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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub: - Internal audit report on the accounts of Addl. District & Session Judge, (Distt.- South), Saket, New Delhi for the period 01.04.2016 to 31.03.2022.

PART - I

A) Introductory:-

The accounts of **Addl. District & Session Judge, (Distt.- South), Saket, New Delhi** for the period 01.04.2016 to 31.03.2022 was test audited by the audit party no. XXXI and headed by Sh. Rajesh Kumar, IAO/AO and Sh. Rishabh Kumar, ASO (Joined on 23.08.2020) w.e.f. **02.08.2022 to 08.08.2022 & 21.08.2022 to 02.09.2022(15 Days)**. Due to colsure of court w.e.f. **09.08.2022 to 15.08.2022**, Audit of RME, Badarpur New Delhi was taken up.

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:-

1. HOD

S.No.		Period
1.	Mr. Anu Malhotra, D&S Judge	01.04.2016 to 07.77.2016
2.	Mr. Asha Menon, D&S Judge	08.12.2016 to 25.05.2019
3.	Ms. Poonam A. Bamba, D&S Judge	28.05.2019 to 31.08.2021
4.	Mr. Narottam Kaushal, Pr. D&S	21.03.2022 till date

2. DDO

S.No.	Name	Period
1.	Mr. Sandeep Yadav, ASJ	Nov'2014 to Jan'17
2.	Ms. Sunena Sharma, SJA	Feb'2017 to Aug'2019
3.	Mr. Krishna Sah, AAO	Sep'2019 to till date

3. Cashier-

S.No.	Name	Period
1.	Mr. Sanjay Khanna, SJA	July 2011, to July 2018
2.	Mr. Satvir	July 2018 to till date



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BUDGET ALLOTMENT AND EXPENDITURE INCURRED

The details of budget allotted and expenditure incurred during the year 2016 to 2022 are as under:-

Year	Plan	
	Allotment (in Rs.)	Expenditure (in Rs.)
2016-17	678152000	623766597
2017-18	743989644	712736892
2018-19	862504000	696905563
2019-20	869398000	690000278
2020-21	719847884	655284769
2021-22	777935000	765467037

VACCANCY POSITION


Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	48	48	NIL
02	Group B	173	173	00
03	Group C	279	279	00
	TOTAL	500	500	00

AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the unit till 2019.

GENERAL

The general conditions of the records of **Addl. District & Session Judge, (Distt.- South), Saket, New Delhi** for the period **01.04.2016 to 31.03.2022** was found to be satisfactory, subject to the observation made in the current audit report.


(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

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PART- I A
OLD AUDIT REPORT

There were **11 paras** outstanding in old audit report with an outstanding recovery of **Rs. 1871218/--** As per reply received from the department 01 paras fully settled and 1 para taken as a fresh remaining 09 paras are still outstanding with recovery of **Rs. 1870693/--** and taken into current audit report as **Part-IA**.


S No.	Start Year	End Year	Para No.	Subject	Explanation by the Deptt.	How Settled
1	2010	2011	3	Unauthorized occupancy of Kiosks	Challan Submitted of recovery of Rs. 525/-	Challan Varified from the PAO
2	2011	2012	2	Outstanding License Fee and Maintenance Charges amounting to Rs. 96800/-	No Reply	
3	2011	2012	4	Outstanding amount of fine to the tune of Rs. 140945216/-	No Reply	
4	2011	2012	5	Excess expenditure of Rs. 230107/- on purchase of stationery stores	No Reply	
5	2011	2012	6	Delayed payment / Non-payment of License Fee by SBI & HPMC	No Reply	
6	2011	2012	8	Improper maintenance of consumable and non-consumable stock register	No Reply	
7	2012	2016	1	Service Books - Recovery of overpayment Rs. 3523/-	No Reply	
8	2012	2016	2	Irregular Claim of LTC - Recovery of Rs. 1,28,071/-	No Reply	
9	2012	2016	3	Non recovery of DVAT amounting to Rs. 2,88,749/-	No Reply	
10	2012	2016	4	Recovery of outstanding License Fee (L/F) i.r.o.	No Reply	

*KD - Late filed
Pg. no. 01*

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				Lawyers Chambers - Rs. 13,53,550/-		
11	2012	2016	5	Non production of Records	No Reply	Taken as a fresh Para No. 1



(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

PART-IB**Current Audit Report**

During the course of current audit 22 preliminary audit memos including record memo were issued and **5169593** recovery pointed out. Out of 22 memos, no memo settled on the spot and all the 22 memos have been converted into **08 Para and 05 TAN** with **5169593** recovery incorporated in the current audit report as **Part-II**.

The details of the recoveries are as under:-

Mem o no.	Subject	Recovery pointed out	Recovery effected/ve rified	Recovery outstanding
14	Excess amount of Rs. 4497/- paid to the officials while availing of LTC facility & restricting the fare taking into a/c the catering charges	4497		4497
15	Overpayment of CCL (Child Care Leave) after availing 365 days of leaves amounting to Rs.50,257	50257		50257
19	Outstanding Electricity Charges & Water consumption Charges of Cafeteria amounting to Rs. 34,46,887	3446887		3446887
21	Recovery of TA from the staff amounting to Rs. 16,67,952/-	1667952		1667952
	Total	5169593		5169593

The inspection report of **Addl. District & Session Judge, (Distt.- South), Saket, New Delhi** has been prepared on the basis of information furnished and made available to the audit. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and or non-information on the part of auditee.



(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

Part - I OLD report

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old Report

month of September 2010. the license fee for the month of Sept.,2010 may be recovered from the Bank with interest immediately, after due verification and deposited into the Government Account.

2. Clause (k) of Lease Deed stipulates that "the lessor shall arrange to issue No Objection Certificate for applying power connection/electrical load as per requirement of the Bank from time to time." Scrutiny of file further revealed that the Bank has not installed separate Electricity Meter and using Electricity till date. It was asked for from the Department as to whether any recovery is being made by the court towards electricity used by the Bank till date. If not, what action is initiated to recover the same as the Bank started functioning for more than a year now. The District has stated in its reply that the matter is in process. The Bank has installed a separate meter in March 2011.

3. The audit has asked from the District Court as to whether ATM of the Bank is installed in the premises of District Court and if so, whether it falls under the allotted premises to the State Bank of India because as per clause 1 (c), "that the bank shall not make any permanent structural additions or alterations to the demised premises without the consent in writing of the lessor. In case, the bank decides to install ATM in the demised premises consent as stated above shall not be required from the lessor and no rent other than agreed to herein above shall be payable therefor."

In its reply, the Court has stated that SBI had installed ATM in the premises of Saket Court Complex and it does not fall under the allotted premises shown in the sketch Plan/Map.

Hence, the rent/license fee and charges towards electricity of ATM installed in the Kiosk may be finalized from the date of allotment and recovery of the same be made under intimation to audit.

In addition to above, it may be pointed out here that no EMD/security money has been obtained from the Bank, which is the pre-requisite of letting out the premises.

Para 1 Para 1 : **Unauthorized occupancy of Kiosks.**
(Audit Memo. No. 17 Dated 05.12.2011)

As per information furnished by the District Court 16 Kiosks are situated in the Saket Court Complex and out of which 11 Kiosks are vacant. During the scrutiny of available record following shortcomings are noticed:-

1. Extension counter of tea, coffee, snacks and other eatable items at Saket court complex

Scrutiny has revealed that two cubical counters of canteen at Saket court complex was allotted to Rahim's Mughlai Food, in the utility complex of District Court Saket on a monthly license fee of Rs.7500/- for each cubical inclusive of electricity and water charges from 28.08.2010 to 30.11.2010.

As per clause 1 of the Terms and Conditions, the applicant shall submit the EMD equivalent to one month's license fee within seven days from the date of

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execution of the agreement. It has been noticed that BMD has not been furnished by the licensee, which is the violation of the clause.

During the scrutiny of license fee paid by M/s Rahim's Mughlai Food, it has been found that one of the cheque amounting to Rs.15000/- towards license fee for the month of December 2010 was dishonored by the Bank. In lieu of dishonored cheque the dealer had submitted cheque No 400458 dated 27.02.2011 towards license fee for the months of Dec.,2010 and Jan, 2011, but the interest @ 15% as required to be charged as per clause 3 of the Lease Deed (in case of default payment of license fee), was not charged by the District then. Hence an amount of **Rs.525/-** (for 58 + 27 days delay for Dec and Jan months) may be recovered from M/s Rahim's Mughlai Food now.

Also as per clause 35 of Terms and Conditions - "*The license is not renewable as the same is for a limited period of three months*", but it has further been noticed that licensee had worked in the complex till 31st July 2011 in violation of the above mentioned clause.

2. Juice Stall (HPMC)

Scrutiny has revealed that a juice stall was installed in the utility complex of District Court Saket on a monthly license fee of Rs.5500/- p.m. from 28.08.2010 to 30.11.2010.

As per clause 35 of Terms and Conditions "*The license is not renewable as the same is for a limited period of three months*", but it has been noticed that juice counter was further extended for two months on the existing terms & conditions up to 31st January 2011 in violation of the said clause. It has been observed that the kiosk is still running without any License Deed Agreement.

The concerned Branch has not taken any timely action in this regard till date as per record available to audit.

3. Mother Dairy

Scrutiny of the file pertaining to Mother Dairy revealed that an approval for opening the Mini Milk Shop of Mother Dairy near the Eastern Side Entrance of Lawyer's Chamber Block was accorded on 21.09.2010 by the District Court Saket. It appears that the space 2.5m x 2.5m was allotted to the Mother Dairy without charging any rent/license fee because nothing has been found recorded anywhere in this regard.

The audit may be clarified as to whether any license fee is being charged from the Mother Dairy, if not reasons for non-charging of any rent/fee may be stated to the audit. Any terms and conditions regarding functioning of Mini Milk Shop of Mother Dairy in the Court's premises has been made or not. If so, copy of the same may be shown to the audit party.

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Dropped as records
shown to audit
6/1/17

4. Post Office

As per information made available to audit, a post office is also functioning in the court complex, but no record/file has been shown to the audit for scrutiny. In the absence of relevant information, the audit is not in a position to verify the important aspects such as rent/license fee, electricity/water charges, leasing period etc.

The afore-mentioned lapses may be clarified to the audit.

In addition to above, it would be pertinent to mention here that out of 16 Kiosks 11 Kiosks are still vacant. If these were hired/let out timely by the Court could have fetched regular income/Govt. revenue. Reasons for non-letting out these outlets may be stated to the audit.

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Para 2: Non-fulfillment of requirements in the deployment of Security, Sanitation and Housekeeping staff in the District Court Saket.
(Audit Memo. No. 18 Dated 09.12.2011)

Scrutiny of the records has revealed that the District Court has awarded contract outsourcing of services for sanitation and house keeping to M/s Rakshak Securitas (P) Ltd. and deployment of security staff for entire District Court Complex, Saket to M/s Gaurav Enterprises. During scrutiny of Terms and Conditions/Agreement for deployment of staff, the following shortcomings are noticed:-

Dropped in view of
Reply dated 29.1.17
6/1/17

(A) Sanitation and Housekeeping Services :-

1. Clause 23 stipulates that the agency shall be responsible to provide all the benefits i.e. PF/ESI, Bonus, Gratuity, Leave etc. to its employees engaged by the Contractor and will have to deposit proof thereof to the Department in every three months.
2. Clause 26 stipulates that the contractor is liable to produce any documentary proofs in respect of attendance of Housekeeping personnel, ESIC and EP gratuity and leave etc. as and when asked by the District Judge.
3. Clause 31 of Agreement stipulates that contractor will provide details of manpower deployed by him to the office of District Judge-V Saket Court and to the Labour Department.
4. Clause 33 - The antecedents of housekeeping staff deployed shall be got verified by the contractor from local police authority and undertaking in this regard to be submitted to the office of the District Judge-V, Saket.
5. Clause 52 (d) - The bidder should be registered with the concerned authorities of labour department under Contract (R&A) Act, 1970 and Delhi Works Contract Act.

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TEST AUDIT NOTE

TAN 1 : Cash Book.
(Audit Memo. No.13 Dated 02.12.2011)

During the scrutiny of Cash Book for the audit period 2010-11 revealed the following shortcomings:-

1. No page counting certificate found recorded in the Cash Book.
2. As referred in Rule 13 (iii) of Receipts & Payments Rules, the cash book should be closed regularly and completely checked. The Head of Office/DDO should verify the totaling 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. It is also mentioned in the in Rule 13 (iv) of Receipts & Payments Rules, at the end of each month, Head of Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. During the test check of the cash book, it is found that the DDO/HOO has not verified the cash balance in the cash book as no certificate is found recorded in the cash book during the year 2010-11.

In addition to above, it may be pointed out here that it is noticed that instead of recording the entries, in proper manner, as required to be recorded in a Cash Book on the basis of double entry system (i.e. on both sides Receipts and Payments), the record pertaining to fine has been maintained by the District South in a casual manner (i.e. on single entry system basis).

Cash Book is a vital record of an office and it should be maintained with utmost care. To avoid any serious lapse, record pertaining to fine involving huge amounts should be maintained in a very neat and clean manner incorporating all the particulars and a certificate as required w/r 13 (iii) of R & P Rules, as stated above, may also be recorded to this effect.

The above discrepancies may be rectified by the District South.

TAN 2 : Bill Register
(Audit Memo. No. 7 Dated 29.11.2011)

As per Note 1 below Rule 34 of Receipts and Payments Rules, "Bill Register in Form GAR 9 should be maintained by all Head of Offices who are authorized to draw money on bills signed by them. The Register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon." However, it has been seen that this Register has been maintained on a register meant for recording Miscellaneous Criminal Cases. Scrutiny of the said Register of District South for the period 2010-11 revealed following shortcomings:-

1. No Page count certificate has been found recorded on the first page of the Bill Register.
2. Bill Register has not been maintained properly as per GAR 9.
3. Signature of the Competent Authority i.e. D.D.O. has not been found done in the Register.

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4. Register has not been found reviewed/examined by any of the Gazetted Officer.

The above discrepancies may be rectified by the District South.

TAN 3: Signing of TR-5 (GAR 6)
(Audit Memo. No. 3 Dated 25.11.2011)

Test check of TR-5 (GAR-6) revealed that none of the TR-5 has been found signed by the competent authority. However, as per Rule 21 (1) of Receipts and Payments Rules, "Head of an office where money is received on behalf of the Government must give the payer a receipt duly signed by him. He may at his discretion authorize any other officer subordinate to him, whether Gazetted or Non-Gazetted, to sign such receipts for him."

Necessary compliance may be done and shown at the time of next audit by the Department.

TAN 4: Non-Recording of Certificate of Physical Verification of Stores as per provisions of General Financial Rules.
(Audit Memo. No. 11 Dated 01.12.2011)

Scrutiny of the Stock Registers i.e. Consumable, Non-consumable and Stationery Articles for the audit period 2010-11 revealed that physical verification of the Store has not been conducted as per the provisions contained in General Financial Rules.

In terms of provisions contained in Rule 192 (1) (2) & (3) of General Financial Rules, the physical verification of all the consumable and non-consumable goods/items should be carried out at least once in a year by an officer other than the custodian of store and discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should be done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded in the stock register.

Necessary certificate may be recorded in the Stock Registers and may be shown to the next audit.

TAN 5: Income Tax – Non submission of documentary proves.
(Audit Memo. No. 09 Dated 29.11.2011)

During the test check of the record pertaining to the Income Tax for the audit period 2010-11, documentary proves in support of the savings for claiming income tax rebate, not found attached with the Income Tax Calculation Sheet in respect of the under mentioned officers/officials:

S. No	Name & Designation of the Officer/official S/Shri/Smt.	Amount (Rs.)	Nature of savings	Remarks
1.	M. K. Nagpal, DHJS	23576	HRA	Proofs/Receipts not found attached.
2.	Atul Kr. Garg, DHJS	20000	Infrastructure Bond	-do-
3.	R. Kiran Nath, DHJS	42683	LIC Premium	-do-
4.	Sudhir Kr. Sirohi, DHS	60000	PPF	-do-

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5.	Saurabh Kulshrestha, DJS	60000	PPF	-do-
6.	Surya Malik Grover, DJS	10950 30000	LIC Premium PPF	-do-
7.	Tyagita Singh, DJS	28756	Any other	-do-
8.	Gomati Manocha, DJS	25000 75000	LIC Premium Mutual Fund	-do-
9.	Chetna Singh, DJS	36030	Mutual Fund	-do-
10.	Samar Vishal, DJS	42000 12000 26000	LIC Premium Mutual Fund NSC	-do-
11.	Neha, DJS	24000 2000 30000	LIC Premium NSC PPF	-do-
12.	Monika Saroha, DJS	50000	LIC Premium	-do-
13.	Charu Gupta, DJS	60000	LIC Premium	-do-
14.	Vikrant Vaid, DJS	34406	LIC Premium	-do-
15.	Colette Rashmi Kujur, DJS	60000 40000	LIC Premium PPF	-do-
16.	Dheeraj Mittal, DJS	100000	PPF	-do-
17.	Purva Sareen, DJS	20000 70000 20000	LIC Premium PPF Tuition Fee	-do-
18.	Monika, DJS	70000 20000	PPF Infrastructure Bond	-do-
19.	Ankita, DJS	50000 45000	LIC Premium PPF	-do-
20.	Munish Markan, DJS	7000	PPF	-do-
21.	Harjyot Singh Bhalla, DJS	20000	LIC	-do-
22.	Dinesh Kumar, DJS	40000 2000 30000	LIC Premium NSC PPF	-do-
23.	Balwant Rai Bansal, DJS	45000 25500	NSC Tuition Fee	-do-
24.	Anuj Aggarwal, DJS	50000 20000 19000 20000	LIC Premium CTD 10 PPF Infrastructure Bond	-do-
25.	Priya Mahendra, DJS	20000	Infrastructure Bond	-do-
26.	Bharat Bhushan, Asstt. Ahlmad	9000	PLI	-do-
27.	Sunil Kumar, Asstt. Ahlmad	2788 16200	LIC premium Others	-do-
28.	Inder, LDC	10772	LIC Premium	-do-
29.	Pradeep Kumar, Steno	3285	LIC Premium	-do-
30.	Kirpal Singh, Steno	-	HBA	-do-
31.	Aarti Batra, Steno	51532	LIC Premium	-do-
32.	Manju Rani, Steno	27060	Tuition Fee	-do-
33.	Sukhranjan Mistry, Reader	30360	Tuition Fee	Proofs/Receipts not found attached.
34.	Dazy Gandhi, Reader	8824 29400	LIC premium Tuition Fee	-do-
35.	Pramod Kr. Saxena, Reader	15480	Tuition Fee	-do-
36.	Rajinder Kumar, Reader	65000	HBA	-do-
37.	Surinder Kr. Sobti, Reader	1597	LIC Premium	-do-
38.	Hemant Kr. Sharma, Reader	11475	Tuition Fee	-do-
39.	Praveen Kr. Sharma,	50470	LIC Premium	-do-

	Reader	9860	PLI	
40.	Alka Chhabra, Reader	62632 17820	LIC Premium Tuition Fee	-do-
41.	Sushil Kr. Jatav, UDC	21000	Tuition Fee	-do-
42.	Pawan Yadav, Driver	8441 7920	LIC Premium Tuition Fee	-do-
43.	Prem Chand Vaid, Driver	48996 7560	LIC Premium PLI	-do-
44.	Chander Prakash, Driver	37832	LIC Premium	-do-
45.	Ajay Kumar, Driver	8976	Tuition Fee	-do-
46.	Mohan Lal, Driver	9000	LIC Premium	-do-
47.	Ashok Kumar, Driver	13275	PLI	-do-
48.	Aas Mohd., Peon	11715 24750	PLI Tuition Fee	-do-
49.	Kishan Kandwal, Peon	6706	LIC Premium	-do-
50.	Hari Kishan, Peon	38820	Rent Receipts	-do-
51.	Ganesh Chander Malasi, Reader	1310	LIC Premium	-do-
52.	Meenakshi Sethi, Reader	106409	LIC Premium	-do-
53.	Anil Kumar Rai, Reader	24772	LIC Premium	-do-
54.	Sunil Kr. Gupta, REader	43976	Rent Receipts	-do-
55.	Mehrunissa, Reader	9804 12420	LIC Premium PLI	-do-
56.	Kamal, Reader	40652 15600	LIC Premium Tuition Fee	-do-
57.	Brijesh Andani, Reader	12010 44808 10080	LIC Premium PLI Tuition Fee	-do-
58.	Navrattan Pal Reader	8026 20000	LIC Premium Bonds	-do-
59.	Itiash Yadav, Reader	55272	LIC Premium	-do-
60.	Ajay Dogra, Reader	6120 15600	LIC Premium Tuition Fee	-do-
61.	Sanjay Pal Singh, Reader	1634 39924	LIC Premium Tuition Fee	-do-
62.	Bharat Bhushan, Asstt. Ahlmad	9000	PLI	-do-
63.	Manju Rani, Steno	27060	Tuition Fee	-do-

Therefore, saving proofs in respect of above-mentioned officers/staff members may be furnished to the audit party immediately. In case, the documentary proves in support of saving are not produced to the audit party, tax recoverable amount may be worked out and recovered under intimation to audit.

TAN 6: Pay Bill Register
(Audit Memo. No. 08 Dated 29.11.2011)

During the scrutiny of the Pay Bill Register for the audit period 2010-11 of District South, the following shortcomings have been noticed:-

1. No page counting certificate found recorded on the first page of the PBR.
2. Index i.e. alphabetical listing of the employees of District South has not been found prepared in any of the PBR.
3. Most of the columns of the upper portion of PBR i.e. Date of joining, Date of increment, Govt. Residence occupied, whether spouse employed in, Advance taken etc. have been left blank. In the absence of this vital information, the audit has faced difficulties in checking out the calculations.
4. None of the entries made in the PBR have been found checked/initialed by DDO. Though a separate column has not been given for initials of DDO, it is necessary that DDO initials each entry in the PBR in column 35 for remarks, simultaneously when pay bill is signed. Also, the Bill No. and Date against which the salary has been drawn not mentioned in column No.34 in the Register.
5. Scrutiny has also revealed that in the PBR fluids have been used by the Distt. South frequently, which is not permissible in the Pay Bill Register. Moreover, cuttings/over writings are not found attested by the competent authority.
6. Abstracts of Pay Bill Register (Form GAR 18) are not found signed by any of the official/officer of the District.

Necessary rectification/compliance may be done at District level.

TAN 7: Regarding providing the serial number of receipts, used for collecting revenue.
(Audit Memo. No. 05 Dated 28.11.2011)

The department was asked to provide the details of receipts (showing serial numbers) received, issued and balance as on 31-03-11 (from store & cashier), vide its Memo No. 5 dated 28.11.2011.

The information related to serial numbers of the receipts has been provided by the Cash Branch but Store has not provided the information/record relating to receipt books received/issued, quantity lying in store etc.

In the absence of which, the audit has faced difficulties in ascertaining the receipts used by the cashier are received from the store or not.

TAN 8: Fidelity Bond of cashier & care taker.
(Audit Memo. No. 02 Dated 25.11.2011)

As referred in Rule 275 (1) to (3) of General Financial Rules, every government servant, who actually handles cash or stores, shall be required to furnish security and to execute security bond. If security is furnished in the form of cash, the security bond should be executed in Form GFR 30 and in case the security is furnished in the form of a Fidelity Bond in GFR 34, the security bond should be executed in Form GFR 31.

The Fidelity Bond in respect of cashier and care taker/storekeeper may be obtained immediately.

(GANESAN M.)
I. A. O.
Party No. XV

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and taken afresh
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Para-01

Para-02

Audit para 2

Ref.Memo No.10 Dated: 25.10.2012

Subject: Outstanding License Fee and Maintenance Charges amounting to Rs.96,800/-.

During the course of Audit it has been observed that a number of advocates have been allotted lawyers chambers in the court premises. As per offer letter issued to the advocates License Fee @ Rs.1,100/- p.m and Maintenance Charges @ Rs1,100/- p.m for each chamber has been fixed apart from the one time security of Rs.2,200/- per chamber. But as per information provided by the General Branch of Saket Court some advocates are not depositing the License Fee and Maintenance Charges regularly as required under clause 3 & 4 of allotment letter. An amount of Rs. 96,800/- was outstanding on account of License Fee and Maintenance Charges as on 31.03.2012as detailed below;

S.NO	PARTICULARS	AMOUNT
1.	Total License Fee due upto 31.03.2012	Rs.1,89,200/-
2.	Total License Fee recovered	Rs.1,40,800/-
3.	Total License Fee outstanding	Rs.48,400/-
4.	Total Maintenance Charges due upto 31.03.2012	Rs.1,89,200/-
5.	Total Maintenance Charges recovered	Rs.1,40,800/-
6.	Total Maintenance Charges outst	Rs.48,400/-
7.	Grand total of outstanding amount (Column 3+6)	Rs.96,800/-

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Reasons for non realization of License Fee and Maintenance Charges from the advocates may be clarified to Audit. Necessary steps may be taken by the competent authority as per terms & conditions of the allotment letter to recover the said dues in order to avoid the loss of government revenue under intimation to Audit.

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Para 02
Para 03

**Audit para 4
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Reference Memo. No. 16 Dated: 26-10-

**Subject: Outstanding amount of fine to the tune of
Rs. 14,09,45,216/-**

As per the information made available to the audit, it has been observed that fine amounting to Rs. 14,09,45,216/-/- were imposed by various courts of District South is still outstanding. Out of this amount of Rs.14,09,45,216/-, Rs. 8,65,63,835/- (Opening Balance) alone pertains to the previous years i.e, prior to the audit period upto 2011-12 and Rs. 5,43,81,381/- pertains to the financial year 2011-12. Details are as under:-

Period	Fine Imposed	Fine Realized	Outstanding Balance
2011-12	235245108/-	18,08,63,727	5,43,81,381

Reasons for non-realization of fine amounting to Rs. 14,09,45,216/- may be stated to the audit. Also, year wise details of outstanding amount of Rs. 45,81,100 (pertaining to previous years) may be find out by the District so that it may be confirmed since when the amount is lying outstanding and recoverable.

~~Para-03~~
~~Para-04~~
Audit para No. 5

Ref. Memo No.14
Dated:26.10.2012

Subject: Excess expenditure of Rs.2,30,107/- on purchase of stationery stores.

Under rule 58(1)&(2) of GFR a subordinate authority incurring the expenditure will be responsible for seeing that the allotment placed at its disposal is not exceeded. If the dispersing officer is called upon to honour a claim, which is certain to produce an excess over the allotment at his disposal, he should take the orders of the Administrative authority to which he is subordinate before authorising payment of the claim.

But scrutiny of records reveals that the court had incurred total expenditure of Rs.7,30,107/- on account of stationery stores against the prescribed limit of Rs.5,00,000/- for HOD's under the Delegation of Financial Powers. No prior permission of competent authority has been obtained to meet out the excess expenditure of Rs.2,30,107/-.

Reasons for above mentioned lapses may be clarified to the Audit.

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Para 05 (Ref. memo No. 15 dated 26.10.2012)

2. Delayed payment/non-payment of License Fee by HPMC, Saket Court.

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As per terms of License Deed dated 27.08.2010, HPMC is supposed to make the payment of License Fee in advance before the 1st day of each english calender month of succeeding month.

But security records reveals that the HPMC failed to comply with the terms of License Deed and made the payments as per details given below;

S.No	AMOUNT	CHEQUE NO.	CHEQUE DT.	MONTH CONCERNED
1.	Rs.16,500/-	533324	14.03.2012	Jan, Feb & March 2012

Further, it was noticed from the records that no payment of License Fee was made by HPMC pertaining to the month of Oct, Nov & Dec 2011.

Reason for delayed/non receipt of License Fee as per terms of License Deed may be clarified to Audit.

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Page-05
Para 06

Audit para 8 Ref. Memo No. 12 Dt.23.10.2012

Subject: Improper maintenance of Consumable and Non-Consumable Stock Register.

During the course of Audit it was observed that the department has not maintained the consumable and non-consumable stock registers properly. The following shortfalls were noticed during Audit;

1. Consumable Register

a) The Stock register has not been maintained in the Form GFR-40 as required under GFR 190(2)

b) Under Rule 192(2) of GFR, a physical verification of all consumable goods and materials should be undertaken atleast once in a year and discrepancies if any, should be recorded in the stock register for appropriate action by the competent authority. But no physical verification has been carried out by the department in order to ascertain the discrepancies with regard to the stock position.

c) Under Rule 187(3) of GFR, details of material received should be entered in the appropriate stock register but no details with regard to Bill no., Date, Unit Price etc. have been entered in the stock register as a result of which the total value of inventory could not be ascertained.

d) No Page Counting certificate has been recorded on the 1st page of the Stock Register under the signatures of competent authority .

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2. Non-Consumable Register

Under Rule 190(2) of GFR, the department is required to maintain a non-consumable register in the Form GFR-40 comprising of Fixed Assets such as Plant, Machinery, Equipments, Fumitures & Fixtures etc. But the department has not maintained any such register as a result of which total value of non-consumable items could not be ascertained.

Reasons for above mentioned lapses may be clarified to Audit.

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TAN No.1

**Reference Audit Memo No. 13
25.10.2012**

Dt.

(B)

Subject: Improper maintenance of library records

During the course of audit it has been observed that the Library records of the court has not been maintained properly. The following short falls were noticed:

1. No page counting certificate has been recorded on the first page of Accession register.
2. Accession register has not been maintained in the prescribed format as required under GFR 190 (2)(iii).
3. Cost of Books, Bill no & Date, Name of the Author, Year of Publication etc. as required in Form GFR.35 has not been mentioned in the Accession register.
4. Under rule 194 of GFR complete Physical verification of books should be done every year in case of Libraries having not more than Twenty thousand volumes. But no Physical verification of Library books has been carried out during the period under Audit.
5. There was no sale of old newspapers (Raddi) during the course of Audit resulting in loss of Govt. revenue.

The aforesaid Lapses may be clarified to Audit.

TANNo. 2

Refe. Memo No. 9

Dated: 23/10/12

Subject: Income Tax – Non Submission of documentary proves.

During the test check of the record pertaining to the Income Tax for the audit period 2011-12, documentary proves in support of the saving for claiming income tax rebate, not found attached with the Income Tax Calculation Sheet in respect of the under mentioned officers/officials:

S.No	Name & Designation of the Officer/Official S/Shri/Smt.	Amount (Rs.)	Nature Savings	Remarks
1.	Ms. Anu Aggarwal, DJS	70,000/- 30,000/-	PPF TF	Proofs/Receipts not found attached.
2.	Ms. Colette Rashmi Kujur, DJS	30,000/-	PPF	-do-
3.	Ms. Neha, DJS	20,000/-	Bonds	-do-
4.	Sh. Sudhanshu Kaushik, DJS	28,000/- 32,000/- 12,000/-	LIC PPF TF	-do-
5.	Sh. Dinesh Kumar, DJS	20,000/-	Bonds	-do-
6.	Sh. Sudhir Kr Sirohi, DJS	4,380/-	LIC	-do-
7.	Sh. Kamal, UDC	70,000/- 6,000/-	LIC TF	-do-
8.	Ms. Rajni, UDC	20,000/-	PPF	PLI = Oct to Feb
9.	Ms. Ritu, UDC	25,221/-	LIC	-do-
10	Sh. Anil Kumar Rai, Assistant	10,601/- 3,570/-	LIC LIC	TF = April to Dec
11.	Ms. Neetu Bhardwaj, LDC	12,000/-	Rent Receipt = Jan 12 to March 12	4,000/- Per Month
12.	Ms. Neelam Singh, DHJS	1,50,000/- 70,000/- 15,000/- 80,000/-	HBA PPF ICICI TF	-do-
13.	Sh. Anil Kumar, Steno	19,944/-	LIC	-do-

Therefore, saving proofs in respect of above-mentioned officers/staff members may be furnished to the audit party immediately. In case, the documentary proves in support of saving are not produced to the audit party, tax recoverable amount may be worked out and recovered under intimation to audit.

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TAN No. 4 Ref. Audit memo No. 5. Dated:18.10.2012

Subject: SERVICE BOOK

During the test check of audit, it has been noticed that following mandatory entries/documents were not attached/entered in the service books, the details are as under:

S.No	Name of the Official	Details of family	GPF/CPF no. on the 1st Page of Service Book	DCRG	UTGEIS	DOB in words	Leave account incomplete	Photo
1	Anjali Arora, LDC	X	X	X	-	X	X	
2.	Surinder Singh Bisht	-	X	X	X	-	X	
3.	Kajal Sharma LDC	-	X	X	X	-	X	
4.	Inder Kumar, Steno	-	-	X	X	X	X	-
5	Kavita Rajput, LDC	X	X	X	X	-	X	-
6.	Kush Anand, LDC	X	X	X	X	-	X	-
7.	Kunwardeep Singh Sandhu, LDC	-	X	X	X	-	X	-
8.	Yogesh Orderly	-	-	-	-	X	X	-
9.	Arushi Rawat, LDC	-	X	X	X	-	X	
10.	Tara Singh Bisht, LDC	-	X	X	X	-	X	-
11.	Ankit Sawariya, LDC	-	X	X	X	-	X	-
12.	Avinash Chander Uppal UDC	-	-	X	X	-	X	X

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13.	Brijesh Verma,UDC	-	X	X	X	-	X	-	-
14.	Dinesh Kumar,LDC	-	X	X	X	-	X	-	-
15.	Manoj Kumar Nagpal,Civil Judge	-	X	X	X	-	X	-	-
16.	Rajni Ojha,Steno	-	X	X	X	-	X	-	-
17.	Ajay Singh Dhami,Steno	X	-	X	X	-	X	-	-
18.	Surjeet Kaur,Steno	X	-	X	X	X	X	-	-
19.	Prabhat Bhatti,AAO	-	X	X	X	-	X	-	-
20.	Indu Sundriyal,LDC	-	X	X	X	-	X	-	X
21.	Ajay Dogra,LDC	-	X	X	X	-	X	-	-
22.	Amit Choudhary	-	X	X	X	-	X	-	-
23.	Aruna Sharma	-	X	X	X	-	X	-	-
24.	Devinder Kr.Verma	-	X	X	X	-	X	-	-
25.	Mukesh Kumar,DJS	-	X	X	X	-	X	-	-
26.	Sudesh Kukreja Sr.Asst.	X	X	X	X	X	X	X	X
27.	Anu Aggarwal,DJS	-	X	X	X	-	X	-	-
28.	Sanjeev Jain,DJS	-	X	X	X	-	X	-	-
29.	Shelly Arora,DJS	-	X	X	X	-	X	-	-
30.	Sandeep Garg,DJS	-	X	X	X	X	X	-	-

Necessary correction in the above mentioned cases may be made in the service books of the concerned officials/officers and compliance may be shown to the audit. Similar other cases may be checked by the District at their level.

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Part-II, CURRENT AUDIT REPORT
of O/o. District & Sessions Judge, South District, Saket, New Delhi
(for the year 2012-13 to 2015-16)

para-06
Para No. 01 :: Service Books – recovery of overpayment Rs.3523/-
(Ref:Audit Memo No. 06 Dated:30.12.2016)

During test check of service books following discrepancies observed :-

Incorrect pay regulation while granting promotion after MACP to Sh.SOM NATH, Driver:- The official was appointed as peon on 18-02-1995 in the pay scale 750-940 and promoted to the post of driver on 08-03-1996 in the pay scale 950-20-1500 (revised to 3050-75-3950-80-4500). Due to this promotion, he was eligible for 2nd ACP only after 24 years of regular service. However, he has been granted 1st MACP on **08-03-2008 which is irregular since MACP scheme** was operational since **01-09-2008 only**. Under the MACP scheme financial upgradation will be admissible whenever a person has spent 10 years continuously in the same grade pay. Thus on account of his promotion on 08.03.1996, he is not entitled for 1st MACP but entitled for 2nd MACP on 01.09.2008 since the scheme is operational w.e.f. 01.09.2008 only.

Particulars	Pay to be fixed	Pay fixed by the Deptt.
Pay as on 01-07-2007	10030+2400	10030+2400
Pay as on 08-03-2008 (after granting ACP/MACP) Option exercised	10030+2400	10030+2800
Pay as on 01.07.2008 (ACP/MACP Increment) option exercised	10410+2400	10800+2800
Pay as on 01.09.2008 (2 nd MACP)*	10800+2800	10800+2800

* Assuming that the department would consider issuing corrigendum i.r.o. his MACP and would grant him 2nd MACP on 01.09.2008 instead of the 1st irregular MACP granted on 08.03.2008)

His pay may be re-fixed as above and the over payment of **Rs.3523/- (Annexure I)** may be recovered under information to audit.



ANNEXURE I

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RECOVERY STATEMENT FROM 08 March 2008 to 31.08.2008
IN RESPECT OF Sh. SOM NATH, Driver

MONTH	DUE					DRAWN					DIFFERENCE			
	NEW BASIC	GR PAY	BP	da rate	DA	TOTAL	OLD BASIC	GR PAY	BP	DA	TOTAL	BP	DA	TOTAL
Mar-08	7765	1858	9623	12%	1155	10778	7765	2168	9933	1192	11125	-310	-37	-347
Apr-08	10030	2400	12430	12%	1492	13922	10030	2800	12830	1540	14370	-400	-48	-448
May-08	10030	2400	12430	12%	1492	13922	10030	2800	12830	1540	14370	-400	-48	-448
Jun-08	10030	2400	12430	12%	1492	13922	10030	2800	12830	1540	14370	-400	-48	-448
Jul-08	10410	2400	12810	16%	2050	14860	10800	2800	13600	2176	15776	-790	-126	-916
Aug-08	10410	2400	12810	16%	2050	14860	10800	2800	13600	2176	15776	-790	-126	-916
Total	58675	13858	72533		9731	82264	59455	16168	75623	10164	85787	-3090	-433	-3523

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Para No.02 ::

Irregular Claim of LTC - Recovery of Rs.128071/-
(Ref: Audit Memo No. 07 & 8 Dated:30.12.2016)

Under the LTC Rules, certain conditions are laid down for air travel viz. the air tickets should be purchased only through (i) from the counter of the airline concerned or (ii) through the authorized agents M/s. Ashok Travels, M/s Balmer Lawrie & Co., ITTDC, IRCTC or DTTDC (applicable for Delhi Govt. employees) or (iii) directly from the website of the airline concerned.

During test check of the paid bills the audit has come across the following LTC Bills:

Table No.1 (refer Memo No.07)

S.No	Bill No.	Name of claimant	No. of fares	Destination	Airline	PNR	LTC Amount	
1.	1299 dt. 16.01.2014	Sh. Sumit Baluni, Asstt. Ahlmad	01	Delhi-Srinagar & back	Spicejet	J31C8F	18228	
2.	1301 dt. 16.01.2014	Sh. Pawan Singh Bisht, Asstt. Ahlmad	01	Delhi-Srinagar & back	Spicejet	J31C8F	18228	
The onward journey was performed on 09 Nov. 2013 and the return journey on 13 Nov. 2013							TOTAL	36456

Table No. 2 (refer Memo No.08)

S.No	Bill No.	Name of claimant	No. of fares	Destination	Airline	PNR	LTC Amount	
1.	461 dt. 21.07.2014	Sh. Vinod Sharma, JJA	01	Delhi-Srinagar & back	Go air	WHZ7EO	18323/-	
2.	460 dt. 21.07.2014	Sh. Rohit Kumar, JJA	01	Delhi-Srinagar & back	Go air	WHZ7EO	18323/-	
3.	417 dt. 15.07.2014	Smt. Bhawna Rana, JJA	03	Delhi-Srinagar & back	Go air	WHZ7EO	54969/-	
The onward journey was performed on 09 April. 2014 and the return journey on 13 April. 2014							Total	91615/-

From the above, it may be seen that the claimants at S.No. 1 to 2 of Table No.1 and claimants at S. No. 1,2 & 3 of Table No.02 have a common PNR.

PNR stands for "Passenger Name Record" in the data base of a computer reservation system that contains the itinerary for a passenger or a group of passengers travelling together. Accordingly, an employee who seeks LTC can book ticket for self or a group consisting of his/her dependents eligible for LTC, which may have same PNR. However, when the same PNR appears on the tickets of another passenger/group of passengers, it will imply that the ticket has not been booked individually by the claimant but by group booking by a person other than the claimant, which is against the conditions for purchase of air tickets quoted above. Since the tickets have been purchased by the above LTC claimants in the ways other than that prescribed in the said conditions have to be treated that the tickets have not been purchased in an authorized manner thus the

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Para No. 03 :: Non recovery of DVAT amounting to Rs.288749/-
(Ref :Audit Memo No. 05 Dated: 29.12.2016)

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/ Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with further orders on the subject, DVAT have to be deducted at source at the prescribed rates and to be credited to DVAT department in respect of Sanitation Contracts/maintenance contracts (including AMC).

During test check of paid bills/files relating to release of payment on sanitation & housekeeping services, it has been observed that the o/o District & Session Judge South District Saket Courts has not deducted DVAT from the bills of the concerned agencies as per details below:-

S. No.	Contingency Bill No. & date	Bill No. of the agency	Month to which it pertains	Bill Amt. (Rs)	Amount admitted	Rate of DVAT	DVAT recoverable (in Rs)
A M/s. Rakshak Securitas Pvt. Ltd. (Sanitation Contract)							
1	781 dt.05.10.12	RSPL/20140 dt. 01.09.12	Aug. 2012	549665	531471	4%	21259
2	819 dt.10.10.12	RSPL/20148 dt. 01.10.12	Sep. 2012	549665	528766	4%	21151
3	1427 dt 12.03.13	RSPL/20160dt. 01.03.13	Feb. 2013	799868	775586	4%	31023
Total					1835823		73433
B M/s Keshav Security Services Pvt. Ltd. (Sanitation Contract)							
1	1462 dt.05.03.15	018 dt. 01.01.15	Dec. 2014	1009932	980600	4%	39224
2	1460 dt 05.03.15	019 dt.02.02.15	Jan. 2015	1009932	939947	4%	37598
3	1552 dt.24.03.15	020 dt. 02.03.15	Feb. 2015	1009932	961762	4%	38470
Total					2882309		115292
C M/s Sudershan Facilities Private Limited (Sanitation Contract)							
1	1389 dt.01.03.16	01 dt.01.02.16	Jan. 2016	1269633	1235799	4%	49432
2	1525 dt.28.03.16	02dt. 01.03.16	Feb. 2016	1269633	1264811	4%	50592
Total					2500610		100024

Amount of **Rs.288749/-** {73433+115292+100024} may be recovered from the agencies concerned under intimation to audit.

Similar other cases may be reviewed by HOO and recovery, if any, may be made under intimation to audit.

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Para No. 04 :
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Recovery of outstanding License Fee (L/F) i.r.o. Lawyers Chambers – Rs.13,53,550/-
(Ref: Audit Memo No. 09 Dated:03.01.2017)

Pursuant to the order No.27/2013 dated 29.06.2013 of office of the District & Sessions Judge (South), license fee @ Rs.1100/- and maintenance charges @Rs.550/- per month per chamber in respect of Saket District Court Lawyers Chambers is applicable w.e.f. 01.06.2013. In case of joint allotment (on double or multiple occupancy basis) this shall be the joint and several liability of all the share holders of the chamber towards the court administration, to be borne proportionately by each share holder at their end.

According to Rule 15 of Saket District Court Lawyers Chambers (Allotment & Occupancy) Rules, 2010 the license fee and all other charges except electricity charges for each month shall be payable in advance by the tenth day of the month.

During test check of the record maintained by the court w.r.t. collection of L/F and maintenance charges of Lawyers Chambers it has been observed that License Fee and maintenance charges amounting to Rs.13,53,550/- as per tables below is outstanding against various Lawyers Chambers on a/c of non-payment for periods shown against each.

Outstanding for the Financial Year 2013-2014

Sr. No.	Name of Allotee/Advocate	Chamber No.	Single / Allotee 1 or 2	Period of License Fee Outstanding/ Dues	Period of Maintenance Charges Outstanding/ Dues	License Fee	Maintenance Charges
1	RAJENDER SINGH	311	Allotee-1	Dec, 13 to Mar, 14	Dec, 13 to Mar, 14	2200	1100
2	RITU DHURIA	311	Allotee-2	Jan, 14 to Mar, 14	Jan, 14 to Mar, 14	1650	825
3	SUBHASH SOLANKI	338	Allotee-2	Dec, 13 to Mar, 14	Dec, 13 to Mar, 14	2200	1100
4	ANIL KUMAR	561	Allotee-1	Jan, 14 to Mar, 14	Jan, 14 to Mar, 14	1650	825
5	WAHID HUSSAIN	623	Single	Feb, 14 to Mar, 14	Feb, 14 to Mar, 14	2200	1100
6	SNEH REKHA	746	Single	Jan, 14 to Mar, 14	Jan, 14 to Mar, 14	3300	1650
					Total	13200	6600

Outstanding for the Financial Year 2014-2015

Sr. No.	Name of Allotee/Advocate	Chamber No.	Single / Allotee 1 or 2	Licence Fee Outstanding/ Dues	Maintenance Charges Outstanding/ Dues	Licence Fee	Maintenance Charges
1	SURENDER KUMAR ATRI	74	Single	Oct, 14 to Mar, 15	Oct, 14 to Mar, 15	6600	3300
2	SYED YUSUF JAMAL	135	Single	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	13200	6600
3	JAWAHAR LAL SINGH	139	Single	Dec, 14 to Mar, 15	Dec, 14 to Mar, 15	4400	2200
4	NARENDER KUMAR MALAWALIYA	223	Single	Oct, 14 to Mar, 15	Jan, 15 to Mar, 16	6600	1650
5	UMESH PRASAD SINGH	248	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
6	ASHOK MATHUR	255	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
7	RAM BABOO SISODIA	259	Allotee-1	Feb, 15 to Mar, 15	Feb, 15 to Mar, 15	1100	550
8	RAM CHANDRA SISODIA	259	Allotee-2	Mar, 15	Mar, 15	550	275
9	RAJESH CHHABRA	260	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300

16	SUBHASH SOLANKI	338	Allotee-2	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
17	AJAY SETH	351	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
18	NABIN KUMAR SETHY	357	Allotee-2	Nov, 14 to Mar, 15	Nov, 14 to Mar, 15	2750	1375
19	RAM BABU BHARGAV	371	Allotee-1	July, 14 to Mar, 15	July, 14 to Mar, 15	4950	2475
20	MOHD. SOHAIL ALAM	417	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
21	RAJ KUMAR	444	Allotee-1	May, 14 to Mar, 15	May, 14 to Mar, 15	6050	3025
22	MUKESH KUMAR GAUTAM	444	Allotee-2	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
23	SHAILENDRA KUMAR SINGH	471	Allotee-1	Oct, 14 to Mar, 15	Dec, 14 to Mar, 16	3300	1100
24	SHYAM PHOOL BHATI	485	Allotee-2	June, 14 to Mar, 15	June, 14 to Mar, 15	5500	2750
25	SURABHI SRIVASTAVA / SUBODH KUMAR	502	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
26	ANKUR SINGHAL	538	Allotee-2	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
27	SATENDER KUMAR DHAKA	540	Allotee-1	Oct, 14 to Mar, 15	Oct, 14 to Mar, 15	3300	1650
28	SHANKER NARAIN MEHROTRA	547	Allotee-1	Jan, 15 to Mar, 15	Jan, 15 to Mar, 15	1650	825
29	ANIL KUMAR	561	Allotee-1	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
30	SIDDHARTH KHATANA	583	Allotee-2	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	6600	3300
31	AMIT SHERAWAT	612	Allotee-1	July, 14 to Mar, 15	July, 14 to Mar, 15	4950	2475
32	WAHID HUSSAIN	623	Single	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	13200	6600
33	HEMANT KUMAR DABRAL	661	Allotee-2	Dec, 14 to Mar, 15	Dec, 14 to Mar, 15	2200	1100
34	DEVENDER BHUSHAN	667	Single	Jan, 15 to Mar, 15	Jan, 15 to Mar, 15	3300	1650
35	ASHISH LAL	672	Allotee-2	July, 14 to Mar, 15	July, 14 to Mar, 15	4950	2475
36	UPKAR SINGH	680	Allotee-1	Oct, 14 to Mar, 15	Oct, 14 to Mar, 15	3300	1650
37	SNEH REKHA	746	Single	Apr, 14 to Mar, 15	Apr, 14 to Mar, 15	13200	6600
38	BRAJESH KUMAR	882	Allotee-1	July, 14 to Mar, 15	July, 14 to Mar, 15	4950	2475
					Total	216700	106150

Outstanding for the Financial Year 2015-2016

Sr. No.	Name of Allotee/Advocate	Chamber No.	Single / Allotee 1 or 2	Licence Fee Outstanding/ Dues	Maintenance Charges Outstanding/ Dues	Licence Fee	Maintenance Charges
1	SURENDER KUMAR ATRI	74	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
2	SUNIL SEHGAL	102	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
3	SYED YUSUF JAMAL	135	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
4	JAWAHAR LAL SINGH	139	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
5	SHASHI SHARMA	214	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
6	SUNITA YADAV	214	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
7	SHYAM SUNDER SHARMA	215	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
8	SANJEEV KUMAR BALIYAN	215	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
9	NARESH KUMAR	216	Allotee-1	July, 15 to Mar, 16	July, 15 to Mar, 16	4950	2475
10	NARENDER KUMAR MALAWALIYA	223	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
	MEHMOOD						

	CHAUHAN						
17	ASHOK MATHUR	255	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
18	RAM BABOO SISODIA	259	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
19	RAM CHANDRA SISODIA	259	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
20	RAJESH CHHABRA	260	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
21	RAJENDER SINGH	311	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
22	RITU DHURIA	311	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
23	MOHD. MUZAMMIL KHAN	312	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
24	YOGENDRA KUMAR	314	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
25	UMA KAUSHIK	314	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
26	AWADESH KUMAR RAI	316	Allotee-1	July, 15 to Mar, 16	July, 15 to Mar, 16	4950	2475
27	RAMESH KUMAR BAHOT	325	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
28	VIRESH PRATAP SINGH	326	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
29	DHARAMVIR SINGH	327	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
30	PURNIMA SHARMA	329	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
31	PALE RAM DHANIA	330	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
32	MAHESH KUMAR MANDAL	332	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
33	SURENDER PAL SINGH	332	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
34	RAVINDRA KUMAR PANDEY	333	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
35	R. U. KHAN	334	Allotee-1	May, 15 to Mar, 16	May, 15 to Mar, 16	6050	3025
36	KARUNA NIDHAR	338	Allotee-1	June, 15 to Mar, 16	June, 15 to Mar, 16	5500	2750
37	SUBHASH SOLANKI	338	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
38	RAM KRISHAN GUPTA	343	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
39	RAKESH KUMAR GUPTA	343	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
40	MASOOD HUSSAIN	347	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
41	AJAY SETH	351	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
42	MD. NAUSHAD ALAM	351	Allotee-2	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
43	FAISAL MAJEED KHAN	357	Allotee-1	Sep, 15 to Mar, 16	Oct, 15 to Mar, 16	3850	1650
44	NABIN KUMAR SETHY	357	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
45	DEEPAK GAUR	360	Allotee-2	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
46	JOGINDER SINGH	361	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
47	ATUL KUMAR	362	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
48	VITTAN KHAN	363	Allotee-1	Dec, 15 to Mar, 16	Dec, 15 to Mar, 16	2200	1100
49	DEVINDER KUMAR PANCHAL	366	Single	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	6600	3300
50	SUNIL BATRA	368	Single	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	6600	3300
51	RAM BABU BHARGAV	371	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
52	VED PRAKASH KAUSHIK	371	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650

	ALAM						
60	HITESH ARORA	425	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
61	CHHAIL BIHARI SHARMA	428	Allotee-1	Nov, 15 to Mar, 16	Nov, 15 to Mar, 16	2750	1375
62	ABHAY SHARAN SINGH	431	Allotee-1	July, 15 to Mar, 16	July, 15 to Mar, 16	4950	2475
63	SUDHIR KUMAR	431	Allotee-2	July, 15 to Mar, 16	July, 15 to Mar, 16	4950	2475
64	GAURI SHANKAR BAIRWA	438	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
65	RAJ KUMAR	444	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
66	MUKESH KUMAR GAUTAM	444	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
67	AKHILESH KUMAR SHARMA	450	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
68	NIZAMUDDIN	457	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
69	VINOD MEHTA	459	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
70	JITENDER SAINI	461	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
71	VIVEK BHADAURIA	462	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
72	DHARMENDRA SINGH	468	Single	Feb, 16 to Mar, 16	Feb, 16 to Mar, 16	2200	1100
73	SHAIENDRA KUMAR SINGH	471	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
74	RAJENDRA YADAV	473	Allotee-2	Nov, 15 to Mar, 16	Nov, 15 to Mar, 16	2750	1375
75	MAHAVIR SINGH CHAHAR	479	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
76	MANOJ KAPOOR	479	Allotee-2	Sep, 15 to Mar, 16	Sep, 15 to Mar, 16	3850	1925
77	MANOJ KUMAR CHAUHAN	481	Allotee-1	Aug, 15 to Mar, 16	Aug, 15 to Mar, 16	4400	2200
78	CHANDRANI PRASAD	481	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
79	MOHD USMAN SIDDIQUI	484	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
80	SHYAM PHOOL BHATI	485	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
81	SURABHI SRIVASTAVA / SUBODH KUMAR	502	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
82	SANDEEP KUMAR DUBEY	506	Allotee-2	Dec, 15 to Mar, 16	Dec, 15 to Mar, 16	2200	1100
83	DILSHAD AHMAD SAIFI	507	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
84	NOOR UL ISLAM	507	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
85	RAKESH YADAV	516	Allotee-1	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
86	GAURAV KANT	516	Allotee-2	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
87	ROHIT PRIYA RANJAN	517	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
88	MAHESH KUMAR TIWARI	517	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
89	CHOKEY LAL	523	Single	July, 15 to Mar, 16	July, 15 to Mar, 16	9900	4950
90	ALOK SINGH SAMAR INAM KHAN	527	Allotee-1	Feb, 16 to Mar, 16	Feb, 16 to Mar, 16	1100	550
91	ANKUR SINGHAL	529	Allotee-1	Aug, 15 to Mar, 16	Aug, 15 to Mar, 16	4400	2200
92	VISHAL CHADHA	538	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
93	SATENDER KUMAR DHAKA	539	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
94	HARSH KUMAR UDAICHANDRA	540	Allotec-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
95	SHANKER NARAIN MEHROTRA	540	Allotee-2	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
96		547	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300

103	SURESH KUMAR TIWARI	576	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
104	SIDDHARTH KHATANA	583	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
105	SYED SALMAN HAIDER	602	Allotee-2	Nov, 15 to Mar, 16	Nov, 15 to Mar, 16	2750	1375
106	TRILOK CHAND	605	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
107	AAGA KHAN	607	Allotee-2	Sep, 15 to Mar, 16	Sep, 15 to Mar, 16	3850	1925
108	AMIT SHERAWAT	612	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
109	RAJIENDER SINGH NEGI	615	Allotee-1	Sep, 15 to Mar, 16	Sep, 15 to Mar, 16	3850	1925
110	ZUBAIR AHAMED HASHMI	615	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
111	ARVIND KUMAR CHOUDHARY	617	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
112	WAHID HUSSAIN	623	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
113	ARUNA KUMARI PAWAR	624	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
114	ARVIND KUMAR SHARMA	638	Allotee-1	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
115	PRANAY KUMAR TRIVEDI	638	Allotee-2	Oct, 15 to Mar, 16	Oct, 15 to Mar, 16	3300	1650
116	KULBIR SINGH	647	Allotee-1	Aug, 15 to Mar, 16	Aug, 15 to Mar, 16	4400	2200
117	RAJAT BALI	650	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
118	RAKESH KUMAR GAUTAM	654	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
119	HEMANT KUMAR DABRAL	661	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
120	DEVENDER BHUSHAN	667	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
121	ASHISH LAL	672	Allotee-2	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
122	GAGAN KUMAR SRIVASTAVA	673	Allotee-2	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	1650	825
123	UPKAR SINGH	680	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
124	SNEH REKHA	746	Single	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	13200	6600
125	PAWAN SINGH ATTRI	775	Allotee-2	Sep, 15 to Mar, 16	Sep, 15 to Mar, 16	3850	1925
126	SUNITA BHASKAR	813	Single	Jan, 16 to Mar, 16	Jan, 16 to Mar, 16	3300	1650
127	KIRAN JAI	878	Single	Aug, 15 to Mar, 16	Aug, 15 to Mar, 16	8800	4400
128	BRAJESH KUMAR	882	Allotee-1	Apr, 15 to Mar, 16	Apr, 15 to Mar, 16	6600	3300
					Total	674300	336600

The above arrears of **Rs.13,53,550/-** may be recovered from the allottees concerned and be credited to government under intimation to audit.



Para No.05 :: Non Production of Records

The following record have not been produced before audit. The same may be produced to next audit:-

1. List of vehicles maintained by the court and Log Books, History Sheets
2. Non Consumable Stock Registers
3. OTA Registers
4. Liveries Register
5. Fidelity bond
6. Liability Register

Taken on premises of

05/01/2017



(E D ASHOKAN), A.O.
INTERNAL AUDIT OFFICER
AUDIT PARTY No. XX
06.01.2017

DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022**Part -II**
Current Audit Report
(2018-19 to 2021-22)

2016-17

Para no.1

(Ref. Memo no. 7 , dated: 08.08.2022)

Subject: - Non-Production of records

The following record requisitioned has not been produced to audit and hence these records may be produced to next Audit:-

2012-16	<ol style="list-style-type: none">1. List of vehicle maintained by the court, History Sheets.2. Non Consumable Stock Register.3. OTA Registers.4. Liveries Register5. Fidelity Bond6. Liability Register
2016-22	<ol style="list-style-type: none">1. Details of hired vehicles.2. Records pertaining to RTI.3. Attendance registers of few braches/courts.

DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no.2

(Ref. Memo no.9, dated: 22.08.2022)

Sub:- Irregularities in Log Book.

During the Test check of Log Book of Vehicle running in Department a lot of irregularities in maintaining the log Book is noticed. Some are as under:-

- a. No page counting certificate was recorded on the first page of the register
- b. Entries of Petrol/Diesel received were not signed by officer-in charge/Higher authority.
- c. Average Kilometer run w.r.t petrol/diesel consumed by each vehicle is not recorded in the book.
- d. A proper journey details are not recorded in log book, as for example during the test check of log book of vehicle no. DL1CY 0007 it is simply mentioned in log book that NIZI KARYA in log book.
- e. In several place, there is cutting and overwriting for changing the dates of journey. In some place fluid has also been used in log book which is highly objectionable.
- f. Monthly closure details are not filled in the log book after the end of every month.

Department may please explain the reasons for the aforesaid irregularities/non-compliance of the rules.



DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no.3

(Ref. Memo no.14, dated: 25.08.2022)

Sub:- Excess amount of Rs. 4497/- paid to the officials while availing of LTC facility & restricting the fare taking into a/c the catering charges .

As per LTC rules:-

1. Those who are entitled for air travel will travel by Air India.
2. Tickets should be purchased directly from Airlines booking counter or website or airlines or through authorized travel agents viz. M/s. Balmer&Lawrie and company, M/s. Ashoka Travels and Tours and IRCTC.
3. The dynamic fare component shall not be admissible in cases a where a non-entitled govt. servant travels by air and claim reimbursement for the entitled class of Rajdhani, Shatabadi and Duronto Train.
4. **Expenses related to travel made by rain, road, or air are covered under LTC while any expenses related to food, lodging, taxi auto or various other expenses while traveling are not covered.**

While test auditing of LTC records/Bills, it has been seen that following officials has availed LTC for theirselves and family members. The office has not restricted their claim/fare from food charges as the Govt. servant are not entitled for food expenses. Details of recovery are as under:-

Fare calculation as per Rule:-

Name	From	To	Mode of Travel	No. of persons	Excess Amount paid for Meals	Bill no. and Date	Remarks
Sh Rati Ram	Delhi	Port Blair	By air	4	2200	LTC-587 dated 6/12/2018	Food charges included in the reimbursed amount .
Smt. Shunali Gupta	Port Blair	Delhi	By air	3	1197	LTC-1635, dated 16/3/2018	Food charges included in the reimbursed

DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

							amount .
Sh. Bhim Sg. Yadav	Delhi	Port Blair	By air	2	1100	LTC-585 dated 11/6/2018	Food charges included in the reimburs ed amount .
				Total	4497/-		

The excess amount of Rs. **4497/-** paid to the officials may be recovered after due verification of facts & figures under intimation to audit, and other such type of cases may be reviewed at DDO (Distt. Court) own level.

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no.4

(Ref. Memo no.15, dated: 25.08 .2022)

Subject: - Overpayment of CCL (Child Care Leave) after availing 365 days of leaves amounting to Rs.50,257/-

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-

- I The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.
- III with the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-
- (a) CCL may be granted at 100 % of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of leave records & Service Book, Ms. Kanchan Rawat, PA was paid 100% salary next 365 days of CCL which is the violation of III (a) above:-

Sl. No	Name & Design.	Period & No. of days	Basic	DA	Total Drawn (100%) (in Rs.)	Due @ 80% (In Rs.)	Recovery amount (in Rs.)
1.	Ms.Kanchan Rawat, PA	26/04/2022 to 30/04/2022 (05 Days)	56,900	19,346	12,708/- for 05 Days	10,166/-	Rs.2,542/-
2.	----do---	01/05/2022 to 31/05/2022 (31 Days)	56,900	19,346	76,246/- for 31 Days	60,997/-	Rs.15,249/-
3.	----do---	01/06/2022 to 31/06/2022 (30 Days)	56,900	19,346	76,246/- for 30 Days	60,997/-	Rs.15,249/-
4.	----do---	01/07/2022 to 31/07/2022 (31 Days)	56,900	19,346	76,246/- for 31 Days	60,997/-	Rs.15,249/-

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

5	----do---	01/08/2022 to 04/08/2022 (04 Days)	56,900	19,346	9,838/- for 04 days	7,870/-	Rs.1,968/-
					101 days	G.TOTAL	Rs.50,257/-

DDO may ensure recovery of above amounting to Rs.50,257/- after due verification of facts and figures under intimation to Audit.

Other similar cases may please be scrutinized at their own level.



DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no.5

(Ref. Memo no.19, dated: 30.08.2022)

Subject: - Outstanding Electricity Charges & Water consumption Charges of Cafeteria amounting to Rs. 34,46,887/-.

During the text check of of the records, it is observed that Saket Bar Association has not deposited the sum of Rs. 3,09,088/- in lieu of consumption of electricity which was shared from court connection during the period 04.10.2010 to 01.02.2013 and Rs. 31,37,799/- for consumption of water for the period from 04.10.2010 to 01.12.2020 to the District Courts (South), Saket, New Delhi.

Further, assessment of liabilities of Water consumption by Cafeterria at Lawyers' Chamber Block has not been made w.e.f. 01.12.2020 to 05.07.2022.

HOO/DDO may initiate above mentioned recovery from Saket Bar Association amounting to Rs. 34,46,887/- under intimation to audit at earliest. Other similar cases may also be reviewed accordingly.

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no.6

(Ref. Memo no.20, dated: 30.08.2022)

Subject: - Service book – Grant of irregular 3rd MACP


On scrutiny of Service book of Sh. Pramod Kr. Saxena, Sr.JA , it has been observed that he was appointed as LDC (JA) w.e.f.26/04/1986 in the pay scale of Rs.950-1150 (upgraded Rs.4500-7000). He was promoted as UDC (JA) w.e.f.01/11/1994 in the pay scale of Rs.5500-9000. He was further promoted as Sr. JA w.e.f. 22/10/2007 in the pay scale of Rs.9300- 34800 with GP Rs.4800 and thereafter he was granted NFS in the scale of Rs.15600-39100 with GP Rs.5400 (Level- 10) w.e.f. 22/10/2011. The above official was further granted 3rd MACP in the level -11 (GP Rs.6600) w.e.f. 26/04/2016.

As per clarification rendered by Services Deptt. (ACP Cell), GNCT of Delhi, vide letter No.F.7(111)/2018/ACP Advice/Service/335 dated 23/03/2021, Non-functional scale (NFS) in the Gr.Pay of Rs.5400/- (PB-3) & Non functional Selection Grade (NFSG) in the Gr.Pay Rs.4200/- would be treated as a financial upgradation for the purpose of MACP benefits and the same would be offset against one financial upgradation under MACP Scheme.

Thus, the grant of 3rd MACP in the level- 11 (GP- Rs.6600) w.e.f. 26/04/2016 to above official is irregular, as the official has already been promoted twice and also granted on NFS. The details are as under :-

Pay as on	Pay fixed by the Deptt.	Pay admissible as per relevant rules
Existing pay as on 25/04/2016	71100 (Level -10)	
26/04/2016	71800 (Level -11)	71100 (Level -10)
01/07/2016	76200 (Level -11) <u>(as the official exercised option for fixation from date of next increment)</u>	73200 (Level -10)
01/01/2017	78500 (Level -11)	
01/07/2017		75400 (Level -10)
01/01/2018	80900 (Level -11)	
01/07/2018		77700 (Level -10)
01/01/2019	83300(Level -11)	
01/07/2019		80000 (Level -10)
01/01/2020	85800 (Level -11)	
01/07/2020		82400 (Level -10)
01/01/2021	88400 (Level -11)	
01/07/2021		84900 (Level -10)
01/01/2022	91100 (Level -11)	

The above case alongwith similar other cases, if any, may be re-checked/examined and necessary action may be taken accordingly, under intimation to Audit.



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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no.7

(Ref. Memo no.21, dated: 31.08.2022)

Sub:- Recovery of TA from the staff amounting to Rs. 16,67,952/-

During the test check of attendance registers and PBR it was found that following staff have not attended the office for the full calendar month but travelling allowance was paid to them for that period which was irregular as per rule resulting in recovery of the same as per detail given below:-

Sr.No	Name (Mr./Mrs.) and Designation	Calendar Month of Absence	TA paid	Total amount to be recovered
1.	Nafe Singh Saini, Civil Nazir	April'20, May'20	4212x2	8424
2.	Inder Pal Singh, Naib-Nazir	April'20, May'20, June'20	4212x3	12636
3.	Rajesh Kumar, Naib-Nazir	April'20, May'20, June'20	4212x3	12636
4.	Anil Kumar, Naib-Nazir	April'20, May'20, June'20	4212x3	12636
5	Ashok Kumar, Naib-Nazir	April'20, May'20, June'20	4212x3	12636
6	B. Rameshwar Rao, Naib-Nazir	April'20, May'20	4212x2	8424
7	Vinod Kumar, Naib-Nazir	April'20, May'20	4212x2	8424
8	Santosh Kumar, JA/Reader	May'21	4212	4212
9	Purushottam, P.A.	May'21	8484	8484
10	Naresh Kumar, JJA	May'21	4212	4212
11	Surender Singh, SJA	April'20, May'20, June'20, July'20	8424x4	33696
12	Sai Dass Bhatia, JA	April'20, May'20, June'20, July'20	4212x4	16848
13	Kamini Nagain, JA	April'20, May'20, June'20, July'20	4212x4	16848
14	Neelam Tigga, JA	April'20, May'20, June'20, July'20	4212x4	16848
15	Santosh Kumar, JA	April'20, May'20, June'20, July'20	4212x4	16848
16	Manoj Kumar, JJA	April'20, May'20, June'20, July'20	4212x4	16848
17	Bittu Singh, Orderly	April'20, May'20, June'20, July'20	4212x4	16848
18	Narbada Rawat, SJA	April'20, May'20, June'20, July'20, May'21	8424x5	42120
19	Gautam Bhunia, JA	April'20, May'20, June'20, July'20	4212x4	16848
20	Raj Kumar, JA	April'20, May'20, June'20, July'20	4212x4	16848
21	Vikram Singh, JJA	April'20, May'20, June'20, July'20	4212x4	16848
22	Dharminder, JJA	April'20, May'20, June'20, July'20	4212x4	16848
23	Itaish yadav, JA	April'20	8424	8424
24	Sunil Kumar, JA	April'20	4212	4212
25	Dalel Singh, Bailiff	April'20, May'20, June'20	4212x3	12636
26	Mukesh Kumar Malik, Bailiff	April'20, May'20, June'20	4212x3	12636
27	Ganpat Singh, Bailiff	April'20, May'20, June'20	4212x3	12636
28	Sunil Dahiya, Bailiff	April'20, May'20, June'20	4212x3	12636

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

29	Ajit Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
30	Asger Ali, P.S.	April'20, May'20, June'20	4212x3	12636
31	Amit Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
32	Deepak Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
33	Jatender Singh, P.S.	April'20, May'20, June'20	4212x3	12636
34	K.S. Bhardwaj, P.S.	April'20, May'20, June'20	4212x3	12636
35	Kavshal Kishore, P.S.	April'20, May'20, June'20	4212x3	12636
36	Ravi Nand, P.S.	April'20, May'20, June'20	4212x3	12636
37	Rajesh Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
38	Sanjay Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
39	Vinod Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
40	Varun Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
41	Mahipal, P.S.	April'20, May'20, June'20	4212x3	12636
42	Raj Kumar, Orderly	April'20, May'20, June'20	4212x3	12636
43	Ravinder Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
44	Jitender Kumar, P.S.	April'20, May'20, June'20	4212x3	12636
45	Kamal Singh Rawat, P.S.	April'20, May'20, June'20	4212x3	12636
46	Rajesh Kr, Rawat, P.S.	April'20, May'20, June'20	4212x3	12636
47	Mohd, Yusuf, P.S.	April'20, May'20, June'20	4212x3	12636
48	Sasam, P.S.	April'20, May'20, June'20	4212x3	12636
49	Akansha, P.A.	April'20, May'20, June'20, July'20	4212x4	16848
50	Sandeep, Nazir	April'20, May'20, June'20, July'20	4212x4	16848
51	Deepa Gonyal, P.A.	May'21, June'21	4212x2	8424
52	Laxmi, JA	April'20, May'20, June'20, July'20	8424x4	33696
53	Irfan Ul-Haq, JA	April'20, May'20, June'20, July'20	4212x4	16848
54	Achint Prakash, JA	April'20, May'20, June'20, July'20	4212x4	16848
55	Kalyan Sahay Meena, Orderly	April'20, May'20, June'20, July'20	4212x4	16848
56	Sangh Priya Gautam, Sr. PA	May'21, June'21	4212x2	8424
57	Ram Chandra Prasad, Reader cum alhma	May'21, June'21	4212x2	8424
58	Sukhranjan Mistry, SJA	April'20, May'20	4212x2	8424
59	Neelam Mehta, JA	April'20	4212	4212
60	Mamta Choudhary, JA	April'20	4212	4212
61	Mukta Choudhary, JA	April'20, May'20	4212x2	8424
62	Snehlata, SJA	April'20, May'20	8424x2	16848
63	Leena Rawat, JA	May'20, June'20	8424x2	16848
64	Deepa vashista, JA	April'20, May'20, June'20	4212x3	12636
65	Sunita, JA	April'20, May'20, June'20	4212x3	12636

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66	Rajesh Godwin, JA	April'20, May'20	4212x2	8424
67	Satish Kumar, JA	April'20, May'20, June'20	4212x3	12636
68	Rajni Bodra, JA	April'20, May'20	4212x2	8424
69	Jainender, JA	April'20, May'20	4212x2	8424
70	Vishal Arora, JA	April'20, May'20	4212x2	8424
71	Aarti Gosain, JJA	April'20, May'20, June'20	4212x3	12636
72	Bharti, JJA	April'20, May'20, June'20	4212x3	12636
73	Narbada Rawat, SJA	April'20, May'20, June'20, July'20, May'21	8424x5	42120
74	Gautam Bhunia, JA	April'20, May'20, June'20, July'20	4212x4	16848
75	Raj Kumar, JA	April'20, May'20, June'20, July'20	4212x4	16848
76	Vikram Singh, JJA	April'20, May'20, June'20, July'20, May'21	4212x5	21060
77	Dharminder, JJA	April'20, May'20, June'20, July'20	4212x4	16848
78	Mukesh Kumar, JA	April'20, May'20	4212x2	8424
79	Jitender Kumar, P.A.	April'20, May'20	4212x2	8424
80	Dheeraj, P.A.	April'20, May'20	4212x2	8424
81	Raj Kishore, JA	April'20, May'20	4212x2	8424
82	Nandini, JA	April'20, May'20	4212x2	8424
83	Satish Prasad, Orderly	April'20, May'20	4212x2	8424
84	D.R. Meena, Orderly	April'20, May'20	4212x2	8424
85	Manoj Kumar, JA	April'20, May'20	4212x2	8424
86	Leela Bisht, JA	April'20, May'20, June'20, July'20	4212x4	16848
87	Kanchan Rawat, JA	April'20, May'20, June'20, July'20	4212x4	16848
88	Aniri Kumar, JA	April'20, May'20, June'20, July'20	4212x4	16848
89	Mamta Choudhary, JJA	April'20, May'20, June'20, July'20	4212x4	16848
90	Rajesh Kumar, Orderly	April'20, May'20, June'20, July'20	4212x4	16848
91	Ravinder gahlawat, JJA	April'20, May'20, June'20, July'20	4212x4	16848
92	Brijesh Verma, Reader	April'20, May'20, June'20	8424x3	25272
93	Geeta, PA	April'20, May'20, June'20	8424x3	25272
94	Sonia, PA	April'20, May'20, June'20	4212x3	12636
95	Alexender, Ahlmad	April'20, May'20, June'20	4212x3	12636
96	Ahmad Javed, JJA	April'20, May'20, June'20	4212x3	12636
97	Sunil, Orderly	April'20, May'20, June'20	4212x3	12636
98	Anita Rallan, SJA	April'20, May'20	8424x2	16848
99	Seema Rani Arora, Sr. PA	April'20, May'20	8424x2	16848
100	Sonu, PA	April'20	4212	4212
101	Narender Kumar, Naib Nazir	April'20, May'20	4212x2	8424
102	Mahipal Singh, JA	April'20	4212	4212
103	Rashmi Rose Tigga, JA	April'20, May'20	4212x2	8424
104	Hunny Philip, Orderly	April'20, May'20	4212x2	8424
105	Suman Lata, SJA	April'20	4212	4212
106	Madhuri Pokhriyal, P.A.	April'20	4212	4212
107	Praveen Kumar, P.A.	April'20	4212	4212
108	Ravinder Sharma, JA	April'20	4212	4212
109	Subhash, Chand, Nazir	April'20	4212	4212
110	Swati Negi, JJA	April'20	4212	4212
111	Vikras Thakran, Orderly	April'20	4212	4212
112	Meenakshi, JJA	April'20	4212	4212
113	Mohini Sharma, SJA	April'20, May'20, June'20	8424x3	25272
114	Deepak Sharma, JA	April'20, May'20, June'20	4212x3	12636
115	Pyar Singh Negi, JJA	April'20, May'20, June'20	4212x3	12636
116	Neelam Singh, Orderly	April'20, May'20, June'20	4212x3	12636
117	Neeta, Gautam, Reader	April'20, May'21	4212x2	8424
118	Manmohan, PA	April'20, May'20, May'21	4212x3	12636
119	Saroj, PA	April'20, May'20, June'20	4212x3	12636
120	Ram Niwas, Orderly	April'20, May'21	4212x2	8424
121	Mukesh Meena, Orderly	April'20, May'21	4212x2	8424
122	Ravi Kumar, JA	May'21	4212	4212
123	Anjana, PA	May'21	4212	4212

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

124	Arvind Kumar, JA	April'20	4212	4212
125	Dharmender Pahodia, Sr. PA	April'20	8424	8424
126	Ravi, PA	April'20	4212	4212
127	Sanjeev Pawar, JJA	April'20	4212	4212
128	Kavita Saroha, JJA	April'20	4212	4212
129	Shivakant Trivedi, naib Nazir	April'20	4212	4212
130	Dal Chand, Orderly	April'20	4212	4212
131	Nikunja Bairagi, Orderly	April'20, May'20, June'20	4212x3	12636
132	Sushil Kr. Jatav, Reader	April'20, May'21	4212x2	8424
133	Jyoti Longchan, Steno	April'20, May'21	4212x2	8424
134	Hemlata, Steno	April'20, May'21	4212x2	8424
135	Rajesh, Ahlmad	April'20, May'21	4212x2	8424
136	Vineeta, JJA	April'20, May'21	4212x2	8424
137	Chhote lal, N. Nazir	April'20, May'21	4212x2	8424
138	Mahender Singh, Orderly	April'20, May'21	4212x2	8424
139	Anand Singh, Orderly	April'20, May'21	4212x2	8424
Total				16,67,952

An amount of **Rs. 16,67,952/-** may be recovered from the above said employees and deposited in govt. account after due verification of records under intimation to audit. **Other similar cases may also be reviewed accordingly.**

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

Para no. 8

(Ref. Memo no.22, dated: 01.09.2022)


Subject: - Delayed payment/Non-payment of License Fee and Maintenance Charges in r/o lawyers Chambers.

During the text check of the records, it is observed that a large number of advocates have been allotted lawyers chambers in the court premises. As per the order No. 59/2017 dated 15.11.2017 of office of the District & Sessions Judge (South) , Licence fee @ Rs. 1000/- and Maintenance Charges Rs. 500/-per month per chamber in r/o Saket District Court Lawyers Chambers is applicable w.e.f. 01.10.2017. In case of Joint Allotment (on double and multiple occupancy basis) this shall be the joint and several liability of all the share holders of the chamber towards the court administration , to be borne proportionately by each share holder at their end.

According to Rule 15 of Saket District Court Lawyers Chambers (Allotment & Occupancy) Rules 2010, the license fee and all other charges ~~except~~ electricity charges for each month shall be payable by the tenth day of the month.

During the text check of the records maintained by the court w.r.t. collection of license fee and maintenance charges of lawyers chambers, it is observed that license fee and maintenance charges of various Lawyers' Chambers has not been submitted properly during the Audit period.

Reason for delay /non-receipt of licence fee & maintenance charges may be clarified to Audit and prompt action to recover outstanding licence fee and maintenance charges from the defaulter lawyers may be taken under intimation to audit at earliest.


05/09/2022
JAA-(AA-31)

DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

TEST AUDIT NOTES

TAN: - 01

REF.MEMO No. 11 Dated: - 23.08.2022

Sub: - Improper maintenance of Pay Bill Register

During the test check of the PBRs for the audit period 2016-2022 maintained by the office of Addl. District & Session Judge, (Distt.- South), Saket , New Delhi following shortcomings have been noticed:-

- (i) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e. Pay Matrix and level as per VII CPC, NPS account number of NPS employees, Joining date, PAN No., Aadhar number etc. have not been filled in all the columns of PBR.
- (iii) The information of ex-employees who have been transferred /surpluses from other units into this unit (required to be entered from LPC) are also to be attached in PBR. This information is required for calculation of Income Tax. Also information about the employees who have been transferred to other unit is to be recorded in the PBR.
- (iv) All the pay entries are required to be signed by the HOO/DDO.
- (v) PBR for NPS employees is required to be maintained separately.
- (vi) Classified abstract is also required to be authenticated by DDO.
- (vii) Totaling of columns of PBR has not been done for the income tax purpose.

Reasons for improper maintenance of PBR may be elucidated to audit.

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

TAN: - 02

REF.MEMO No. 12 Dated: - 24.08.2022

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the **Distt. Court (South), Saket, New Delhi** the Service Books of following employees have been test check by the audit.: -

Sl. No.	NAME OF EMPLOYEE (Sh/Smt) & Designation	DATE OF JOINING
1	Sh. Brij Mohan Bhandari, Jr. Asstt.	24/01/2004
2	Sh. Sharad Gupta,	27/07/2006
3	Ms. Rekha Dhandiyal , Steno	03/10/2009
4	Ms. Madhri Nautiyal/Pokhriyal, Steno	23/09/2009
5	Ms. Dimple, Jr. Asstt.	17/06/2009
6	Ms. Manjusha, PA	30/05/2014
7	Ms. Archana Saini, Jr. Asstt.	20/11/2007
8	Ms. Kanchan, PA	21/06/2014
9	Sh. Dinesh Kumar Nimawat, Jr. Asstt.	01/12/2011
10	Sh. Pramod Kr. Saxena, Sr. Judicial Asstt.	26/04/1986

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years.

But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned at Sl.No.01 to 05, 07, 09 & 10. Re-attestation has not been done in r/o all the above officers/officials.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No. 01 to 10 were not shown to them.

3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above at S.No.01, 02, 04 to 10 which is required as per instruction
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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

4. There are number of cutting and overwriting in the Service Books which are not attested by the HOO/DDO and white fluid also used which is not permissible.
5. The entries regarding service verification in r/o officers at S.No.04 to 06 & 08 have not been attested by the competent authority. Further, Service verification of most of the officials are not updated.
6. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done in the cases mentioned at Sl. No. 10 in above table.
7. The credit in Earned/Half Pay Leave Account in r/o officers at S.No.02, to 04 at the time of appointment is incorrect. Further, Leave Accounts of most of the officials are not updated.
8. No Counter signature of HOO/DDO has been found in the service book of officers at Sl.No.01 to 06 & 08 against the entries of Annual Increment given.
9. As per FRSR Nomination Forms for Gratuity, CGEIS, GPF and details of family not pasted in the Service Book of the officials mentioned at Sl.No.01 & 03 to 08.

The HOO/DDO may get the service books of all the employees be updated as per above observations under intimation to audit.

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

TAN: - 03

REF.MEMO No. 13 Dated: - 24.08.2022

Sub: - **Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)**

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the pay bill registers of Distt. Court (Saket), it has been noticed that following officials have joined service on or after 01/01/2004 and their pay is drawn in the General P.B.R. :-

Sl.No.	NAME OF EMPLOYEE (Sh/Smt) & Designation	DATE OF JOINING
1	Sh. Brij Mohan Bhandari, Jr. Asstt.	24/01/2004
2	Sh. Sharad Gupta,	27/07/2006
3	Ms. Rekha Dhandiyal , Steno	03/10/2009
4	Ms. Madhri Nautiyal/Pokhriyal, Steno	23/09/2009
5	Ms. Dimple,Jr. Asstt.	17/06/2009
6	Ms. Manjusha, PA	30/05/2014
7	Ms. Archana Saini, Jr. Asstt.	20/11/2007
8	Ms. Kanchan, PA	21/06/2014
9	Sh. Dinesh Kumar Nimawat, Jr. Asstt.	01/12/2011

It is therefore, suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004. Similar cases may also be checked and compliance be shown to the audit.

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DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

TAN: - 04


REF.MEMO No. 17 Dated: - 29.08.2022

Subject: - Shortcomings in Bill registers

On test check of bill registers for the period 2016-17 to 2021-22 maintained by Distt. Court (South), Saket, New Delhi, the following deficiencies have been observed: -

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Bill registers for the years 2017-18 to 2018-2019 are not maintained in prescribed register (GAR-09).
3. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.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 is noticed that **all the 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 in PAO can be changed at any stage and possibility of error cannot be ruled out.
4. **Blank Col. 5, 6, 7, 8 & 9**: Col. 5, 6, 7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, 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.
5. **Blank Col. No.10 & 11**: Col. 10 & 11 of the bill register indicate the cheque no./date received against the bill presented to the PAO to be entered 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 & 11 by DDO may be furnished to audit.
6. **Blank Col. No.13, 14 & 15**: Col No.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.
7. **Cutting and Over-writings**: - There are number of cuttings, overwritings and white fluid used in the bill register, but these cuttings/over-writings & white fluid used have not been attested by the DDO, which is irregular.
8. **ECS details** have not been mentioned in the bill register. Date of sending ECS by the PAO has not been found mentioned against bills. Needful may be done now & shown to audit.

HOO/DDO may observe the instructions regarding maintenance of Bill Register as per audit observation and norms on the subject.



DISTT. COURT (SOUTH), SAKET, NEW DELHI – 04/2016 TO 03/2022

TAN: - 05


REF.MEMO No. 18 Dated: - 29.08.2022

Sub:- Discrepancies in maintenance of Consumable and Non-Consumable Stock Registers.

During the course of Audit, it was observed that the Distt. Court (South), Saket , New Delhi, has not maintained the consumable and non-consumable stock registers properly. The following shortfalls were noticed during audit :-

- a) Under Rule 211 (ii) (b) of GFR, 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. Consumables such as office stationery, etc. should be maintained according to the Form GFR-23. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR – 23, in the absence of which actual opening and closing balances could not be worked out.
- b) Under Rule 213 of GFR, physical verification of all consumable and non-consumable items should be made at least once a year by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of stores items. A certificate of verification alongwith the findings should be recorded on the stock register. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period 01/04/2016 to 31/03/2022 by the Distt. Court (South), Saket, New Delhi.
- c) Under Rule 211 (ii) (a) of GFR, the department is required to maintained a non-consumable register in the form GFR-22 comprising of Fixed Assets such as Plant, Machinery, Equipments, Furnitures & Fixures etc. But the department has not maintained any such register as a result of which total value of non-consumable items could not be ascertained.

Reasons for above mentioned lapses may be clarified to Audit.


(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI