

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI**

4TH LEVEL, C-WING, DELHI SECTT., I.P. ESTATE, NEW DELHI-110002.

Sub : Audit Report of Delhi Judi Delhi - for the period 01.04.2021 to 31.03.2022

Introduction : -

The I.A.R. on the account of Delhi Judicial Academy, Dwarka, Delhi for the period 2021-22 was conducted by the field Audit Party No 4 comprising Sh. Pawan Kumar, IAO and Girish Kumar AAO. The Audit was conducted during the period from 20.12.2022 to 09.01..2023 (10 working days). This was internal Audit.

(i) **Aims & Objected :** - Delhi Judicial Academy, Dwarka, Delhi located at NLU Complex, Dwarka is a training institute for imparting judicial education to the Judges of Delhi and other states and also judges from other countries, who visit academy from time to time particularly from SAARC countries. Academy also provides training to the prosecutor and other stakeholders in the Justice Deli very System.

(ii) **Budget:** The details of Budget allotment and actual expenditure incurred during the period 2021-22 are as detailed below:

Heads	Budget	Expenditure	Savings	%
Salary	40000000	25193567	14806433	37%
Wages	23790000	1521756	8576244	36%
Medical Treatment	1500000	1208790	291210	19%
Domestic travel Expness	300000	1	299999	100%
Foreign Travel Expenses	3000000	0	3000000	100%
Office Expenses	42400000	32803513	9596487	22%
Office Admn (Exp.)	8800000	1683249	7116751	81%

A

HEAD OF DEPARTMENT

S.No.	Name and Designation	Period
01	Sh. Ravinder Dudeja, Director	01.04.2021 to 31.03.2022

Head of Office

S.No.	Name and Designation	Period
01	Sh. Virender Kumar Bansal, Director	01.04.2021 to 16.05.2021

DDO

S.NO.	Name & Designation	Period
01	Surya Prakash Sawhney, AO.	01.04.2021 to 31.03.2022

CASHIER AND CARETAKER

S.NO.	Name & Designation	Period
01.	Sh. Satish, Cashier	01.04.2021 to 31.03.2022
02.	Sh. Harkesh Kumar, Caretaker	01.04.2021 to 31.03.2022

VACANCY POSITION OF STAFF AS ON 31.03.2022

S.nO.	Group	No. of sanctioned Posts	Filled	Vacant
01	Group A	10	04	06
02	Group B	11	6	05
03	Group C	27	21	06

(v) **Scope of audit:** It is a department of GNCTD, audit of Delhi Judicial Academy, Dwarka, falls under the Section 13 of C&AG's (DPC) Act, 1971. Records related to outsourcing of Sanitation Service, Nursing Orderlies, Security Service, Drug distribution system, pay and allowances of the employees of the Academy. Purchase for Kitchen/Dietary items etc. were test checked in audit.

Statutory Audit:

Statutory audit of Delhi Judicial Academy, Dwarka, Delhi has been conducted upto 2014.

Maintenance of Records:-

The maintenance of records of the Delhi Judicial Academy, Dwarka, De'hi for the period April 2021 to March 2022 was found satisfactory subject to observations made in Current Audit Report and in Test Audit

Note: Observations made in current audit report and in test audit note.

~~AWAN KUMAR~~

IOA/SR. A.O.

GA

Old Audit Report**AUDIT PERIOD 01.04.2021 TO 31.03.2022**

There were 12 audit paras involving recoveries of Rs. 16846/- were outstanding. Reply of 04 paras in respect of old Paras submitted by **The Director, Delhi Judicial Academy, Dwarka, Govt. of NCT of Delhi**, three complete para and one para partial settled and has been taken as fresh, which is placed in the file as Part 1 of the report.

A. Details of Old Paras

Year	No. of Old Paras		No of paras Settled	Still Outstanding
2011-12	01	3	1 (Para NO 3)	0
2012-15	02	3,4	0	02
2018-19	02	1,3	1 (Para No 3)	01
2019-20	02	1,2	0	02
2020-21	5	1,2,4,5,6	1 (para No 6) And (Para no 5 Partly settled)	04
Total	12		03 & 01 Partly	09

~~(PAWAN KUMAR)~~
I. A.O. - IV

2011-12

32 22

19/c

1201

50

19

①

Para No. 3

Audit Memo No.04 Dated:-07-11-2012

Subject:- Vehicles - Non observation of Economy instructions issued by the Finance Department.

During the test check of Log Books of the vehicles No. DL8CT 6677, DL 1CJ 6390, DL4C NB 0031, DL13C 0701, DL2FB 0043, DL2FBT 0026 and DL 7SAK 3852 maintained by the office of the Delhi Judicial Academy Karkardoma, Court Complex, Delhi, for the audit period i.e. 2011-12, the following irregularities have been noticed by audit.

1. The consumption of petrol in respect of vehicle No. DL8CT 6677 is 206 liter in the month of Feb 2012 and vehicle No. DL2FBT 0026 is 251 liter in the month of May 2011, which is more than the prescribed limit of 200 liter per month. The reason for excess consumption of petrol is not recorded anywhere in the log Book. Whether approval was obtained from the Finance Department, Government of N.C.T. of Delhi for excess consumption of petrol over the prescribed ceiling of 200 liters, if yes, then the copy of the same may be produced before the audit and if not then the reason may be elucidated to audit.
2. The average K.M. run by each vehicle with respect of Petrol consumed during the end of each month was not worked out for any of the vehicle's Log Book. In the absence of the information regarding average kilometer run by the each vehicle, it is not known whether the running of vehicle is economical or not. Reason maybe elucidated to audit and needful be done now and shown to audit.
3. The Officer In-charge of vehicle has not signed in the prescribed columns in the log books while taking petrol.
4. Coupon books of petrol has not produced before the audit
5. Log Book of Vehicle No. DL 7SAK 3852 has not been written for the period 01-04-11 to 04-01-12
6. History sheet of any of the vehicle not produced before the audit
7. Page counting certificate has not given in the log book of Vehicle No. DL8CT 6677 DL 1CJ 6390, and DL 7SAK 3852.
8. Page counting certificate not signed by the in charge of the log books.
9. Log book of the vehicle No. DL2FB 0043 is torn conditioned
10. Cutting of Km. shown in the log book has not been attested by the in charge in any of vehicle's log book.
11. The some of the entries in log books have either not been signed or just tick in place of signature which is irregular.

The reason of the above may be elucidated to audit

Needful be done and shown to next audit

2012-15

①

②

21

18/2

[Signature]

②

②

PARA NO. 03

Sub: Irregularities in awarding the contract for Catering Services.

(Memo No.14 dated 06/03/2015)

During the test check of the records, for awarding Catering Contract for training programmes through inviting tenders, made available to the audit for the period 2012-13 to 2014-15, the following discrepancies have been noticed by the audit:

1. The Academy is spending approximate Rs. 10 lakhs to Rs. 11 lakhs per year on catering but the department is not awarding the work through E-tendering system which is a violation of GFR.
2. As per Delegation of Financial Power issued by Finance Department, GNCT of Delhi, the rates for the light refreshment to be served at formal inter-departmental and other meetings/conferences has been fixed as Rs. 25/-. Whereas the Department has accepted the rate of Rs. 55/- for the tea served during departmental training without seeking the approval from Finance Department, which is irregular.
3. The Academy has awarded the work of catering on single tender to M/s Ruchi Caterers in January-2013, other two bidders were rejected by the Academy for not submitting EMU.

The above said irregularities be got approved from the Finance Department, GNCT of Delhi under intimation to audit.

[Signature]

3

Per No. 4 (2012-13)

Page 27

28

20

2

30

to regular amount spent on...

Name No. 1...

The total amount of the... (The text is extremely faint and difficult to read, but appears to be a detailed report or audit finding.)

The... (The text is extremely faint and difficult to read, but appears to be a detailed report or audit finding.)

[Handwritten signature]

29
19
HADA
27
6

4

PARA NO. 05:

Sub: Irregular expenditure on account of inauguration.

[Memo No.15 dated:07/08/2015]

During the scrutiny of the inauguration file it is observed that the Delhi Judicial Academy has organized a function for the inauguration of "The Delhi Judicial Academy Campus" on 25.02.2014 and an amount of Rs. 1,33,708/- was incurred on the function.

As per the DM No. 8/4/2011-AC/D&FA/77-88 dated 30.12.2011 issued by Finance (Accounts) Department of Govt. of NCT of Delhi a maximum amount Rs. 10,000/- has been prescribed for the inaugural functions with the direction to observe the ceiling scrupulously.

However in the instance case the Academy has not observed the ceiling as prescribed in the above mentioned OM of the Finance Department as such the expenditure above the ceiling is irregular and may be regularized by obtaining ex-post facto relaxation from the Finance Department through the Administrative Department i.e. Law and Justice Department of Govt. of NCT of Delhi.

Checked with Sr. Membrs
F.1/Dat/2021/21
1668/4936 dt/27/21

(A.K. KHURANA)
IAO PARTY NO. XVIII

28
3

18

**CURRENT AUDIT REPORT
(2018-19)**

Para. 4

PARA-1: Details of staff quarters and occupancy.

Audit Memo No. 5

Dated: - 04/11/2019

Occhi Judicial Academy provided the following information in the prescribed format:-

(1)

S.No.	Name of officer/ official & Desig.	Address of allotted quarter	Entitlement of staff quarter	Type of quarter Allotted	Date of allotment
1.	Mr. Harkesh, Caretaker	Flat No.303, DJA	Type-II	Type-IV	03.04.2017
2.	Ms. Shweta, Assistant	Flat No.301, DJA	Type-III	Type-IV	04.01.2017
3.	Ms. Surbhi Karwa and Ms. Deepa Walia, Law Researchers	Flat No.201 (Transit Hostel for Girls)	Transit Hostel for Girls	Type-IV	06.06.2019
4.	Mr. Anil Mittal, Driver (HTV)	Flat No 202	Type-II	Type-III	28.05.2014
5.	Ms. Benu Nath, LDC	Flat No.302	Type-II	Type-III	08.12.2017
6.	Mr. Dev Ranjan, ALIO	Flat No.204	Type-III	Type-III	09.06.2014 ✓
7.	Mr. Anand, MTS	Flat No.01	Essential (Type-I)	Type-I	15.03.2016 ✓

(2)

S.No.	Type of quarters	Total No. Of quarters	No. Of quarter occupied	Vacant
1.	Type-I	--	--	--
2.	Type-II	--	--	03
3.	Type-III	06	03	03
4.	Type-IV	06	03	03
5.	Essential (Type-I)	04	01	

It was further informed that 01 (one) TYPE-IV quarter has been converted Transit Hostel for girls.

Hk

in this context, Head of Office may review the occupancy of the staff quarters and charge the license fee from the allottee/staff who have been provided higher category accommodation as per instructions issued vide OM dated 13.10.2003, 28.10.2010 & 12.01.2012 by the Dte. Of Estate, Govt of India which provides three times of the normal rate to be charged as licence fee in such cases.

Further, it may also be looked into as to how the vacant staff quarters can be utilized optimally in order to prevent loss of Govt Revenue by encouraging staff to opt for staff quarter and see if the same can be allotted to staff of National Law University through some mutual understanding/agreement.

Hiz

(27)

(8)

17

PARA-2:

Short recovery of License fee & Water Charges amounting to Rs.28,350/-

Audit Memo No .6

Dated: - 05/11/2019

(11) Attached 16
26
(Subrah Kr. Das)
L.A.O - 23

In pursuance of O.M. No. 18011/1/2013-POL-III Dated 21/11/2013 License Fee has revised w.e.f 01/07/2013 and further vide Dte. of Estate O.M. No. 18011/2/2015-POL-III Dated 19/7/2017 the rates of Licence fees for various type of residential (General Pool) Accommodation of PWD, GNCT of Delhi have been revised w.e.f. 01/7/2017 and further endorsed by PWD, Delhi Sectt., GNCT of Delhi vide letter No.F.4(1)/misc/PWD & H/A-II/2004/P.F./23388-2400 dated 15/2/18.

On scrutiny of Pay Bill Registers, as well relevant recovery schedule of License fee, it is noticed that short recovery of license fee has been made in respect of following employees as detailed below:-

S No	Name of the Employee Sh./Ms.	Address	Period	License fee deducted PM@ of Rs.	License fee to be deducted PM@ of Rs.	Difference	Amount of short recovery
1.	Harkesh Kumar, UDC	Type-IV Q.No.303. Dwarka, Delhi	07/2017 to 09/2019	370 x 27 months	640 x 27 months	270x27	7,290/-
2.	Devranjan Kumar. ALIO	Type-III Q.No.204, Dwarka, Delhi	07/2017 to 09/2019	370 x 27 months	470 x 27 months	100x27	2,700/-
3.	Shweta, Asstt.	Type-IV Q.No.301	07/2017 to 09/2019	370 x 27 months	640 x 27 months	270x27	7,290/-
4.	Benu Nath, LDC	Type-III Q.No.104	07/2017 to 09/2019	370 x 27 months	470 x 27 months	100x27	2,700/-
5.	Praveen Kumar, Lib. Clerk	Type-III Q.No.102	07/2017 to 08/2018	370 x 27 months	470 x 27 months	100x27	2,700/-
6.	Anil Kumar Mittal, Driver	Type-III Q.No.202	07/2017 to 09/2019	370 x 27 months	470 x 27 months	100x27	2,700/-
7.	Sonia, Steno	Type-IV Q.No.103	01/2019	370 x 1 month	640 x 1 month	270x1	270/-
8.	Sandeep Kumar, Xerox operator	Type-III Q.No.304	07/2017 to 09/2019	370 x 27 months	470 x 27 months	100x27	2,700/-
Total							28,350/-

WZ

DDO may ensure recovery of License fee amounting to Rs.28,350/- in r/o above employees as mentioned against each after due verification of facts and figures under intimation to Audit.

Other similar cases may please be scrutinized at own level.

10

25

15

Hiz

Para 5

24

9

11/2

14

6

PARA-3:-

Non-Adjustment of advances

Dated: 07.11.2019

Audit Memo No.9

As per R & P rule 162 the adjustment of advance shall be settled within a month of drawl of advance. During the test check of the records it has been observed that the following advances were drawn for various purpose but not adjusted within the specified time limit as mentioned in R & P Rule 1962 as mentioned below:-

SNO	A.C. BILL NO AND DATE	AMOUNT IN RS.	PURPOSE FOR WHICH ADVANCE IS GRANTED
1	94 DATED 01/6/2016	1,98,300	Purchase of tickets for retreat

DDO may take necessary steps to adjust the above advances at the earliest after due verifications of the facts and figures under intimation to Audit. Other similar cases may also be reviewed at own level.

Handwritten signature

Handwritten signature

PARA-4:

Non Production of Records
Audit Memo No.1

Dated:- 04.11.2019

(23) (8)

13

During the course of audit for the period 2018-19, the following records/information has not been provided to audit:-

1. Property Register (Period 2017-18)
2. Records of sale proceeds of old newspapers (Period 2017-18)
3. List of lost books of library (Period 2017-18)
4. Medical Register

Records seen. Settled
(Subodh Kumar Das)
10/11/19

HS

CURRENT AUDIT REPORT (2019-2020)

Para-6

4

**Para 1: Non-reconciliation of Cash Book balances with the bank
(Ref. Audit Memo No. 14 dated 22.12.2020)**

Cash Book is an important document in our departmentalized accounting system. As per Rule 13 of the Receipt and Payments Rules, every Drawing & Disbursing Officer (DDO) should maintain a Cash Book in Form G.A.R. 3 and all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the DDO in token of check. Further as per sub-rule (iii) of Rule 13 referred to above, the Cash Book should be closed regularly and completely checked. But during test check of the Cash Book of the office of Delhi Judicial Academy, the following discrepancies have been noticed during the test check of the Cash Book:

It has been noticed that a Saving Bank Account has been opened by the Delhi Judicial Academy in the UCO Bank, Sector-4, Dwarka, New Delhi, operated by the Delhi Judicial Academy. The saving Bank Account No. is 90100100002552.

At the end of each month the DDO has been verifying both the balances i.e. cash in hand/chest as well as balance in bank, but the following instances show the balance in bank column as being certified by the DDO never tallies with the actual balance in the bank. A few of the instances are as under:

S.No.	Date	Bank Balance as per Cash Book (Rs.)	Bank Balance as per Pass Book (Rs.)	Difference
1	01.04.2019	5,58,150.00	25,27,505.00	(-) 19,69,355.00
2	01.07.2019	36,737.00	6,51,713.00	(-) 6,14,976.00
3	01.10.2019	4,08,074.00	12,10,612.76	(-) 8,02,538.76
4	01.01.2020	1,51,221.00	7,89,414.76	(-) 6,38,193.76
5	31.03.2020	2,93,953.00	9,50,477.76	(-) 6,56,524.76

A copy of Bank Reconciliation Statement for the audit period i.e. 2019-20 has not been provided to the audit. The Academy is advised to reconcile the balance of bank column of the Cash Book and the actual balance in the Bank under intimation to the audit.

5 21

As per Section 194C of Income Tax Act, 1961, any person responsible for paying any sum to any resident (hereinafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to (i) two percent, where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family, of such sum as income-tax on income comprised therein. No deduction shall be made from the amount of any sum credited or paid or likely to be credited or paid to the account of, or to, the contractor, if such sum does not exceed thirty thousand rupees. **Provided** that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds one lakh rupees, the person responsible for paying such sums referred to in sub-section (1) shall be liable to deduct income-tax under this section.

Further, As per Circular F.No.S.31011/11/2018-ST-I-DOR dated 14/09/2018 issued by Department of Revenue, Ministry of Finance, Govt. of India guidelines for deductions and deposit of TDS by the DDO under GST has been issued. Section 51 of the CGST Act, 2017 provides for deduction of tax by the Government Agencies (Deductor) from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. Govt. notified vide Notification No. 50/2018 -Central Tax dated 13/09/2018 that these provisions shall come into force w.e.f. 01/10/2018.

During the scrutiny of bills in the light of above, it has been noticed that TDS (Income Tax) and TDS(GST) have not been deducted from the bills submitted by M/s. ICSIL. Details of some of the bills and amount of TDS(Income Tax) and TDS(GST) recoverable, thereof, are as under:

Sr. No.	Bill No. & Date	Amount of bill (Rs.)	Taxable amount (Rs.)	TDS(Income Tax) Recoverable @ 2%(Rs.)	TDS(GST) Recoverable @ 2% (Rs.)
1	CB-340 dated 18.12.2019	1,22,799	1,04,067	2,081	2,081
2	CB-386 dated 21.01.2020	1,18,654	1,00,554	2,011	2,011
3	CB-423 dated 17.02.2020	1,08,150	91,652	1,833	1,833
4	CB-469 dated 21.03.2020	1,47,399	1,24,915	2,498	2,498
			TOTAL	8,423	8,423

An amount of Rs. 16,846/- (Rs.8423+8423) be recovered from M/s ICSIL. under intimation to Audit. Similar other cases may also be reviewed.

[Signature]

Para 3:

Non-adjustment of Advances.
(Ref. Audit Memo No. 17 dated 22.12.2020)

As per Receipt & Payment Rules 1962 the adjustment of advance shall be settled within a month of drawl of advance. As per Delegation of Financial Powers issued by Finance Department vide letter dated 07.08.2019 at S.No.22, the amount of drawl of advance is to be rendered to PAO within one month from the date of drawl of advance.

During the test check of the records and information provided to the audit, it has been observed that the following advances were drawn for various purposes but not adjusted within the specified time limit:

Handwritten notes:
D.S.
D.W.
Harch with Man Ben
Party No 7

S.No.	Bill No. & Date	Amount (in Rs.)	Purpose for which advance is granted
1	49 dated 01.06.2016	98,360	Purchase of tickets for retreat
2	508 dated 27.01.2017	4,722	Purchase of Digital Signature
3	490 dated 25.10.2017	2,718	Purchase of Digital Signature
4	193 dated 23.07.2018	40,067	M/s NICS1
5	420 dated 16.01.2019	17,01,813	M/s NICS1
6	150 dated 01.08.2019	8,26,550	M/s M.P. Tourism towards retreat programme
7	308 dated 15.01.2020	12,69,000	DTTDC for retreat programme Mount
8	364 dated 15.01.2020	6,98,100	M.P. tourism for Village Immersion
9	440 dated 29.02.2020	1,942	Purchase of Digital Signature

DDO may take necessary steps to adjust the above advances at the earliest after due verification of the facts and figures under intimation to Audit. Other similar cases may also be reviewed.

Para 4: Recovery of Licence Fee and Penalty from Catering Contractor M/s Kalm Hospitality Facilitate Manifold amounting to Rs. 10,600/-.
(Ref. Audit Memo No. 18 dated 23.12.2020)

As per Para No. 4.1 point 3 at page 6 of the Tender document placed in file No.DJA/GAD/Contract of Catering Services/2018-19/19, the terms and conditions for payment of licence fee for providing catering service is as under:

Handwritten notes:
Para 4.1 point 3
F.110A / Audit / 2021 / PPA-24 / 1668 / 4936 dt 27.12.21

"The caterer would pay licence fee for the facilities made available as per Para-no. 3.1 Rs.10,000/- per quarter. The same would be required to be paid in advance by the Tenth day of first month of the beginning of the quarter. For example, if the quarter begins on 1st of October and ends on 31st of December, the licence fee would be payable by the 10th of October. In case the payment is not deposited in advance, the same will be adjusted against the outstanding dues/Performance Security of the Caterer with an additional penalty of Rs100/- for each day's delay."

The contract was given to the firm M/s Kalm Hospitality Facilitate Manifold for the period 08/02/2019 to 07/02/2020 and subsequently extended for the period 08/02/2020 to 07/02/2021.

On scrutiny of the records and information furnished by the Academy, penalty for late payment of Licence fee are as per details given below:

Sr. N.	Period(Quarter) of Licence fee	Due date of payment	Amount of licence fee Rs.	Actual Date of payment of Licence fee	Period of delay in payment of licence fee	Outstanding Amount of penalty
1	08/05/2019 To 07/08/2019	08/05/2019 to 17/05/2019	10,000	01.08.2019	75 days (18.05.2019 to 31.07.2019)	7500/-
2	08/11/2019 To 07/02/2020	08/11/2019 to 17/11/2019	10,000	19.12.2019	31 days (18.11.2019 to 18.12.2019)	3100/-
					Total	10600/-

The academy is requested to recover the outstanding amount of penalty of Rs.10600/- from M/s Kalm Hospitality Facilitate Manifold and inform the audit.

(Subodh Kr. Das)
I.A.O, Audit Party No. XXIII

7
①7

PART - II
CURRENT AUDIT REPORT

PARA 01 : Reg. sale of raddi
Audit Memo No. 02 Dated: 28.03.2022

While going through the record during test audit of the Delhi Judicial Academy, it has been observed that Newspapers & periodicals are being purchased from the vendor on the daily basis and the same has not been sale out on account of raddi since 2015. Due to non disposal of this raddi on time there is loss of government revenue as this losing their residual value with the passage of time.

Necessary steps should be taken to disposing off these condemned items under intimation to audit.

PARA 02 : Less deduction in respect of Licence Fee.
Audit Memo No. 06 Dated : 30.03.2022

As per Public Works Department & Housing, Allotment Branch, GNCTD, the flat rates of license fee for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01/07/2017 and the rates of licence fee have further been revised w.e.f 01.07.2020 vide Order no.F.4 (1)/Misc/PWD & H/A-II/2004/P.F./10039-51 dated 16/07/2018 and 08.10.2020 respectively.

1. During scrutiny of PBRs and other allied records of Delhi Judicial Academy, Dawarka New, Delhi, it is revealed that the License Fee from the salary of under mentioned employee has not been deducted, according to the revised rates as per details given below:-

Sr. No.	Name & Designation.	Residential Address Description	Period		Licence Fee			No. of months	Amount recoverable
			From	To	Due	Deducted	Diff		
1	Anand Sharma, MTS	Type- I, Delhi Judicial Academy, Dawarka	07/20	03/22	180	150	30	21	630
Total									630

2. Delhi Judicial Academy has converted two Type IV flats into transit Hostel and charging Licence fee @ Rs.370/- + 500/- towards Electricity, water and PNG charges. Since the rate of licence fee has been revised from time to time i.e w.e.f July 2017 and further w.e.f. July 2020. Audit is observed that the licence fee of transit hostel has not been revised accordingly. As per practice and convention, the entire amount of Electricity, water and PNG charges from any government staff quarter is to be born by the allottee on actual consumption whereas DJA has been charged a fixed amount towards Electricity, water and PNG charges. Hence it is advisable to revise the rate of license fee and other charges on actual consumption of Transit Hostel.

License Fee as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit..Other similar cases may also be verified at your level and action be taken accordingly.

D. J.

6
16

PARA 03 :- Overpayment of Transport Allowance amounting Rs. 4212/-
Audit Memo No. 07 Dated : 31.03.2022

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, TA will be admissible for full month.

During scrutiny of record it has been observed that Sh. Bhupendra Sakkarwal, Driver was on leave w.e.f 02.11.2020 to 12.11.2020 on E.L., w.e.f 17.11.2020 to 21.11.2020 on C.L., w.e.f 23.11.2020 to 28.11.2020 on C.L and w.e.f 01.12.2020 to 02.12.2020 on EL. Audit observed that on 01.11.2020 was Sunday and as per Academic Calendar of High court w.e.f 13.11.2020 to 16.11.2020 was declared holidays on account of Diwali and further dated 22.11.2020 and 29.11.2020 was Sunday and on 30.11.2020 was holiday on a/c of Guru Nanak's Birthday. Hence as per TA rules he was not entitled for the transport allowance for the month of Nov. 2020 but scrutiny of PBR shows that he has been paid transport allowance amounting to Rs. 4212/- for the month of Nov. 2020, which is irregular.

Necessary steps may be taken to recover Rs. 4212/- from the concerned staff after due verification of facts and figures under intimation to audit with the review of similar types of other cases.

PARA 04 :- Shortcomings in Stock Registers.
Audit Memo No.09 Dated : 01.04.2022

8

As per Inventory Management Rule 211 of GFR 2017 (i) "The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts mentioned above shall be determined with reference to the nature of the goods and materials the frequency of the transactions and the special requirement of the concerned Min./Deptt.

- (ii) Separate account shall be kept for
- (a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc in the Form GFR-22
 - (b) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form 23
 - (c) Assets of historical/artistic value held by museum/Govt deptt. In the Form GFR-24

Maintenance of fixed Assets Register in a proper format allows an organization to keep track of all the details of each fixed asset, ensuring control and preventing misappropriation of assets and also to keep track of the correct value of assets and location of the asset.

Scrutiny of records revealed that though DJA has maintained a Fixed Assets/ Property Register but it was neither in the proper format describing location of the assets, and useful life of the asset, residual value etc. nor entries for all the assets purchased during the year were made in the register.

Further on Scrutiny of the consumable and non consumable stock registers of the DJA following discrepancies have been noticed which needs to be rectified under intimation to audit:-

1. It is noticed that full particulars of items have not been recorded like Name of the firm/source from where items have been procured, invoice no. and date are not entered in the stock registers.
 2. Dead Stock register has not been produced to audit inventory of the dead stock shall be maintained and report of surplus, obsolete and unserviceable store for disposal may be prepared as per the GFR rule
- Q.N

16 (15) 5

3. Some of the articles were procured without assessing the actual requirement. Few of the instances are Certificates of Induction,, File covers, Fluid Pen,
4. Balance of Non consumable items have been shown Nil without any condemnation which is irregular. Items issued against Indent should be shown separate issue register.

PARA 05 : Non-Adjustment of Advances
 Audit Memo No.11 Dated : 04.04.2022

9

As per Receipt & Payment Rules 1962, the adjustment of advance shall be settled within month of drawl of advance. As per Delegation of Financial powers issued by Finance Department vide letter dated 07.08.19, the amount of drawl of advance is to be rendered to PAO within one month from the date of drawl of advance.

On scrutiny of record and information provided by DJA, following advances is still not adjusted/settled.

S.No.	Bill No. & Date	Amount	Purpose for which advance is granted
1.	193 dtd. 23.07.2018	40067/-	M/s NCSI
2.	420 dtd. 29.01.2020	8765/-	M/s DTTDC

Partly Settled
JoA D

DDO may take necessary steps to adjust the above advances at the earliest after due verification of the facts and figures under intimation to audit. Other similar cases may also be reviewed.

PARA 06 : Non Production of Record :

1. Dead Stock Register
2. Attendance register
3. Advertisement file

Settled
JoA D

(Signature)

(HARSH WARDHAN DEV)
 IAO/AO PARTY NO. VII

(14) 21

TEST AUDIT NOTE

TAN 01:- Shortcomings in Bill Register.
Audit Memo No.01 Dated: 28.03.2022

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

1. Page counting certificate not recorded on the first page of register.
2. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO every month for its correctness.
3. All the columns except Columns 1 to 3, 6 (i.e. Bill No. & date, Particulars , Net amount of the bill) have been left blank in respect of all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
4. Summary of the outstanding bills with PAO has not been given at the end of the month.
5. There are number ocutting/overwriting which blank have not been attested by DDO, which is irregular.

Necessary steps may please be taken under intimation to audit.

TAN 02 :- Deficiencies in maintenance of Service Book
Audit Memo No. 03 Dated:-28.03.2022

During scrutiny of service books the following observations have been made:-

1. **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 but the service book has not been shown to the official concerned once in a year as token of check.

2. **Inclusion of Aadhar (Unique Identification) number in Service Book of Government servant**

On perusal of Service Book of employees of this office 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 letter No.F.3(03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015.

4. **Inspection of 10% of Service Book by the Head of Office-**

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.


5. **Annual verification of services-**

Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect but has not been done.

6. **Home Town' declsration**

The declaration of home town under LTC Scheme should be kept in the Service Book and entry to this effect is to be made in the Service Book under the signature of HOO. E.g. The home town declaration has not been recorded/placed in the service book of few employees.

Above mentioned shortcomings may be rectified under intimation to audit



TAN 03 : Discrepancies in maintaining Cash Book
Audit Memo No.04 Dated: 28.03.2022

During scrutiny of Cash Book for the F.Y. 2020-21, the following discrepancies have been noticed:

- (i) Page counting certificate has not been recorded on 1st page of cash book.
- (ii) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
- (iii) Certificate from DDO:-Certificate at the end of every month should be given by the DDO that the Cash available have been physically checked and found correct/tallied with the Cash Book.
- (iv) Cutting/overwriting:- A cutting or overwriting of an entry once made in the Cash book is strictly prohibited. It has been observed that corrections have been made in the cash book but entries were not attested by the Head of Office.
- (v) Delay in remittance into Bank :- As per Rule 6 of receipts and Payment, 1983 " All money receive by or tendered to government officers on account of revenues of receipts or dues of the government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 10 to 60 days.

s.no.	TR 5 No.	Amount	Date of Receipt	Date of Deposit	Delay in Days
1.	TR-64	2610	22.05.2020	28.07.2020	68
2.	Instt. On Bank	5800	05.07.2020	03.11.2022	122
3.	TR-66	5220	01.09.2020	10.09.2020	10

Above mentioned shortcomings may be rectified under intimation to audit

TAN 04 : Irregularities in Library.
Audit Memo No. 05 Dated : 29.03.2022

RULE 215 of GFR Stipulates that"(i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken."

On the scrutiny of the Library accession register and Issue Register for the audit period, the following irregularities have come to notice of undersigned:-

- 1. During the audit it has been observed that entries made in the accession register has not been attested by the competent authority.
- 2. Physical verification of library Books has not been done during the audit period according to the Accession Register. In the absence of physical verification of books, the figure of missing of books may not be worked out.
- 3. No page counting certificate has been given in Accession Register.

D. V.

- 4. No page numbering and page counting certificate has been given in Issue Register
- 5. As per information provided and issue register of books, it has been found that some books are lying with staff members, which were issued to them long back. Details of books issued to staff but not returned to the Librarian for more than 6 months are as under:-

S.No	Name of the Book	To Whom Issued	Date of issue	Accession No
1	IPC B/A	Ms. Ritika Kansal	19.06.19	20286
2	Cr.PC B/A	Do	19.06.19	19927
3	Delhi Poh. Act 1978	Do	17.07.19	13631
4.	NI Act,1881	Do	17.07.19	20950

The said books should be recovered from staff members , failing which an amount equivalent to the cost of books may be recovered from the defaulters.

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

TAN 05 : Rebate on Water Bills.
Audit Memo No. 08 Dated: 31.03.2022

As per notification of GOI dtd. 28.07.2001 clause 22.1.1 Water harvesting though storing of water runoff including rain water in all new buildings on plots of 100 sq. Mtr and above will be mandatory. And clause 22.1.02 All buildings having a minimum discharge of 10,000 litres and above per day shall incorporate water recycling system. The recycled water should be used for horticultural purposes. In addition to above Delhi Govt has also recommended to adopt the rain water harvesting system as mandatory as per above notification and Regulation 50 (a) of Delhi Water & Sewer (Tariff and Metering) Regulations,2012 of Delhi Jal Board, Govt. of NCT of Delhi provides that the consumer of the Board having a plot / property of size 500 sq. meter or more shall make provision for rain water harvesting covering the entire plot area, within one year, in case of commercial / industrial property and within three years for residential property from the date of coming into force of these regulations under intimation to the area ZRO.

Regulation 8(d) of the aforesaid Water & Sewer Regulations provides that water supplied to properties having provision of either rain water harvesting or waste water recycling or both-such plot / properties which are having area of 2000 square meter or more and having installed functional rain water harvesting system or waste water recycling system, shall be granted rebate of 10% in the total bill amount and 15% if both the above systems have been setup and functional.

On going through the record it has come to notice that Delhi judicial Academy share the building with National Law University w.e.f 05.02.2014 and water meter installed in the name of NLU. Further NLU raised the demand from DJA on sharing basis as per minutes of meeting dtd. 21.08.2020, the expenses on Electricity, water charges, house keeping, security horticulture and guest house borne by DJA on the basis of area utilized by the Delhi Judicial Academy i.e. DJA occupying 11508 Sq. m. area out of the total area measuring 59833 i.e. 1/5 of the total area. As per minutes dtd. 31.07.2020 the liability of DJA towards the payment of water charges is amounting Rs. 8,70,800/- and as per information provided by DJA, it is revealed that the rain water harvesting system is installed in the building but the benefit of rebate on account of rain water harvesting system in water bills has not been availed by NLU as per record produced to audit and NLU raised the demand on higher side from Delhi Judicial Academy.

HOO/DDO may take up the matter with NLU authorities for the rebate on all previous bill on a/c of rain water harvesting facility after due verification of facts and figures given above under intimation to Audit.

TAN 06 : **Discrepancies in Vehicles Log book.**
Audit Memo No.10 Dated : 01.04.2022

(11) (1)

During the test check of records relating to vehicle log books of the vehicles, following irregularities have been observed by Audit.

1. Page counting certificate has not recorded in any of the log book
2. The officer in charge of vehicle has not signed in the log books while petrol is taken
3. Cutting and overwriting have not been authenticated by the Competent authority
4. The average K.M. run by each vehicle with respect to petrol consumed during the end of month was not worked out against vehicles. In the absence of this information regarding average kilometer run by the each vehicle, it was not ascertained that whether the running of vehicle is economical or not.



(HARSH WARDHAN DEV)
IAO/Sr. AO PARTY NO. VII

PART -II**CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2021 – 03/2022**

During the course of current audit, **12 and 1 record memo with** involving recovery of 440/- were issued, out 12 audit memos highlighting various irregularities/short recoveries to the tune of Rs. 440/-, The Director, Delhi Judicial Academy, Dwarka, Delhi, has submitted the reply of 5 Memos with a recovery of Rs. 440 alongwith copy of TR5 and Bank Challan. Reply of 03 Memos has considered and Memos settled/Dropped on the spot. Out of 09 Balance Memos and One record Memo were converted into 4 paras and one NPR (Audit Memos i.e. 4,8 9,10, included) and remaining into 05 Memos converted in TANs.

Details of Current Recovery (Audit period 01.04.2021 TO 31.3.2022)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
04	NIL	NIL	NIL
06	440.00	440.00	Settled in the spot
8	NIL	NIL	NIL
9	NIL	NIL	NIL
10	NIL	NIL	NIL
TOTAL	440.00	440.00	NIL

Page 61-62

PART -II

(AUDIT 01.04.2021 TO 31.03.2022)

PARA NO 1 (Ref. Memo No.:- 4 Dated:-23.12.2022)**Sub: - Non- reconciliation of Cash Book Balances with the bank.**

Cash Book is an important document in our departmentalized accounting system. As per Rule 13 of the Receipt and Payments Rules, every Drawing & Disbursing Officer (DDO) should maintain a Cash Book in form G.A.R. 3 and all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the DDO in token of Check. Further as per sub-rule (iii) of Rule 13 referred to above, the Cash Book of the Office of Delhi Judicial Academy, Sector 14, Dwarka, New Delhi, in the following discrepancies have been noticed during the test check of Cash Book :

It has been noticed that a Saving Bank Account has been opened by the Delhi Judicial Academy in the UCO Bank, Karkardooma Court, District Court, Delhi -32, operated by the Delhi Judicial Academy. The Saving bank account No. Is 90100100002552.

At the end of each and Every Month DDO has been certifying both balances i.e. cash in hand/chest as well as balance in bank, but the following instances show the balance in bank column as being certified by the DDO never tallies with the actual balance in the bank. A few of the instances are as under :-

S.No.	Date	Bank Balance as per Cash Book (Rs.)	Bank Balance as per Passbook (Rs.)	Difference
01	01.4.2021	90680.00		
02.	13.05.21	318605.00	929198.00	610593.00
02	22.09.21	155027.00	700148.00	545121.00
03	08.10.21	180573.00	734694.00	554121.00
04	16.11.21	504373.00	1204674.00	700301.00
05	04.1.22	122734.00	712171.00	589437.00
06	16.02.22	2845.00	592301.00	589456.00
07	15.03.22	205504.00	766060.00	560556.00

This difference between the bank column of the cash book and the actual balance in the Bank statement has never been reconciled by the Academy.

A copy of Bank Reconciliation Statement for the audit period 2021-22 has not been provided to the audit. The Academy is advised to reconcile the balance of bank column of the Cash Book and the actual balance in the Bank under intimation to the audit.

PARA NO 2 (Ref. Audit Memo No.08 dated:- 02.01.2023)**Sub : NON-DISPOSAL OF OBSOLETE/UNSERVICABLE ITEMS.**

During the test of records pertaining to audit period 2021-22 maintained by Delhi Judicial Academy, Dwarka, New Delhi, it was noticed that in 09.09.2020 Condemnation Committee of Delhi Judicial Academy, Dwarka had identified and declared Obsolete/Unserviceable Car/Bullet which were lying in various departments of Delhi Judicial Academy, however no items out of these items had been disposed-off till date. Since with the passage of time these items are losing their residual value. If these items have completed their useful life and could not be used economically in the DJA, Dwarka, the same should have been disposed-off/auction as per the prescribed procedure of GFR.

Details of Obsolete/Unserviceable items given below :-

S.No.,	Registration No.	Registration Valid Upto	K.M. Covered	
01	DL-4C -0031 (Toyota Corolla)	28.02.2006 27.02.2021	to 224684 Kms	
02.	DL-IC AA-8420 (Toyota Corolla)	07.01.2006 06.01.2021	to 192386 Kms.	
03.	DL-IC AA-8470 (Toyota Corolla)	07.01.2006 06.01.2021	to 202890 Kms	
04.	DL-7S AK-3852 (Bullet Enfield)	24.11.2055 23.11.2020	to 37144 Kms	

However, all the said vehicles have completed their useful life i.e. 15 years in terms of years and the validity of Registration Certificate of all the vehicles have got expired.

Necessary step should be taken to dispose the above said items at the earliest possible after due verification of records and amount realized by the disposal items thereof should be deposited into Govt Accounts/Grant under intimation to Audit.

PARA NO 3 (Ref. Audit Memo No.09 dated:- 02.01.2023)**Sub : Non Disposal of Old Newspaper/Raddi Amounting to Rs. 1.5 Lakhs. APPROX.**

During the test of records pertaining to audit period 2021-22 maintained by Delhi Judicial Academy, Dwarka, New Delhi, it was noticed that Newspapers and periodicals are being purchased by the Delhi Judicial Academy, Dwarka, New Delhi from the vendor on the daily basis,

and the same has not been sale out on account of disposal/sale of Raddi since 2015. Due to non disposal of this raddi on time there is loss of government revenue as this losing their residual value with the passage of time.

Necessary step should be taken to dispose the old Newspaper/raddi at the earliest possible after due verification of records and amount realized by the disposal items thereof should be deposited into Govt Accounts/Grant under intimation to Audit.

PARA NO 4 (Ref. Audit Memo No.10 Dated:- 02.01.2023

Sub : Non Sharing of expenditure on Security with National Law University.

Delhi Judicial Academy was shifted in NLU Complex, Dwarka in 2013 and the current premises situated in Dwarka Sector 14 is an integrated complex of Delhi Judicial Academy and National Law University. On 04.01.2012 a MoU was signed between NLU and DJA regarding allocation of space between NLU Delhi and DJA in integrated complex Dwarka. In MOU, it was agreed that the expenditure incurred on security, Housekeeping, electricity Charges, water Charges landscaping and Horticulture and other general maintenance would be shared in the ratio of 50:50 by NLU and DJA. In the year 2013, DJA has shifted to NLU Dwarka Complex and a letter on dt. 24.07.2014 was already issued by the Addl. Secretary (Law, Justice & LA), Department of Law, Justice & Legislative Affairs, Govt of NCT of Delhi in which clearly mentioned that deployment of security staff at each floor of Administrative Block of Delhi Judicial Academy has recommended to tighten the security at entry/exit gate of ground level and parking level and installing CCTV cameras which may be monitored strictly, while observing that Academy has also informed that the **expenses on account of deployment of Security Staff at Main Gate and Gate of Residential Complex are to be shared with National Law University.**

Scrutiny of records revealed that during the audit period 2021-22 all expenditure incurred on Security, Housekeeping and other general maintenance was paid by DJA and NLU separately and no payment was received from NLU as mentioned in MOU or letter issued by Department of Law, Justice & Legislative Affairs. Further, noticed that during the audit period DJA and NLU both are appointed security guard separately in integrated complex and payment made separately.

Hence, the DJA Authority has advised to explain the reason for not adhering the instructions issued by Department of Law, Justice & Legislative affairs and Finance Department as well as per aforesaid letter regarding sharing of expenditure on Security and Housekeeping in NLU integrated complex, Dwarka, New Delhi. The compliance and clarification, if any, may be shown to the audit.

Necessary step should be taken to Sharing the expenditure on Security with NLU (integrated complex) after due verification of the facts and figures under intimation to audit


4

PARA NO 05 (Ref. Record Memo 1)

NON - PRODUCTION OF RECORDS

The following records have not been provided to audit for the period 2021-2022

- 1. Long Term Advance Register**
- 2. Certificate on Loss of Govt. money/property due to theft, fire, fraud or misappropriation**
- 3. List of lost books of library (Period 2021-22)**
- 4. Expenditure Control Register**


(~~RAWAN KUMAR~~)

IAO/SR, A.O.

AUDIT PARTY 4



TEST AUDIT NOTES**01.04.2019 TO 31.03.2022****TAN No 1 (Ref. Aduit Memo 1 dated 21.12.2022)****Subject: - Discrepancies in pay bill register (PBR).**

During the test check of P.B.Rs for the audit period 01.04.21 to 31.03.2022, the following irregularities were noticed:-

- 1 Indexing of employees has not been maintained at PBR.
- 2 **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, the other details like Date of Superannuation, details of loan/advances/ refunds, PAN Number, UIDAI No, Bank Details, ECS Number etc. not recorded in the PBR, which is incorrect. Needful may be done now and shown to audit.
3. **Yearly totals of Pay and Allowances to be worked out :-** At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. DDO has not signed in all the PBRs against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.
5. Entry of Superannuation of employees has also not been made in the PBR which is irregular.
6. Copies of LPCs in r/o transferred in/transferred out employees have not been posted in PBR.
7. Abstract of Pay Bills (GAR-18) has not been maintained in any financial year during 2021-22

Necessary steps may please to taken to remove the discrepancies in PBR, under intimation to audit

TAN NO 2 (Ref. Memo No.3 Dated: - 21.12.2022)**Sub. Improper maintenance of Bill Register.**

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

1. The Register has been prepared in a casual manner.
2. During the audit period it has been seen that entries in the Bill Register have not been checked and initialled by the DDO every month for its correctness.
3. Particulars/detail of bills as well as head of account not mentioned in the bill register. As the entries are not authenticated by the DDO/HOO possibility of change of amount and

nomenclature of bill at any point of time is there which creates a doubt. The same is for salary, DA, contingencies etc bill.

4. There are number of cuttings in the Bill Register which were not attested by the DDO.
5. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register in the absence of the same it is difficult to counter check the Cash Book and Bill Register.
6. Page counting certificate has not been recorded on 1st page of Bill Register.

Necessary steps may please to taken to maintain the Bill Register, under intimation to audit

TAN NO 3 (Ref. Audit Observation Memo No. 5 Dated: 23.12.2022)

Sub: - Improper maintenance of service books.

During scrutiny of service books audit have noticed some shortcomings as detailed below:-

1. 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, but the service book has not been shown to the official's concerned once in a year as token of check.

2. 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.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:


On perusal of Service Book of staff of this office it has been found that entry of Aadhar 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 letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

4. Inspection of 10% of Service Book by the Head of Office

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly instructions which has not been followed.

5. Leave A/C

It has been noticed that the leave a/c of many officials is not being maintained properly and leave record is also not upto date.



- A. Vinod singh Kayat, MTS
- B. Yogesh Kumar, MTS
- C. Anand Sharma, MTS
- D. Anil Kumar Mittal

6. **Nomination forms**

It has been noticed that fresh nomination forms regarding details of family, DCRG, UTGEIS & duly attested by the HOO in r/o of many officials have not been found attached in the service book of the official. The same may be got filled from the officials and be pasted in the service books.

7. Service Verification : In some of the cases, Service has not been verified.
- A. Mohan Chand, MTS
 - B. Anil Kumar Mittal, MTS
 - C. Bhuperdra Sakkarwal, Driver
 - D. Shweta Vats, Asstt.

8. **Coloured Photographs**

It has been noticed that the coloured photographs of many officials are not affixed in their respective service books. The latest coloured photographs may be affixed in the service books.

9. **Non availability of Home town declaration form**

It has been observed that Home Town Declaration forms of many officials are not found in Service Book. It means the Hometown and Headquarter of the concerned employee are same. If any of the officials/officer submits the Home Town declaration forms later. **The same may be accepted only after the approval of competent authority.**

Necessary steps may please to taken to remove the discrepancies in Service Book, under intimation to audit

TAN NO 4 (Ref. Audit observation Memo No. 7 Dated:- 02.01.2023)

Sub : Improper maintenance of Stock Register.

During the test audit of stock Registers Consumable and non-consumable) of Delhi Judicial Academy, Dwarka, New Delhi for the period 2021-22, produced to Audit Party by the DJA, Dwarka,, the following irregularities have been noticed:-

1. It has been observed that no physical verification of Non-consumable items as well as consumable items was undertaken during the year 2021-22 by the Delhi Judicial Academy. As per Rule 192 (1) and 192 (2) of GFR 2005 stipulates that physical verification of Fixed Assets

4

(Non-Consumable items) and consumable goods and material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

1. No work order with quantity and specification have been mentioned/attached with vouchers/provided to audit which have been given to the supplier. Hence in the absence of purchases file and work order, it cannot be checked that the bill have been verified after supplying of goods/service according to work order/requirement.
2. The competent authority has not given the certificate as required under rule 145/146 of GFR 2005 or 149/154/155 of GFR 2017 on the bills/separate certificate with details of purchases regarding the reasonability of rates, quality, specifications and reasonability of supplier. Hence it cannot be checked that the Delhi Judicial Academy, Dwarka, has made the purchases after competing codal formalities according to GFR during the audit period.
3. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are to be observed ,without proper signature of recipient/store officer the record cannot be considered as authenticated. (Consumable Register)
4. There were numerous of cutting and overwriting in the Consumable and Non Consumable register, which is irregular.
5. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.


Necessary steps may please to taken to remove the discrepancies in Stock Register, under intimation to audit

TAN NO 5 (Ref. Audit Observation Memo No.11 dated: 03.01.2023)

Subject: Deficient internal control over budget and expenditure.

Rule 59 of the General Financial Rules, 2017 provides that personal attention of the Head of Department/Controlling Officer is required to estimate savings or excesses, the Head of Department or Controlling Officer shall be in a position to estimate the likelihood of savings or excesses every month and to regularize them in accordance with the instructions laid down in Rule 62. Further, Rule 62 (2) provides that the savings as well as provision that cannot be profitably utilised shall be surrendered to Government immediately; they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the scrutiny of records related to Budget and Expenditure incurred in Delhi Judicial Academy, Dwarka, Delhi for the year 2021-22, it has been noticed that the DJA has not fully utilized the funds allotted as detailed below:



Budget & Expenditure 2021-22 (in Rs. actuals)

	Heads	Budget	Expenditure	Savings	%
Revenue	Salary	40000000	25193567	14806433	37%
	Wages	23790000	1521756	8576244	36%
	Medical Treatment	1500000	1208790	291210	19%
	Domestic travel Expness	300000	1	299999	100%
	Foreign Travel Expenses	3000000	0	3000000	100%
	Office Expenses	42400000	32803513	9596487	22%
	Office Admn (Exp.)	3800000	1683249	7116751	81%

It was observed in audit that: -

- (i) the Delhi Judicial Academy, Dwarka during the year 2021-22, there was a saving of 36% under the head **Wages**,
- (ii) at the end of financial year 2021-22 the Academy saved 22% and 81% respectively, under the head Office Exp. And Office Admn. (Exp.) respectively.
- (iii) under the head **Domestic Travel Expenses and Foreign Travel Expenses**, the Academy saved from its allotted fund, to the tune of 100% in the financial year 2021-22.

From the above, it is clear that the Delhi Judicial Academy, Dwarka, either failed to assess its institutional requirements accurately or to carry out prescribed regular monitoring of expenditure which resulted in savings under the various heads. These savings were also not surrendered by the DJA before the end of financial year in accordance with the provisions of General Financial Rules, which resulted in poor financial planning with its effects on the allocation of scarce financial resources of the Govt. of NCT of Delhi to more needy areas and developmental activities.

The DJA authority is advised to adhere to the guidelines/instructions issued by the Finance department, Govt of NCT of Delhi time to time for all the departments/autonomous bodies/institutes etc under GNCT of Delhi. The compliance and clarification, if any, may be shown to the audit.

~~(PA) AN KUMAR~~

IAO/SR, A.O.

AUDIT PARTY 4