

**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI**

**Audit Report of Central Jail No-16 (Women's Prison), Mandoli Jail, Delhi-110093 for the period 2021-2023.**

**INTRODUCTION**

The Internal Audit Report of **Central Jail No-16(Women's Prison), Mandoli Jail, Delhi-110093** on the accounts for the period 2021-2022 & 2022-23 was conducted by the field Audit Party No.XXII Comprising of Sh. Shalendra Kumar Heta, IAO/AO and Sh. Vinay Arora, AAO. The audit conducted during 07 working days between 10.05.2023 to 18.05.2023.

**AIMS & OBJECTIVES:-**

The Aims and objectives of this department are as under:-

1. The aims of establish of Central Jail No-16, Mandoli is overpopulation of Central Jail No-16, Tihar as there was only 01 female Jail in Delhi before establish of this jail. This jail is established on 28.07.2017.
2. Capacity of Central Jail No-16 is 280 and as on date 174 inmates lodged in this jail.
3. Objectives of this jail is rehabilitation, reformation of female prisoners.

**Superintendent/ D.D.Os / CASHIERS**

The following officers/officials have served as Superintendent/DDO/Cashier during 2021 to 2023:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<b>Superintendent (Smt./Shri./Ms.)</b>				
1.	Ms. Neeta Negi	Superintendent	Sep 2018	Nov. 2021
2.	Ms. Anita Dayal	Superintendent	Nov. 2021	Dec. 2022
3.	Ms. Neerja R. Kumar	Superintendent	Dec. 2022	May 2023
4.	Ms. Amita Suman	Superintendent	May 2023	Till date
<b>D.D.O (Smt./Shri./Ms.)</b>				
1.	Ms. Neetu Chugh	D.D.O.	May 2020	June 2022
2.	Ms. Dinesh Devi	D.D.O.	June 2022	Jan. 2023
3.	Ms. Suman	D.D.O.	Jan. 2023	Till date
<b>Cashier (Smt./Shri./Ms.)</b>				
1	Sh. Sunil Kumar Sharma	A.S.O.	Feb. 2018	Mar. 2023
2.	Sh. Rajeev Kumar Verma	A.S.O.	Mar. 2023	Till Date



**Budget received and expenditure of the Deptt. for the year 2021-23**

**(Amount in Rupees)**

Year	Budget	Expenditure	Balance
2021-22	55328000	54903470	424530 ✓
2022-23	66682000	55707790	10974210 ✓

**Vacancy Statement:**

S. No.	Name of the post	No. of Sanctioned posts	Filled*	Vacant
1	Group – 'A'	01	01	00
2	Group – 'B'	24	18	06
3	Group – 'C'	67	50	17
	<b>Total</b>	<b>92</b>	<b>69</b>	<b>23</b> ✓

**Statutory Audit:-**

The Statutory audit of Central Jail No-16 (Women's Prison), Mandoli Jail, Delhi-110093 has been conducted by AG (Audit) Delhi up to Mar. 2022.

**Maintenance of Records:-**

The maintenance of record of Central Jail No-16 (Women's Prison), Mandoli Jail, Delhi-110093 for the period 2021-23 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There were 06 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2017-21	06	-	-	1 to 6
	<b>TOTAL</b>	<b>06</b>	<b>-</b>	<b>-</b>	<b>06</b>

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2017-21	01	6960	0	6960	
2.	2017-21	02	42450	0	42450	
3.	2017-21	05	7534	0	7534	
<b>Total (in Rs.)</b>			<b>56944</b>	<b>0</b>	<b>56944</b>	

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**Current Audit Report :**

During the course of current audit, 13 Observation Memos were issued for the period 2021-2023. Nil Audit Memo has been settled/dropped on the spot. Out of 13 observation Audit Memos, 06 (memo no.8 & 10 clubbed) Audit Memos have been converted into paras and 06 into TANs.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	04	42040	0	42040	01
2.	08	115619	0	115619	03
3.	09	1629	0	1629	04
4.	12	1590	0	1590	05
TOTAL		160878		160878	

Internal audit report has been prepared on the basis of information furnished and made available by Central Jail No-16 (Women's Prison), Mandoli Jail, Delhi-110093 for the period 2021-2022 & 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



VINAY ARORA, AAO



(SHALENDRA KUMAR HETA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXII

PART-I

**OLD AUDIT REPORT**  
**(2017-2021)**

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**PART-II**

**CURRENT AUDIT REPORT (2017-18 to 2020-21)**

**PARA No. 01**

(Ref: Audit Memo No. 09 dated 01/09/2021)

**Sub:-Short deduction of UTEGIS subscription from officials amounting to Rs. 6960/-**

As per the revised rates of Group Insurance Subscription accordingly to Sixth Pay Commission (DOPT O.M. No. 11012/7/2008-Estt.(A), dated 17.04.2009 for employees having pay in pay band-2 i.e. 9300-34800 (GP 4200, 4600, 4800 & 5400), the rate of subscription is Rs. 60/- per month and for employees having pay in Pay Band- III i.e. 15600-39100 (GP 6600 and above) the rate of subscription is Rs. 120/- per month.

During scrutiny of records, it has been observed that less subscription has been deducted from the salary of the following employees:

S No	Employee Name & designation	Period	No. of months	Subscription due @ Rs. 60/- P.M	Subscription deducted @ Rs. 30/- P.M	Subscription recoverable
1	Smt. Neetu Chugh, Dy. Supdt.	01.01.2010 31.08.2021	140	8400/-	4200/-	4200/-
2	Smt. Suman, Dy. Supdt.	01.01.2014 31.08.2021	92	5520/-	2760/-	2760/-
<b>Total</b>				<b>13920/-</b>	<b>6960/-</b>	<b>6960/-</b>

The above recovery of Rs. 6960/- towards UTGEIS short subscription be made after due verification of facts and figures from the above mentioned officials and compliance shown to the next audit.


**PARA No. 02**

(Ref: Audit Memo No. 10 dated 02/09/2021)

**Sub: Overpayment of Transport Allowance during full calendar month of leave amounting to Rs. 42,450/-**

As per information provided by the department in response to Audit Memo No. 05 dated 26/08/2021, it has come to the notice that following employees were on leave for full calendar month during the period mentioned against each, and were paid Transport Allowance, as detailed below, which is inadmissible:-

S. No	Name & Designation	Nature & Period of Leave	Month for which recovery to be made	Amount of TA + DA to be recovered
1	Ms. Prem Rani, Head Matron - 854 (Emp. Code 76248604)	24.11.2020 to 15.02.2021 (Medical Leave)	Dec. 2020 & Jan. 2021	8424/- (4212 x 2)
2	Ms. Babita Devi, Head Matron - 963 (Emp. Code 95106776)	19.10.2020 to 30.12.2020 (Earned Leave)	Nov. 2020	4212/-



3	Ms. Jyoti Saini, Matron -1515 (Emp. Code 35391432)	26.01.20019 to 24.07.2019 (Maternity Leave)	to Feb 2019	<b>1512/-</b>
4	Ms. Kamal Rani, Matron -1522 (Emp. Code 17425840)	10.04.2018 to 09.06.2018 (CCL)	to May 2018	<b>1445/-</b>
5	Ms. Reetu, Matron -1706 (Emp. Code 38256538)	07.03.2018 to 02.09.2018 (CCL)	to April, 2018 to August 2018	<b>7225/-</b> (1445 x 5)
8	Ms. Renu, Matron -1780 (Emp. Code 66958840 )	28.11.2018 to 26.05.2019 (Maternity Leave)	to Dec. 2018 to March 2019 April 2019 to Oct. 2019 Nov. 2019 to Dec. 2019	<b>5888/-</b> (1472 x 4) <b>10584/-</b> (1512 x 7) <b>3160/-</b> (1580 x 2) <b>19632/-</b>
<b>TOTAL</b>				<b>Rs. 42,450/-</b>

The overpayment of Transport Allowance amounting to Rs. 42,450/- may be recovered from the concerned employees and deposited in the appropriate Government account and compliance shown to the next audit.

**PARA No. 03**

**(Ref: Audit Memo No. 12 dated 03/09/2021)**

**Sub:- Payment of wages of inmates in contravention to Delhi Prisoners Rule,2018**

Rule 1081 of Delhi Prisons Rule,2018 provides that the wages should be deposited in the Prisoner's Saving Bank Account on a fixed date every month and the Passbook shall be kept with Prisoner concerned. Further, Rule 1530 of the above mentioned Manual provides that the wages earned by the women Prisoner should be deposited in the Bank Account of the Women inmates.

On going through the records for the audit period 2017-2021 related to payment of wages to the inmates working at Day Lunger, Chakkar of Central Jail No.16, Mandoli it has been noticed that wages of inmates are not being transferred to their respective Savings Bank Accounts and rather credited to Prisoner's Property Account (No.6552274866) being maintained by the Central Jail No.16 at Indian Bank.

Such practice of the Jail Authorities is in violation of the above referred rules and objectionable.

The above practice should be stopped immediately by the Jail Authorities and compliance be shown to the next audit.

**Sub:- Discrepancies in Hiring of Vehicles**

During the test check of records related to hiring of vehicles for transportation of patients/inmates of Central Jail-16 to/from Hospitals, due to non availability of Govt. Vehicle, it has been noticed that vehicles are being frequently hired throughout the year without codal formalities and payment is made to Transporter/Driver from the Jail's Canteen Account.

As per delegation of financial powers O.M. dated 12.03.2015 and subsequent revised O.M. dated 07.08.2019 of the Finance(Accounts) Department, GNCTD, the Head of Department has been vested with power to incur expenditure to the tune of R.5.00 lakh per month on conveyance hire subject to the condition that conveyance hire of one vehicle should not exceed Rs.40,000/- per month for HOD and above it should not exceed Rs.50,000/- per month.

The above condition is further subject to the condition that Finance Department's approval is required in respect of number of vehicles to be hired for the first time but not required for extension or fresh hiring of the same number of vehicles in subsequent years.

Further, as per delegation of financial power Order dated 26.07.2019 para 4(l), of the O/o Director General (Prisons), the Head of Office has been delegated powers to incur expenditure on transportation of prisoners for treatment at Hospitals outside Jail Complex, within the prescribed limit as per rates notified by Transport Department.

The Audit has therefore observed as under:-

1. The Central Jail-16 has never obtained approval of the Finance Department in respect of number of vehicles to be hired.
2. The rates paid by the Jail authorities are not in conformity to the rates notified by the Transport Department.
3. The Jail Authorities have never prepared its estimated annual requirement of vehicles and initiated process to hire vehicles through GeM.

The Audit has further observed that the Registration No. of vehicles, which were used for transportation of Jail inmates/patients appear to be private one and not of Taxis/Commercial vehicles.

Further, copies of Bills of Transporter were not found in the concerned file. On every occasion payment has been made only on the basis of a requisition form filled by the Driver addressed to the Jail Superintendent.

The above practice of the Jail Authorities should immediately be stopped and vehicles should be hired as per rules & guidelines on the subject, in future.

Sub: Leave Salary drawn during CCL beyond 365 days- overpayment of Rs. 7534/-

As per DoPT OM No. 11020/01/2017-Estt.(L) dated 30.08.2019, CCL may be granted at 100% of leave salary for the first 365 days and 80% of the leave salary for the next 365 days with effect from 14.12.2018.

During the test check of service books, it has been observed that the following official have already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and 80% leave salary for the next 365 days whereas she has been paid 100% salary as her records. As such, overpayment has been made as per the following details:-

S. No	Name	Period of Leave	No. of Days of CCL availed beyond 365 days	Basic pay as per Service Book	D.A. @17%	Overpayment 20% (v + vi) X No. of leave Total days of the month
	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
1	Smt. Shanti Devi, Matron (1394)	04/07/2019 to 19/07/2019	16 Days	27600/-	4692/-	3333/-
		12/09/2019 to 16/09/2019	05 Days	27600/	4692/	1076/-
		01/01/2020 to 15/01/2020	15 Days	27600/	4692/	3125/-
<b>TOTAL RECOVERY</b>						<b>Rs. 7534/-/-</b>

Note:- Before going on CCL her CCL balance was 337 days as on 03/10/2018. So the recovery will be made @20% of the basic salary + D.A. for 38 days, as mentioned above.

In addition to above periods, Smt. Shanti Devi, Matron was also sanctioned 02 day's CCL for the period 30.12.2019 to 31.12.2019, which is not in order. With effect from 13.06.2018, CCL may not be granted for a period less than 05 days at a time. As such, the official may be granted 02 day's leave other than CCL.

Further necessary recovery amounting to Rs.7534/- may be made from the official and deposited into Govt. Account and compliance shown to next audit.

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**PARA No. 06**

(Ref: Audit Memo No. 16-A dated 06/09/2021)

**Sub: Sale/disposal of Raddi/Scrap etc.**

The record/ relevant file on the subject was requisitioned by the Audit Party vide Audit Memo No.16 dated 06.09.2021, but the Jail Authorities have failed to produce any record and in the absence of above records/file, the Audit is unable to ascertain the following:-

1. Actual quantity of items disposed off on each occasion
2. Actual rate per item/per kg.(as the case may be) at which items were disposed off on each occasion
3. Whether Jail authorities followed the proper procedure for disposal, as laid down under Rule 217 to 221 of GFR,2017.
4. Whether sale account was properly filled in the Form GFR-11
5. Whether actual sale proceeds were deposited into Govt. A/c by the Jail authorities.

  
(RAJIV SACHDEVA)

IAO



# **PART-II**

**CURRENT AUDIT REPORT**  
**(2021 to 2023)**

**PARA 01:- Over payment of Transport Allowance Recovery of Rs. 42040/-.**

**Audit Memo. No. 04  
Dated: 15.05.2023**

As per Order No's.1 and 8 of Appendix-5 and OM dated 06.08.2015, Transport Allowance is not admissible to the employees who have been absented from their duties in a full calendar month due leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

Further clarification has been issue vide O.M. No. 21/03/2020-E-II(B) Govt. of India, Min. of Finance, Deptt. of Expenditure Dated 01.12.2020, the transport allowance is not eligible who were absent whole calendar month during Nation-wide lockdown due to COVID-19 pandemic.

On scrutiny of PBR/attendance register& other relevant records, it has been found that the Transport Allowance was paid to him/her as per the details given below which is irregular:

S. No	Name & Desgn. (Sh/Shri/Ms.)	Nature of leave	Period of leave / absence from duty ( Full Calendar Month)	Amt. Paid	Total amount recoverable (Rs.)	Remarks
1.	Ms. Nisha Rani, HM	90 days Medical Leave w.e.f. 30-11-22 to 27-02-23	December 22 & January 23	4968 x1 = 4968 5112 x 1 = 5112	10080	
2.	Ms. Reetu, Matron (1706)	180 days Maternity Leave w.e.f. 21-08-21 to 16-02-22	Sept, Oct, Nov, Dec. 2021 and Jan 2022	4716 x 4 = 18864 4824 x 1 = 4824	23688	
3.	Ms. Parveen, Matron	44 days Child Care Leave w.e.f. 23.01.23 to 07.03.23	Feb. 2023	5112 x 1 = 5112	5112	
4.	Ms. Sarita, Matron	180 days Maternity Leave w.e.f. 07.12.20 to 04.06.21	Jan 21 & Feb. 21	1580 x 2 = 3160	3160	Tpt. All. not paid during March 21 to May 21
<b>TOTAL (in Rs.)</b>					<b>42040</b>	

The facts and figures mentioned above may please be confirmed and the recoveries of Rs. 42040/- may be made and deposited in appropriate head of account.

Other similar cases may also be examined and recovery (if any), may also be made under intimation to the audit.

**PARA 02:-Non – deduction of NPS Contribution.**

**Audit Memo. No. 05**

**Dated:16.05.2023**

As per the New Pension Scheme Rule, Government servants have to contribute 10 % of Salary (Basic + DA) through recovery from the salary bills every month and along with Government contribution as per rule will be invested in NPS. Recovery will commence from the month following the month of joining the Government service.

During the test check of PBR, it has been observed that in respect of following officials, their NPS Contribution have not been deducted from the salary from the next month of their joining service.

S. No.	Name & Design.	Date of joining service	NPS contribution deducted w.e.f.	Period for which no deduction made
1.	Ms. Jyoti, Matron (2023)	28.02.20	07/2022	March 20 to June 22
2.	Ms. Rajni Kumari, Matron	25.02.21	07/2022	March 21 to June 22
3.	Ms. Reetu Yadav, Matron (2309)	19.03.21	02/2022 & 03/2022	April 21 to Jan 22 and April 22 onwards
4.	Ms. Nisha Yadav, Matron	17.09.20	12/2022	Oct. 20 to Nov. 22
5.	Ms. Pooja, Matron (2053)	12.03.20	07/2022	April 20 to June 22

Necessary step may be taken to recover/deduct of NPS Contribution for the period as referred above under intimation to Audit. Similar other cases may also be reviewed at own level.

**PARA 03:- (a)-Recovery of Rs. 1,15,619/- regarding CCL salary as per Gazette notification no.897 dt.11.12.2018**

**Audit Memo. No. 08**

**Dated: 17.05.2023**

The amendment made in the CCS (Leave) Rules 1972 vide notification date 11.12.2018, have come into force w.e.f.14.12.2018, when the notification was published in the official Gazette. As per amended Rules/Notifications "A female Government employees will be paid 100% of the salary for first 365 days and will be paid at 80% of the salary for next 365 days of total CCL of 730 days".

During the test check of records of CJ-16 (women's prison), Mandoli Jail, Delhi, it has been observed that the officers/officials have already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and 80% leave salary for the rest 365 days whereas the officers/officials have been paid 100% leave salary instead of 80%, which is irregular. The recovery will be made @ of 20% of Basic Pay+DA+NPA (if any) for the staff. Some of the cases are given below:

Name of employee & Designation	B. Pay + DA (in Rs.)	20% of B. Pay +DA+ NPA (in Rs.)	Period of leave excess of 365 days	No. of days	Total recovered Amount (in Rs.)		Amount to be recovered	Balance CCL (in days)
Ms. Promila Chaudhary, H.M.(875)	36400+11284 (31%)=47684	9537	18.07.2021 to 07.08.2021	21	(9537*21)/31	6461	13996	344
	37500+14250 (38%)=51750	10350	25.07.2022 to 06.08.2022	13	(10350*13)/31	4340		331
	37500+15750 (42%)=53250	10650	29.03.2023 to 06.04.2023	09	(10650*09)/30	3195		322
Ms. Jyoti, Matron (1705)	26000+10920 (42%)=36920	7384	30.03.2023 to 31.03.2023	02	(7384*2)/31	476	17459	365
			01.04.2023 to 30.04.2023	30	(7384*30)/30	7384		
			01.05.2023 to 31.05.2023	31	(7384*31)/31	7384		
			01.06.2023 to 09.06.2023	09	(7384*9)/30	2215		
Ms. Mukesh Devi, Matron (886)	33300+3996 (12%)=37296	7459	28.01.2019 to 31.01.2019	04	(7459*4)/31	962	84164	365
			01.02.2019 to 28.02.2019	28	7459	7459		
			01.03.2019 to 31.03.2019	31	7459	7459		

			01.04.2019 to 30.04.2019	30	7459	7459			
			01.05.2019 to 31.05.2019	31	7459	7459		220	
			01.06.2019 to 21.06.2019	21	(7459*21)/30	5221			
			24.02.2020 to 29.02.2020	06	(8026*6)/29	1661			
		8026	01.03.2020 to 28.03.2020	28	(8026*28)/31	7249		186	
			09.11.2020 to 30.11.2020	22	(8260*22)/30	6057			
		8260	01.12.2020 to 11.12.2020	11	(8260*11)/31	2931		153	
			15.02.2021 to 27.02.2021	13	(8260*13)/28	3835		140	
			23.08.2021 to 28.08.2021	06	(9537*06)/31	1846		134	
			14.03.2022 to 31.03.2022	18	(9755*18)/31	5664			
		9755	01.04.2022 to 13.04.2022	13	(9755*13)/30	4227		103	
			13.02.2023 to 28.02.2023	16	(10650*16)/28	6086			
		10650	01.03.2023 to 25.03.2023	25	(10650*25)/31	8589		62	
<b>Total (in Rs.)</b>							<b>115619</b>		

The facts and figures mentioned above may please be confirmed and the recoveries of Rs.1,15,619/- may be made and amount may be deposited in govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be affected under intimation to the audit.



(b)- Shortcomings regarding CCL salary as per Gazette notification No. 897 dt.11.12.2018.

Audit Memo. No. 10

Dated: 18.05.2023

The amendment made in the CCS (Leave) Rules 1972 vide notification date 11.12.2018, have come into force w.e.f.14.12.2018, when the notification was published in the official Gazette. As per amended Rules/Notifications "A female Government employees will be paid 100% of the salary for first 365 days and will be paid at 80% of the salary for next 365 days of total CCL of 730 days".

During the test check of records of CJ-16 (women's prison), Mandoli Jail, Delhi, it has been observed that the officers/officials have already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and 80% leave salary for the rest 365 days. It is not clear from the records that the following officers/officials have been paid 80% leave salary as their records is not available/provided to audit.

S. No.	Name & Designation	Period of leave in excess of 365 days	No. of days	Balance CCL (in days)	Remarks
1.	Ms. Renu, Matron (1315)	01.11.19 to 29.11.19	29	216	
		26.12.20 to 09.01.21	15	201	
		15.02.21 to 13.08.21	180	21	
		14.08.21 to 03.09.21	21	NIL	
2.	Ms. Pooja Kumari, Matron (1313)	07.01.19 to 21.01.19	15	207	
		01.08.19 to 25.08.19	25	182	
		11.04.22 to 13.05.22	33	149	
3.	Ms. Kavita, Matron (1314)	03.05.19 to 28.02.20 (No recovery for this period)	301	365	Closing bal. of CCL before taken leave 666
		29.02.20 to 02.05.20	64	301	
		03.05.20 to 31.05.20	29	272	
		08.11.20 to 20.11.21	13	259	
		24.02.22 to 08.02.22	05	254	
		30.01.23 to	22	232	

4.	Ms. Monika, Matron (1321)	20.02.03			
		16.10.19	to	15	251
		30.10.19			
		24.08.20	to	34	217
		26.09.20			
		11.01.21	to	15	202
		25.01.21			
		01.12.21	to	16	186
16.12.21					
13.06.22	to	28	158		
10.07.22					
03.09.22	to	17	141		
19.09.22					
03.01.23	to	27	114		
29.01.03					

The records in respect of the official mentioned above may please be verified and the recovery will be made @ 20% of Basic Pay+DA+NPA (if any) for the staff accordingly.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be affected under intimation to the audit.



✓ **PARA 04:-Short recovery of Income Tax amounting to Rs.1629/-**

**Audit Memo. No. 09**

**Dated: 17.05.2023**

During the test check of records related to Income Tax (Form-16) for the Financial Year 2021-22, it has been noticed that the employees have claimed rebate in Income Tax under Section 80 (C), 80 CCD (1B), 80 – D, 80 EE, 24 (b), 192 (2B), HRA u/s 10 (13A) and other provisions of Income Tax Act but no documentary evidence in support for claiming rebate was found in records. Central Jail No-16 (Women's Prison), Mandoli, Delhi allowed Tax Rebate/deduction without any supporting documents which resulted in excess rebate/exemption and short recovery of TDS amounting to Rs.1629/- as detailed below :-

Sl. No.	Name of the employee/Particulars	As per Deptt. (in Rs.)	As Per Audit (in Rs.)	Remarks
1	<b>Ms. Indu, Head Matron for the period 2021-22</b>			
	Total Gross salary	886603	886603	
	Less Uniform All.	-10000	-10000	
	Less St. deductions	-50000	-50000	
	Less Interest on HBA/ Borrowed Capital (Sec. 24)	-128684	-112657	Excess Rebate/Exemption
	Deductions 80(c ) – Savings	-54060	-54060	
	HBA (Pr. Amount)	-87743	-87743	
	UTEGIS	-360	-360	
	Deductions 80(d)	-3000	-3000	
	Taxable Income	552756	568783	
	Income Tax payable	23052	26257	
	H &Edn. Cess @4%	922	1050	
	Total Tax including cess	23974	27307	
	Tax Deducted	25678	25678	
	<b>Balance Tax</b>	<b>-1704</b>	<b>1629</b>	

Recovery of **Rs.1629/-** may be made from the employee concerned after due verification of facts and figures and deposited into Govt. account, under intimation to Audit. The similar other cases may be reviewed at your own level.

**PARA 05:- Short deduction towards UTEGIS-Recovery of Rs. 1590/-.**

**Audit Memo. No. 12**

**Dated: 18.05.2023**

Subscription towards UTEGIS is required to be deducted @ Rs. 30 p.m. in respect of Group C, Rs.60/- p.m. of Group B and Rs.120/- p.m. of Group A.

During test check of PBR for the audit period, it has been noticed that the UTEGIS subscription for Group 'B' employees is not deducted at the enhanced rate of Rs. 60/- as per details given below:

S.No	Name of the employee & Desig.	UTEGIS Contribution (in Rs.)		DIFF.	Period/ Month	Amt. to be recovered (in Rs.)
		DEDUCTED	TO BE DEDUCTED			
1.	Sh. Sunil Kumar Sharma, ASO	30	60	30	01/2019 to 05/2023 = 53 months @ Rs. 30	1590
<b>Total</b>						<b>1590</b>

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned official and deposited into Govt. account under intimation to the audit.

Other similar cases may also be reviewed if any, and the recoveries be made accordingly.

**PARA 06:- Non-production of records.**

**Audit Memo. No. 13**

**Dated: 18.05.2023**

The following records have not been maintained/produced by the department:-

1. Income Tax records pertaining to 2022-23.
2. LTC Advance Register.
3. Dead stock register/Register of unserviceable store.
4. Tuition Fee register/Medical Register.
5. Records pertaining to vehicles.
6. Consumable/Non-consumable stock registers.
7. Contingent Advance register.

The same may be maintained and shown to the next audit.

**VINAY ARORA, AAO**

**Shalendra Kumar Heta, IAO**

**Dated: 18.05.2023**

**TAN 01: Delay in depositing Government money into Government Account /Treasury.**

**Audit Memo. No. 01  
Dated: 12.05.2023**

As per Rule 6 of Receipt& payment Rules, all moneys received by or tendered to Government offices on account of revenue or receipts or dues of the Government shall without undue delay be paid in full into the accredited bank for inclusion in Government Account.

During scrutiny of Receipts – TR -5 and other records produced by Central Jail No. 16 (Women Prison), Mandoli, Delhi for the audit period, it has been noticed that the receipts have been deposited into treasury/ government account with a delay ranging from 08 to 32 days. The details of such cases are given as under :-

S. No.	T.R. No.	Date of Receipts	Challan No.	Date of Deposit	Amount (In Rs.)	Delay in days
1.	14623	16.06.21	15	19.07.21	4000	32
2.	14624	05.07.21	15	19.07.21	35000	13
3.	14629	22.04.22	01	04.05.22	100	11
4.	14633	14.12.22	05	23.12.22	10	08

Necessary action may be taken to deposit the receipts without any delay into government account.



**TAN 02: Discrepancies in Income Tax Deduction.**

**Audit Memo. No. 02**

**Dated: 12.05.2023**

As per Income Tax Rules, DDO is required to deduct Income Tax on monthly basis from employee's salary after computing average monthly income of the employees considering the details of proposed savings given by them. During the course of Test check of the records made available to Audit by Central Jail No. 16 (Women Prison), Mandoli, Delhi, it has been noticed that a nominal amount has been deducted from monthly salary of employees without computing their estimated annual income. Further, in last two or three months of the Financial Year, major portion of Income Tax has been deducted. It is the violation of the instructions of the Income Tax Rules. The Income Tax deductions for the 2021-22 and 2022-23 as per records are given below:-

Financial Year 2021-22						
S. No.	Name & Desgn.	Income deducted 3/2021 to 11/2021	Tax from to	Income Tax deducted in 12/2021	Income Tax deducted in 01/2022	Income Tax deducted in 02/2022
1.	Ms. Neetu Chugh, DS	49000		10000	10000	9872
2.	Ms. Suman, DS	54000		13000	13000	13364
3.	Ms. Neha Bhati, WO	5000		5000	5000	13325
4.	Sh. Sunil Kumar, ASO	40000		12000	14000	13988
5.	Ms. Hem Lata, AS	34000		13000	13000	9845
6.	Ms. Geeta Pal, AS	0		0	11000	10684
7.	Ms. Surbhi Hooda, AS	5000		1000	6000	10000
8.	Ms. Deepika, AS	6000		6000	8000	8000
9.	Ms. Nancy, AS	6000		6000	10000	13000
10.	Ms. Saroj Lakra, HM	9000		4000	19000	8118
11.	Ms. Upasana Sharma, HM	9000		4000	4000	15667
12.	Ms. Promila Choudhary, HM	17000		9000	13000	13621
13.	Ms. Nisha Devi, HM	17000		9000	13000	13621
14.	Ms. Prem Rani, HM	0		0	8000	7377
15.	Ms. Babita Dev, HM	0		0	10000	9318
16.	Ms. Indu, HM	8000		3000	7000	6690
17.	Ms. Apurna Panwar, HM	9000		7000	11000	11681
18.	Ms. Sunita Devi, HM	15000		8000	12000	11051
19.	Ms. Dimple, Matron	0		0	0	17561
20.	Ms. Barkha Patel, Matron	1000		0	10000	10000
21.	Ms. Nisha Yadav, Matron	0		0	0	14120
22.	Ms. Suman Rani, Matron	0		0	0	16416
Financial Year 2022-23						
S. No.	Name & Desgn.	Income deducted 3/2022 to 11/2022	Tax from to	Income Tax deducted in 12/2022	Income Tax deducted in 01/2023	Income Tax deducted in 02/2023
1.	Ms. Anita Daya	241000		46000	46000	36000

	Superintendent				
2.	Ms. Suman, DS	47000	23000	23000	20000
3.	Ms. Neha Bhati, WO	0	0	10000	10000
4.	Ms. Meenu Saini, AS	34000	10000	10000	10000
5.	Ms. Hem Lata, AS	54000	14000	14000	11000
6.	Ms. Geeta Pal, AS	29000	11000	11000	11000
7.	Ms. Sunita Kumari, AS	34000	10000	10000	10000
8.	Ms. Kiran, AS	17000	3000	10000	7000
9.	Ms. Pooja Rani, AS	15000	3000	10000	10000
10.	Ms. Saroj Lakra, HM	22000	6000	6000	6000
11.	Ms. Nisha Rani, HM	39000	8000	8000	8000
12.	Ms. Prem Rani, HM	29500	21500	21500	14500
13.	Ms. Shanti Devi, HM	4000	1000	9000	10500
14.	Ms. Apurna Panwar, HM	10000	2000	10000	10000
15.	Ms. Sunita Devi, HM	2000	3000	10000	10000
16.	Ms. Gayitri, Matron	0	0	4600	5000
17.	Ms. Dimple, Matron	0	0	8000	8000
18.	Ms. Barkha Patel, Matron	0	0	10000	10000
19.	Ms. Kamal Rani, Matron	0	0	10000	10000
20.	Ms. Sapna, Matron	0	0	9000	9000

DDO should assess the amount of Income Tax in advance and deduct in monthly installment and final adjustment may be made in the last salary of the Financial Year.



TAN 03:-Shortcomings in Pay Bill Register.

Audit Memo. No. 03

Dated: 15.05.2023

During test-check of PBR, following irregularities have been 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 not found filled completely in the PBRs for the period 2021-23.
2. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOS/DDO and **initial checkers signature is not found, it should be signed by DDO.**
4. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that total of Gross amount is not done for calculation of Income Tax. The vertical totals should be worked out and shown to audit.
5. In a number of cases, as per PBR, neither LPC of newly joined/transferred officers/officials have been attached nor the reason of start/discontinuation of pay have been mentioned which is irregular.
6. Details of Misc. Recoveries have not been mentioned in the PBR.
7. GAR 18/Abstracts of pay bills have not been maintained.
8. Non-Maintenance of Separate P.B.R in respect of officials joining on or after 01/01/2004 (Under New Pension Scheme) -In terms of Para 10(m) of the Govt. of India, Ministry of Finances O.M. No. F. No. 1(7)/(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, separate Pay Bill Register should be maintained in r/o Govt. Servants joining Govt. Services on or after 01/01/2004. While reviewing the pay bill register, it has been noticed that the officers/officials have joined service on or after 01/01/2004 and under NPS scheme and their pay is being entered in General PBR. The Department is maintaining one PBR for GPF and NPS employees. It is suggested that separate pay bill register may be maintained with immediate effect in r/o officers/officials joining on or after 01/01/2004.

The above discrepancies may be rectified at the earliest.

## TAN 04:Discrepancies in maintenance of Service Books.

Audit Memo. No. 06

Dated: 16.05.2023

During the test check of service books of the officers/officials during the audit period, the following shortcomings have been noticed:

1. The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and fresh Photographs should be appended and attested after every 10 years. But this has not been followed in most of the cases.
2. Entry of AADHAR Number has not been made in the Service Book of the officers/officials which is required as per instruction circulated by the Finance Department, GNCT of Delhi vide letter No. F.3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.
3. In most of the cases, Nominations papers for DCRG, Family Pension, UTGEIS, Details of Family, Home Town Declaration are not entered/attached in Service Book. The few instances are given below:-

S. No.	Name	Designation
1.	Ms. Sumita Kumari	Asstt. Supdt.
2.	Ms. Monika Devi	Matron
3.	Sh. Narender Kumar	Warder
4.	Sh. Amit	Warder
5.	Ms. Uravashi	Matron
6.	Ms. Anju	Matron
7.	Ms. Anu	Matron
8.	Ms. Pooja	Matron
9.	Ms. Reetu Yadav	Matron
10.	Ms. Jyoti Kumari	Matron
11.	Ms. Meenu	Matron
12.	Ms. Suman Rani	Matron

4. Up-to Date Service verification have not been carried out. The few instances are given below:-

S. No.	Name	Designation	Service verified upto
1.	Ms. Sumita Kumari	Asstt. Supdt.	31.03.2021
2.	Ms. Uravashi	Matron	Not verified since joining date w.e.f. 27.02.2020
3.	Sh. Narender Kumar	Warder	31.12.2021
4.	Sh. Amit	Warder	31.12.2021
5.	Ms. Anu	Matron	Not verified since joining date w.e.f. 28.02.2020
6.	Ms. Nisha Moria	Matron	Not verified since joining date w.e.f. 11.03.2020
7.	Ms. Monika Devi	Matron	31.12.2021
8.	Ms. Pooja	Matron	31.12.2021



9.	Ms. Reetu Yadav	Matron	31.12.2021
10.	Ms. Jyoti Kumari	Matron	31.12.2021
11.	Ms. Meenu	Matron	31.12.2021
12.	Ms. Suman Rani	Matron	31.12.2021

5. Leave Record has not been completed in service Book of the officer/official. The few instances are given below:-

S. No.	Name	Designation	Leave Account completed upto
1.	Ms. Uravashi	Matron	31.12.2021
2.	Ms. Sonia Kumari	Matron	31.12.2021
3.	Ms. Nisha Moria	Matron	Leave record wef 01-01-23 is not in order
4.	Ms. Monika Devi	Matron	Leave record wef 01-07-22 is not in order
5.	Ms. Pooja	Matron	31.12.2021

6. Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained But this procedure is not being followed by the department.

Necessary action may be taken to get the Service Books of the officials completed under intimation to Audit. Similar other cases may also be examined and their service records be updated accordingly.

# TAN 05:Non-maintenance of LTC Register.

Audit Memo. No. 07

Dated: 17.05.2023

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register. Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

1. During the scrutiny of the records and information provided to Audit, it has been observed that register for LTC Claim has not been maintained by the department. The same may now be maintained in the following format.

Sl No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claim ed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

2. Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case.

The above discrepancies may be rectified under intimation to audit.

**TAN 06:18 Years Service Verification.**

**Audit Memo. No. 11**

**Dated: 18.05.2023**

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribed Performa. On review of the records of Central Jail No-16 (Women's Prison), Mandoli, Delhi, it was noticed that Service Book of the following employees who have attained 18 years qualifying services has not been verified from PAO concerned.

S. No	Name & Designation	Date of Birt	Date of Appointment	Date Retirement of on superannuation
1.	Ms. Hem Lata, Asstt. Supdt.	01.01.1967	10.02.1992	31.12.2026
2.	Sh. Sunil Kumar Sharma, ASO	16.08.1969	03.06.1988	31.08.2029
3.	Ms. Meenu Saini, Asstt. Supdt.	22.10.1972	06.05.1997	31.10.2032
4.	Ms. Sunita Kumari, Asstt. Supdt.	11.10.1972	27.02.1998	31.10.2032
5.	Ms. Geeta Pal, Asstt. Supdt.	28.12.1973	19.02.1997	31.12.2033
6.	Ms. Saroj Lakra, Asstt. Supdt.	23.08.1974	01.01.2003	31.08.2034

The verification of qualifying services may be got done from P.A.O. and compliance be shown to the Audit.



**VINAY ARORA, AAO**



**Shalendra Kumar Heta, IAO**

**Dated: 18.05.2023**