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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002

Internal Audit Report of

Addl. District & Session Judge (District North) Rohini, Delhi-110085 for the period 2018-19 to 2021-22.

INTRODUCTION

The internal audit on the accounts of **Addl. District & Session Judge (District North) Rohini, Delhi-110085 for the period 2018-19 to 2021-22** was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and Mrs. Kavita Dargan, AAO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 17 working days w.e.f. 04.04.2022 to 29.04.2022.

AIMS AND OBJECTIVES

The main objective of the **Addl. District & Session Judge (District North) Rohini, Delhi-110085** is judicial & provide justice to the parties coming for the same. Delhi has been distributed in 11 Districts being headed by the District & Session judge.

The following officers/officials have held the charge of the respective posts as listed below:-

Head of Department

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Dilbag Singh Punia, Ld.D&SJ	08.12.16 to 30.04.18
2	R.P. Pandey, Ld.D&SJ	16.02.19 to 23.11.19
3	Swarn Kanta Sharma, Ld.PD&SJ	22.11.19 to 21.03.22
4	Vimal Kumar Yadav, Ld.PD&SJ	21.03.22 to till date

Head of Office

S. No	Name & Designation (Mrs./Mr./Dr.)	Period
1	Deepak Wason, Ld. ADJ	15.12.17 to – not provided
2	Neeraj Gaur, Ld. ADJ	15.09.18 to – not provided
3	Gagan Deep Singh, Ld. Spl. Judge (NDPS)	04.02.21 to till date

DDO:

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Vinod Bala, AO(J)	09.11.17 to – not provided

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2	Ram Charan Dhiwar, AO	24.10.19 to till date
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CASHIER

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Tejpal Singh, JA	07.02.18 to – not provided
2	Satpal, JA	19.04.18 to till date

VACANCY POSITION

S. No	Group	Sanctioned	Filled	Vacant
1	A	35	35	0
2	B	162	162	0
3	C	148	148	0
	Total	345	345	0

Budget Allocation and expenditure for the year 2018-19 to 2021-22

YEAR	Budget Allotted	Expenditure incurred
2018-19	Not provided	Not provided
2019-20	Not provided	Not provided
2020-21	417407000	399118542
2021-22	458201820	456775355

STATUTORY AUDIT

AGCR audit of the Addl. District & Session Judge (District North) Rohini, Delhi-110085 has not been done up to till date

Maintenance of Records

The maintenance of records of Addl. District & Session Judge (District North) Rohini, Delhi-110085 for the period 2018-19 to 2021-22 was found satisfactory, subject to observations made in current audit report.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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Old Audit Report Part – I

There were 08 paras outstanding for the period 2012-2018 on the accounts of O/o Addl. District & Session Judge (District North) Rohini, Delhi-110085 out of which 03 para fully settled recovering an amount of Rs. 206608/- and 02 para partially settled and the remaining 05 paras along with outstanding recovery of Rs. 93557/- incorporated in the current audit report. .

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	2012-15	01	01	01	0
3	2015-18	07	02 fully and 02 partially	(6, 7 fully) (2,3 partially)	05(1,2,3,4,5)
	Total	08	03		05

DETAILS OF OLD RECOVERY

S.No.	Period	Recovery of para No.	Details of recovery (In Rs.)			Remarks
			Raised	Amount recovered	outstanding	
1	2012-15	01	540	540	0	
2	2015-18	01	23400	0	23400	
		02	3157	650	2507	
		03	53808	46608	7200	
		04	60450	0	60450	
		06	780	780	0	
		07	158030	158030	0	
Total			300165	206608	93557	

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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(Part-II)
Current Audit Report
(2018-19 to 2021-22)

Current Audit Report:

During the course of current audit, 14 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of Rs. 546806/- were issued. On the basis of compliance shown by the Department, 02 memos were fully settled and on the spot and 03 memo partially settled recovering an amount of Rs.467947/- and the remaining 13 audit memos have been converted into 08 para and the remaining 05 memo converted into 05 TAN(s) along with an outstanding recovery of Rs. 78859/- in the current audit report.

Details of current recovery (2018-19 to 2021-22):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
04	149754 ✓	142047 ✓	7707 ✓
05	214272 ✓	208000 ✓	6272 ✓
07	62200 ✓	60800 ✓	1400 ✓
08	57100 ✓	57100 ✓	0 ✓
09	63480 ✓	0 ✓	63480 ✓
Total	546806 ✓	467947 ✓	78859 ✓

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

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PART-II
CURRENT AUDIT REPORT
(2011-12)

~~TASH 2~~ (TASH-12)
Test Audit Note No.01

(Ref. Memo No.07 dated 03.12.12)

Sub:- Outstanding amount of fine to the tune of Rs.23,92,604/-

As per the information made available to the audit, it has been observed that fine amounting to Rs 19,66,150/- were imposed by various courts of District North during the period from 01.04.11 to 31.03.12, is still lying outstanding as per the following detail given below :-

Fine imposed	Fine Realised	Balance
1,28,53,844/-	1,08,87,694/-	19,66,150/-

During the last audit for the period 2010-11, it was also observed that a balance of Rs. 15,85,154/- was also outstanding, the office had intimated that at present a balance of Rs. 4,26,454/- is still lying outstanding with various courts under the Distt. North. Thus, total outstanding balance for both the years is Rs. 23,92,604/- as on 31.03.2012.

The department should make necessary efforts to identify recoverable amount of fine among the outstanding balance and also identify the exact amount of fine which are non recoverable due to various reasons or to be waived off.

The above needs to be elucidated to audit.

Test Audit Note No. 02

(Ref. Memo No. 06 dated 03.12.12)

Sub:- Cash Book

During the test audit of the Cash Book of the office of the Addl. District & Session Judge, Distt. North, Tis Hazari, Delhi It was observed that an imprest of Rs. 30000/- is allotted to the DDD, District North by Distt. Central whose entry of receipt was made on 01.04.11 in the Cash Book at Page number 11, the same amount is shown as balance in hand from month to month without having any of its utilization, as such it appears to audit that this amount is not required in the office. The same amount should have been used for the purpose for which it was allotted to Distt. North. Reasons for non-utilization of the imprest money may be elucidated to audit.

TAN 2 (2011-12)

Test Audit Note No 03 (Ref. Memo no. 09 dated 04.12.12)

Sub :- The senior officials are getting less benefits in terms of salary

During the test audit of the office of the District & Sessions Judge, Distt. North it was found that pay of LDCs was revised from 3050-4590 (pre-revised) to Rs. 4500-7000 (Pre-revised) vide order number F.No.1/09/07-Judl./Supt.law/503-504 dated 06.05.11 which was endorsed to all the Accounts Branch, office of the Districts & Sessions Judge, Delhi vide order number 32149-150 dated 09.05.11. Hence the LDCs are getting the grade pay of Rs. 2800/- as present. The next designation after promotion from LDC is the UDC. The UDCs are getting the pay in the pre-revised pay scale of Rs. 4000-6000. At present the Grade Pay of UDC is Rs. 2400/-. Hence the officials working in the senior posts are getting less Grade Pay. It was told to audit that matter is lying pending in the Hon'ble High Court. The outcome of this matter may be intimated to audit as and when it is settled.

Test Audit Note No. 04 (Ref. Memo No. 05 dated 30.11.12)

Sub :- Bill Register

The Bill Register of the District and Addl. Session Judge Distt. North shows the following discrepancies :-

1. Note 1 below Rule 34 of Receipt and Payment Rules 1983 stipulates that a bill register in Form GAR-9 should be maintained by all Heads of Offices who were authorized to draw money on bills signed by them but in the office of Distt & Addl. Session Judge this register has not been maintained in the said prescribed form. This register is being maintained in the form of DAK Register.
2. No Page counting certificate has been found recorded on the first page of the Bill Register
3. Signature of the competent authority i.e. DDO has been found done in the register
4. Register has not been reviewed/examined by any of the Gazetted Officer.

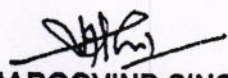
TAN 3 (2011-12)

Test Audit Note No. 05 (Ref. Memo No. 08 dated 03.12.12)

Sub :- Stock Register

During the test check of stock register for the period 2011-12 of the office of the District & Addl. Session Judge Distt. North, the following discrepancies were observed :-

1. No Page count certificate was given in front of the register
2. Qty purchase are not shown in the column of the receipt of the quantity.
3. Amount of cartage paid at the time of purchase are shown in the register (P/8)
4. Cost of article purchased were not shown.


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IAO

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PART II

Para 01: Recoveries in respect of employees

(Ref. Audit Memo No. 02 dated 28/10/2015)

1. Irregular re-imbusement of Children Education allowance amounting to Rs 189683/-.

Test check of Tution Fee record revealed that Court authorities have re-imbursed the Children Education allowance to the staff members without verifying the family details from the Service Books and no undertaking or declaration from serving spouse.

During the scrutiny of bills and other related record, it has been noticed that Court authorities have paid the CEA to the following staff in respect of their third child which is irregular as children education allowance is admissible only in respect of two elder surviving children w.e.f. 01.09.2008:

S.No.	Name & Designation	Bill No. & Date	Name of third and fourth child	Amount paid (in Rs.)	Period for which claim re-imbursed
1.	Sh. Satish Kumar, S/o Jai Nairayan, J.J.A	191 dated 03.07.2013, 84 dated 24.04.2014, 216 dated 16.06.2015	Ashish Saini	12648/- 15750/- 18000/-	2012-13 2013-14 2014-15
	Total			46398/-	
2.	Naresh Kumar, S/o Sh. Tara Chand, J.J.A	123 dated 31.05.2013, 84 dated 24.04.2014, 91 dated 30.04.2015	Neha, Ashish Neha, Ashish Ashish	30000/- 31500/- 18000/-	2012-13 2013-14 2014-15
	Total			79500/-	
3.	Sh. Rajender Singh, J.J.A	84 dated 24.04.2014	Vansh	15495/-	2013-14
	Total			15495/-	
4.	Sh. Sanjay Kumar, J.A	122 dated 30.05.2013, 86 dated 24.04.2014, 84 dated 25.04.2015	Kanchan	14600/- 15690/- 18000/-	2012-13 2013-14 2014-15
	TOTAL			48290/-	
GRAND TOTAL				189683/-	

Settled as per reply submitted by Dep'ty. @ kulo

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Settled

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Other similar cases if any may also be reviewed at your own level. Hence, an amount of Rs.189683/- may be recovered from the concerned officials and deposited into government account under intimation to the audit.

(Ref. Audit Memo No. 06 dated 29/10/2015)

- 2. LTC recovery amounting to Rs. 600/- on account of excess reimbursement made for journey by private bus and auto rickshaw while availing LTC.

Sh. Parmanand Pd. Vidyarathi, LDC has availed LTC(HT) for the block year 2013-14 in respect of himself, wife and children travelled by train from New Delhi to Patna Junction. Further he has travelled from Patna Junction to Bihar Shaif by private bus and from Bihar Shaif to Shamabad and back by local auto vide Bill no.LTC(HT)/232 dt.15.07.2013. Amount reimbursed for private bus and local auto is not admissible.

Hence the inadmissible amount of Rs. 600/- may be recovered from him, after due verification, under intimation to audit.

Settled by Deptt. @ 29/10/15
Submitted

(Ref. Audit Memo No. 09 dated 02/11/2015)

- 3. Short recovery of monthly subscription and insurance cover under CGEGIS-1984 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 10.09.2010. 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 the following official. Necessary recovery be made from the concerned officials under the intimation to audit.

S.No.	Name and designation	Month/period of short recovery	CGEGIS Deducted per month	Rate of CGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Parveen Kumar, Peon	01/01/2011 To 31/12/13 (36 months)	Rs. 15/-	Rs. 30/-	540/- (36*15)
		TOTAL			540/-

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Hence, the above said amount of Rs. 540/- may be recovered from the concerned official and deposited into Govt. Account under intimation to the audit after due verification. Other similar cases may also be reviewed at your own level under intimation to the audit.

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(Ref. Audit Memo No 08 dated:02/11/2015)

Para 2: Outstanding amount of fine to the tune of Rs.2796750/- is still outstanding for the period 2012-13 to 2014-15 as per the details given below:

As per information made available to the audit, it has been observed that fine amounting to Rs.7775834 /- were imposed by various courts of District North West during the period 01.04.2013 to 31.03.2015 out of which Rs. 2796750/- is still outstanding as per the details given below:

Period	Fine imposed (In Rs.)	Fine realized (In Rs.)	Fine write off (In Rs.)	Outstanding amount (In Rs.)
2012-13	Not provided as the same was maintained by the North West District. Audit of the North West District has already been done for the said period.			
2013-14	11834003	10375003	214900	1244100
2014-15	65941831	64279181	110090	1552650
Total	77775834	74654184	324900	2796750

During the last audit for the period 2011-12, it was also observed that a balance of Rs. 23,92,604/- is still outstanding for the period 2010-11 to 2011-12 as on 31.03.12. Thus total outstanding balance upto 31.03.15 is Rs. 5189354/-.

The department may explore all the possibilities for taking remedial steps for recovery of actual outstanding balance of fine.

The department should make some efforts to identify recoverable amount of outstanding amount of fine and also identify the exact amount of fine which are not recoverable due to various reasons or to be waived off.

(Signature)
 (SAROJ GUPTA)
 Inspecting Audit Officer
 Audit Party No. XIV

PART-III

Tan 01.

(Ref. Audit Memo No. 3 dated 29/10/2015)

Sub: Pay Bill Register (GAR-17)

1. During test-check, following irregularities were noticed in the PBR for the period 2012-13 to 2014-15.
2. The mandatory page count certificate duly signed by the DDO not recorded in the any of the PBR under the audit period.
3. 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.
4. 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.
5. Balance of advances were not shown brought-forwarded to the current year with its number of installments.
6. Abstract in the PBR (Form GAR 18) are not filled.
7. Scrutiny also revealed that in the PBR cuttings/over writings are not found attested by the competent authority.

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

Tan 02

(Ref. Audit Memo No. 4 dated 29/10/2015)

Subject: Bill Register (GAR-9)

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

1. Note 1 below Rule 34 of Receipt and Payments Rules 1983 stipulates that a bill register in Form GAR-9 should be maintained by all Heads of Offices who were authorized to draw money on bills signed by them but in the office of District & Addl. Session Judge this register has not been maintained in the said prescribed form. This register is being maintained in the form of DAK Register.
2. Mandatory column No. 4 i.e. Dated initial of the gazetted officer (DDO) signing the bills were left blank in the bill registers.
3. Bill register is never signed by the DDO which is irregular.
4. Mandatory page count certificate duly signed by the DDO not recorded on the first page of the Bill register under the audit period.
5. Monthly summary of bills presented passed and pending not recorded at the end of moth.
6. Gross amount of the bill were not recorded in the bill register..

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7. Category of cheque not mentioned along with the cheque no. in any of the bill register.
8. Cuttings/over writings in bill entries have not been attested by the DDO.
9. All the columns were left blank except 3 columns. Details of the bill admitted /passed by the PAO, were not recorded in most of the cases which is irregular.

Necessary corrections may be done and compliance may be shown to the next audit.

Tan 03

(Ref. Audit Memo No. 5 dated 29/10/2015)

Sub.: Shortcomings in cash book.

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

1. Opening balance of previous cash book not brought forwarded to the current cash book under the signature of the competent authority.
2. Each and every entry on receipt and payment side not initialed by the DDO of the unit for the cash book w.e.f. 2012-13 to 2014-15.
3. Use of fluid in the cash book is strictly prohibited and the same has been used at page no. 115, 120 & 51 which should be cancelled/ rewritten and attested by the DDO.
4. During the test audit of the Cash Book of the office of the Addl. District & Session Judge, Distt. North, Rohini Court Complex, Delhi. It was observed that an imprest of Rs.30000/- is allotted to the DDO, District North by District Central whose entry of receipt was made on 01.04.11 in the Cash Book at page number 41, the same amount is shown as balance in hand from month to month without having any of its utilization, as such it appears to audit that this amount is not required in the office. The same amount should have been used for the purpose for which it was allotted to Distt. North.

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The Head of Office may ensure that such types of lapses are not repeated in future.

Tan 04

(Ref. Audit Memo No. 10 dated 02/11/2015)

Sub: Income Tax .


During the scrutiny of Income tax record for the audit period, it has been observed that rebate of HRA and Interest on of HBA under Section 10 of Income Tax Act, but no documentary proof of actual saving towards Interest and Principal Amount has not been obtained from the concerned officers. The detail of such cases is as follows:

Sl. No.	Name & Designation	HRA/Interest on HBA rebate allowed for the F.Y.	Rent paid p.m.	Documentary proof reqd.
1.	Ms. Suman Negi, P.A.	110408 + 10983/- (2013-14) towards Interest and Principal amount		Documentary proof of actual payment made towards Principal amount and Interest on HBA.

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2.	Ms. Renu Thakran, Sr. P.A.	96330 + 23854/- (2013-14) towards Interest and Principal amount		Documentary proof of actual payment made towards Principal amount and Interest on HBA.
3.	Sh. Rajan Sharma, Sr. P.A.	31905 + 8057/- (2013-14) towards Interest and Principal amount		Documentary proof of actual payment made towards Principal amount and Interest on HBA.
4.	Sh. Vidya Prakash, DHJS	186789/- (2014-15) towards HRA rebate	27000/-p.m.	PAN No. of landlord required.
5.	Sh. Virender Singh, DJS	200000+40173/- towards Interest and Principal amount	--	Documentary proof of actual payment made towards Principal amount and Interest on HBA.

Hence, documentary proof may be obtained from the above Officers/officials for allowing the HRA rebate and Interest on HBA , otherwise income tax may be recalculated and recovery be made under intimation to the audit.


(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XIV

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Page No-1

PART II
CURRENT AUDIT REPORT
(2015-18)

Para No.1 Irregular Payment of Washing Allowance to Judicial officers amounting to Rs. 23400/- (Ref. audit memo 03 dt. 18.02.2019)

The recommendations of the 7th CPC on allowances came into effect from 1st July 2017 due to which disbursement of all existing allowances which have not been specifically recommended for continuation in terms of the Resolution dated 6th July 2017 were discontinued from the salary of the month of July.

On scrutiny of Pay Bill Register, it has been observed that Judicial officers / officials have been paid Washing Allowance @ Rs.900/- in the month of July 2017 as per details below:-

Sl. No	Name	Desgn.	Period	Allowance drawn@	Total Months	Recovery
1	Sh. Vidya Prakash	DHJS	07/2017	900	01	900
2	Sh. Dilbagh Singh	DHJS	07/2017	900	01	900
3	Sh. Virender Kumar Bansal	DHJS	07/2017	900	01	900
4	Ms. Sukhvinder Kaur	DHJS	07/2017	900	01	900
5	Sh. Chandra Bose	DHJS	07/2017	900	01	900
6	Ms. Bimla Kumari	DHJS	07/2017	900	01	900
7	Ms. Archana Sinha	DHJS	07/2017	900	01	900
8	Sh. Ramesh Kumar	DHJS	07/2017	900	01	900
9	Sh. Sanjay Jindal	DHJS	07/2017	900	01	900
10	Sh. Atul Kumar	DHJS	07/2017	900	01	900
11	Ms. Seema Maini	DHJS	07/2017	900	01	900
12	Sh. Sukhvir Singh	DHJS	07/2017	900	01	900
13	Sh. Parveen Kumar	DHJS	07/2017	900	01	900
14	Sh. Jitender Pratap Singh	DJS	07/2017	900	01	900
15	Sh. Kapil Kumar	DJS	07/2017	900	01	900
16	Sh. Satvir Singh Lamba	DJS	07/2017	900	01	900
17	Sh. Sidharth Mathur	DJS	07/2017	900	01	900
18	Sh. Vikram	DJS	07/2017	900	01	900
19	Ms. Richa Manchanda	DJS	07/2017	900	01	900
20	Sh. Anurag Dass	DJS	07/2017	900	01	900
21	Ms. Kadambari	DJS	07/2017	900	01	900
22	Sh. Amit Arora	DJS	07/2017	900	01	900
23	Sh. Sunil Kumar	DJS	07/2017	900	01	900
24	Sh. Vishal Gogne	DJS	07/2017	900	01	900
25	Sh. Manish Khurana	DJS	07/2017	900	01	900
26	Sh. Virender Singh	DJS	07/2017	900	01	900
					TOTAL	23400

The DDO may undertake recovery from the officials mentioned above after due verification of facts and figure under intimation to audit.

Para No.2 Irregularities in Leave Travel Concession and recovery of Rs.3157/- (Ref. audit memo 04 dt. 18.02.2019)

i) Irregular reimbursement for the part of journey performed from airport to hotel and residence.

Page No-2

(Signature)

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During the test check of LTC claims provided by the department, it has been observed that the LTC fare has been reimbursed for Airport to hotel and residence which is not admissible as per LTC Rules.

S.N.	Name & Designation	Bill No./Date	Description of claim	Amount Paid	Amount admissible	Amt. recoverable	Remarks
1.	Ms. Richa Joshi, PA	699 dated 11.01.2017	All India LTC for the block year 2014-17 from Delhi to Port Blair	46354/-	45704/-	650/-	Journey from Port Blair to Hotel and from Delhi Airport to Residence performed by Taxi has been reimbursed.

Partly settled

II) Excess Payment of LTC Claim

Para-2

During the test check of LTC claims for the audit period, it was observed that in some cases, the LTC fare has been reimbursed in an irregular manner to the following officials as per details given below which is not admissible :-

S.N.	Name & Designation	Bill No./Date	Description of claim	Amount Paid	Amount admissible	Amount recoverable	Remarks
1.	Sh. Chetan Dayal, JJA	591 dated 03.11.2017	All India LTC for the Block year 2014-17 from Delhi to Port Blair	36,023/-	33,516/-	2,507/-	Air fare from Kolkata to Port Blair and Back has been reimbursed at the rate of Rs.30373/- instead of Rs.27866/-

The DDO may undertake recovery from the officials mentioned above for Rs.3157/- after due verification of facts and figure.

Para No.3

Para No.3 Over Payment of Transport Allowance amounting to Rs.53808/- (Ref. audit memo 06 dt. 20.02.2019)

46608/- Recovered

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.

On scrutiny of Attendance Records of officer/officials for the audit period, it revealed that the following officials have been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per details given below:-

S. No.	Name and Designation	Leave Period (Full Month)	Transport Allowance	Total	Amt Recovered	Amt. Balance
1	Jyoti Khurana, P.A.	05/2015	3408	3408	-	3408
2	Payal, P.A.	12/2016 01/2017 02/2017	3600 3600 3600	10800	-	10800

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Rs. 7200/-
to Payal P.A.
outstanding
Partly Settled
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3	Shakina, P.A.	11/2016 12/2016 01/2017	3600 3600 3600	10800	3600	7200
4	Savita Bajaj, P.S.	10/2016 11/2016 12/2016 01/2017 02/2017	7200 7200 7200 7200 7200	36000	18000	18000
5	Richa Joshi, P.A.	02/2017 03/2017 04/2017	3600 3600 3600	10800	--	10800
6	Renu Thakran, Sr. P.A.	03/2017	7200	7200	3600	3600
TOTAL				79008	25200	53808

Overpayment made on a/c of transport allowance amounting to Rs.53808/- as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit.

Para No.4 Short recovery of subscription towards DGHS to the tune of Rs.60,450/- (Ref. audit memo 07 dt. 20.02.2019)

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates of subscription are given below:

Grade Pay to the beneficiary	Subscription under CGHS per month now applicable in DGEHS scheme (in Rs.)	
	Upto 01-01-17	w.e.f. 01-02-2017
Rs.1650	50	250
Rs.1800,1900,2000,2400,2800	125	250
Rs.4200	225	450
Rs.4600,4800,5400,6600	325	650
Rs.7600 and above	500	1000

During the test check of records of Addl. District & Session Judge, (Distt. North), Rohini Courts, Delhi, it was noticed that the contribution towards DGEHS has not been made as per revised rates from many officials for the period mentioned against each. The details are given in Annexure 'A'.

Further, it was observed that recovery of DGEHS contribution was not recovered at the stipulated rates with reference to the level of pay due to change of Grade Pay by virtue of Promotion / Grant of NFSG as the contribution is payable only from the date of issue of the order and not from the date from which his / her pay is being effected. The details are given in Annexure 'B'.

The DDO may undertake recovery from the officials mentioned in Annexure 'A' and 'B' for Rs.60,450/- after due verification of facts and figure.

Para No.5 Grant of advance increment to the staff. (Ref. audit memo 08 dt. 21.02.2019)

During the course of audit and scrutiny of service books of the staff of Addl. District & Session Judge, (Distt. North), Rohini Courts, Delhi, it has been observed that staff of the Distt. Courts have been given the benefit of one advance increment as per the recommendations of the Shetty Commission (First National Judicial Pay Commission for improvement of staff working in subordinate courts).

(Signature)

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As per the record provided to the audit, the Shetty Commission had recommended that **all ministerial staff, other than those to whom have recommended higher pay scales elsewhere, be granted one increment at the initial rate of the existing pay scale** admissible to the respective post and / or time bound promotion pay scale, if any. Further, the new entrants shall be started at one stage above the minimum of the pay scale admissible to the post.

The Commission has also recommended **Grant of one increment at the initial rate of the existing pay scale to stenographers whose pay scales has not been revised** alongwith other benefits.

The above benefit is being given on the judgment of the Hon'ble Supreme Court of India against IA No. 297 of 2012 in IA No.71-A in WP (Civil) 1022 of 1989 with Civil Appeal NO. 2943 of 2015 (@SLP © No.737 of 2012) with IA No. 329 of 2014 in WP (Civil) 1022 of 1989.

Audit is of the view that the pay scales of the subordinate courts were recommended by the Shetty Commission effective from 01.04.2003 to curtail the gap between the pay scales of subordinate courts and the Apex courts (High Court and above) by granting one increment in the existing pay scale to those whose pay scales have not been revised.

But in the present scenario, the pay of the subordinate court staff (Distt. Courts in NCT of Delhi) has been upgraded/revised to the pay scales at par with the pay scale of the staff of Hon'ble High Court w.e.f. 01.01.1996 and onwards which is over and above / beyond the recommendation of the Shetty Commission for the subordinate court staff. So, the purpose of recommendation of grant of one increment by the Shetty Commission effective from 01.04.2003 is defeated.

The department may initiate steps to review the applicability of the Shetty Pay Commission after verification of facts and figures under intimation to audit.

Para No.6 Less deduction of Rs.780/- in respect of License Fee and Water Charges. (Ref. Audit Memo No.9 Dated :21.02.2019)

The PWD Department of Delhi Government have revised the License Fee / Water Charges w.e.f. July 2017 vide Order no. F.4(1) Misc.PWD & H/A-II/2004/P.F./10039-51 dated 16.07.2018.

During scrutiny of PBRs and other allied records of office of Addl. District & Session Judge, (Distt. North), Rohini Courts, Delhi, it was revealed that the department had not deducted the License Fee and Water Charges from the salary of under mentioned employees according to the revised rates as per details given below:-

Sr. No.	Name & Desgn.	Address	Period		Licence Fee			Water Charges			No. of months	Amount of recovery
			From	To	Due	Deducted	Diff	Due	Deducted	Diff		
1	Guna Kant Chodhary, Nazir	Type-II Sindhora Kalan	Jul-17	Jun-18	310	245	65	196	196	--	12	780
TOTAL											780	

Settled.
(Shankar Shankar)
180-18

Deductions on a/c of Licence Fee and Water Charges 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 case may also be verified at your level and action be taken accordingly.

Amik

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Para No.7 Payment of HRA to official provided with Govt. accommodation and Non deduction of License Fee / Water Charges amounting to Rs.158030/- (Ref. Audit Memo No.10 Dated :22.02.2019)

When an allotment of accommodation or alternate accommodation is accepted, liability for License Fee will commence from the date of occupation or the eighth day from the date of receipt of the allotment, whichever is earlier. Further, HRA is not admissible to those provided with Government accommodation.

During the test check of Spouse information and other allied records of office of Addl. District & Session Judge, (Distt. North), Rohini Courts, Delhi, it was revealed that the department had neither deducted the License Fee and Water Charges nor stopped payment of HRA to Ms. Mamta, PA who had been allotted Government accommodation in Sindhora Khurd vide allotment ID-116782 dated 21.03.2017 and occupancy report the same has been occupied as on 21/04/2017. The details are given below:-

Licence fee

S. No.	Name & Desgn.	Address	Period		Licence Fee			Water Charges			No. of months	Amount of recovery
			From	To	Due	Deducted	Diff	Due	Deducted	Diff		
1	Mamta, PA	1884, Type-II, Sindhora Khurd	Jul-17	Feb-19	310	--	310	196	--	196	20	10120
TOTAL											10120	

Note:- Recovery for the period of April, 2017 to June, 2017 has already been made at the spot.

House Rent allowance

S.No.	Period	Rate of HRA per month	HRA Paid	HRA admissible	Amt. recoverable	Amt. recovered	Balance amount of recovery
1.	21.04.2017 to 30.06.2017	5142/-	11998/-	NIL	11998/-	24000/-	147910/-
	01.07.2017 to January 2018	10776/-	75432/-	NIL	75432/-		
	February 18 to April 18	11760/-	35280/-	NIL	35280/-		
	May 18 - June 18	12120/-	24240/-	NIL	24240/-		
	July 18 - August 18	12480/-	24960/-	NIL	24960/-		
TOTAL					171910/-	24000/-	147910/-

Deductions on a/c of Licence Fee and Water Charges and HRA 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.

Urmila
(URMILA KAPOOR)
I.A.O. Audit Party No.XII
26/02/2019

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TEST AUDIT NOTE
(2015-18)

TAN No. 1

**Non maintaining of Bill Register in the prescribed format
(Ref. Audit Memo No -05 Dated 19.02.2019)**

DDOs shall maintain a Bill Register in Form TR 28-A, and note all bills presented for payment to the PAO in the register. As soon as cheques / payments for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register and the DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In case any retrenchment is made by the PAO, a note of such retrenchments should be kept against the bill in the remarks column in TR 28-A. But it was observed that Bill Register was not being maintained in the Department in the prescribed format.

HOO may take necessary action for maintaining the Bill Register in the prescribed format under intimation to audit.


(URMILA KAPOOR)
I.A.O. Audit Party No.XII



S. No	Name & Designation	Desgn.	G. Pay	Recovery period	Deduction made	Deductions due	Difference to be recovered	Total amt. of difference
1	GAUTAM MANAN	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
2	DILBAGH SINGH	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
3	CHANDRA BOSE	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
4	AJAY GOEL	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
5	MANU RAI SETHI	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
6	ARCHANA SINHA	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
7	RAMESH KUMAR	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
8	SANJAY JINDAL	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
9	KAPIL KUMAR	DJS	5400	02/17 - 04/17	325	650	325 X 3	975
10	SIDHARTH MATHUR	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
11	ANURAG DASS	DJS	5400	02/17 - 04/17	325	650	325 X 3	975
12	AMIT ARORA	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
13	VISHAL GOGNE	DHJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
14	MANISH KHURANA	DJS	7600	02/17 - 04/17	500	1000	500 X 3	1500
15	VIRENDER SINGH	DJS	5400	02/17 - 04/17	325	650	325 X 3	975
16	ASHOK KUMAR	P.A.	4800	02/17 - 04/17	325	650	325 X 3	975
17	BABITA	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
18	RANJANA SHARMA	P.A.	4800	02/17 - 04/17	325	650	325 X 3	975
19	BHAWANA	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
20	RICHA JOSHI	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
21	JYOTI DIWAN	Sr. P.A.	5600	02/17 - 04/17	325	650	325 X 3	975
22	SAVITA DEVLIAL	P.A.	4800	02/17 - 04/17	325	650	325 X 3	975
23	SEEMA BHATIA	P.A.	4800	02/17 - 04/17	325	650	325 X 3	975
24	DINESH KUMAR	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
25	CHETAN KUMAR	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
26	DIKSHA	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
27	KARAN DAYAL	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
28	KIRAN	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
29	PAYAL	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
30	KAMAL KUMAR	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
31	NARENDER KR. SHARMA	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
32	PANKAJ RAWAT	P.A.	4600	02/17 - 04/17	325	650	325 X 3	975
33	CHETAN DAYAL	JJA	2800	02/17 - 04/17	125	250	125 X 3	375

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34	DEEPAK SHARMA	JJA	2800	02/17 - 04/17	125	250	125 X 3	375
35	ARUN KUMAR	JJA	2800	02/17 - 04/17	125	250	125 X 3	375
36	VIJAY KUMAR	JA	4600	02/17 - 04/17	325	650	325 X 3	975
37	GANESH MATHUR	Sr.JA	5400	02/17 - 04/17	325	650	325 X 3	975
38	MANJU BINDRA	AOJ	7600	02/17 - 04/17	500	1000	500 X 3	1500
39	SAVITA KUMARI	AOJ	7600	02/17 - 04/17	500	1000	500 X 3	1500
40	SANGITA CHOPRA	Sr. J.A.	5400	02/17 - 04/17	325	650	325 X 3	975
41	VIJAY PAL	J.A.	4600	02/17 - 04/17	325	650	325 X 3	975
42	OM PARKASH	ORDERLY	4200	05/17	250	450	200 x1	200
43	KUNDAN SINGH RAWAT	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
44	MEGHRAM KALSIWAL	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
45	MOTI LAL	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
46	ASHWANI KUMAR	ORDERLY	1900	02/17 - 04/17	125	250	125 X 3	375
47	SURENDER SINGH NEGI	ORDERLY	1900	02/17 - 04/17	125	250	125 X 3	375
48	BANSI LAL	ORDERLY	1900	02/17 - 04/17	125	250	125 X 3	375
49	PRAVEEN KUMAR	ORDERLY	1900	02/17 - 04/17	125	250	125 X 3	375
50	DINESH KUMAR	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
51	VIJAY KUMAR	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
52	SANDEEP KUMAR	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
53	MANWAR SINGH RAWAT	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
54	AZAD YADAV	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
55	MANOJ KUMAR	ORDERLY	2400	02/17 - 04/17	125	250	125 X 3	375
56	ANAND SINGH	ORDERLY	4200	02/17 - 07/17	225	450	225 X 6	1350
57	RAVI KUMAR	ORDERLY	2800	02/17 - 07/17	125	250	125 X 6	750
58	VISHAL BHARDWAJ	ORDERLY	2800	02/17 - 07/17	125	250	125 X 6	750
59	RAKESH KUMAR SHARMA	PS	2800	02/17 - 07/17	125	250	125 X 6	750
60	MAN SINGH	PEON	2800	09/17 - 02/19	125	250	125 X 18	2250
TOTAL								56450

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List of officials whose DGEHS contribution was not recovered at the stipulated rates with reference to the level of pay due to change of Grade Pay by virtue of Promotion / Grant of NFSG etc.

S. No	Name & Designation	Desgn.	G. Pay	Recovery period	Deduction made	Deductions due	Difference to be recovered	Total amt. of difference
1	BHAWNA	PA	4600	07/16 - 08/16	225	325	100 X 2	200
2	ASHOK KUMAR	PA	4600	07/16 - 08/16	225	325	100 X 2	200
3	BABITA	PA	4600	07/16 - 08/16	225	325	100 X 2	200
4	YUKTA ROHILLA	PA	4600	07/16 - 08/16	225	325	100 X 2	200
5	RANJANA SHARMA	PA	4600	07/16 - 08/16	225	325	100 X 2	200
6	SAVITA DEVLIAL	PA	4600	07/16 - 08/16	225	325	100 X 2	200
7	KARAN DAYAL	PA	4600	07/16 - 08/16	225	325	100 X 2	200
8	KIRAN	PA	4600	07/16 - 08/16	225	325	100 X 2	200
9	DIKSHA	PA	4600	07/16 - 08/16	225	325	100 X 2	200
10	PAYAL	PA	4600	07/16 - 08/16	225	325	100 X 2	200
11	ANIL KUMAR	PA	4600	07/16 - 08/16	225	325	100 X 2	200
12	CHETAN KUMAR	PA	4600	07/16 - 08/16	225	325	100 X 2	200
13	DINESH KUMAR	PA	4600	07/16 - 08/16	225	325	100 X 2	200
14	KAMAL KUIMAR	PA	4600	07/16 - 08/16	225	325	100 X 2	200
15	VIJAYPAL	PA	4600	07/16 - 08/16	225	325	100 X 2	200
16	RAJEET	PA	4600	07/16 - 08/16	225	325	100 X 2	200
17	SUSHIL KUMAR	J.A.	4600	07-16 - 08/16	225	325	100 X 2	200
18	MUKESH KUMAR VARUN	J.A.	4600	07-16 - 08/16	225	325	100 X 2	200
19	AVINASH KAUR	PA.	4600	07-16 - 08/16	225	325	100 X 2	200
20	RICHA JOSHI	P.A.	4600	07-16 - 08/16	225	325	100 X 2	200
TOTAL								4000

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**CURRENT AUDIT REPORT
PART II
(2018-19 to 2021-22)**

PARA 01: Information regarding NOC obtained from Delhi Fire Service Department-reg.

(Ref. Audit Memo No.02 dated 05.04.2022)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, but the said certificated has not been provided to audit.

As per list of destruction of records (Annexure A) provided by the unit, fire took place in June, 2020 and all records of accounts wing for the period upto 2019-20 were burnt, but no copy of FIR alongwith its investigation report has been provided to the audit. Compliance of the same may be shown to the next audit.

8

SUBJECT: - Destruction of Accounts Records, North District, Rohini Courts, Delhi in the fire on dated 18/6/2020 and its reconstruction- regarding.

As it is known that a fire in the premises of Rohini Courts complex break out in the early hours of 18/6/2020 about 9.15 AM in which the Room of Accounts Section, North District, and its adjoining Record Room (Accounts), also gutted into the flames of fire. As per the preliminary inspection, not a single page of records remained untouched from the wrath of fire and not remained usable for further upkeeping.

The Accounts Branch have been in function in the North District, Rohini Courts Complex since 01.03.2013 and hence the current as well as previous records pertaining to Salary work, Medical Records, Contingency Records, LTC/TA Records, Pension files, Fine & Audit Records, file received along with advance register in r/o HBA/MCA/PCA, records related to medical seat North District, THC, received from Central District (HQs) along with Service Books of all the Serving Officers/Officials as well as Retired/Deceased employees of the North District gutted into the fire as per the detail hereunder:-

A.1 Detail on destruction of records on Salary Seat.

- Records of Pay Bill Register upto date since 1.3.2013 (including PBR of current year of 2020-21) in respect of all the officers and officials who had drawn salary from this District.
- Records of calculation of Income tax and savings proof up to date in r/o all the officers and officials who had drawn salary from this District.
- Records of office copies of Form 16 upto date since 01.03.2013 in respect of Officers and Officials who had drawn salary from this district.
- Records of office-copy of pay bills, arrear bills, evening courts bill, tuition fees bill, home orderly allowances upto date since 01.03.2013.
- Correspondence files in r/o Officers and Officials made to the other Districts and Govt. of NCT of Delhi or Other Government Departments.
- Many others co-related noting and drafting files such as evening courts payments, home orderlies' allowances to Judicial Officers as well as ex-officers etc.
- Pending bills of evening courts, tuition fees bill, arrear bills etc.
- Files/Office Orders related to recovery about EL/EOL, CCL, Salary Attachment Court Order.
- LPC received in original and fixation order etc. received from other Government Offices.

A.2 Detail on destruction of records on Medical Seat.

- All Files pertaining to issuance of Fresh as well as duplicate medical cards since 01.03.2013.
- Blank form of Medical Index & Blank Medical Cards.
- All Medical Records of all the Judicial Officers as well as officials i.e. Medical Index Forms etc. since 01.03.2013

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 Page 1
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- All Files pertaining to correction in the medical index card either for deletion/addition of family members etc since 01.03.2013.
- All Files pertaining to sanction orders in r/o of the treatment availed in the non-empaneled hospital under emergent condition etc. since 01.03.2013.
- All files pertaining to issuance of Authorization Letters, regarding Cashless facilities, Hearing Aids, IVF treatment, Medical Advance etc. since 01.03.2013.
- All Files pertaining to several correspondences as well as approval/disapprovals of claims made to the Directorate of Health Services, Govt. of NCT of Delhi, other Districts Courts office & Government Offices since 01.03.2013.
- Office-copies of all paid bills upto date since 01.03.2013.
- Some pending bills/daks (exact number not ascertainable).
- Court case files in r/o Sh. M.K. Verma, Ex-JA and Sh. Jeet Singh, JA etc.
- Files related to Sh. Rajeev, Ex JA and Sh. Raj Kishore Goel, Orderly etc.
- All maintainable records in the form of Budget Registers, Dak Registers, Registers of details of bills claimed, Medical Card Register etc.
- Books/Journal/Circulars received as and when from the Library, District Court & Govt. of NCT of Delhi etc.

A.3 Detail on destruction of records of contingency seat.

- All the maintainable registers and sub-registers on budgets having details of payments in respect of water/ electricity/ telephone charges /allowances, home orderly allowance, camp office allowance, technological device allowance, robe dress allowance etc. to Judicial Officers & officials (office bag allowance) made from this district upto date since 01.04.2013.
- Office copies of all paid bills upto date since 01.03.2013.
- Files of correspondence made to the other district courts offices & government offices in respect of seeking clarification/verification with purpose of preparation of bills.
- Some pending daks on the seat.

A.4 Detail on destruction of records of Pension seat.

- Files of pension papers, Service-Books and others co-related records in r/o all Officers and officials retired, expired, resigned, terminated from the payroll of this district upto date since 1.3.2013.
- Correspondence files of co-related requirements of seats i.e. pensioners I-Cards etc. upto date since 1.3.2013.
- All pending dak
- It would be pertinent to submit here that some files of pensions in r/o of government incumbents who retired/deceased from the North District at tis-hazari before 1.3.2013 were received and destroyed in the fire as well as files in r/o Sh. Rajeev Kumar Ex-JA, Sh. M. K. Verma, Ex-JA etc.

Copy sent to [unclear] (Medical)

Handwritten notes and signatures:
 (contingency seat)
 (Pension seat)
 [Signature]

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A.5 Detail on destruction of records of LTC/LE/TA seat.

- Copies of office bills and related correspondence work in r/o payment of LTC, Leave Encashment and TA to officers and officials upto date since 1.3.2013.
- Register, Office Copies, records etc of vouchers paid to staff members.
- Documents related to handing over of charge of the court of Sh. Dig Vinay Singh, the then Ld. ACMM (EOW/IPR).
- Register containing detail of conveyance vouchers, LE, LTC/TA records, Dak Register etc.
- All pending Daks.

A.6 Detail on destruction of records of Service Book Seat.

- Service Books records & correspondence files in r/o all the Officers and Officials who are drawing salary from the payroll of this office and whom records had been received in the office.
- Correspondence files of Officers who proceeded on deputation from North District, Rohini Courts, Delhi
- Service Book of Officers/Officials received from other Districts for correction/updation
- Files of pay-fixation in r/o all officers and officials in view of promotion, grant of ACP & annual increments etc. upto date since 1.3.2013.
- All maintainable registers of leave reporting with regard to sanction of leave to officers and officials.
- All the files related to reports of currency of penalties, forwarding of service books records and miscellaneous correspondence upto date since 1.3.2013.

A.7 Detail on destruction of records of GPF/NPS & Long & Short term Advance seat/Budget Seat.

- All the GPF & NPS passbooks as well as sent record in r/o of officers and officials who are drawing salary from the pay-roll of this district.
- Office Copies of GPF final withdrawal and GPF Advance Bills.
- Files pertaining to grant of GPF withdrawal & Advances
- Long & short term advances to Officers and Officials upto date since 1.3.2013 and records received from HQ.
- All the maintainable records of register of the GPF/NPS Seat
- All pending Dak
- Ready files of final withdrawal in r/o Sh. Ashok Kumar, Ex Process Server
- All files of authorization/final withdrawal correspondence file circulars.
- All files related to budget seat and all the registers and files received from North District, THC
- All Correspondence files related to Monthly Reconciliation, Quarterly, Income Tax, Data sent to Hon'ble High Court etc.

Exh L
LTC/LE/TA Seat
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S/Book Seat

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S/Book Seat
503 Seat
Page 3

Exh L
Budget & GPF/NPS Seat

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A.8 Detail of destruction of records on the Fine & Audit Seat.

- All monthly and daily statements of fine deposited in court received from courts as well as from cash branch since 2013
- Monthly and daily statements of fine register/refund voucher register since 2013
- Done audit report file of courts in North District
- Audit file of North District
- File of fine deposit in jail since 2013
- Photocopies of refund vouchers since 2013
- Some evening courts registers kept for audit .
- Misc dak file.
- One refund voucher received from one advocate kept for preparing as the details of the parties not submitted till date.
- Audit files of court in North District since 2013.

A.9 Detail of destruction of records on the seat of Branch Incharge.

- All files related to orders received from other District since March 2013.
- Circular files received from this office and other office.
- All previous fixation orders files related to Officers/Officials.
- All Books issued by office library.
- All files related to audit of AGCR since March 2013.
- Misc files of Accounts pending for signatures etc.
- Personal record of income tax.
- Files received from LIC department for reporting in r/o Late Sh. Bhopal Ram, Ex-Orderly.

A.10 Detail of destruction of records in the cabin of Accounts Officer.

- Accounts Books received from the Rohini Courts Library and some Accounts Books from Tis Hazari Courts, Library on the Accounting Rules and position.
- Some Books purchased on personal capacity.
- Some personal records/correspondence created after promotion of AAO and AO
- Some official records regarding specimen signatures of authorized signatory i.e. Ld. District Judge, Ld. Controlling Officer, Ld. Head of Office and DDO of North as well as North West District

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20/6/2020
(Fine & Audit Seat)

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B.1 Detail of computer Peripherals and Stationary Items.

Sl. No	Name of the Seat and detail of dealing Assistants	Computer peripherals	Stationary Items
1	Salary Seat Sh. Surender Kumar, JA	One computer, UPS	One calculator
2	Sh. Sunil Chaurasia, JA Ms. Manisha, JJA	One computer	Nil
3		One computer, Printer	Nil
4		Medical Seat Sh. Jugesh Rawat, JA	One computer, Printer, UPS
5	Contingency Seat Ms. Manisha Gusain, JA Sh. Rajinder, JJA	One Computer	Nil
6		One computer, Printer, UPS	One calculator
7	Pension & TA Sh. Ashwani Kumar, JA	One computer	One calculator
8	GPF Seat Sh. Rajneesh, JJA	One Computer	One calculator
9	Service Book Sh. Suresh Joshi, JA Sh. Laxman Thapliyal, JA Ms. Jagriti Chaudhary, JJA	One Computer	One Calculator
10		One computer, UPS	One Calculator
11		One Computer	One Calculator
12	Fine & Audit Branch Ms. Kanchan Sachdeva, JJA Sh. Ashok Kumar, JA	One Computer	One Calculator
13		One Computer	Nil
14	Br. Incharge Ms. Sonu Chugh, SJA	One computer	One calculator
15	Accounts Officer/DDO Cabin Sh. Ramcharan Dhiwar	One Computer	One calculator

B.2 One canon made photocopier machine.

B.3 One Hot case.

B.4 One electric kettle.

B.5 MTNL Landline Phone.

B.6 All Rubber Stamps pertaining to all seats.

However, if Competent Authority deems fit, only after conclusion of legal formalities on the site may permit for retrieve of records from the debris.

14/C
214/C

in view of the above, if approved, the above records and articles pertaining to Accounts Branch, North District, Rohini Courts, which functioned under fire of fire in 'D' till 17.6.2020 may be assumed and declared as destroyed under fire of b.2020 and subsequently order for recall/recreation of possible reconstructible duplicate records i.e. Service Books, GPF/NPS passbooks and other files. Administrative Files, online records of pay details at Delpay.Delhi.Gov.in/ Delservice.nic.in etc. as well as provided records by the government incumbents himself immediately besides to permission of retrieve of records from the debris after conclusion of legal formalities on the sites under issuance of formal Office Order.

Submitted for order please.

Sunder Kumar
Dealing Assist A.1 20/06/2020
Sunder Kumar J.A.
Dealing Assist A.2
Sunder Kumar J.A.
Dealing Assist A.4 & 5
(Sunder Kumar) J.A.
Dealing Assist A.6 J.A.
Ravish J.A.
Dealing Assist A.8

Sunil Chaman
Dealing Assist A.1
SUNIL CHAVRASIN J.A.
Dealing Assist A.2
Manish Chavrasin (JA) 31038513
Dealing Assist A.6
Jagrit Choudhary (JA) 31038513
Dealing Assist A.7
Prakash J.A. (30118892)

Manish 20/6/2020
Dealing Assist A.1 (MANISHA) JJA
Bijendra Sol 20/06/20
Dealing Assist A.3 SC-27999398 JJA
Dealing Assist A.6
Laxman Prasad (Thebes)
Dealing Assist A.8 20/6/2020
ASHOK KUMAR

Branch Incharge (Accounts) North 20/06/2020

Accounts Officer (North)

Ld. Head of Office (North)

Approved through Whatsapp.

Ld. Controlling Officer (North)

Approved through whatsapp.

Ld. District & Sessions Judge (North)

180

PARA 02: Recovery of 20% of leave salary for the CCL period in excess of first 365 days amounting to Rs. 7707/-.

(Ref. Audit Memo No.04 dated 06.04.2022)

During the test check of PBR, and other related record for the audit period 2018-19, it has been noticed that the office has paid 100 % salary for the CCL period in excess of first 365 days to some employees of this office who were on CCL after 14.12.2018 as per order No. 11020/01/2017/Estt.(L) dated 30.08.2019 issued by GOI, Deptt. Of DOPT as detailed below:

S.N o.	Name & designat ion (Mr./Mrs. /Dr.)	Period of CCL/days	Amount of leave salary paid @ (Basic Pay+DA)	Amount of 20% of leave salary to be recovered for the days of leave	Amount recovered through salary bills 04/2022	Amount to be recovered
1	Anamika, JJA	12.11.18 - 30.11.18/19D 01.12.18 - 21.12.18 /21D 17.02.20 - 29.02.20/13D 01.03.20 - 07.03.20/07D 01.03.21 - 08.03.21/08D 21.02.22 - 28.02.22/08D 01.03.22 - 04.03.22/04D	40400+3636=44036 40400+3636=44036 44900+7633=52533 44900+7633=52533 46200+7854=54054 47600+16184=63784 47600+16184=63784	5578 5966 4710 2372 2790 3645 1646 26707	19000	7707
	TOTAL			149754	19000	7707

Hence, over payment of 20% of leave salary paid to the tune of Rs. 7707/- as per detail given above may be recovered from the employees under intimation to the Audit. All similar other cases may be reviewed at the school level and all irregular payment may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

17/c

PARA 03: Recovery of transport allowance amounting to Rs.6272/-**(Ref. audit memo no. 5 dated 07.04.2022)**

During the test check of PBR, and other related other related information provided to the audit, it has been noticed that the Court has paid Transport Allowance to some employees of this Distt. North during the leave period as per detail given below which is found irregular.

Sl.No.	Name & designation (Sh./Smt.)	Leave period	Full calendar Month for which transport allowance paid	Balance to be recovered	Recovered through salary bill for the m/o 04/2022	Balance to be recovered
1	Renu Kumari, JJA	08.07.19 to 03.02.20 and 05.02.20 to 04.03.20	08/19 to 01/20	4212x6=25272	19000	6272
TOTAL				25272	19000	6272

The irregular payment of Transport Allowance to the tune of Rs.6272/- may be recovered from the employees concerned under intimation to the Audit. All similar other cases may be reviewed at your own level and all irregular payment may be recovered under intimation to Audit.

8

16/c

PARA 04: Short recovery of subscription towards DGEHS amounting to Rs. 1400/-.

(Ref. audit memo no. 7 dated 22.03.2022 dated 11.04.2022)

During test check of PBR and other related records, it has been found that the following employees have paid DGEHS subscription at old rates which was revised vide clarification order No. F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20-08-2010 issued by the Directorate of Health Services, GNCT of Delhi wherein provision applicable w.e.f 01st August, 2010 whereas Monthly subscription for availing DGEHS Facility w.e.f. 01-02-2017 is as under•

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

The detail of amount submitted by the following officials is as under:-

S.N o.	Name and designation	Amount of Subscription due/level	Amount of subscription paid	Period/month	Total amount to be recovered
1	Deepak	450/6	250	25/09/2021-31/03/2022	200*7=1400
	Total				1400

Hence, an amount of Rs. 1400/- may be recovered from the above mentioned official and deposited into govt. Account after due verification of records. Similar other cases may also be reviewed at your own level under intimation to audit

PARA 05: Short recovery of License Fees amounting to Rs.63480 /-reg.

(Ref. audit memo no. 09 dated 21.04.2022)

As per Order No. 18011/2/2015-Pol.III, Ministry of Urban Development, Govt. of India, Directorate of Estates dated 19.07.2017 and endorsement Order of GNCT of Delhi rates of License Fee has been revised w.e.f. 01.07.2017 vide order no. F. 4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 dated 16.07.18 and further revised w.e.f. 01.07.2020 vide OM No. 18011/02/2015-Pol.III dated 29.06.2020 but during the test check of PBRs for the year 2019-20, it has been observed that revised license fee was not deducted in r/o the the following as detailed below:

TABLE A

S. No.	Name (Dr./Mr./Mrs) & Designation with Address	Amount due (per month)	Amount Deducted (per month)	Difference to be paid per month	Period	Amount to be recovered
1.	Dharmender Sehrawat, JJA	470 560 Total	450 470	20 90	07/17 - 06/20(36M) 07/20-04/22(22M)	20x36=720 <u>90x22=1980</u> 2700 ✓
2	Neelam Chopra, Sr. JA	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20-04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660 ✓
3	Krishan Kumar, JA	470 560 Total	450 470	20 90	07/17 - 06/20(36M) 07/20-04/22(22M)	20x36=720 <u>90x22=1980</u> 2700 ✓
4	Hau Sian Muan Do L Nang Khan Khup, PA	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20-04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660 ✓
5	Ravinder Kumar, JA	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20-04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660 ✓
6	Kundan Singh Rawat, orderly	150 180	115 150	35 30	07/17 - 06/20(36M)	35x36=1260

					07/20- 04/22(22M)	<u>30x22=660</u> 1920 ✓
7	Pramod Kumar, Orderly	150 180 Total	115 150	35 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	35x36=1260 <u>30x22=660</u> 1920 ✓
8	Manwar Singh Rawat, Orderly	150 180 Total	135 150	15 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	15x36=540 <u>30x22=660</u> 1200 ✓
9	Rakesh Joshi, Orderly	150 180 Total	115 150	35 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	35x36=1260 <u>30x22=660</u> 1920
10	Rajesh Kumar Yadav, Orderly	150 180 Total	135 150	15 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	15x36=540 <u>30x22=660</u> 1200
11	Raja, Peon	150 180 Total	135 150	15 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	15x36=540 <u>30x22=660</u> 1200
12	Jitender Kumar Sharma, Peon	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20- 04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660
13	Manoj Singh , Orderly	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20- 04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660
14	Vasudev, Civil Nazir	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20- 04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660

8

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15	Anup Kumar Waliya, Naib Nazir	150 180 Total	135 150	15 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	15x36=540 <u>30x22=660</u> 1200
16	Rammi Kumar, Peon	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20- 04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660
17	Jeevan Gupta, Peon	370	310	60	07/20- 04/22(22M)	60x22= 1320
18	Kamal S. Negi, Peon	150 180 Total	135 150	15 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	15x36=540 <u>30x22=660</u> 1200
19	Varun Kumar Bansal, Process server	150 180 Total	135 150	15 30	07/17 - 06/20(36M) 07/20- 04/22(22M)	15x36=540 <u>30x22=660</u> 1200
20	Kundan Singh, Peon	310 370 Total	245 310	65 60	07/17 - 06/20(36M) 07/20- 04/22(22M)	65x36=2340 <u>60x22=1320</u> 3660
21	Seema Sharma, Sr. JA	470 560 Total	450 470	20 90	07/17 - 06/20(36M) 07/20- 04/22(22M)	20x36=720 <u>90x22=1980</u> 2700
22	Rajeshwar Mandal, JA	370	310	60	07/20- 04/22(22M)	60x22= 1320
23	Mamta, PA	370	310	60	07/20- 04/22(22M)	60x22= 1320
24	K. Venugopalan, JA	370	310	60	07/20- 04/22(22M)	60x22= 1320

8

12/c

25	Kamble Anil Anand Rao, JJA	180	150	30	07/20- 04/22(22M)	<u>30x22=660</u>
		Total				
26	Baldev Raj, JA	560	470	90	7/20- 04/22(22M)	<u>90x22=1980</u>
27	Rakesh, Orderly	560	470	90	7/20- 04/22(22M)	<u>90x22=1980</u>
28	Kamla Bhatt, Orderly	370	310	60	07/20- 04/22(22M)	<u>60x22=1320</u>
29	Shankar Singh, Peon	150	115	35	07/17 - 06/20(36M)	<u>35x36=1260</u>
		180	150	30	07/20- 04/22(22M)	<u>30x22=660</u>
		Total				1920
TOTAL						63480

Hence, short recovery of Rs.63480/- towards short deduction of License Fee at Table A from the concerned employee may be made after due verification of record and deposited into Govt. Account under intimation to audit.

Department/Unit is advised that similar other cases may also be checked and recovery, if any, towards short deduction of License Fee may be made for the audit period and compliance be shown to audit.

11/c

PARA 06: Discrepancies in Income tax for the audit period 2020-21-reg.

(Ref. Audit Memo No. 13dated 26.04.2022)

During the text check of records/files maintained by the O/o **Addl. District & Session Judge (District North) Rohini Court, Rohini, Delhi-11085.**, the following irregularities have been found:-

Home loan has been sanctioned in the joint name of himself/herself and spouse but 100 % rebate has been granted to the following employees towards interest on Home Loan whereas but no undertaking has been obtained from their spouse office, Hence they are eligible for 50% rebate for the same provided property's ownership should be in the joint name claiming the benefit of income tax towards repayment of interest and principal amount as detailed below:

Sl. No.	Name and designation of the employee (Sh./Smt/Ms.)	Loan sanctioned in the joint name of	Financial year	Rebate granted
1.	Sunil Chaurasia, JA	Himself and Arunima Chaurasia	2018-19 2019-20 2020-21 2021-22	Record not provided Record not provided 94920/- Record not provided
2.	Mohd. Sultan, JA	Himself and Fariha Tarassum	2018-19 2019-20 2020-21 2021-22	Record not provided Record not provided 200000/- Record not provided

Hence, HOS is advised either to obtain certificate from their spouse office with regard to non-claim of rebate for the same or their income tax may be recalculated for the entire audit period 2018-19 to 2021-22 under intimation to audit

8

10/12

PARA 07: Outstanding amount of fine to the tune of Rs. 40957104/- is still outstanding for the period 2020-21 to 2021-22 as per the details given below:

(Ref. Audit Memo No. 14 dated 28.04.2022)

As per information made available to the audit, it has been observed that fine amounting to Rs. **34839552/-** were imposed by various courts of District Central in Rohini Court complex during the period 01.04.2018 to 31.03.2022 out of which Rs. **40957104/-** is still outstanding as per the details given below:

Period	Fine imposed (In Rs.)	Fine realized (In Rs.)	Outstanding amount including O/s amount of previous years (In Rs.)
2018-19	not provided due to record burnt in fire	not provided due to record burnt in fire	not provided due to record burnt in fire
2019-20	not provided due to record burnt in fire	not provided due to record burnt in fire	not provided due to record burnt in fire
2020-21	16083110	14322790	20638251
2021-22	18756442	18060025	20318853
Total	34839552	32382815	40957104

HOO is hereby advised to take necessary steps to recover the outstanding amount of Rs. 40957104/- towards fine imposed by various courts of District North and intimate the efforts made by the department for realization of the same.

9/c

PARA 08: Non production of records.

(Ref. Record Memo dated 04.04.2022)

The following records have not been produced to audit :

1. Children Education allowance register alongwith bills.
2. Electricity and water Bill register.
3. TR-5 Stock register.
4. Record pertaining to condemnation.
5. Library record.
6. Canteen record.
7. Vehicle record alongwith log books.
8. LTC bills for the audit period.
10. Detail of outstanding contingent advances along with register.
11. Income tax record for the period 2018-19, 2019-20 and 2021-22.

Hence the above records may be shown to the next audit.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

8/c

PART III
TEST AUDIT NOTES
(2018-19 to 2021-22)

TAN 01:- Discrepancies in Pay Bill Register (PBR).

(Ref. Audit Memo No.03 dated 05.04.2022)

During test check of the PBR for the audit period maintained by the O/o **Addl. District & Session Judge (District North) Rohini, Delhi**, the following shortcomings have been observed:-

- 2 Page counting certificate is to be given on the first page of the register mentioning the total number of pages, but the same has not been recorded in any of the PBRs for the audit period and which should be duly counter signed/attested by the competent authority.
- 3 Name of Department/Unit, Financial Year and name of school etc not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
- 4 Mandatory columns I.e. Name and designation, DOJ, Govt. accommodation address etc. have not been completely filled which is irregular.
- 5 Abstract of pay bills has not been prepared TR-22 B in the PBRs which should also be duly signed by the competent authority.
- 6 Entries made during the period 2019-2020 in the PBRs have not been checked and signed by the competent authority/DDO every month for its correctness.
- 7 Total of pay & allowances have not been worked out which is reqd. for income tax purpose which is irregular.
- 8 Also, it is found that Pencil used and overwriting of many cuttings made in PBRs, which is improper. This practice should be avoided in future.
- 9 Past information of the employees transferred to/from this school has not been recorded in the PBR which is reqd. for the calculation of income tax.

These discrepancies may be rectified and compliance be shown to next audit.

TAN 02:- Discrepancies in Bill Registers for the audit period.

(Ref. Audit Memo No.06 dated 11.04.2022)

During test check of the Bill Register for the year 2021-22 maintained by the O/o **Addl. District & Session Judge (District North) Rohini, Delhi** the following shortcomings have been observed:-

- v Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
- vi Bill register has not been prepared in the ruled register which should be in the prescribed format.
- vii Page count certificate not recorded on the front page of the bill register.
- viii **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by



the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that for the period 2020-21 all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.

- ix **Blank Col-5, and 9-** Col. 5 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- x **Blank Col. 10-12-** Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
- xi **Blank Co: 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.
- xii Several cuttings and overwriting seen in the bill registers for the audit period not attested by the DDO and moreover fluid used which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

61c

TAN 03: Irregularity in Housekeeping/Sanitation and Security Services-reg.

(Ref. Audit Memo No.10 dated 22.04.2022)

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "*sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verified from police authorities.* The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. As per information provided by the court most of the staff are not verified from the police records.

Compliance may be shown to next audit .



TAN 04: **Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers.**

(Ref. Audit Memo No.11 dated 26.04.2022)

During the test check of Stock Registers, maintained by the O/o **Addl. District & Session Judge (District North) Rohini Court, Rohini, Delhi-11085.**, for the audit period 2018-19 to 2021-22, following short comings have been noticed:-

- 1 Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
- 2 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.
- 3 Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
- 4 Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
- 5 Overwriting recorded at many pages and so many cuttings found, which is irregular.
- 6 In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
- 7 Location of Non Consumable item in the property register must be recorded in the stock register which is reqd. at the time of physical verification. The same may be entered in Property register. Moreover progressive total of the quantity of the article has not been recorded in Non-consumable registers which is irregular.
- 8 The rate/price of most of the items was not mentioned in the stock registers in the absence of which the monitory value of these items could not be worked out at the time of condemnation of the items.



4

9/c

Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

9 Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

8

TAN 05: Discrepancies in Service Books-reg.

(Ref. Audit Memo No.12 dated 26.04.2022)

During the test check of Service books, maintained by the O/o Addl. District & Session Judge (District North) Rohini, Delhi the following shortcomings have been observed:-

- 1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Bharat Bhushan Khanna	Steno
2	Sonu Chugh	Sr.J.A.
3	Durgesh Nandini	Sr. J.A.
4	Suresh Kumar	Reader

- 2. **As per Rule- 257 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

- 3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Bharat Bhushan Khanna	Steno
2	Sonu Chugh	Sr.J.A.
3	Durgesh Nandini	Sr. J.A.
4	Suresh Kumar	Reader

- iv **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 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification

of qualifying service after the officer/officials who have completed 18 years of service have not done in most of the cases.

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.
6. In most of the service books, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:
7. In most of the cases annual increment granted have not been shown to the official/officer which need to be attested by the individual.
8. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.
9. In the service books of female staff, CCL performa has not been found attached in the absence of which balance of CCL could not be ascertained which is mandatory. Entries of leave recorded in pencil which is highly objectionable.
10. In most of the service books, entry of service verification is not recorded in the service books e.g. Durgesh Nandini, Sr.J.A., Suresh Kumar, LDC, Ravinder Kumar, Peon, Chander Kant Babbar, LDC, Karan Kapoor, JA.
11. Entry of police verification and medical fitness is not recorded in the service book of Karan Kapoor, JA which is mandatory.
12. Most of the service books have been recasted which were damaged due to fire. But particulars of the employees on the first page of the service book have not been filled in and should be duly attested by the competent authority.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII