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

**Sub: - Audit report of Office of Judge ,Small Cause Court, Tis Hazari, Delhi . for
the year 2015-16 to 2016-17.**

INTRODUCTION:

The I.A.R. on the accounts of office of the Judge, Small Cause Court, Tis Hazari Court , Delhi, for the year 2015-16 to 2016-17 was conducted by field Audit Party No.XXXV Comprising of Sh. Ashok Kumar Mehan A.O, Sh. Sanjay Kumar, AAO. The audit was conducted during 10 working days w.e.f. 17.07.2017 to 28.07.2017, this was the general audit.

AIMS AND OBJECTIVES

The main activities of the office of the Judge, Small Cause Court, Tis Hazari Court, Delhi are judicial and this office is specially designated Court for small causes cases e.g. Insolvency cases, Custodian cases, ESIC cases, Guardianship cases besides constituted with regular and miscellaneous Appeals, Regular Suits including Suits by and against MCD of Central District, Execution cases and other connected civil cases.

b) List of HOD/HOO /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

1. List of HOD/H.O.O./D.D.O

S. No.	Name	Designarion	From - To
01	Sh. A.K.Chawla, Distt. & Sessions Judge	H.O.D	Apr. 15 to Nov. 16
02	Smt. Ravinder Kaur, Distt. & Sessions Judge	H.O.D.	Nov. 16 to Apr. 17
03	Smt. Shivali Sharma, Judge	H.O.O.	June 15 to Feb. 16
04	Sh.Vinod Kumar Gautam, Judge	H.O.O.	Mar. 16 to Mar. 17
05	Sh. Sandeep Garg, Judge	D.D.O..	Mar, 15 to Feb. 16
06	Sh. Hemraj, Judge	D.D.O..	Mar 16 Mar. 17

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2 List of CASHIER

S. No.	Name	Designation	From - To
01	Sh. Satpal	J.J.A..	Apr. 15 to Mar. 17

c) Budget allocation and Expenditure for the year 2015-16 to 2016-17:-

(All figure in thousand.)

S.No	Year	Budget Allotted	Expenditure	Balance
1	2015-16	58000	37459	20541
2	2016-17	52500	51579	921

d). Statutory Audit:- Statutory audit of office of Judge, Small Cause Court, Delhi was conducted by AG (Audit), Delhi up to 2004-05 .

e) Vacancy position of Staff:-

S.No.	Name of Post	Sanction	Filled	Vacant
1	Judicial Officers	2	2	0
2	Stenographers	2	0	2
3	Asstt./SJA	1	0	1
4	UDC/J.A.	3	2	1
5	LDC/JJA	19	14	5
6	Baliffs	3	2	1
7	Process Servers	12	10	2
8	Daftry	1	0	1
9	Orderlies	3	2	1
10	Dak Peon	2	2	0
11	Peon	2	2	0

12	Waterman	1	1	0
13	Chowkidar	1	1	0
14	Sweeper	1	1	0
	Total	53	39	14

Maintenance of Records:-

The maintenance of records of office of Judge, Small Cause Court, Tis Hazari Court, Delhi . for the year 2015-16 to 2016-17 was found satisfactory subject of the observations made in Current audit report and in test audit note.

Old Audit Report

There were 06 audit para's and 03 TAN alongwith the recovery of Rs. 4,27,509/- outstanding and the Unit has not shown the compliance of any paya. Hence 06 audit para and 03 Tan alongwith recovery of Rs. 4,27,509/- have been incorporated with current audit report as part-1 (Old Audit Report).

(A)

S.No	Year	Total Paras	Para Settled	Para no. of Settled	Outstanding Paras
1	2005-10	02	Nil	Nil	02
2	2010-12	01	Nil	Nil	01
3	2012-15	03 + 03 TAN	Nil	Nil	03 + 03 TAN

(B) Details of old Recovery

S.No	Year	Total old Recovery (In Rs.)	Amount Recovered	Balance Recovery
1	2005-10	5,147	Nil	5,147
2	2010-12	3,90,090	Nil	3,90,090
3	2012-15	32,272	Nil	32,272

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Current Audit Report:-

During the course of current audit, 07 audit memo's highlighting various irregularities/recovery to the tune of Rs.5,504 /- were issued. Department has shown compliance of only one audit memo hence one audit memo was settled on the spot. The 01 Audit Paras and 05 TAN including recovery of Rs.5,504 /- have been incorporated in current audit report as part-II.

Details of Current Recovery (Audit Period 2015-16 to 2015-16):-

Para NO. /Audit Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
Para 01	5,504	0	5,504

The internal audit report has been prepared on the basis of information furnished and made available by office of judge ,Small Cause Court, Tis Hazari Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

(ASHOK KUMAR MEHAN)
Audit party no. XXXV)

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PART-I
PREVIOUS AUDIT REPORT
(2005-06 to 2011-12)

PARA No. 01 (2005-10) (1)

(Audit Memo No. 10 dated 17.08.2010)

Sub: Short Recovery of Income Tax amounting to Rs. 5147/-

Calculation sheets of Income Tax for the period 2005-10 were not produced to the audit. However calculation has been done as per entries in PBR and proposed savings records shown by the department. The department has given incorrect HRA rebate (element of DA was not taken into account while calculating HRA rebate). Which resulted short recovery of Income Tax amounting to Rs. 5147/- in reference of following officer/official:-

2009-10

S. No.	Name	Designation	Tax due	Tax Recovered	Difference to be recovered
1	Sh. Vidya Prakash	JSCC	92832	87685	5147

Short Recovery of Income Tax amounting to Rs. 5147/- may be recovered after due verification under intimation to audit.

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Para No 2

Departmental Receipts
(Audit Memo No.9 Date 16.08.10)

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On scrutiny of the records for Departmental Receipts maintained by the Copying Agency branch for the period 2005-2010. It was noticed that :-

Challan numbers were not allocated to each challan even challan was not maintained. Further T.R. V were issued under the signature of the dealing assistant and no stock register for T.R. V was maintained. Even departmental receipts were not taken into cash books. Further it was noticed that the receipts are not being reconciled with P.A.O. at the time of conducting monthly reconciliation.

- 2 It was also noticed that accounts are being maintained jointly i.e. of two courts Small Causes Court and Motor Accident Claims Tribunal. These may please be maintained separately.
- 3 Further it was noticed that no proper record for refund of deposits was being maintained and refunds were made without following the proper procedure. In future proper records for refund of deposits may please be maintained by prescribed procedure.
- 4 These records/registers and T.R. V were never seen/checked by the D.D.O or any other responsible officer. In the absence of which the correctness of Govt. receipts realized and credited to Govt. account could not be ascertained.

From the above it is very much clear that adequate regulations and procedures were not prescribed by the department to secure and effective check on the collection and accountability of all Govt. receipts and refunds. The necessary steps please be done now under intimation to audit.

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Para No. 2
(Audit Memo No.5, Date 11.08.2010)

A test check of contingent vouchers for the period 2005-10 reveals the following shortcomings:

1. Vide Bill No. 271 dt.06.02.08 furniture worth Rs.36675/- was purchased with the approval of the finance dept. In this connection it was noticed that finance has concurred the proposal for purchase of furniture from m/s Modex Business System, Delhi. but the same was purchased from m/s Delhi consumer Co-operative wholesale store.
2. Further it was noticed that one fax machine for Rs.9620/- was purchased from m/s Kendriya Bhandar vide bill no. 195 dt. 01.02.06 for which no approval of the competent authority was obtained.
3. Further, it was revealed that an A.M.C. was executed with HCL Infosystem as per following bills without the approval of the H.O.D.

S. No.	Year	Bill No. & date	Amount(Rs.)
1	2005-06	226/27.03.06	16530
2	2006-07	247/19.03.07	43212
3	2007-08	308/28.03.08	38933
4	2008-09	313/24.03.09	36095

The reasons for above mentioned irregularities may be intimated to audit and all the above mentioned purchased may please be got regularizes under intimation to audit.

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Sub: Fixation of Pay

As per rule 13 of CCS (Revised pay) rules 2008, in the case of promotion from one grade pay to another in the revised pay structure, the fixation will be done as follows:-

One increment equal to 3% of the sum of the pay in the pay band and the existing grade pay will be computed and rounded off to the next multiple of Rs. 10 this will be added to the existing pay in the pay band. The grade pay corresponding to the promotion post will thereafter be granted in addition to the pay in the pay band. However in the following cases, the pay on promotion has been fixed at the entry level pay of direct recruits which is incorrect.

(1) Sh. Satyendra Kumar LDC

Sh. Satyendra Kumar, Daftry has been promoted to the post of LDC w.e.f. 17/11/2007 in the pay band of Rs.5200-20200 with a grade pay of Rs.1900/-. His pay on promotion has been fixed at a stage of Rs. 6220+ 1900 grade pay. He was drawing a pay of Rs. 5980 + 1800 w.e.f. 01/07/2007 in the pay band of Rs. 5200-20200 with a grade pay of Rs. 1800. Thereafter the pay of LDCs has been upgraded to Rs.4500-125-7000 (pre-revised) Rs. 5200-20200 with a grade pay of Rs. 2800 (revised) w.e.f. 01/01/96 consequent upon the judgement of Hon'ble High Court dt. 02.05.2008.

The pay of Sh. Satyendra Kumar, LDC on upgradation of pay has been refixed at a stage of Rs. 8560 with a grade pay of Rs. 2800 in the pay band of Rs. 5200-20200 w.e.f. 17/11/07. The same is incorrect. As per the rules referred above, the pay of Sh. Satyendra Kumar, LDC should have been refixed at Rs.6220 +2800 (G.P.) w.e.f. 17/11/07 instead of Rs. 8560+2800 G.P. Hence an excess payment of Rs.208038 has been made to the official (as per details enclosed as annexure "A") w.e.f. 17/11/07 to 31/10/12.

(2) Sh. Priyavart LDC

Sh. Priyavart, Daftry was promoted to the post of LDC w.e.f. 20/01/10 in the pay scale of Rs. 5200-20200 + 1900 (G.P.). He was drawing a pay of Rs. 5410+1800 w.e.f. 01/07/09 in the pay scale of Rs. 5200-20200 + 1800 (G.P.). His pay on promotion has been fixed at a stage of Rs. 5410+1900 GP in the pay scale of Rs. 5200-20200 with a grade pay of Rs.1900 w.e.f. 20/01/10. Thereafter, the pay of LDCs have been upgraded to Rs. 4500-125-7000 (pre-revised) 5200-20200 +2800 GP(Revised) w.e.f. 01/01/96 consequent upon the judgement of Hon'ble High Court dt 02/05/08. The pay of Sh. Priyavart, LDC on upgradation has been re-fixed at a stage of Rs. 8560+2800 in the pay band of Rs. 5200-20200 w.e.f. 20/01/10. The same is incorrect. As per CCS(revised pay) rules referred above, the pay of official on upgradation

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should have been refixed at a stage of Rs. 5630+2800 G.P. w.e.f. 20/01/10 instead of Rs.8560 + 2800G.P. Hence an excess payment of Rs. 182052 has been made to the official on account of pay and allowances w.e.f. 20/01/10 to 31/10/12 (as per details enclosed at annexure 'B')

Necessary action may be taken to refix the pay of both the above officials as per rule 13 of CCS (revised) Pay Rules 2008 and recover the excess payment made to the officials after due verification from relevant records under intimation to Audit. All other similar cases be re-viewed as per above observations and action for refixation of pay and recovery of over payment be effected accordingly under intimation to Audit

Para No. 2 (Ref. Memo No. 5 dated 20.10.2012)

Sub: Stock Register.

During text check of stock Register the following discrepancies were noticed:-

- (1) Physical verification certificate as required under Rule 192(1) and 192(2) of G.F.R. were not found recorded in Stock Register.
- (2) Both consumable and non-consumable articles are entered in one stock register. Separate register may be maintained for entering consumable and non-consumable articles.
- (3) The non-consumable articles are shown reduced to "Nil" after issue of the same in the stock register. The same is incorrect. The non-consumable articles can be reduced to nil only after condemnation of articles by the Competent Authority. A separate register may be maintained for entering non-consumable articles and balances of these articles may be correctly entered in the register.

Necessary action may be taken to remove the above discrepancies and compliance may please be shown to audit.

Para No. 3 (Ref. Memo No. 6 dated 30.10.2012)

Sub: Library Books.

During test check of Library records for the audit period the following discrepancies were noticed:-

- (1) As per rule 194(1) of GFR, complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. However as per record, no physical verification of books has been done for the year 2011-12.
- (2) As per physical verification report of library books for the period 2007-10 out of a total 1311 books entered in the Acquisition Register, only 784 books were available in the library. 16 books were reported to be missing from the library and the cost of these library books amounting to Rs.24000 was deposited to Govt. Account vide challan dated 21/12/10. The remaining books were stated to be eaten by white ants and are damaged and kept separately for condemnation. However, it has been observed that the damaged books are not so far condemned by the competent

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ANNEXURE 'A'

Sh. Satvendra Kumar, LDC

PERIOD	DUE					DRAWN					DIFFERENCE RS.	NO. OF MONTHS	TOTAL RS
	BASIC PAY RS.	G.P. RS.	DA RS.	HRA RS.	TOTAL RS.	BASIC PAY RS.	G.P. RS.	DA RS.	HRA RS.	TOTAL RS.			
17/11/07 TO 30/11/07	2903	1307	379	-	4589	3995	1307	477	-	5779	1190	1	1190
01/12/07 TO 31/12/07	6220	2800	812	-	9832	8560	2800	1022	-	12382	2550	1	2550
01/01/08 TO 30/06/08	6220	2800	1082	-	10102	8560	2800	1363	-	12723	2621	6	15726
01/07/08 TO 31/12/08	6490	2800	1486	-	10776	8900	2800	1872	-	13572	2796	6	16776
01/01/09 TO 30/06/09	6490	2800	2044	-	11334	8900	2800	2574	-	14274	2940	6	17640
01/07/09 TO 31/12/09	6770	2800	2584	-	12154	9260	2800	3256	-	15316	3162	6	18972
01/01/10 TO 30/06/10	6770	2800	3350	-	12920	9260	2800	4221	-	16281	3361	6	20166
01/07/10 TO 31/12/10	7060	2800	4437	-	14297	9630	2800	5594	-	18024	3727	6	22362
01/01/11 TO 30/06/11	7060	2800	5029	-	14889	9630	2800	6339	-	18769	3880	6	23280
01/07/11 TO 31/12/11	7360	2800	5893	-	16053	10010	2800	7430	-	20240	4187	6	25122
01/01/12 TO 30/06/12	7360	2800	6604	-	16764	10010	2800	8327	-	21137	4373	6	26238
01/07/12 TO 31/10/12	7670	2800	6806	-	17276	10400	2800	8580	-	21780	4504	4	18016
TOTAL													208038

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ANNEXURE 'B'

SH. PRIYAVART LDC

PERIOD	DUE					DRAWN					DIFFERENCE RS.	NO. OF MONTHS	TOTAL RS
	BASIC PAY RS.	G.P. RS.	DA RS.	HRA RS.	TOTAL RS.	BASIC PAY RS.	G.P. RS.	DA RS.	HRA RS.	TOTAL RS.			
20/01/10 TO 31/01/10	2179	1084	1142	979	5384	3314	1084	1339	1319	7256	1872		1872
01/02/10 TO 30/06/10	5630	2800	2951	2529	13910	8560	2800	3976	3408	18744	4834	5	24170
01/07/10 TO 31/12/10	5630	2800	3794	2529	14753	8560	2800	5112	3408	19880	5127	6	30762
01/01/11 TO 30/06/11	5630	2800	4299	2529	15258	8560	2800	5794	3408	20562	5304	6	31824
01/07/11 TO 31/12/11	9890	2800	5040	2607	16337	8900	2800	6786	3510	21996	5699	6	33954
01/01/12 TO 30/06/12	5890	2800	5649	2607	16946	8900	2800	7605	3510	22815	5869	6	33214
01/07/12 TO 30/10/12	6130	2800	5818	2685	17453	9260	2800	7839	3618	23517	6064	4	24256
TOTAL													182052

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SH. PRIYAVART LDC

ANNEXURE 'B'

PERIOD	DUE					DRAWN					DIFFERENCE	NO. OF MONTHS	TOTAL	
	BASIC PAY	G.P.	DA	HRA	TOTAL	BASIC PAY	G.P.	DA	HRA	TOTAL				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			RS.
20/01/10 TO 31/03/10	2179	1084	1142	979	5384	3314	1084	1539	1319	7256	1872			1872
01/02/10 TO 30/06/10	5630	2800	2951	2529	13910	8560	2800	3976	3408	18744	4834	5		24170
01/07/10 TO 31/12/10	5630	2800	3794	2529	14753	8560	2800	5112	3408	19880	5127	6		30762
01/01/11 TO 30/06/11	5630	2800	4299	2529	15258	8560	2800	5794	3408	20562	5304	6		31824
01/07/11 TO 31/12/11	5890	2800	5040	2607	16337	8900	2800	6786	3510	21996	5659	6		33954
01/01/12 TO 30/06/12	5890	2800	5649	2607	16946	8900	2800	7605	3510	22815	5869	6		35214
01/07/12 TO 30/10/12	6150	2800	5818	2685	17453	9260	2800	7839	3618	23517	6064	4		24256
TOTAL														182052

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CURRENT AUDIT REPORT

PART II

PARA 01

(Ref. Audit Memo No.2 & 5 Dated: 12/08/2015 and memo no. 10 dated 17/08/15)

Sub: Personal recoveries amounting to Rs. 32272/- in respect of employees of the O/o the Judge, Small Causes Court, Tis Hazari)

- 1) Short recovery of monthly subscription and insurance cover under CGEGIS-1980 for erstwhile Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C'

The rate of CGEGIS has been revised w.e.f. 01.01.2011, Vide letter No. 7(1)/EV/2008 issued by Govt. of India, M/o Finance, Deptt. Of expenditure dated 10.08.2010. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards CGEGIS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officials under the intimation to audit.

S.No.	Name & Designation	Month/period of short recovery	CGEGIS Deducted per month	CGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Pawan kumar Jain, Process Server	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
2.	Sh. Rajesh Sharma, P.S.	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
3.	Sh. Azad Singh. P.S.	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
4.	Sh. Ravinder Singh, P.S.	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
5.	Sh. Vijay Kumar, P.S.	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
6.	Sh. Vikas Kumar, Peon	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
7.	Sh. Parmod Kumar, Chowkidar	01/01/2011 To 31/07/15 (55 months)	Rs. 15/-	Rs. 30/-	825/- (55x15)
		TOTAL			5775/-

Hence, the above said amount of Rs. 5775/- may be recovered from the concerned officials and intimated to the audit after due verification.

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2) Recovery of Income Tax amounting to Rs. 3497/-.

During the test check Income Tax calculation along with Form 16 as well as PBR in respect of the officials working in the hospital for the year 2013-14, it has been observed that deduction in Income Tax under 24(b) and under section 80 C have 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 occupied 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, was irregular. A few cases are produced below:

1.Sh. Sanjeev Kumar, Ahalamad : He has been allowed a deduction on account of interest on borrowed capital. The Housing loan has been taken for the property No. WZ-4206, Plot No. 3 Sant Nagar, Shakur Basti whereas as per office records, he was residing in the rented accommodation H.No. 1534 Gall Arya Samaj, Sitaram Bazar, Delhi-110006 . So rebate allowed to him on account of interest on HBA was irregular since this rebate is allowed for the self occupied property. Details of income tax to be recovered is given as under:
Financial year 2013-14

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	458388	458388
Less Transport allowance	9600	9600
Less Interest on HBA	92154	--
Less HRA	17461	17461
Less		
Income chargeable under the head of salaries	339173	431327
Deduction u/s 80 C	88489	63535
Deduction u/s 80 D	1500	1500
Deduction u/s 80 G	524	524
Total income rounded to 10s	248660	365768
Tax on total income (including rebate U/s 87 A of Rs. 2000/-)	2866	14576
Education cess	86	437
Tax payable	2952	15013
Less TDS	11516	11516
Tax recoverable	-8564	3497

Financial year 2014-15

Description	Income tax calculated by the Department	Income tax calculated by the Audit
Gross salary	513212	513212
Less Transport allowance	9600	9600
Less Interest on HBA	9800	--
Less HRA	55792	55792
Less		
Income chargeable under the	438020	447820

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head of salaries		
Deduction u/s 80 C	150000	150000
Deduction u/s 80 D	1500	1500
Deduction u/s 80 G	-	-
Total income rounded to 10s	286520	296320
Tax on total income (including rebate U/s 87 A of Rs. 2000/-)	1652	2632
Education cess	50	79
Tax payable	1702	2711
Less TDS	3090	3090
Tax recoverable	-1388	-379

Hence, the above said amount of Rs. 3497/- may be recovered from the concerned officials and deposited into Govt. account under intimation to the audit and Other similar cases may also be reviewed accordingly.

3) Overpayment of Sumptuary allowance amounting to Rs.23000/-

As per clarification of GOI, M/o Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training, issued vide O.M.No. 13024/1/2002-Trg.II dated 20th Feb., 2003, Sumptuary allowance may be treated at par with transport allowance. In other words, like transport allowance, sumptuary allowance will also not be admissible during absence from duty exceeding 30 days due to leave/training/tour etc.

During the scrutiny of PBR and other related record for the audit period, it has been noticed that the Sumptuary Allowance @ Rs. 2300/- p.m. has been paid to Ms. Shivali Sharma, DJS while she was on leave for full calendar month during her leave period i.e. 149 days maternity leave w.e.f. 27.06.2013 to 23.12.2013 and 128 days CCL w.e.f. 24.12.2013 to 30.04.2014. This resulted in an overpayment of Rs. 23000/- (Rs. Twenty three thousand only) as detailed below:

S.No.	Month	Due	Drawn	Balance to be recovered
1	07/2013	nil	2300/-	2300/-
2	08/2013	nil	2300/-	2300/-
3	09/2013	nil	2300/-	2300/-
4	10/2013	nil	2300/-	2300/-
5	11/2013	nil	2300/-	2300/-
6	12/2013	nil	2300/-	2300/-
7	01/2014	nil	2300/-	2300/-
8	02/2014	nil	2300/-	2300/-
9	03/2014	nil	2300/-	2300/-
10	04/2014	nil	2300/-	2300/-
Total		nil	23000/-	23000/-

Hence, excess payment made on account of sumptuary allowance amounting to Rs. 23000/- may be recovered from the concerned officer after due verification and deposited into govt. Account under intimation to the audit. It is also suggested that other similar cases may also be reviewed and action be taken accordingly.

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PARA 05

(Ref. Audit Memo No.3 Dated: 12/08/2015)

Sub: Irregularity in pay fixation.

Test check of service books during the course of Audit, revealed various irregularities in pay fixation. A few instances are given below:

1. Smt. Usha, Jr. Judicial Assistant

Smt. Usha, JJA was drawing Rs. 5750/- in the pay scale of Rs. 4500-7000 as on 01.03.2005 and her pay was revised as per sixth pay commission by taking into account her basic pay of Rs. 5750/- as on 01.03.2005 instead of Rs. 5875/- as on 01.03.2006 but as per OM No. 10/02/2011-E.III/A vide endorsement No. F.No.4(73)/Fin.(Estb-III)2010-11/Pt.II/dsv/319 dated 30.03.12, she has not been granted the benefit of one time measure increment on 01/01/2006 in the pre-revised scale who were due to get their annual increment between February to June during 2006. Her Pay was fixed by the Court authorities as per details given below:

Date	Pay fixed by the Department	Pay to be fixed as suggested by the audit party
Pay revised as on 01.01.2006	10700+2800	10930+2800
Pay as on 18.01.2006 after grant of 1 st MACP in PB-2 Rs. 9300-34800 + GP 4200	10700+4200	10930+4200
Pay fixed on 01.07.2006 on grant of MACP in PB-2 with Grade Pay of Rs.4200/- as per option exercised.	11110+4200	11780+4200
Date of next increment	01.07.07	

And subsequent annual increments may be granted accordingly.

2. Sh. Ashok Kumar, Jr.Judl.Asstt.

Sh. Ashok Kumar, JJA was drawing Rs. 5750/- in the pay scale of Rs. 4500-7000 as on 01.03.2005 and her pay was revised as per sixth pay commission by taking into account her basic pay of Rs. 5750/- as on 01.03.2005 instead of Rs. 5875/- as on 01.03.2006 but as per OM No. 10/02/2011-E.III/A vide endorsement No. F.No.4(73)/Fin.(Estb-III)2010-11/Pt.II/dsv/319 dated 30.03.12, she has not been granted the benefit of one time measure increment on 01/01/2006 in the pre-revised scale who were due to get their annual increment between February to June during 2006. Her Pay was fixed by the Court authorities as per details given below:

Date	Pay fixed by the Department	Pay to be fixed as suggested by the audit party
Pay revised as on 01.01.2006	10700+2800	10930+2800
Pay as on 01.07.2006	11110+2800	11350+2800
Pay as on 28.03.2007 after grant of 1 st MACP in PB-2 Rs. 9300-34800 + GP 4200	11110+4200	11350+4200

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Pay fixed on 01.07.2007 on grant of MACP in PB-2 with Grade Pay of Rs.4200/-as per option exercised.	11960+4200	12220+4200
Date of next increment	01.07.08	

And subsequent annual increments may be granted accordingly.

Hence, pay in respect of the above officials may be re fixed and recovery, if any, may be made under intimation to the audit.

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PARA 03(Ref. Audit Memo No.11 dated: 17/08/2015 and Audit Memo No.8 & 9 dated: 14/08/2015)

1. Sub: Discrepancies in maintenance of Cash Book, PBR and Bill Register.

During the scrutiny of cash book for the audit period revealed the following observations.

- i) As per R & P Rules, all government money received through TR-5 should be entered into debit side of cash book and deposited into government treasury by entering the same into credit side. But the same is not entered into the cash book e.g. DGEHS amount received on account of issuance of medical card to the pensioner is not entered into the cash book both sides which is irregular
- ii) Two cash books found maintained in the office, one for receipts received during the financial year 2011-12 to 2014-15 and second for other transactions. Whereas as per rules all cash transactions should be entered in one cash book with date wise totals under proper attestation of the competent authority.
- iii) In some cases, 'A' category cheques have been taken in cash book whereas transactions pertaining to 'B' category cheques are required to be taken in cash book.


Hence needful may be done and compliance shown to the next audit.

2. Pay Bill Register (GAR-17)

During test-check, following irregularities were noticed in the PBR for the period 2012-13 to 2014-15.

1. The mandatory page count certificate duly signed by the DDO not recorded in the any of the PBR under the audit period.
2. The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, DOJ and PF No, the other details like pay-scales, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not written in the PBR.
3. None of the entries made in the PBR have not been found checked/initialed by the DDO. It is necessary for correctness and genuineness of the each entry made in PBR.
4. Balance of advances was not shown brought-forwarded to the current year with its number of instalments.
5. Scrutiny also revealed that in the PBR fluids have been used by the office frequently, which is not permissible in the Pay Bill Register. Moreover, cuttings/over writings are not found attested by the competent authority.
6. Totalling for income tax purposes not carried out in PBR.
7. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR which is irregular.

Hence necessary compliance on the aforesaid lines may be made and shown to the next audit



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3. Bill Register (GAR-9)


During test check of bill register for the audit period 2012-13 to 2014-15, the following irregularities were noticed:

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1. Mandatory page count certificate duly signed by the DDO not recorded on the first page of the Bill register under the audit period.
2. Monthly summary of bills presented passed and pending not recorded at the end of moth.
3. Category of cheque not mentioned along with the cheque no. in any of the bill register.
4. Mandatory column No. 4 i.e. Dated initial of the gazetted officer (DDO) signing the bills were left blank in the bill registers.
5. Cuttings/over writings in bill entries have not been attested by the DDO.
6. Column no. 4 to 17 were left blank. Details of the bill admitted /passed by the PAO, were not recorded in most of the cases which is irregular.
7. Year-closing certificate culminating the financial year has not been recorded.

Hence, necessary corrections may be done and compliance may be shown to the next audit.

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(SAROJ GUPTA)
SR.AO/IAO
Audit Party No. XIV

PART III

TEST AUDIT NOTES

TAN 01

(Ref. Audit Memo No.6 . dated: 13/08/2015)

Subject: - Irregularities in maintenance of Service Book

During the test check of service books, the following short comings have been observed: -

1. Entries in the first page should be re-attested at least every five years and the signature in line 11 and 12 should be dated but the same was not done found in most of the service books.
2. Verification of qualifying service.

As per provision contained in CCS (Pension) Rules 32(1), the HOD in consultation with the Account Officer shall verify the service rendered by a government servant who has completed 18 years of service or within 5 years of retirement, determining the qualifying service and communicate to him/her. During audit it has been observed that the qualifying service of the following employees has not been verified from the PAO as they have completed 18 years of service.

1. Sh. Virender pal Dhingra, C
2. Smt. Meena Arora, JA
3. Sh. Yashpal Singh Mann, JA
4. Sh. Naresh Kumar, Bailiff
5. Sh. Om Parkash, Orderly
6. Sh. Srinivas, Sweeper

3. Nomination forms duly accepted by the Head of Office not pasted in the service book of the following:

1. Sh. Pawan Kumar Jain, P.S.
2. Sh. Azad Singh, P.S.
3. Sh. Mahipal Singh, P.S.
4. Sh. Rajesh Sharma, P.S.
5. Ms. Mandira Manna, LDC

4. Use of fluid in service book is strictly prohibited and has been used in leave account of Sh. Mahavir Singh, P.S. w.e.f. 01.01.2002 to 31.12.2003 which is irregular which should be attested by the competent authority.

Hence, needful may be done and compliance shown to the next audit.





TAN 02

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(Ref. Audit Memo No.7 dated: 13/08/2015)

Sub: Library Books.

During test check of Library records for the audit period, the following discrepancies were noticed:

As per rule 194(1) of GFR, complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. However, as per record no physical verification of books has been done after 18.12.13 to till date.

2. As per physical verification report of library books as on 18.12.13, there are 1313 books entered in the Accession register out of which 1016 books are found in good condition entered in new accession register and remaining 297 books are stated to be eaten by white ants and are damaged/kept separately for condemnation. However it has been intimated that the damaged books are not so far condemned by the competent authority.

Necessary action may be taken to remove the above discrepancies and compliance may please be shown to the next audit.

TAN 03

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(Ref. Audit Memo No.12 dated: 17/08/2015)

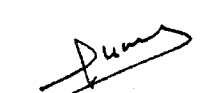
Subject: Shortcomings in Stock registers of consumable and non-consumable items.

During test check of stock registers, the following irregularities were noticed:

- 1) No separate register maintained by the Department for both consumable and non-consumable items.
- 3). Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken since the inception of the unit. In non-consumable stock register, Annual physical verification of all stores should be carried out at least once in every year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 4) The non-consumable articles are shown reduced to Nil after issuance of the same in the stock register which is incorrect. The non-consumable articles can be reduced to nil only after condemnation of articles by the Competent Authority. A separate register may be maintained for entering non-consumable articles and balances of these articles may be correctly entered in the register.

Hence, necessary direction maybe given to concerned staff for rectifying the lapses mentioned above and compliance shown to the next audit..




(SAROJ GUPTA)
SR.AO/IAO
Audit Party No. XIV

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CURRENT REPORT (2015-16 to 2016-17)
PART -II

Para 1:- Non- Recovery of Transport allowance amounting to Rs 5,504 /-
(Memo no. 03)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/training/tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During test check of Service Book, Attendance Register and PBRs, it has revealed that the Office of Small Cause Court, Tis Hazari, Delhi had made the payment of Transport Allowance amounting to Rs. 5,504/- to Smt. Priyanka Sharma J.J.A. during leave for full calendar month for the period Sept. 2012 & October 2012 @ Rs. 2,752/- per month.

Necessary steps should be taken to recover Rs.5,504/- from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.


(ASHOK KUMAR MEHAN)
Audit party no. XXXV)

TEST AUDIT NOTE

TAN 1 :- Unutilization Budget of Financial Year 2015-16 & 2016-17

(Memo no. 05)

As per Rule 56(1) of GFR stipulates that Department shall surrender to Finance Department, by the dates prescribed by Finance Department before the close of financial year, all anticipated saving noticed in the budget controlled by them.

As per Rule 56(2) of GFR stipulates The savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses.

Scrutiny of budget and expenditure statement for the year 2015-16 & 2016-17 provided by the unit revealed that there are substantial saving ranging from 30 %to 100% in the year 2015-16 & 2016-17 as details given below:-

Year	Scheme Name	Budget Allotted (in Thousand)	Expenditure (in Thousand)	Savings (in Thousand)	Saving in %
2015-16	Salary	55000	35225	19775	36
2015-16	Office Expenses	300	210	90	30
2015-16	Information Technology	200	0	200	100
2016-17	Medical	2000	1170	830	41.5

Necessary steps should be taken to surrender all anticipated saving noticed in the budget controlled by them, to Finance Department, by the dates prescribed by Finance Department before the close of financial year.

TAN2: Shortcomings in Bill Register

(Memo no. 02)

During the test-check of Bill Register, following irregularities were noticed:-

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank Col-5,6,7, and 8** . Col. 5,6,7, and 8 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.



- 3. **Blank Col 10,11& 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.
- 4. **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.

Needful may be done and compliance be shown to audit.

TAN 3: Pay Bill Register

(Memo no. 01)

During the test-check of Pay Bill Register, following irregularities were noticed:-

- 1. Necessary page counting certificate not recorded on the first page of PBR's
- 2. Mandatory information /details of the employees (which were required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Date of Joining, marital status , previous PBR number, Govt. residence occupied and other details such as address of officers/officials were not written in the PBR,s.
- 3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, and also details of those employees transferred from this unit to another was not recorded in the PBR
- 4. Entries in the PBR have not been checked and initialed by the competent authority/DDO for its correctness.
- 5. Details of loan/advances sanctioned has not been recorded similarly entries of refund are also not recorded in many cases.
- 6. Numerous cutting and overwriting noticed in the PBRs were not attested by the competent authority in any of the PBRs maintained by the office.
- 7. G.A.R. 18 (abstract of the pay-bills) is not maintained in the PBRs

Needful may be done and compliance be shown to audit.

TAN 4:- Non verification of Service from Concerned PAO

(Memo no. 04)

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 or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate has not been found/ pasted in the Service Book of the employees after verification of service from the concerned PAO. The details of such cases are as under:-



S.No.	Name of Employee	Designation	Date of Appointment
1	Smt. Prem Sachdeva	S.J.A.	20.01.83
2	Smt. Kusum Malhotra	J.A.	11.05.83
3	Sh. Virender Pal Dhingra	J.A.	01.08.87
4	Smt. Meena Arora	J.A.	19.09.89
5	Smt. Usha	J.A.	18.01.94

Needful may be done and compliance be shown to audit.

TAN 5 :- Library Books.

(Memo no. 07)

During test check of Library records for the audit period, the following discrepancies were noticed :

1. As per rule 194(1) of GFR, complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. It has been observed that no physical verification of books has been done after 18.12.13 to till date.
2. As per physical verification report of library books as on 18.12.13, there are 1313 books entered in the Accession register out of which 1016 books are found in good condition entered in new accession register and remaining 297 books are stated to be eaten by white ants and are damaged/kept separately for condemnation. However these damaged books are not so far condemned by the competent authority.

Necessary action may be taken to remove the above discrepancies and compliance may please be shown to the next audit.


(ASHOK KUMAR MEHAN)
Audit party no. XXXV)