



		Amount(2017-18)		
		Interest on H. Loan Principal Amount(2018-19)	97969/- -	
		Interest on H. Loan Principal Amount(2019-20)	96395/- -	
4.	Sh. Sucha Singh, Driver	Interest on H. Loan Principal Amount (2019-20)	156900/- 28600/-	State bank of India, Sec-11, Rohini, New Delhi-85
5.	Smt. Dinesh Devi, D.S.	Interest on H. Loan Principal Amount (2017-18)	200000/- 51025/-	Indiabulls home loan
6.	Sh. Deepak Kumar, A.S.	Interest on H. Loan Principal Amount (2018-19)	200000/- -	Indiabulls home loan
		Interest on H. Loan Principal Amount (2019-20)	190668/- -	
7.	Sh. Praveen Tokas, H.W.	Interest on H. Loan Principal Amount (2017-18)	45076/- 110832/-	Indiabulls home loan
8.	Sh. Ajay Kumar Yadav, H.W.	Interest on H. Loan Principal Amount (2017-18)	141294/-	PNB Housing Finance Ltd.
		Interest on H. Loan Principal Amount (2018-19)	200000/- 77262/-	
9.	Sh. Uday Kumar, Warder	Interest on H. Loan Principal Amount (2018-19)	84708/- 100172/-	HDFC ltd.
		Interest on H. Loan Principal Amount (2019-20)	63637/- 18311/-	

Above noted officers may be advised to submit certificate from concerned banker specifying complete address of the property for which loan has been taken and also submit the possession certificate issued by concerned authority, failing which exemption and savings allowed will be dis-allowed and recovery of income tax will be calculated at appropriate rates under intimation to the Audit.

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Para 01 (B) : Non inclusion of Tuition Fees in LPC and Income Tax.
(Observation Memo No. 08 Dated: 18.08.2020)

After scrutiny of records of Tuition Fees Bills and PBR it is observed that Rs. 18000/- has been granted as tuition Fees to Sh. Karan Singh, Warder-611 vide bill No. 93 dated 04-07-2017 whereas, the official was already transferred to Central Jail No. 2 and LPC issued on 03-07-2017 resulting the amount of Tuition fees not printed in the body of LPC.

It may be caused of double payment of Tuition Fees and less deduction of Income Tax
These discrepancies may please be rectified and compliance be shown to audit.



Para 02: Discrepancy in the LPC

(Observation Memo No. 09 Dated: 18.08.2020)

After scrutiny of PBR of Central Jail No. 05 and records is observed that Sh. Ajit Singh, Asstt. Superintendent has been transferred from Jail No. 04 to Central Jail No. 07 and LPC issued on 09-08-2017 with remarks that salary had been paid upto 31-07-2017 again officer has been transferred from Jail No. 07 to Jail No.5 and LPC issued by the DDO Jail No. 07 as on 03-11-2017 and mentioned in LPC that Salary of the July 2017 was paid from Jail No. 07, Whereas, the officer had already been paid the salary for the month of July, 2017 from Central Jail No. 07.

It may be caused of double payment of salary for the month of July, 2017.

These discrepancies may please be rectified and compliance be shown to audit.



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Para 03 : Recovery of Pay Rs. 7671/-.

(Observation Memo No. 10 Dated: 19.08.2020)

On scrutiny of service book of **Sh. Dilbag Singh, Wader-510**, The following penalty was imposed.

- a. The official has been imposed the penalty the pay of Sh. Dilbag Singh, Head Warder-510 has been reduction from Rs. 3,575/- to Rs. 3,425/- in the time scale of pay by two stages of Rs. 3050-75-3950-80-4590 for a period of two years without cumulative effect upon Head Warder-510 Dilbag Singh the suspension period w.e.f. 27-08-1999 to 17-01-2000 be treated as not spent on duty vide order No. F 11(324)/CJ/VIG/1999/1642 dated 09-08-2002 and corrigendum No. F 11(324)/CJ/VIG/99/2842 dated 17-11-2004 (144 days).
- b. The official has been imposed the penalty of reduction to a lower stage in the time scale of pay for a period of three years with cumulative effect upon Head Warder-510 Dilbag Singh the suspension period w.e.f. 12-05-2015 to 09-02-2016 be treated as not spent on duty vide order No. F 11/3/503/CJ/VIG/07/2015/2300-2307 dated 23-06-2017(274 days) and

The pay fixation of, **Sh. Dilbag Singh, Wader-510**, at the time granting 2nd MACP w.e.f. 28-09-2009 is not in order. 2nd MACP can be granted after completing 20 year of regular service, hence, 2nd MACP can be granted after period of penalty not spent on duty. Date of Joining of the official as a Warder-28-09-1989. 2nd MACP should be deferred 144 days. His pay should be fixed as:-

Particulars	Pay fixed by HOO	Pay to be fixed
Pay as on 01-07-2009	9110 + 2000 = 11110	9110 + 2000 = 11110
Pay as on 28-09-2009 (2 nd MACP)	9450 + 2400 = 11850	9110 + 2000 = 11110
Pay as on 19-02-2010 (if official applied for option)	9450 + 2400 = 11850	9110 + 2400 = 11510
Pay as on 01-07-2010	9810 + 2400 = 12210	9800 + 2400 = 12200
Pay as on 01-07-2011	10180 + 2400=12580	10170 + 2400 = 12570
Pay as on 01-07-2012	10560 + 2400=12960	10550 + 2400 = 12950
Pay as on 01-07-2013	10950 + 2400=13350	10940 + 2400 = 13340
Pay as on 01-07-2014	11350 + 2400=13750	11340 + 2400 = 13740
Pay as on 10-02-2016 (Suspended period from 12-05-2015 to 09-02-2016 treated as not spent of duty) Pay upgraded of Delhi Prison Staff (H,W, level increased from level 03 to level 04). The pay fixed after granted G.P. 2800/- .	37,000/-	37000/-

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Pay as on 01-07-2016 (Increment not granted as the official suspended w.e.f. 12-05-2015 to 09-02-2016 treated as not spent of duty)	37,000/-	37000/-
Pay as on 23-06-2017 after reduction to a lower stage in the time scale of pay for the penalty period of three years 23-06-2017 to 22-06-2020	35900/-	35900/-
Date of Retirement Under Rules 56(J) of CCS Pension Rules 1972	21-01-2020	

His pay may be re-fixed as above and the over payment of **Rs. 7,671/-** may be recovered after due verification of facts, under information to audit.

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PARA 04: Non-reconciliation of fine deposits.
(Observation Memo No. 11 Dated: 19.08.2020)

94

While scrutiny of records revealed that on receipt of warrants of commitment on a sentence of imprisonment by a Session Judge U/s 383 of the criminal procedure code, the fine amount referred therein is being taken from the said accused after issuing him receipt and the same is being submitted with District and Session Judge, Tis-Hazari Courts etc.. In this connection audit observations are as under:-

1. No monthly and quarterly reconciliation has been done with Distt. & Session Judge, Tis Hazari courts.
2. Some of the Fines are pointed out to get them verified from the Office of the Distt. And Session Judge.

Date/Convict No.	Name and Parentage	Case Particular	Court	Amount(In Rs.)
1158/06.12.16	Raju@Tinku S/o Sewa Ram	FIR No.86/09 U/s 394/395/397/482/4 12/34 IPC PS Rajouri Garden	Sh. Naresh Kumar Malhotra, ASJ, Tis- Hazari, Delhi	Rs. 2000/-
141/20.02.2016	Deepak S/o Mam Chand	FIR No. 124/06, U/s 392/397 IPC & 27 Arms Act, P.S. Kotwali	Ms. Anju Bajaj, ASJ, Tis-Hazari Court, Delhi	Rs. 15000/-
608/30.6.2016	Basiullah S/o Atitullah	FiR No. 194/2009 U/s 302 IPC PS Welcome	Sh. Praveen Singh ASJ, KARKARDOOMA COURT	Rs. 25000/-
156/2018	Sagar S/o Ram Avtar	FIR No. 178/2017 U/S 392 IPC PS Usman Pur	Sh. Deepak Jagotra, D&SJ Karkardooma Court	Rs. 10,000/-
6822/2019	Abu Sheish S/o Daudh Sheikh	FIR No.03/2019 U/s 3 RP(UP) Act PS RPF/DLT	Ms. Tapasya Agarwal MM-05(NI Act) Tis Hazari Court	Rs. 500/-

The above mentioned fine deposits may be got verified by the Office of the concerned judges, under intimation to audit.

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Para 05 : Recovery of Overpayment of Ration Money Rs. 1,67,264/-
(Observation Memo No. 12 Dated: 20.08.2020)

93

On scrutiny of Pay/ Arrear Bills and PBR of Central Jail No. 05 for the period of 2017-2020 it is observed that the arrear of pay **Sh. Krishan Kumar, Wader-706**, for the period w.e.f. 06-07-2007 to 18-05-2016 not is order. As per order F-11/03/620/CJ/VIG/2015/1520-26 Dated 18-05-2016" in compliance of orders of Hon'ble CAT and Delhi High Court, **Sh. Krishan Kumar, Wader-706** will be eligible for arrears of pay from the date of filling of O.A. i.e.06-07-2007, but his seniority will be counted and increment given as if he was never removed from service. The entire period from the date of his removal from serice to the date of his being reinstated in service will be counted for qualifying service. He will be eligible for promotion, if due.

While granting arrear to **Sh. Krishan Kumar, Wader-706** for the period 06-07-2007 to 18-05-2016 Ration Money has been paid for the entire period which is irregular because official not attended the office. The detail is as under: -

S.No.	Bill No. & Date	Period	Amount of Ration Money paid
01	AP-21/ 12-04-2017	06-07-2007 to 31-12-2015	1,53,987/-
02	AP-132/11-08-2017	01-01-2016 to 18-05-2016	13,277/-
		Total	1,67,264/-

The over payment of Ration Money of **Rs. 1,67,264/-** may be recovered from **Sh. Krishan Kumar, Wader-706**, after due verification of facts, under information to audit.

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PARA 06: Recovery of Pay Rs. 10,50,029/-

(Observation Memo No. 14

Dated: 20.08.2017)

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A On scrutiny of service book of Sh. Digamber Singh, Wader-599, the following penalty was imposed.

- a. **1st penalty:** The official has been imposed the penalty "of stoppage of three increments permanently for a period of three years. During this period he will not earn any increment, after expiry of three years, he will be given his normal increment. vide order No. F 11(Absent)/CJ/VIG/2002/2290 dated 10-09-2003.
- b. **2rd Penalty:** The official has been imposed a penalty of withholding of three increment with cumulative effect the appellant **period from 25-06-2018 to 31-01-2019 would be treated as Dies Non(221 days). Vide order No. F-9/123/2018/HOME(G)/193-194 Dated 15-01-2019**
- c. **3rd Penalty:** A penalty of reduction to a lower stage of pay by one stage for a period not exceeding one year, with further direction that he will not earn increment of pay during the period of such reduction and the reduction will have the effect of postponing the future increments of his pay under Rule 11 of CCS (CCA) Rule 1965 upon the charged official Sh. Digamber Singh Warder-599. Further his **suspension period w.e.f. 27-09-2005 to 01-04-2012 shall be treated as not spent of duty.** vide order No. F 11(651)/CJ/VIG/2005/4080-88 dated 24-12-2019(**Six years Six Months and Five Days**)
- d. **EOL on Pvt. Affairs**
 - 01 days EOL on Pvt. Affairs on 28-10-2000.
 - 02 days EOL on Pvt. Affairs w.e.f. 09-12-2000 to 10-12-2000
 - 01 days EOL on Pvt. Affairs on 23-03-2001.
 - 02 days EOL on Pvt. Affairs w.e.f. 12-04-2001 to 13-04-2001.
 - 03 days EOL on Pvt. Affairs w.e.f. 01-05-2001 to 03-05-2001
 - 01 days EOL on Pvt. Affairs on 19-10-2002.
 - 01 days EOL on Pvt. Affairs on 23-10-2002.
 - 05 days EOL on Pvt. Affairs w.e.f. 25-10-2002 to 29-10-2002
 - 01 days EOL on Pvt. Affairs on 02-11-2002.
 - 02 days EOL on Pvt. Affairs w.e.f. 15-11-2002 to 16-11-2002
 - 03 days EOL on Pvt. Affairs w.e.f. 22-12-2002 to 24-12-2002
 - 02 days EOL on Pvt. Affairs w.e.f. 30-12-2002 to 31-12-2002

Total 24 days EOL on Pvt. Affairs.

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Sequence of penalty imposed and office orders and consequences of their impacts/ results.

S. No.	Dated	Penalty imposed/ Orders	Impacts/results
01	10-09-2003	1 st penalty as mentioned above is imposed.	Annual increment at Rs. 3650/- in the pay scale Rs. 3050-75-3950-80-4590, stopped for next three years
02	04-05-2005	The official suspended w.e.f. 04-05-2005 Vide order No. F-11/Misc. /CJ/2005/1073 dated 04-05-2005	1 st penalty not completed.
03.	27-09-2005	The official Dismissed from Service w.e.f. 27-09-2005 Vide order No. F-11(659) /CJ/ Vig/2005/2984 dated 27-09-2005.	
04.	18-03-2011	Dismissal order dt 27-09-2005 revoked by worth DG(P) vide order No. F-11(659)/ CJ/ Vig/2005/605-20 dated 18-03-2011 and treated as deemed suspension w.e.f. 27-09-2005 until further orders as per sub rule (4) of Rule 10 of CCS(CCA) Rule 1965.	
05.	02-04-2012	The suspension of the official has been revoked by D.G(Prison) vide order No. F-11(659)/CJ/Vig/2005/694 dated 02-04-2012	
06	16-04-2012	The pay of the official has been fixed in 6 th pay CPC at Rs. 6790/- G.P. Rs. 1900/-. Vide order No. F-1(933) /Estt./CJ/94 dated 16-04-2012	
07.	07-01-2016	Pay fixation order issued vide order No. 186 F-5/SCJ-5 /Estt./2015 dated 07-01-2016, which is not in order.	Large amount arrear of Rs. 10,99,540/- has been paid to Sh. Digamber Singh, Wader-599 vide bill No. 284 dated 07-01-2016
08.	03-02-2016	The official has been suspended w.e.f. 03-02-2016 and revoked on 25-07-2016	
09.	25-06-2018	D.G. (P) imposed has imposed a penalty of Compulsory Retirement under Rule 11 of CCS(CCA)/ Rule 1965 vide order No. F-11/CJ/vlg./2013/1163-70 dated 25-06-2018.	

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10.	15-01-2019	2 st penalty as mentioned above is imposed and the compulsory retirement set aside. The official rejoined the duty w.e.f. 01-02-2019	
11.	16-05-2019	The pay of the official has been re-fixed in 7 th CPC at Rs. 31100/-(level 2)	
12.	16-12-2019	The suspension period w.e.f.03-02-2016 to 25-07-2016 shall be declared as spent on duty for all purpose vide No. F-11/3/642/CJ/Vig./2016 dated 16-12-2019.	
13.	24-12-2019	3 rd penalty as mentioned above is imposed and the compulsory retirement set aside.	
14.	30-12-2019	The order of over payment to be recovered from Sh. Digamber Singh, W-599 has been issued by OIC(Vig.) Vide order No. F.11/1/733/CJ/VIG/2017/Misc./5055-58 dated 30-12-2019.	
15.	18-05-2020	Pay of the official has been fixed vide order No. F-1(933) /Estt./CJ/94/407 dated 18-05-2020.	Not implemented
16.	16-06-2020	Pay of the official has been fixed vide order No. F-1(933) /Estt./CJ/94/460 dated 16-06-2020.	Not implemented

The pay fixation of, **Sh. Digamber Singh, Wader-599**, vide order No. 186 dated 07-01-2016 No. 5 SCJ-05/Estt./2015/927 for subsistence allowances for the suspension period w.e.f. 27-09-2005 to 01-04-2012 is not in order. Subsistence Allowances should be given in last basic pay which was drawn by the office before suspension. As per order D.G (P) vide order No. F-11(651)/CJ/VIG/2005/4080-89 Dated 24-12-2019 "The suspension period w.e.f. 27-09-2005 to 01-04-2012 shall be treated as not spent on duty for all purpose " resulting heavy arrear of Rs. 10,99,540/- has been paid to Sh. Digamber Singh, Wader-599 vide bill No. 284 dated 07-01-2016. The controller of Accounts also raised this question in their letter No. F.7(16)/Acctt./Misc./2019-20/2048 dated 20-12-2019. The order of over payment to be recovered from Sh. Digamber Singh, W-599 has been issued by OIC(Vig.) Vide order No. F.11/1/733/CJ/VIG/2017/Misc./5055-58 dated 30-12-2019. Date of Joining of the official as a Wader-15-07-1994.

His pay should be fixed as:-

Particulars	Pay fixed by HOO	Pay to be fixed
Pay as on 01-05-2003	3650	3650

Pay as on 10-09-2003 (1 st Penalty of stoppage of three increments permanently for a period of three years)	3650	3650
Pay as on 01-05-2004	3650	3650 (1 st increment stopped)
Pay as on 01-05-2005	3650	3650 (2 nd increment stopped)
Pay as on 05-05-2005(Suspended from duty) The suspension period w.e.f. 27-09-2005 to 01-04-2012 shall be treated as not spent on duty for all purpose.	3650	1825 (subsistence allowances)
Pay as on 01-01-2006	6790 + 1900 = 8690	1825
Pay as on 01-07-2006	6790 + 1900 = 8690	1825
Pay as on 01-07-2007	7050 + 1900 = 8950	1825
Pay as on 01-07-2008	7320 + 1900 = 9220	1825
Pay as on 01-07-2009	7600 + 1900 = 9500	1825
Pay as on 01-07-2010	7890 + 1900 = 9790	1825
Pay as on 01-07-2011	8190 + 1900=10090	1825
Pay as on 02-04-2012	8190 + 1900=10090	3650 (In 5 th Pay Commission)
Pay as on 02-04-2012	8190 + 1900=10090	6790 + 1900 (In 6 th Pay Commission)
Pay as on 01-07-2012 Not eligible because the 1st penalty not over	8500 + 1900=10400	6790 + 1900 (In 6 th Pay Commission) (3 rd increment stopped)
Pay as on 01-07-2013	8820 + 1900 = 10720	7050 + 1900=8950
Pay as on 07-08-2013 (1 st penalty is over but increment should be given on 01-07-2014 and 1 st MACP can be granted.)	8500 + 1900=10400	7050 + 2000 (In 6 th Pay Commission)
Pay as on 01-07-2014	9150 + 1900=11050	7330 + 2000 = 9330
Pay as on 01-07-2015	9490 + 1900=11390	7610 + 2000 = 9610
Pay as on 01-01-2016(pay fixed in 7 th pay commission and as per revised pay scale G. P. 2400) (7610+2400=10010x2.57=25,725)	30200/-	26300/-
Pay as on 03-02-2016 (as the official suspended w.e.f. 03-02-2016 to 25-07-2016 treated as spent of duty vide order F.11/3/642/CJ/VIG/2016/3038-45 Dated 16-12-2019 but only	4745 + 950 = 5695	26300/-

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subsistence allowances has been paid)		
Pay as on 01-07-2016	4745 + 950 = 5695	27100/-
Pay as on 01-07-2017	31100/-	27900/-
Pay as on 01-02-2019 2 nd penalty of withholding of three increment with cumulative effect the appellant period from 25-06-2018 to 31-01-2019 would be treated as Dies Non(221 days)	31100/-	27900/-
Pay as on 01-07-2019 (Not entitled)	31100/-	27900/- (1 st increment stopped)
Pay as on 01-07-2020 (Not entitled)	31100/-	27900/- (2 nd increment stopped)

The following courses of action are pending.

1. The suspension period w.e.f. 05-05-2005 to 26-09-2005 yet to be decided.
2. 3rd Penalty: A penalty of reduction to a lower stage of pay by one stage for a period not exceeding one year, with further direction that he will not earn increment of pay during the period of such reduction and the reduction will have the effect of postponing the future increments of his pay under Rule 11 of CCS (CCA) Rule 1965 upon the charged official Sh. Digamber Singh Warder-599. Further his suspension period w.e.f. 27-09-2005 to 01-04-2012 is yet to be imposed.

The pay of Sh. Digamber Singh Warder-599, to be re-fixed as above and the over payment of **Rs. 10,50,029/-** to be recovered, after due verification of facts, under information to audit.

Para 07: Non Production of Records.

2001-2009(Taken afresh)

1. Record pertaining to financial year 2001-2007
2. Income tax 2001-2009
3. Log Book/History sheet
4. GPF Class IV 2001-2009

2009-2016 (Taken afresh)

1. Contingencies Register and Quotation Files
2. Stock Registers
3. Property Register
4. OTA Register
5. GAR VI Register
6. Spouse information except the following officials:
 - (1)Sh. Jitender Kumar Gr-II
 - (2) Sh. Amit Kumar LDC
 - (3) Sh. Ram Singh Bisht, UDC
 - (4) Sh. Rattan Lal, Sweeper
7. Log Book/History Sheet Register of the Vehicle.
8. Lubricant/Petrol/CNG Register
9. Unserviceable spare parts register
10. Repair and Maintenance Register
11. Information regarding hired vehicles

2017-2020

(Record pertaining to Canteen)

1. Stock register
2. Register details of original cancelled cheques
3. Vouchers
4. Cheque books
5. Balance sheet 2017-18, 2018-19 and 2019-20
6. Contingencies register and quotation files
7. Ledger Book of Canteen
8. Sale Register

9. Dietary and non dietary stock register
10. Cash book of PWD from 2018-20.

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(Jail Record)

1. Purchase File
2. Stock Register
3. Log Book/History sheet register of vehicle
4. Lubricant/Petrol/CNG Register
5. Unserviceable spare parts register
6. Repair and Maint. Register
7. Record pertaining to victim welfare fund.



TEST AUDIT NOTES

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TAN 01: **Deficiency in maintenance of Service Book**
(Observation Memo. No. 01 Dated: 14/08/2020)

On scrutiny of service books in the **Central Jail No. 05, Tihar, New Delhi-64** following deficiencies have been observed:

- (i) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in **FORM 1** and submit to the Head of Office or authorized Gazetted officer. HOS is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees. For Example: Sh. Nishant Drall, **Warder-1754** and Sh. Mohit Malik, **Warder-1949** common nomination form not attached.
- (ii) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for up-dation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (iii) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (iv) **Entry in service book Medical Fitness Certificate:** Entry in service book of production of medical certificate of fitness on first appointment. The medical certificate of fitness furnished by a Government servant is an important document and it should be kept in safe custody along with the other - documents connected with his service career. However, an entry in his service book may be made under

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the signature of the Head of Office that he has furnished the medical certificate of fitness. MOP.OM No. F. 25(24)-E V/66, dated 12th April, 1967.

After scrutiny of records it is found that entry of medical fitness of the following official had not been made in their service book.

1. Sh. Harish Dabas, Warder-1617

(v) The entry of Character and antecedents in the service book of concern official/officer may be made under the signature of the Head of Office.

After scrutiny of records it is found that entry of Character and antecedents of the following official had not been made in their service book.

1. Sh. Harish Dabas, Warder-1617

HOS is advised to record the necessary entries in the service books of all employees and also comply provisions for the maintenance of service book under intimation to audit.



TAN 02: **Shortcomings in Pay Bill Register (GAR-17 & GAR-18)**
(Observation Memo No. 03 Dated: 17.08.2020)

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During test-check of PBR, following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office i.e. Page No. 01,55(2017-18), Page No. 50,84(2018-19) and Page No. 02,25(2019-20).
8. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialled by the competent authority for its correctness.



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TAN 03: Verification of qualifying service
(Observation Memo No. 04 Dated: 17.08.2020)

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Balram Nayak, Jr. Asstt.
2. Sh. Digamber Singh,
3. Smt. Kiran Sharma

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.



(11)

TAN 04 : Huge amount stand Idle in Canteen Account.
(Observation Memo No. 13 Dated: 20.08.2020)

After Scrutiny of bank pass book and Cash Book of Canteen of Jail No. 5 it is observed that huge amount are standing idle in bank current account of canteen. The detail is as under:

S No.	Dated	Balance Amount	Remarks
01	31-03-2019	46,27,572.42	
02	30-06-2019	38,00,998.06	
03	30-09-2019	39,19,475.06	
04.	31-12-2019	43,26,926.06	
05	31-03-2020	42,70,826.66	
06.	30-06-2020	30,31,402.66	

It is observed that more than 30 Lacs amount are pending in each quarter of every year. Idle amount can be Fixed Account for earning more interest for betterment of Jail and Jail prisoners.

HOO is advised to transfer the largest amount from Current Account of Jail Canteen to Fixed Deposit Account under intimation to audit.

TAN 05

Not purchased through Gem.
(Observation Memo No. 15

Dated: 21-08-2020)


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Amendment Rule 149(ii) Govt. e Marketplace (GeM) : Above Rs. 50,000/- and up to Rs. 5,00,000/- through the Gem Seller having lowest price amongst the available sellers (excluding "Automobiles where current limit of 30 lakh will continue), of at least three different manufacturers on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding the only reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 5,00,000/-.

On scrutiny of case of purchase Interior Display and Boards from Kapsons Display System, R/O Khasra No. 222/2, Nangli Sakrawati, Small Scale industrial Area, Najaf Garh New Delhi-110043 vide invoice No. 117 dated 20-09-2017. It has been observed that it should be purchased through Gem but no initiatives have been taken to purchase the items through Gem. It is purchased through old method which is not in order.

At present, the canteen purchasing also not made through Gem.

HOO is advised that all purchases should be made through Gem under information to audit.


IAO
Party No. XXX