

(19)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF CENTRAL JAIL NO. 12, MANDOLI, DELHI 01.12.2017 TO TILL
MARCH, 2021**

INTRODUCTION

The Internal Audit Report of Central Jail No.12, Mandoli, Delhi on the accounts **01.12.2017 to till March, 2021** was conducted by the field Audit Party No. XXVI Comprising of Shri Pardeep Kumar, IAO/AO and Sh. D. K. Sharma, AAO. The audit was conducted during 07 working days between 22/09/2021 to 30/09/2021.

AIMS AND OBJECTIVES

Central Jail No. 12 is located in Mandoli Jail Complex and the capacity of the jail is for 980 inmates at one time. This jail is meant to keep male inmates of the age group 18 yrs and above. The main objectives of the jail are as under:

1. Safe and secure custody of the 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 benefit and welfare of the inmates.
5. Providing proper medical facilities to the inmates.

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

The following officers have served as HOO / DDO / Cashier/Bill Clerk **07.02.2018 to till March, 2021:-**

| S. No. | Name of the Officer | Designation | Period | | |
|--|------------------------|----------------|------------|------------|--|
| | | | From | To | |
| Head of the Office (S/Shri/Ms.) | | | | | |
| 1. | Smt. Rekha Rani Sharma | Superintendent | 01.12.2017 | 29.05.2018 | |
| 2. | Sh. Vikas Goyal | Superintendent | 30.05.2018 | 28.02.2019 | |
| 3. | Sh. S. Sunil | Superintendent | 01.03.2019 | 20.03.2019 | |
| 4. | Sh. Sanjeev Kumar | Superintendent | 21.03.2019 | 26.03.2019 | |
| 5. | Sh. Adeshwar Kant | Superintendent | 27.03.2019 | 09.01.2020 | |
| 6. | Sh. R.M. Singh | Superintendent | 10.01.2020 | 24.03.2020 | |
| 7. | Sh. Anita Dayal | Superintendent | 25.03.2020 | 05.08.2021 | |
| 8. | Sh. R.C. Kalia | Superintendent | 06.08.2021 | Till Date | |
| D.D.O (S/Shri/Ms.) | | | | | |
| 1. | Sh. Vinay Kumar Singh | Dy. Supdt. | 07.02.2018 | 16.07.2018 | |



| | | | | |
|-----------------------------|-------------------------|------------|------------|------------|
| 2. | Sh. Sanjay Goyal | Sr. A.O | 17.07.2018 | 28.02.2019 |
| 3. | Sh. Vinay Kumar Singh | Dy. Supdt. | 01.03.2019 | 31.05.2019 |
| 4. | Sh. Samrendra Choudhary | Dy. Supdt. | 01.06.2020 | Till Date |
| Cashier (S/Shri/Ms.) | | | | |
| 1. | Sh. Rajeev Kumar Verma | Head Clerk | 16.07.2018 | Till Date |

Budget received and expenditure of the Jail 07.02.2018 to till March, 2021
(Amount in Thousands of Rupees)

| Year | NON-PLAN/REVENUE | | |
|---------|------------------|-------------|---------|
| | Budget | Expenditure | Balance |
| 2018-19 | NIL | | |
| 2019-20 | | | |
| 2020-21 | | | |

| Year | PLAN/CAPITAL | | |
|---------|--------------|-------------|---------|
| | Budget | Expenditure | Balance |
| 2018-19 | 20435000 | 18146548 | 2288452 |
| 2019-20 | 50723000 | 44820153 | 5902847 |
| 2020-21 | 65675000 | 62784822 | 2890178 |

Vacancy Statement:

| S. No. | Name of the post | No. of Sanctioned posts | Filled | Vacant |
|--------|------------------|-------------------------|--------|--------|
| 1 | Group – 'A' | 01 | 01 | 0 |
| 2 | Group – 'B' | 03 | 02 | 01 |
| 3 | Group – 'C' | 107 | 86 | 21 |
| | Total No. Post | 111 | 89 | 22 |

Statutory Audit:-

The CJ-12 has started to function w.e.f. 01/12/2017. The Statutory audit of Central Jail No.12, Mandoli, Delhi has not been conducted by AG (Audit) Delhi till date.

Maintenance of Records:-

The maintenance of record of Central Jail No.12, Mandoli, Delhi since starting of Jail i.e. 01.12.2017 to till 3/2021 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

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There is no old audit para as it is a first audit of the CJ-12.

Details of Old Recoveries

There was no old audit recovery.

Current Audit Report :

During the course of current audit, 10 Observation Memos were issued to Central Jail No.16, Women's Prison, Mandoli, Delhi for the period 01/12/2017 i.e., starting of the Jail to 3/2021. No Memo has been settled on the spot. Out of 10 observation Audit Memos, 07 Audit Memos have been converted into paras and 03 to TANs.

Details of Current Recovery:-

| S.No. | Memo No. | Details of Recoveries [amount in rupees] | | | Incorporated in Para No. |
|--------------|----------|--|-------------------|---------------|--------------------------|
| | | Raised | Recovered on Spot | Balance | |
| 1 | 3 | 80200 | -- | 80200 | 1 |
| 2 | 9 | 254700 | -- | 254700 | 5 |
| 3 | 10 | 6429 | -- | 6429 | 6 |
| TOTAL | | 341329 | -- | 341329 | |

Internal audit report has been prepared on the basis of information furnished and made available by the department Central Jail No.12, Mandoli, Delhi for the period 01/12/2017 i.e., starting of the Jail to 3/2021. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART – I

OLD AUDIT REPORT
(NIL)
(First Audit of CJ-12)

PART-II

CURRENT AUDIT REPORT
(Since starting of Jail (01.12.2017)
to 3/2021)

PARA-1: Short deduction towards DGEHS Subscription-Recovery of Rs. 80,200/-

Audit Memo. No. 03

Date: 24.09.2021

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all Delhi Govt. Employees. As per the scheme, the details of which are also available on the website of Directorate of Health Services, Govt. of NCT of Delhi", following is the rate of subscription on the basis of pay of the Delhi Govt. Employees w.e.f. July, 2009:

| S.No. | Grade Pay drawn per month | Rate of monthly subscription |
|-------|---|------------------------------|
| 1 | UptoRs. 1650 | Rs. 50/- |
| 2 | Rs. 1800, Rs. 1900, Rs.2000, Rs. 2400 &Rs. 2800 | Rs. 125/- |
| 3 | Rs. 4200 | Rs. 225/- |
| 4 | Rs. 4600, Rs. 4800, Rs. 5400 &Rs. 6600/- | Rs. 325/- |
| 5 | Rs. 7600 and above | Rs. 500/- |

Further, the rate of subscription towards DGEHS have been revised w.e.f. **01 Feb. 2017** vide Order No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services, DGEHS Cell, Directorate of Health Services, Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:

| S.No. | Corresponding levels in the Pay Matrix as per 7th CPC | Contribution (Rs. Per month) |
|-------|---|------------------------------|
| 1 | Level : 1 to 5 | Rs. 250 |
| 2 | Level : 6 | Rs. 450 |
| 3 | Level : 7 to 11 | Rs. 650 |
| 4 | Level : 12 and above | Rs. 1000 |

During the test check of pay bill registers and other related records, it has been observed that the deptt. did not deduct the subscription towards DGEHS as per the above revised rates as per detail below and thus resulted in short recovery:

| S. No | Name of the employee (S/ Shri /Ms.) | Pay Level | DGEHS Contribution | | DIFF. TO BE RECOVERED | Period/ Month | Amount to be recovered | Total Amount to be recovered |
|-------|-------------------------------------|-----------|--------------------|----------------|-----------------------|--|------------------------|------------------------------|
| | | | DEDUCTED | TO BE DEDUCTED | | | | |
| 1. | S.G.K Murty, D.S | L:7 | 225 | 325 | 100 | w.e.f 01/2016 to 01/2017 = 13 Months@100 | 1300 | 10500 |
| | | | 450 | 650 | 200 | w.e.f 02/2017 to 11/2020 = 46 Months@200 | 9200 | |
| 2. | Saurabh Sharma, A.S | L:7 | 125 | 225 | 100 | w.e.f 01/2017 = 01 Months@100 | 100 | 8100 |
| | | | 250 | 450 | 200 | w.e.f 02/2017 to 05/2020= 40 Months@200 | 8000 | |
| 3. | Nischal Sharma, A.S | L:7 | 250 | 450 | 200 | w.e.f 02/2017 to 05/2020= 40 Months@200 | 8000 | 8000 |
| 4. | Kirpal Singh, A.S | L:7 | 125 | 225 | 100 | w.e.f 01/2016 to 01/2017= 13Months@100 | 1300 | 9300 |
| | | | 250 | 450 | 200 | w.e.f 02/2017 to 05/2020= 40 Months@200 | 8000 | |
| 5. | Jitender Singh, A.S | L:7 | 250 | 450 | 200 | w.e.f 02/2017 to 05/2020= 40 Months@200 | 8000 | 8000 |
| 6. | Rajinder Kumar, A.S | L:7 | 125 | 225 | 100 | w.e.f 01/2016 to 01/2017= 13Months@100 | 1300 | 9500 |

| | | | | | | | | | |
|--------------|-----------------------|-----|-----|-----|-----|--|------|--------------|--|
| | | | 250 | 450 | 200 | w.e.f 02/2017 to 06/2020= 41 Months@200 | 8200 | | |
| 7. | Som Prakash, A.S | L:7 | 125 | 225 | 100 | w.e.f 01/2016 to 01/2017= 13Months@100 | 1300 | 9300 | |
| | | | 250 | 450 | 200 | w.e.f 02/2017 to 05/2020= 40 Months@200 | 8000 | | |
| 8. | Bahadur Singh, A.S | L:7 | 125 | 225 | 100 | w.e.f 01/2016 to 01/2017= 13Months@100 | 1300 | 8900 | |
| | | | 250 | 450 | 200 | w.e.f 02/2017 to 03/2020= 38 Months@200 | 7600 | | |
| 9. | Kapil Kumar, A.S | L:7 | 250 | 450 | 200 | w.e.f 02/2017 to 08/2020= 43 Months@200 | 8600 | 8600 | |
| TOTAL | | | | | | | | 80200 | |

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The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officials 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-2: Discrepancies in hiring of vehicles

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Audit Memo. No. 04

Date: 27.09.2021

1. During test check of records related to hiring of vehicles for transportation of patients/inmates of Central Jail-16 to/from Hospital, due to non availability of Govt. Vehicle, it has been observed that vehicle were frequently hired throughout the year without codal formalities and payment was initially made to Transporter / Driver from the Jail's Canteen Account and subsequently recouped to Canteen Account from Govt. funds by way of issue of expenditure sanctions.
2. 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 the 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.
3. The above condition is further subject to the condition that Finance Departments, approval is required in respect of number vehicles to be hired for the first time but not required for extension or fresh hiring of the same number of vehicle in subsequent years.
4. Further, as per Para 4(l) of Delegation of financial power Orders issued vide no. F.7(Acctts.)/DFP/PHQ/2016-17/190 dated 26.07.2019 issued by Director General (Prisons), the Head of Office has been delegated power 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.
5. Further, most of the vehicles hired by Central Jail No. 12, Mandoli at various occasions belonged to the category "Private Vehicles" as per the Registration Number of Vehicles which carries 1C, 2C, 3C, 4C etc. As per the guidelines of Transport Department, Taxi Unit VIU Burari, the commercial taxis have special series of registration numbers like DLY, DIZ, 1Y, 1YA, 1YB, 1Z, 1ZA, 1ZB, 1ZZ, 1N etc. Use of private vehicles for commercial purpose is contrary to the laid down rules. Example of such bills which carries private registration numbers for hired vehicles are:

| S.No. | Bill No. | Date | Bill Amount (Rs.) | Period of hiring as per details of different vouchers attached with the Bill |
|-------|----------|------------|-------------------|--|
| 1 | CB-119 | 06.03.2020 | 2,26,900 | 01.12.2017 to 27.12.2019 |

The Audit has therefore observed as under:-

- i. The Central Jail-12 has never obtained approval of the Finance Department in respect of number of vehicles to be hired.
- ii. The rates paid by the Jail authorities are not in conformity to the rates notified by the Transport Department.
- iii. The Jail Authorities have never prepared its estimate / annual requirement of vehicles and initiated process to hire vehicles through GeM.
- iv. Jail Authorities have engaged the vehicles having registration number of private vehicles at most of the occasions which is in contravention to the Registration Rules of Transport Department.

The matter may be got regularized from the competent authority under intimation to Audit and all the instructions on the subject may be adhered strictly while hiring of vehicles in future.

PARA-3: Payment of wages of inmates in contravention of Delhi Prisons Rule, 2018.

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Audit Memo. No. 05

Date: 28.09.2021

Rule 1081 of Delhi Prisons Rules, 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 male Prisoner should be deposited in the Bank Account of the Male inmates.

On going through the records related to payment of wages to the inmates working at Outside Panja and Lungar of Central Jail No. 12, 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 (P.P. Account) (Account No. 6567095892, IFSC Code IDIB 000H038, MICR Code 110019059) being maintained by the Central Jail No. 12 at Indian Bank. Some illustrations of the payments so made are cited as under:

| S.No. | Bill No. | Date | Bill Amount (Rs.) | Details of charges as mentioned on the body of the bill / sanction letter |
|-------|----------|------------|-------------------|--|
| 1 | CB-54 | 26.09.2019 | 405453 | Payment of wages payable to the convicts working at outside Panja and langer of CJ12 |
| 2 | CB-67 | 26.09.2019 | 382394 | Do |
| 3 | CB-86 | 22.10.2019 | 379819 | Do |
| 4 | CB-96 | 22.11.2019 | 403141 | Do |
| 5 | CB-22 | 26.06.2020 | 399296 | Payment of wages payable to the convicts working at outside Panja of CJ12 |
| 6 | CB-28 | 18.07.2020 | 358723 | Do |
| 7 | CB-39 | 21.08.2020 | 612346 | Payment of wages arrears paid to convicts of CJ12 |
| 8 | CB-97 | 17.12.2020 | 616294 | Payment of wages payable to the convicts working at outside Panja and langer of CJ12 |
| 9 | CB-33 | 07.05.2021 | 1021518 | Do |
| 10 | CB-106 | 11.01.2021 | 3983724 | Do |

Such practice of the Jail Authorities is in violation of the above referred rule. The steps may be taken to remove above discrepancies under intimation to Audit. Further, the instructions contained in the Rule 1081 of Delhi Prisons Rules, 2018 may strictly be followed in future.



PARA-4: Regarding Irregular purchase of items

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Audit Memo. No. 08

Date: 29.09.2021

Rule 149 of GFR 2017 regarding procurement procedure reads as under:

Rule 149.

Government e-Market place (GeM)

DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. **The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM.** The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Scrutiny of the records has revealed that the following items were procured through open market without inviting quotations:

| S.No | Bill No./ date | Invoice No. with Name of the Supplier / Dealer | Item procured | Invoice Amt. (Rs.) |
|------|---------------------------|---|---------------------|--------------------|
| 01 | CB102/ 6.12.2019 | 092 & 093 / 17.11.2019 Shikha Communication | Pen Drives | 1800 1300 |
| | | 00266 / 23.03.2018 Bharat Enterprises | Stationery Items | 4317 |
| | | 00267 / 23.03.2018 Bharat Enterprises | Stationery Items | 2391 |
| | | 1293 /21.09.2018 Aggarwal Trading Co. | Barber saloon items | 1904 |
| | | 980 / 03.08.2018 Aggarwal Trading Co. | Stationery Items | 1940 |
| 02 | CB34 / 04.08.202 0 | 266 / 13.7.2020 GP Stationery Mart | Stationery Items | 12395 |
| 03 | CB103/17 .01.2020 | PS/20-21/725 /18.11.2020 Prakash Sales | Sanitizers | 4000 |
| | | PS/20-21/809 /30.11.2020 Prakash Sales | Fevicol | 1015 |
| | | AZ-2784 / 30.11.2020 Aziz & Sons Button Wala | Tailor items | 7189 |
| 04 | CB166 / 30.03.202 0 | 009 / 20.02.2019 Amit Stationers | Stationery Items | 5911 |
| | | 022 / 23.02.2019 Amit Stationers | Stationery Items | 3594 |
| | | US/8920 / 2018-19 dt. 04.01.2019 Usha Stationers | Stationery Items | 4783 |
| 05 | CB151/ 30.03.202 1 | PS/20-21/1365 /18.03.2021 Prakash Sales | Sanitizers | 2800 |
| | | PS/20-21/1364 /18.03.2021 Prakash Sales | Stationery Items | 2659 |

| | |
|---|--|
| (These bills includes other vouchers also in addition to above) | |
|---|--|

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Aforesaid items were invariably required to be purchased through GeM Portal and not through open market as per the condition laid down in GFR 2017. There appeared no pressing need to repeatedly purchase the items from open market and by-passing the procedure of purchase through Gem. There is no provision in the rules to avoid procurement through GeM in case the items are available on GeM, as per the provisions of Rule 149 of GFR 2017.

The matter may be got regularized from the competent authority under intimation to Audit and all the instructions on the subject may be adhered strictly while making purchase of items in future.



PARA-5: Irregular payment of Transport Allowance - Recovery of Rs. 2,54,700/-.

8

Audit Memo. No. 09

Date: 29.09.2021

As per Order Nos.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.

On scrutiny of records/reply received from the department alongwith PBR, it revealed that the following staff were on leave during the period mentioned against their names and Transport Allowance was paid to them as per the details given below which is irregular:

| S.No | Name & Dsg. (S/Shri/Ms.) | Nature of leave | Period of leave / absence from duty | Amt. recoverable (Rs.) (TA+DA) | Total amount recoverable (Rs.) |
|------|--------------------------------------|-----------------|---|--------------------------------|--------------------------------|
| 1 | Vipin Kumar, Warder | Training | <u>20.10.2020 to 20.04.2021</u> Nov. 2020 to March 2021 =05 months @ Rs. 4212/- PM | 21060 | 21060 |
| 2 | Rajpal Jharwal, Warder | Training | <u>20.10.2020 to 20.04.2021</u> Nov. 2020 to March 2021 =05 months @ Rs. 4212/- PM | 21060 | 21060 |
| 3 | Vinod Kumar Meena, Warder | Training | <u>20.10.2020 to 20.04.2021</u> Nov. 2020 to March 2021 =05 months @ Rs. 4212/- PM | 21060 | 21060 |
| 4 | Rahul, Warder | Training | <u>20.10.2020 to 20.04.2021</u> Nov. 2020 to March 2021 =05 months @ Rs. 4212/- PM | 21060 | 21060 |
| 5 | Amit Kumar, Assistant Superintendent | Training | <u>23.11.2020 to 11.08.2021</u> Dec. 2020 to June 2021 = 07 months @ 4212/- PM | 29484 | 34092 |
| | | | July 2021= 01 month @4608/- PM | 4608 | |
| 6 | Anuj Rana, Assistant Superintendent | Training | <u>12.11.2020 to 11.08.2021</u> Dec. 2020 to June 2021 = 07 months @ 4212/- PM | 29484 | 34092 |
| | | | July 2021= 01 month @4608/- PM | 4608 | |
| 7 | Sunil, Assistant Superintendent | Training | <u>12.11.2020 to 11.08.2021</u> Dec. 2020 to June 2021 = 07 months @ 4212/- PM | 29484 | 34092 |
| | | | July 2021= 01 month @4608/- PM | 4608 | |

| | | | | | |
|--------------|---|----------|--|-------|-----------------|
| 8 | Sandeep Tomar, Assistant Superintendent | Training | <u>12.11.2020 to 11.08.2021</u> Dec. 2020 to June 2021 = 07 months @ 4212/- PM | 29484 | 34092 |
| | | | July 2021= 01 month @4608/- PM | 4608 | |
| 9 | Ramjan Baksh, Assistant Superintendent | Training | <u>23.11.2020 to 11.08.2021</u> Dec. 2020 to June 2021 = 07 months @ 4212/- PM | 29484 | 34092 |
| | | | July 2021= 01 month @4608/- PM | 4608 | |
| TOTAL | | | | | 2,54,700 |

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The facts and figures mentioned above may please be confirmed and the recoveries 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-6: Short deduction of Water Charges–Recovery of Rs. 6,429/-

6

Audit Memo. No. 10

Date: 29.09.2021

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 vide Order No. F.4 (1)/Misc/PWD/Allot./2004/8496-8500 dated 27.07.2012.

As per information provided to Audit, it has been observed that the office has not revised the Water Charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of Water Charges as below:

The details of recovery to be made from the officer/official are given as under:-

| Name of the Official | | Dhanesh Kumar | Designation | Head Warder | |
|----------------------|--------------------|------------------------------------|--------------------|--------------------------------------|------------------------|
| Address | | Qtr No. 670, Type-III (Tihar Jail) | | | |
| Period w.e.f. | Water Charges | | | | Net amount recoverable |
| | Being deducted | Should have been deducted | Short deducted | Balance to be recovered | |
| 8/20 to 09/21 | Water Charges@ 196 | Water Charges @ 236 | Water Charges @ 40 | Water Charges @ @ 40/- for 14 months | 560 |

| Name of the Official | | Pradeep Kumar | Designation | Assistant Superintendent | |
|----------------------|--------------------|------------------------------------|--------------------|--------------------------------------|------------------------|
| Address | | Qtr No. 09, Type-III (Rohini Jail) | | | |
| Period w.e.f. | Water Charges | | | | Net amount recoverable |
| | Being deducted | Should have been deducted | Short deducted | Balance to be recovered | |
| 4/16 to 09/21 | Water Charges@ 196 | Water Charges @ 236 | Water Charges @ 40 | Water Charges @ @ 40/- for 66 months | 2640 |

| Name of the Official | | Bhagwan Singh | Designation | Head Warder | |
|----------------------|--------------------|---------------------------|--------------------|--------------------------------------|------------------------|
| Address | | Tihar Jail | | | |
| Period w.e.f. | Water Charges | | | | Net amount recoverable |
| | Being deducted | Should have been deducted | Short deducted | Balance to be recovered | |
| 07/17 to 09/21 | Water Charges@ 157 | Water Charges @ 196 | Water Charges @ 39 | Water Charges @ @ 39/- for 51 months | 1989 |

| Name of the Official | | Rajkumar Mehto | Designation | Assistant Superintendent | |
|----------------------|--------------------|---------------------------------------|--------------------|--------------------------------------|------------------------|
| Address | | Qtr. No. 681, Type – III (Tihar Jail) | | | |
| Period w.e.f. | Water Charges | | | | Net amount recoverable |
| | Being deducted | Should have been deducted | Short deducted | Balance to be recovered | |
| 03/19 to 09/21 | Water Charges@ 196 | Water Charges @ 236 | Water Charges @ 40 | Water Charges @ @ 40/- for 31 months | 1240 |

The facts and figures mentioned above may please be confirmed and the recoveries 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 effected under intimation to the audit.

PARA-7: Non Production of Records

5

Audit Memo. No. 06

Date: 28.09.2021

The following record & information pertaining since commencement of CJ-12 to till March 2021 was requisitioned but the same was not provided to Audit:

1. Cash Book (Canteen Account & PWF) and other related records
2. All purchase files
3. Contract Files of various outsourced services
4. AMC Files of all equipment
5. Property Register
6. Stock Register (Consumable and non consumable items)
7. Registers/List of unserviceable stores
8. Service Postage stamp account
9. Spouse information & Family Detail (as per Performa provided)
10. Information regarding Abstract Contingent Bills (Advances) since commencement of CJ 12 to till March, 2021

The same may be shown to next audit.

(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

TAN 1: Improper Maintenance of Cash Book

4

Audit Memo. No. 01

Date: 22.09.2021

During test check of Cash Book for the period 07.02.2018 to March 2021, the following irregularities have been noticed by the audit: -

1. The mandatory page counting certificate has not been recorded on the first page of Cash Book which should mandatorily be recorded and signed by the DDO.
2. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The concerned officer should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that HOO/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

AM

TAN 2: Improper maintenance of Pay Bill Registers

3

Audit Memo. No. 02

Date: 24.09.2021

During the test check of the PBRs, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like Pay (Basic + Grade Pay)/ Pay level, columns related to date of joining, status of occupation / non-occupation of govt. residence, details of loan /advances/ refunds, installment No., etc. were also not found completely filled.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Cuttings & over-writings were also found in the PBRs at some places. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.
5. Checker's initials were not found at column no. 36 of PBR.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN 3: Subject:-Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants, non-verification of Service from concerned PAO and other discrepancies observed

**Audit Memo. No. 07
Date: 29.09.2021**

On test check of Service Books, it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

| S. NO. | NAME OF THE OFFICIAL (S/Sh/Smt.....) | DESIGNATION | DOB | Date of Appointment |
|--------|--------------------------------------|---------------|------------|---------------------|
| 1. | Krishna Prashad | Head Warder | 07.06.1963 | 25.10.1989 |
| 2. | Bahadur Singh | Asstt. Supdt. | 24.12.1964 | 04.04.1986 |
| 3. | Hari Kishan Sharma | Asstt. Supdt. | 01.09.1971 | 08.06.2009 |
| 4. | Pradeep Kumar | Asstt. Supdt. | 21.04.1969 | 06.07.1994 |
| 5. | Raj Kumar Mehto | Head Warder | 13.02.1967 | 05.06.1990 |

Further, as per rule 32 of CCS (pension) Rules, verification of service of the Government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

| S. NO. | NAME OF THE OFFICIAL (S/Sh/Smt.....) | DESIGNATION | DOB | Date of Appointment |
|--------|--------------------------------------|---------------|------------|---------------------|
| 1. | Krishna Prashad | Head Warder | 07.06.1963 | 25.10.1989 |
| 2. | Bahadur Singh | Asstt. Supdt. | 24.12.1964 | 04.04.1986 |
| 3. | Pradeep Kumar | Asstt. Supdt. | 21.04.1969 | 06.07.1994 |
| 4. | Raj Kumar Mehto | Head Warder | 13.02.1967 | 05.06.1990 |

(B) Improper maintenance of S/Books:

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

Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:


| S. NO. | NAME OF THE OFFICIAL (S/Sh/Smt.....) | DESIGNATION | DOB | Date of Appointment |
|--------|--------------------------------------|---------------|------------|---------------------|
| 1. | Krishna Prashad | Head Warder | 07.06.1963 | 25.10.1989 |
| 2. | Bahadur Singh | Asstt. Supdt. | 24.12.1964 | 04.04.1986 |
| 3. | Hari Kishan Sharma | Asstt. Supdt. | 01.09.1971 | 08.06.2009 |
| 4. | Pradeep Kumar | Asstt. Supdt. | 21.04.1969 | 06.07.1994 |
| 5. | Raj Kumar Mehto | Head Warder | 13.02.1967 | 05.06.1990 |

Re-attestation of Bio-data:

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

| S. NO. | NAME OF THE OFFICIAL (S/Sh/Smt.) | DESIGNATION | DOB | DOIA |
|--------|-------------------------------------|---------------|------------|------------|
| 1. | Krishna Prashad | Head Warder | 07.06.1963 | 25.10.1989 |
| 2. | Hari Kishan Sharma | Asstt. Supdt. | 01.09.1971 | 08.06.2009 |
| 3. | Pradeep Kumar | Asstt. Supdt. | 21.04.1969 | 06.07.1994 |
| 4. | Raj Kumar Mehto | Head Warder | 13.02.1967 | 05.06.1990 |

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.


(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI