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GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT

Sub: Audit report of Central Jail No.11, Mandoli, Delhi for the period from 2018-19 to 2020-21.

INTRODUCTION

The Internal Audit on the account of Central Jail No.11, Mandoli, Delhi for the period from 2018-19 to 2020-21 was conducted by field Audit Party No. IX, comprising of Mathew Kurian, AO/IAO, Dinesh Kumar Verma, AAO and Vishal Sharma, Jr. Assistant. The audit was conducted during 07 working days w.e.f. 01.10.2021 to 12.10.2021.

AIMS AND OBJECTIVES

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

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 01/04/2018 to 31/03/2021.

HEAD OF OFFICE

S. No	Name (Sh/Smt/Mrs.)	Designation	From	TO
1	Vikas Goel	Superintendent	25.10.2017	28.02.2019
2	S. Sunil	Superintendent	01.03.2019	20.03.2019
3	Sanjeev Kumar	Superintendent	21.03.2019	26.03.2019
4	Adeshwar kant	Superintendent	27.03.2019	09.01.2020
5	R.M.Singh	Superintendent	10.01.2019	29.04.2020
6	Rakesh Kumar	Superintendent	30.04.2020	01.11.2020
7	R.C. Kalia	Superintendent	02.11.2020	31.03.2021

DDO

S. No	Name (Sh/Smt/Mrs.)	Designation	From	TO
1	Nupesh Raheja	AAO	07.05.2018	31.03.2018
2	Sanjeev Kumar	Dy. Superintendent II	02.04.2019	24.09.2019
3	Rishi Kumar	Dy. Superintendent II	01.10.2019	06.10.2020
4	Braj Bir Singh	Dy. Superintendent II	07.10.2020	21.10.2020
5	Rishi Kumar	Dy. Superintendent II	22.10.2020	31.03.2021

CASHIER

S. No	Name (Sh/Smt/Mrs.)	Designation	From	TO
1	Ram Avtar	ASO	23.05.2018	31.03.2021

Budget (Grant in aid) Allocation and Expenditure for the year w.e.f. 2018-19 to 2020-21

(Amount in Rupees)

YEAR	Revenue		
	Budget Alloted	Exp. Made	Balance
2018-19	13000000	11913117	1086883
2019-20	32500000	29530052	2669948
2020-21	55400000	42705844	12694156

Details of Vacancy Statement as on 31/03/2021

S.N.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	01	01	0
2	B	04	03	01
3	C	93	72	21
	Total	98	76	22

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STATUTORY AUDIT

Statutory audit of the Central Jail No.11, Mandoli, Delhi has not been conducted by AGCR. 9/6

MAINTENANCE OF RECORDS:-

The maintenance of records of Central Jail No.11, Mandoli, Delhi for the period from 2018-19 to 2020-21 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:- New Unit

Current Audit Report


During the course of current audit, 12 Audit memos + 07 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.145304/- out of which Rs.Nil has been recovered on the spot. On the basis of reply submitted by HOO, Nil memo has been settled. The rest audit memos have been converted to 07 PARA and 05 TAN which are incorporated in current audit report with the total recovery of Rs.145304/-.


Details of Current Recovery

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
01	134784	-	134784	Para- 01
10	7400	-	7400	Para -02
11	3120	-	3120	Para -03

The internal audit report has been prepared on the basis of information furnished and made available Central Jail No.11, Mandoli, Delhi for the period from 2018-19 to 2020-21 disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


Vishal Sharma, Jr. Asstt.


Dinesh Kumar Verma, AAO


Mathew Kurian
IAO, Audit Party-IX

PART - I
OLD AUDIT PARAS-NIL
(New Unit)

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PART- II
CURRENT AUDIT REPORT
(01.04.2018 to 31.03.2021)

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Para 01: Irregular payment of transport allowance.

(Ref. Memo No.01 dated 07.10.2021)

As per the conditions for granting Transport allowance vide OM No.21(1)/97/-E.II(B) dated. 03.10.1997 and subsequent OMs issued by the Govt of India, Ministry of Finance, Dept of Expenditure, Transport allowance is not admissible during absence from duty for full calendar month due to leave/training/tour etc.

During the test check of PBR/Information provided by the unit, it has been observed that the following officials/officers were on training during the period and paid transport allowance as per details given below:-

S.No.	Name & Designation	Period		Full calendar months	Excess amount paid (Rs.)
		From	To		
1.	Sumit Tomar, A/S	16.11.20	31.07.21	08	4212*8=33696
2.	Mohit Bansal, A/S	16.11.20	31.07.21	08	4212*8=33696
3.	Aashish Dhama, A/S	16.11.20	31.07.21	08	4212*8=33696
4.	Avish Tomar, A/S	16.11.20	31.07.21	08	4212*8=33696
Total					1,34,784/-

Necessary step may be taken to recover the overpayment form the official/officer concerned after due verification of fact and figures under intimation to audit. Other similar cases may also be reviewed at the level of H.O.O.

Para 02: Short deduction of DGEHS Subscription.

(Ref. Memo No.10 dated 11.10.2021)

As per the revised rates of DGEHS subscription w.e.f. 01.02.2017 for Level-1 to 5 is Rs.250/-, for Level 6 Rs.450/-, for Level 7 to 11 Rs,650/- and for Level 12 and above Rs.1000/-. Further, any change in DGEHS contribution by virtue of promotion/grant of NFSG and change in Grade pay, retrospectively, the change of contribution is payable only from the date of issue of the order and not from the date from which his pay is being effected.

On test check of PBR for the audit period it has been observed that less deduction has been made in respect of following officers even through the pay of the officers have been upgraded vide order dated 20.02.2020.

Sl. No.	Name and Designation	Period	Subscription made	Subscription due	Short Deduction
1	Sh. Raman Sharma, D.S, Level-07	March 20 to Sept 21 (19 Months)	450x19=8550	650x19=12350	3800
2	Sh. Rampal, D.S Level-07	March 20 to Sept.20 (7 months)	450x7=3150	650x7=4550	1400
3	Sh. Styavir Singh, D.S, Level-07	March 20 to Sept.20 (7 months)	450x7=3150	650x7=4550	1400
4	Sh. Manjeet Singh, A.S., Level-06	March 20 to June.20 (4 months)	250x4=1000	450x4=1800	800
Total					7400

Necessary step may be taken to recover the overpayment form the official/officer concerned after due verification of fact and figures under intimation to audit. Other similar cases may also be reviewed at the level of H.O.O.

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Para 03: Short deduction of UTGEIS Subscription.

(Ref. Memo No.11 dated 11.10.2021)

As per the revised rate of Group Insurance Subscription for employees belong to Group "A" post is Rs. 120/- for Group "B" Rs. 60/- and for Group "C" Rs. 30/- after enrolment as a member. The Group to which an employee belongs will be determined with reference to the post held by him on a regular basis. On regular promotion of a member to a higher group after the 1st January in any year his subscription will be revised only from the 1st January of the next year.

On test check of PBR and information provided by the unit for the audit period, it has been observed that less deduction are being made for the following officers.

Sl. No	Name & Designation (Sh/Smt)	Date of Regular Promotion into Gp "B"	Period	Subscription made (Rs.)	Subscription due (Rs.)	Short Deduction (Rs.)
1	Ram Pal ,DS Level-07	02.12.2016	Jan.17 to Sep 20 (45 Months) Transferred from Jail No. 11w.e.f. Oct 20	30x45=1350	60x45=2700	1350
2	Styavir Singh, DS Level-07	02.12.2016	Jan.17 to Feb 21 (50 Months) Transferred from Jail No. 11w.e.f. March 21	30x50=1500	60x50=3000	1500
3	Parveen Kumar, DS Level-07	04.09.2020	Jan.21 to Sep 21 (09 Months)	30x9=270	60x09=540	270
Total						3120

Necessary step may be taken to recover the overpayment from the official/officer concerned after due verification of fact and figures under intimation to audit. Other similar cases may also be reviewed at the level of H.O.O.

Para 04: Disposal of Scrap/News paper etc.

(Ref. Memo No.06 dated 08.10.2021)

During the test check of file pertaining to disposal of scrap/News paper etc. pertaining to Central Jail No.11 for the audit period 2018-19 to 2020-21, it has been observed that following amount was recovered and deposited into Govt. account on account of sale of scrap/waste materials etc.

Sl.No.	GAR-6 No.	Date	Amount
1	10406	10.12.2018	4940
2	10408	01.07.2019	5290
3	10415	20.09.2019	4470
4	10420	20.12.2019	4919
5	10443	05.04.2021	4940
6	10448	25.06.2021	5590
7	10449	18.08.2021	5475

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However, from the file, it is not clear, whether the Jail authorities have followed proper procedure for disposal of scrap items as laid down under Rules 217 to 221 of GFR-2017 and sale account was properly filled up in form GFR-11 or not. Further, it is not clear from the file that to whom the materials were sold out.

Necessary steps may be taken to follow all codal formalities while disposal of obsolete/condemned items and shown to audit.

Para 05: Payment of wages to Prisoners.

(Ref. Memo No.07 dated 08.10.2021)

Rule-1081 of Delhi Prison Rules 2018 provides that the wages of prison inmates should be deposited in the prisoner's saving bank account on a fixed date every month and the passbook shall be kept with the prisoner concerned.

On test check of wages bills/files pertaining to wages payable to the inmates working at outside Panja's and Langar in Central Jail No.11, it has been observed that the wages of inmates are being credited to the Prisoner's Property Account No.6582770121 being maintained by Jail No.11 at Indian Bank, instead of transferring the same to their respective savings bank account. This is violation of the provisions of Rule-1081 of Delhi Prison Rule 2018.

Necessary steps may be taken to follow the provision the Delhi Prison Rule 2018 while disbursing the wages under intimation to audit.

Para 06: Hiring of vehicles.

(Ref. Memo No.08 dated 08.10.2021)

During the test check of records pertaining to hiring of vehicles for transporting prisoners to outside jail for Medical aid in Hospitals due to non availability of govt. vehicles, it has been observed that vehicles were frequently hired during the audit period. However, no codal formalities were followed while hiring the vehicles and the payment are being made from the canteen account the later the amount is recouped from the Govt. account through contingent bills.

As per the delegation of financial powers dated 12.03.2015 and subsequent order dated 07.08.2019 issued by Finance Department, the HOD is empowered to incur expenditure up to 5.00 lakhs per month on conveyance hire subject to the limit of Rs.40,000/- and Rs.50,000/- per vehicle per month subject to the condition that FDs approval is required for the number of vehicles to be hired for the first time.

Further, as per the order dated 26.07.2019 issued by the DG(Prisons), Head of the Office are authorized to incur expenditure on transportation of prisoners for treatment at hospitals outside jail complex, with the prescribed limit as per rates notified by the Transport Department (Para4(1)).

On scrutiny of the payment file, it has been observed that;

1. The central Jail No.11 has not obtained the approval of FD in respect of number of vehicles to be hired.
2. No codal formalities have been followed in hiring of vehicles.
3. The rates paid by the Jail authorities are not in conformity with the rates approved by the Transport Department.
4. The registration number of the vehicles which were hired for transportation of jail inmates appears to be of private vehicles. However in the file it is mentioned as patient transport vehicle.
5. Copies of the bills of transporter are not found in the concerned file and payment are being made on the basis of a requisition form filled up by the driver and address to the jail suptd.

Necessary steps may be taken to follow the provision of GFR and delegation of financial Power while hiring of vehicle under intimation to audit.

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Para 07: Irregularities in Maintenance of Prisoner Welfare Fund (PWF).

(Ref. Memo No.09 dated 11.10.2021)

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The Delhi Prison Rules 2018 stipulates constitution of Prison Welfare fund and the objectives of the fund shall be to provide aid to prisoners for collective welfare activities such as educational, meditation, recreational vocational, cultural and sports etc..

The Source of funds are:

1. Profit from the canteen.
2. Donation from public and corporate s under Corporate Social Responsibility.
3. Any other source approved by the Government.

It has been observed that the Jail No.11 is maintaining PWF and the initial funds were provided to Jail No. 11 by transferring Rs.3,50,000/- from other jails (Central Jail No. 03 & 04 @ Rs.1,75,000/ each).

During the test check of the records provided to the audit, the following irregularities were noticed in maintaining the Prisoner Welfare Fund.

1. Profit from the canteen are not been credited to the PWF account.
2. The Cash Book is not authenticated by any authorized officer and the monthly balance has not been worked out, and also no certificate made in the cash book, without which the authenticity of the cash book cannot be ascertained by the audit.
3. Various loans and advances are being given within the jail from the PWF and there is no mechanism for ascertaining whether the advances given were returned or not, in the absence of which audit could not ascertained whether the loans and advances were returned to PWF.
4. The payment through cheques are being entered in the Cash Book on the date of encashment instead of entering on the date of issue, no cheque register, bank reconciliation statement are being maintained.

Necessary steps may be taken to follow the provision the Delhi Prison Rule 2018 in maintaining the PWF under intimation to audit.


Mathew Kurian
IAO, Audit Party-IX

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PART III
TEST AUDIT NOTES
(01.04.2018 to 31.03.2021)

TAN No.01: Shortcomings in maintenance of DDO Cash Book

(Reference Memo No.02 dated: 07.10.2021)

On test check of cash book for the year 2018-19 to 2020-21, following shortcomings have been observed:

1. An amount of Rs. 10,000/- was sanctioned as permanent advance/imprest by Finance Department order No.F.40(20)(20)/Fin-AC/jsfin/1960-1963 dated 03.07.2019 and drawn vide bill No.CB.123 dated 09.12.2019 for meeting out urgent requirements/expenditure via diet money for outside court production, postal charges, Taxi fare, cartridge refill, Medical aid and other petty expenses. The same has been taken in the cash book on 24.12.2019 and given to Astd. Superintendent (canteen) as per entries in the cash book. On test check of the cash book it has been observed that the the imprest has never been recouped till the date of audit and not returned to the DDO even after a lapse of more than 20 months. Further, it appears that the department is not in need of imprest and amount is lying idle.
2. **Use of white fluid/corrections:** Rule 13(vi) of Receipt & Payment Rules an erasure or overwriting 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. It has been observed that in so many cases white fluid has been used over the entries made in the cash book. Further entries were not initialed by the Head of Office on such correction.
3. **Non-furnishing of fidelity bond:** As per instructions contained in G.F.R-275, a Govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31. But, it was found that no security/fidelity bond was furnished by the cashier.

Necessary steps may be taken to rectify the short comings and shown the next audit.

TAN No.02: Improper maintenance of Pay Bill Registers.

(Reference Memo No.03 dated: 07.10.2021)

During the test check of Pay Bill Registers for the period from 2018-19 to 2020-21, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's 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), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.

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Necessary steps may be taken to rectify the short comings and shown the next audit.

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TAN No.03: Shortcomings in Stock Registers.

(Reference Memo No.04 dated: 07.10.2021)

During the test check of stock registers for the period 2018-19 to 2020-21, it has been observed that the Unit has maintaining two stock registers(i.e. Dietary and non-dietary) instead of Consumable/Non-consumable registers. the following shortcomings were observed:-

Non-Dietry Stock Register

1. Consumable and non-consumable items are being entered in the same register, which is irregular.
2. Yearly Physical verification of stock has not been done.
3. Signature of Head of Institution is not appended in several cases.
4. Non consumable items are removed from the stock only on condemnation or on transfer of items out of the unit. However the non- consumable items are shown as issued and balance shown as nil in the stock register in respect of non consumable stores.

Dietry Stock Register

1. Yearly Physical verification of stock has not been done.
2. Signature of Head of Institution is not appended in several cases.

Necessary steps may be taken to rectify the short comings and shown the next audit.

TAN No.04: Shortcomings in Bill Register.

(Reference Memo No.05 dated: 07.10.2021)

On scrutiny of Bill Registers for the period from 2018-19 to 2020-21, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary steps may be taken to rectify the short comings and shown the next audit.

TAN 05:- Deficiency in maintenance of Service Books

(Reference Memo No.12 dated: 12.10.2021)

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.

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- (ii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
 - (iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- 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). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.
 - (iv) **Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO-** On perusal of Service Book of the staff of school for the Audit period, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

Necessary steps may be taken to rectify the short comings and shown the next audit.


Mathew Kurian
IAO, Audit Party-IX