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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4THFLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI – 110002

Subject:- Audit report Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi for the Period from 01.04.2018 to 31.03.2022.

INTRODUCTION

The I.A.R on the account of Office Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi for the Period from 01.04.2018 to 31.03.2022 was conducted by field Audit Party No.-V, comprising by Smt. Jaya Tewari, AO/IAO, Smt. Lalita Tulsyani, AAO . The audit was conducted during 11 working days w.e.f. 16.08.2022 to 01.09.2022.

AIMS AND OBJECTIVES:

The main activity of this office is Judicial and objection is to provide justice to the parties seeking the same. The Office of Principal District & Session Judge (North-East) is situated at Karkardooma Courts Complex, Delhi. This office has 17 Courts (Both Civil & Criminal) and 22 different branches/units under the control of Principal District & Sessions Judge (North-East). The office leaves no stone unturned for attaining its goal. The courts need administration to organize and manage non-judicial matter under the guidance of Judges. The court functions with the support of its Administration, which includes various Branches/Sections.

List of HOO/DDO/Cashier: The following officer /official have served as HOO /DDO /Cashier:-

List of HOD:

S. No.	Name	Designation	Period
1.	Sh. Deepak Jagotra	D&SJ	1.04.2018 to 28.05.2019
2.	Sh. Anoop Kr. Mendiratta	D&SJ	30.05.2019 to 24.10.2019
3.	Sh. Sudhir Kr. Jain	D&SJ	6.01.2020 to 6.09.2020
4.	Sh. Sudhir Kr. Jain	PD&SJ	6.01.2020 to 6.09.2020
5.	Sh. Ramesh Kumar	PD&SJ	28.01.2021 to 31.03.2022

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List of HOO:

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S. No.	Name	Designation	Period
1.	Sh. Sanjay Bansal	ASJ	1.04.2018 to 15.02.2019
2.	Sh. Vidya Prakash	AD&SJ/ASJ	16.02.2019 to 5.12.2019
3.	Sh. Raghuvir Singh	ASJ	11.12.2019 to 28.01.2021
4.	Sh. Devender Kumar	ASJ	01.04.2021 to 31.03.2022

List of DDO:

S. No.	Name	Designation	Period
1.	Sh. Sanjay Bansal	ASJ	1.04.2018 to 15.02.2019
2.	Sh. Vidya Prakash	AD&SJ/ASJ	16.02.2019 to 5.12.2019
3.	Sh. Raj Kumar Kundoo	AO	21.10.2019 to 08.03.2022
4.	Sh. Amit Badoni	AO	14.03.2022 to 31.03.2022

List of Cashier:-

S. No.	Name (Sh./Smt.)	Designation	Period
1.	Sh. Vineet Arora	JA	1.04.2018 to 31.03.2022

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2018 TO 31/03/2022:-

Plan/ Non-Plan

Financial Year	Budget Allotted	Expenditure	Balance
2018-19	341053000	274137002	66915998
2019-20	286594502	275328396	11266106
2020-21	288500000	267101618	21398382
2021-22	317502000	309547030	7954970

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VACANCY STATEMENT:

GROUP	SANCTION STRENGTH	FILLED	VACANT
A	19	19	--
B	99	99	--
C	93	93	--
TOTAL	211	211	--

STATUTORY AUDIT:

As per certificate provided by Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi audit of AGCR has not been conducted till date.

MAINTENANCE OF RECORDS:

The maintenance of records of Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

NIL

PART-II (Current Audit Report)**Current Audit Report:**

During the course of current audit, 09-Audit memos including 02-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 12,11,890/-. On the basis of reply furnished, 05 memos have been settled with nil recovery on the spot and remaining 04 memos have been incorporated as 03 Paras and 01 TAN in the current audit report as Part-II with recovery of Rs.12,11,890/-.

Details of Current Recovery:

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)		
		Raised	Recovered on Spot	Balance
1.	4	34,674/-	---	34,674/-
2	5	305784	---	305784
3	7	8,75,644/-	---	8,75,644/-
Total		1216102	---	1216102

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Maintenance of Records:

The maintenance of records of Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi for the year 2018-19 to 2021-22 was found satisfactory subject to observations made in Current audit report.

Disclaimer:

The report is submitted on the basis of records/information provided by Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi. Audit is not responsible for any concealment/ misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Principal District & Session Judge (Distt. North East), Karkardooma Courts, Delhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.



(Jaya Tewari)

AO/Internal Audit Officer

Party No. V

PART-I



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Law & Judicial Department(Deptt. of Law Justice & Legistative Affairs)							
Sub department: Addl. District & Session Judge, (Distt.-North-East), Room No. 64, Karkardooma, Delhi (1999/17)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2018	1		No para raised during the audit 2015-2018	O	0
<p>* NOTE: O'- Outstanding Paras. R' -Reply submitted by the Department/Units. C'- Comment by the Directorate of Audit on reply submitted.</p>							
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DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
DELHI SECT. : NEW DELHI

Audit Para . 1

(Ref. Audit Memo No.10 dt.26-10-2015)

1) Subject: Short Comings in Income Tax calculations.

During the test check of Form No.16 & supporting documents of Income Tax for F.Y. 2012-13, 2013-14 & 2014-15 maintained in the District and Session Judge, District North East, Karkardooma, Delhi, the following shortcomings were noticed in calculation of income tax. The details given here under:-

S.No.	Name of Employee & Designation	Financial year	Remarks
1.	Ms.Ambika Dabral,JA	2014-15	EL Encashment on LTC amounting to Rs.7873/- not included in gross salary. Therefore Income Tax @ 10 % Rs.787/- & E.Cess @ 3 % Rs.23.61/- may be recovered
2.	Ms.Anita Thakur,SJA	2014-15	EL Encashment on LTC amounting to Rs.10760/- not included in gross salary. Therefore Income Tax @ 10 % Rs.1076/- & E.Cess @ 3 % Rs.32.28 may be recovered.

The necessary recovery amounting to Rs.1919/- may be made under intimation to audit.

2) Subject : Non inclusion of Annual value in the Income tax rebate claim under section 24 of Income Tax Act.

During test check of Form-16 & other documents produced to audit, It is observed that Hon'ble Judges/employees have been granted rebate for interest on housing loan and repayment on principal during the audit period.

As per Income Tax Act, under section 22 the annual value of the property consisting of any buildings or lands appurtenant thereto of which the assessee is the owner shall be subject to Income Tax under the head Income from House Property after claiming deduction under section 24 of the Income Tax Act.

Under Section 23 (1) For the purposes of Section 22, the annual value of the any property shall be deemed to be the sum for which the property might reasonably be expected to let from year to year

Under section 23(2)(a) The property is in occupation of the owner for the purpose of his own residence, the annual value of the property shall be taken to be nil.

Under section 23(2)(b) Where the property consists of a house or part of a house which cannot actually be occupied by the owner by reason of the fact owing to his employment, business or profession carried on at any other place, the such house or part of the house shall be taken to be nil."

[Signature]

NEELAM BALA NOTRA

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The cases referred below the annual value have not been determined under section 23(1) of Income Tax Act and added as Income from house property in the Form-18. It is irregular. In the following cases tax liability may be re-calculated in the light of above sections and difference of Income Tax may be recovered under intimation to audit.

S.No.	Name & Designation (S/Sh/Ms/Mrs)	Financial year	Amount of rebate granted for interest	Amount of rebate for payment of principal	Address of property - loan have been taken	Present residential address as per office records
1	Kiran Bansal, DHJS	2014-15	72675	150000	1449/42/A Plot No.594 Durga Puri Extn. Shd.Delhi-93	404, Karkardooma court complex, shahdara delhi
2	Rakesh Kumar-III, DJS	-do-	170000	36388	MIG flat No.255, 111rd floor, Sec-A9 Narela Delhi	17/33, 2 nd floor, Rajpur Road, Delhi
3.	Poonam Mason, Steno	-do-	100424	13780	860, 4 th floor, Sector-29 Rohini Delhi	F 64 D MIG Flats F Pocket GTB Enclave Delhi
4.	Poonam Mason, Steno	2013-14	98263	15941	860, 4 th floor, Sector-29 Rohini Delhi	F 64 D MIG Flats F Pocket GTB Enclave Delhi
5	Poonam Mason, Steno	2012-13	100379	13825	860, 4 th floor, Sector-29 Rohini Delhi	F 64 D MIG Flats F Pocket GTB Enclave Delhi

All other similar cases may also be reviewed.

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NEELAM BALA NOTRA
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat

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(Ref. Audit memo No.11 dt.26-10-2015)

Subject : Non Compliance of section 17(2) of Income Tax Act.

On scrutiny of records, it is observed that the following Hon'ble Judges/Judicial officers are allotted Government accommodation and License fee has not been deducted. It is further noticed that the value of the rent has not been added in salary while calculating Income as required under rule. As per Income Tax Rules section 17(2) for unfurnished residential quarters, if it is a rent free accommodation the value will be equal to the rent which would be payable by the concerned employee in accordance with rule framed by the Government for allotment of houses to its officers.

S.No.	Name of Officer with Designation (S/Sh/Ms/Mrs)	Address of Govt. accommodation
1	Gorakh Nath Pandey, DHJS	503 Type V Karkardooma residential complex, Delhi
2	Kiran Bansal, DHJS	404 Type V Karkardooma residential complex Delhi
3	Rakesh kumar III, DJS	17/33, 2 nd floor, Rajpur Road, Delhi
4	Rajinder Singh, DJS	C-52 Saket court complex, New Delhi
5	Sharad Gupta, DJS	Qtr.No.32, Type-V 3 rd floor, saket court complex, New Delhi
6	Sidharth Mathur, DJS	2027 Type IV Gulabi Bagh, Delhi
7	Sunil Gupta, DJS	C-83 Saket court complex, New Delhi

It may be clarified that is there any specific orders for Hon'ble Judges/Judicial officers declaring the License Fee not to be taken as Income for calculating Income Tax. If not the License fee payable by the allottee should be added to their salary income and tax liability may be calculated accordingly & necessary recovery may be made under intimation to audit. All other similar cases may also be reviewed.

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(Roy Chacko.P)

NEELAM ALA NOTRA
Officer
Department of Audit
Government of Delhi
Delhi Secretariat

I.A.O., Audit Party No. VIII

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PART-II

CURRENT AUDIT REPORT (2015-16 to 2017-18)

PARA : NIL

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PART-III

TEST AUDIT NOTE

TAN No. 01

(Ref, Audit Memo No. 08, dated 21/12/2018)

Sub:- Non verification of Service Records.

Verification and communication of qualifying service after 25 years (now after 18 years.)of service or 5 years before retirement- As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed in the case of Smt. Sonia Malik, Sr. PA , the above instructions have not been followed by the department.

The said certificate to be issued to the eligible official after verification of service from the concerned PAO.

TAN No. 02

(Ref, Audit Memo No. 10, dated 27/12/2018)

Discrepancies in Consumable and Non- Consumable Stock Registers.

Rule 192 (1) and GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification should be recorded in the corresponding register, but the same was not found in the Consumable Stock register and Non consumable Stock Register for the Audit period of 2017-18. In addition to this, the following shortcomings have been found:-

1. No page counting certificate is endorsed on the first page of consumable and Non-Consumable stock register.
2. Yearly verification certificate was not appended on the consumable and Non-Consumable stock register which seems that yearly verification of stock was not conducted during the audit period 2017-18.
3. The way of issuance of item is not proper. In few page there is neither signature of storekeeper nor the signature of Officer Incharge, which is irregular.
4. It has been observed that All Out Machine was purchased and entered in the Non-consumable stock register at 1/P, out of which 19 was shown as a balance but it is not mentioned that how many All Out Machine was distributed and on which date it was distributed.

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5. On 20/03/2018, 68 All Out machine was purchased on 06/03/2018 and the total quantity is also showing as 68, however it should be written after adding previous stock into the current stock hence total no. of the item which is not written and again it is not showing the date and quantity of the distributed item, which is irregular.
6. At page no. 21, 68 Colin Spray was purchased but neither the date of issue nor the quantity issued is written as per column, which is irregular.
7. At page no. 50, it has been observed that the way of issuance of item is not proper earlier balance was not included with the item purchased hence balance item was not added in the newly received item.
8. At page no. 65, it seems that 100 glass was purchased on 07/11/2018 out of which 24 glass was issued and 76 glass remained as balance of stock. But when 72 glass was purchase on 16/04/2018, it should be written as 148 (72+76) as a balance but it was not shown, which is irregular.

The above discrepancies to be rectified and shown to the next audit.

TAN No. 03

(Ref, Audit Memo No. 11, dated 31/12/2018)

Sub:- The improper Stock entry in Contingent Bill.

As per GFR 2005/2017 item purchased should be properly maintained by doing proper stock entry and appending a necessary certificate that the item has been received in good condition and entered in the page number of Stock Register.

On scrutiny of contingent bill it is observed that the certificates regarding requisite quality of items purchased and stock entry has not been made on the body of the bill.

The following items were purchased whose entries are not found on the body of the bill whose details are as under:-

Sl.no.	Bill no.	Date	Amount	Item
1.	798	10/01/2018	5904	Lizol
2.	799	10/01/2018	2600	Odonil
3.	800	10/01/2018	2880	Duster
4.	823	20/01/2018	4920	All Out
5.	824	20/01/2018	2960	Borosil Glass

6.	779	08/01/2018	2600	Dettol Soap
7.	780	08/01/2018	1575	Vim Powder
8.	781	08/01/2018	2491	Floor Duster
9.	782	08/01/2018	6800	Hit
10.	783	08/01/2018	1608	Harpic
11.	784	08/01/2018	1884	Toilet Roll Paper
12.	785	08/01/2018	3312	Mosquito Spray

The above discrepancies to be rectified and shown to the next audit.

See & Discrepancies

07/01/19

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Assistant Commissioner of Income Tax, KKD Circle, Dindur

Signature of I.A.O: *[Signature]*
 Name of A.O: NEELAM BALA NOTRA
 Audit Party No. XV

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MEMO DETAILS

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
1.	1 to 6	Record Memo	-	-
2.	7	Shortcomings in Pay Bill Register	-	Settled on the spot
3.	8	Discrepancies in maintenance of Service Books.	-	TAN No. 01
4.	9	Non-surrendering of savings under various Heads.	-	Settled on the spot
5.	10	Discrepancies in Consumable and Non- Consumable Stock Registers.	-	TAN No. 02
6.	11	The improper Stock entry in Contingent Bill	-	TAN No. 03
		Total	Nil	

Signature of I.A.O: [Signature]
Name of A.O: NEELAM BALA NOTRA
Audit Party No. XV

PART-II

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SUMMARY OF MEMOS
Principal District & Session Judge (North East), Karkardooma Courts, Delhi.

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo.	---	---	---	Settled
02	Record Memo.	---	---	---	Settled
03	Shortcomings in Bill register	---	---	---	Settled
04	Recovery of overpayment of Pay & Allowances(20%) after availing CCL above 365 days of leave.	34,674/-	---	34,674/-	PARA NO 01
05	Overpayment of Transport Allowance.	3,01,572/-	---	3,01,572/-	PARA NO.02
06	Shortcoming in Pay Bill Registers.	---	---	---	Settled
07	Overpayment of Rs. 8,75,644/- on account of irregular grant of MACP	8,75,644/-	---	8,75,644/-	PARA NO.03
08	Discrepancies in maintaining Service Books	---	---	---	Settled
09	Discrepancies in maintenance of Consumable and Non-consumable Stock Register	---	---	---	TAN No.01
TOTAL		12,16,102/-	---	12,16,102/-	

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

PARA No.-01: Recovery of overpayment of Pay & Allowances(20%) after availing CCL above 365 days of leave amounting to ₹ 34,674/-.
(Ref. Memo No. 04 Dated:17/08/2022

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:-
- (i) 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.
 - (ii) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
 - (iii) 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, attendance register, Service Books and CCL Register, the following employees were paid 100% salary even after 365 days of CCL which is the violation of III (a) above:-

S.No.	Name & Design.	Period & No. of days	No.of days	B.P	DA	Total	Drawn (100%) (in Rs.)	Due @ 80% (In Rs.)	Recovery amount (in Rs.)
1.	Poonam, Steno	12.06.2019 to 30.06.2019	19	58,600	7,032	65,632	41,567	33,254	8,313
		1.07.2019 to 31.07.2019	31	58,600	9,962	68,562	68,562	54,850	13,712
								TOTAL	22,025

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2.	Sapna Jain, LDC	22.02.2019 to 28.02.2019	07	39,200	4,704	43,904	10,976	8,781	2,195
		01.03.2019 to 08.03.2019	08	39,200	4,704	43,904	11,330	9,064	2,266
		16.09.2019 to 28.09.2019	13	40,400	6,868	47,268	20,483	16,386	4,097
		24.02.2020 to 29.02.2020	06	40,400	6,868	47,268	9,780	7,824	1,956
		1.03.2020 to 7.03.2020	07	40,400	6,868	47,268	10,673	8,538	2,135
								TOTAL	12,649
								Total	34,674

Overpayment of ₹ 34,674/- on account of CCL may be recovered from the official concerned and deposited into Govt. A/c after due verification of relevant facts and figures at the level of HOO under intimation to audit. Other similar cases may also be reviewed and action taken accordingly.

PARA No.-02: Overpayment of Transport Allowance amounting to Rs.3,05,784/-
(Ref. Memo No. 05 Dated : 22.08.2022)

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

During the test check of records, it has been revealed that the Deptt. had made the payment of Transport Allowance to the following employees during his leave of full calendar month as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation and Type of Leave/Lockdown Period	Total Months of	Amount Recoverable (Rs.)
1.	Sarita Negi, JA	4212	April 2020	01	4,212
2.	Swati, JJA	4212	April 2020	01	4,212
3.	Upasana Chawla, JJA	4212	April to August 2020 and May 2021 (Medical Leave)	06	25,272

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4.	Mohd. Arif, PA	4212	April & May 2021	02	8,424
		4716	December 2021	01	4,716
5.	Pankaj Goswami, Ahlmad	4716	August to November 2021	04	18,864
6.	Anant Ram Sharma, Bailiff	4212	Apr., May & June 2020	03	12,636
7	Mukesh Chand, Bailiff	4212	Feb (Med.L), Apr., May & June 2020	04	16,848
8	Jai Bhagwan Singh, Bailiff	4212	Apr., May & June 2020	03	12,636
9	Dharamvir Singh, Process Server	4212	Apr., May & June 2020	03	12,636
10	Rajesh Kumar, Process Server	4212	Apr., May & June 2020	03	12,636
11	Daya Ram, Process Server	4212	Apr., May & June 2020	03	12,636
12	Anil Singh, Process Server	4212	Apr., May & June 2020	03	12,636
13	Pawan Yadav, Process Server	4212	Apr., May & June 2020	03	12,636
14	Ashok Tomar, Process Server	4212	Apr., May & June 2020	03	12,636
15	Bharat Singh, Process Server	4212	Apr., May & June 2020	03	12,636
16	Som Dutt Kain, Process Server	4212	Apr., May & June 2020	03	12,636
17	Kuldeep Kumar, Process Server	4212	Apr. & May 2020	02	8,424
18	Prem Singh, Process Server	4212	Apr., May & June 2020	03	12,636
19	Uttam Giri, Process Server	4212	Apr., May & June 2020	03	12,636
20	Rahul Kumar Rathi, Process Server	4212	Apr., May & June 2020	03	12,636
21	Sohender Singh, Process Server	4212	Apr., May & June 2020	03	12,636
22	Dharmeshwar, Process Server	4212	Apr., May & June 2020	03	12,636
23	Ram Gopal, Process Server	4212	Apr., May & June 2020	03	12,636
24	Ankur Dutt Sharma, Process Server	4212	Apr., May & June 2020	03	12,636
TOTAL					3,05,784/-

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Overpayment of Transport Allowance amounting to Rs.3,05,784/- may be recovered from the official concerned and deposited into Govt. A/c after due verification of relevant facts and figures at the level of HOO under intimation to audit. Other similar cases may also be reviewed and action taken accordingly.

PARA No.-03: Overpayment of Rs. 8,75,644/- on account of irregular grant of MACP .

(Ref. Memo No. 07 Dated : 29.08.2022)

As per clarification rendered by GNCTD Services Department (ACP Cell) letter No.F.7(111)/2018/ACP Advice/Service/335 dt. 23.03.2021, Non-functional Scale (NFS) in the Grade Pay of Rs. 5400/- (PB-3) & Non Functional Selection Grade (NFSG) in the Grade Pay of 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.

(A) On scrutiny of Service Record of Sh. Dheeraj Singh, Sr. JA, it has been observed that he was appointed as LDC (JJA) w.e.f. 3.09.1992 in the scale of 950-1150 (upgraded 4500-7000). He was promoted as UDC (JA) w.e.f. 10.12.2003 in the scale of 5500-9000. He was further promoted as Sr. JA w.e.f. 23.10.2007 in the scale of 9300-34800 with GP 4800. He was thereafter granted NFSG in the scale of 15600-39100 GP 5400 (Level 10) w.e.f. 23-10-2011.

The official was further granted 3rd MACP in the level 11 (GP 6600) w.e.f. 22-10-2017 which is irregular, as the official has already been promoted twice and also granted one NFS. This has resulted into over payment to the individual. The details are as under:-

Pay as On	Pay fixed as per Deptt.	Pay admissible as per relevant rules
Existing pay as on 21.10.2017	73200(Level-10)	
22.10.2017	76200 (Level-11)	73200 (Level-10)
01.07.2018	78500 (Level-11)	75400(Level-10)
01.07.2019	80900 (Level-11)	77700(Level-10)
01.07.2020	83300 (Level-11)	80000(Level-10)
01.07.2021	85800 (Level-11)	82400(Level-10)
01.07.2022	88400 (Level-11)	84900(Level-10)

(B) On scrutiny of Service Record of Sh. Dashrath Kumar, Sr. JA, it has been observed that he was appointed as LDC (JJA) w.e.f. 17.01.1990 in the scale of 950-1150 (upgraded 4500-7000). He was promoted as UDC (JA) w.e.f. 17.01.1998 in the scale of 5500-9000. He was further promoted

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as Sr. JA w.e.f. 09.05.2005 in the scale of 6500-10500 (9300-34800 with GP 4800). He was thereafter granted NFSG in the scale of 15600-39100 with GP 5400 (Level 10) w.e.f. 09.05.2009.

The official was further granted 3rd MACP in the 15600-39100 with GP 6600 (level 11) w.e.f. 09-05-2015 which is irregular, as the official has already been promoted twice and also granted one NFS. This has resulted into over payment to the individual. The details are as under:-

Pay as On	Pay fixed as per Deptt.	Pay admissible as per relevant rules
Existing pay as on 08.05.2015	20050+5400	
09.05.2015	20050+6600	20050+5400
01.07.2015	21610+6600	20820+5400
01.01.2016	74000 (Level-11)	69000 (Level-10)
01.07.2016	76200 (Level-11)	71100 (Level-10)
01.07.2017	78500 (Level-11)	73200 (Level-10)
01.07.2018	80900 (Level-11)	75400 (Level-10)
01.07.2019	83300 (Level-11)	77700 (Level-10)
01.07.2020	85800 (Level-11)	80000 (Level-10)
01.07.2021	88400 (Level-11)	82400 (Level-10)
01.07.2022	91100 (Level-11)	84900 (Level-10)

Overpayment of pay & allowances amounting Rs. **8,75,644/-** as shown in Annexure-I may be recovered from the official concerned and deposited into Govt. A/c after due verification of relevant facts and figures at the level of HOO under intimation to audit. Other similar cases may also be reviewed and action taken accordingly.



AAO



AO/IAO
Party No. V

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PERIOD	Due and Drawn Statement in r/o Sh. Dheeraj Singh, Sr. JA				r/o Sh. Dheeraj Singh, Sr. JA				DIFFERENCE			
	DUE				DRAWN							
Existing Pay on 21.10.17 - Rs. 73200/- (Level 10)												
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL		
22.10.2017	23613		1181	5667	30461	24581		1229	5899	31709		
11-17	73200		3660	17568	94428	76200		3810	18288	98298	-968	
12-17	73200		3660	17568	94428	76200		3810	18288	98298	-3000	
01-18	73200		5124	17568	95892	76200		5334	18288	99822	-3000	
02-18	73200		5124	17568	95892	76200		5334	18288	99822	-3000	
03-18	73200		5124	17568	95892	76200		5334	18288	99822	-3000	
04-18	73200		5124	17568	95892	76200		5334	18288	99822	-3000	
05-18	73200		5124	17568	95892	76200		5334	18288	99822	-3000	
06-18	73200		5124	17568	95892	76200		5334	18288	99822	-3000	
07-18	75400		6786	18096	100282	78500		7065	18840	104405	-3100	
08-18	75400		6786	18096	100282	78500		7065	18840	104405	-3100	
09-18	75400		6786	18096	100282	78500		7065	18840	104405	-3100	
10-18	75400		6786	18096	100282	78500		7065	18840	104405	-3100	
11-18	75400		6786	18096	100282	78500		7065	18840	104405	-3100	
12-18	75400		6786	18096	100282	78500		7065	18840	104405	-3100	
01-19	75400		9048	18096	102544	78500		9420	18840	106760	-3100	
02-19	75400		9048	18096	102544	78500		9420	18840	106760	-3100	
03-19	75400		9048	18096	102544	78500		9420	18840	106760	-3100	
04-19	75400		9048	18096	102544	78500		9420	18840	106760	-3100	
05-19	75400		9048	18096	102544	78500		9420	18840	106760	-3100	
06-19	75400		9048	18096	102544	78500		9420	18840	106760	-3100	
07-19	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
08-19	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
09-19	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
10-19	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
11-19	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
12-19	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
01-20	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
02-20	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
03-20	77700		9048	18096	102544	78500		9420	18840	106760	-3200	
04-20	77700		9048	18096	102544	78500		9420	18840	106760	-3200	

Handwritten signature and initials.

05-20	77700	13209	18648	109557	80900	13753	19416	114069	-3200	0	-544	-768	-4512				
06-20	77700	13209	18648	109557	80900	13753	19416	114069	-3200	0	-544	-768	-4512				
07-20	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
08-20	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
09-20	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
10-20	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
11-20	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
12-20	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
01-21	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
02-21	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
03-21	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
04-21	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
05-21	80000	13600	19200	112800	83300	14161	19992	117453	-3300	0	-561	-792	-4653				
06-21	80000	13600	19200	112800	83300	14161	19992	117453	-3400	0	-1054	-918	-5372				
07-21	82400	25544	22248	130192	85800	26598	23166	135564	-3400	0	-1054	-918	-5372				
08-21	82400	25544	22248	130192	85800	26598	23166	135564	-3400	0	-1054	-918	-5372				
09-21	82400	25544	22248	130192	85800	26598	23166	135564	-3400	0	-1054	-918	-5372				
10-21	82400	25544	22248	130192	85800	26598	23166	135564	-3400	0	-1054	-918	-5372				
11-21	82400	25544	22248	130192	85800	26598	23166	135564	-3400	0	-1054	-918	-5372				
12-21	82400	25544	22248	130192	85800	26598	23166	135564	-3400	0	-1054	-918	-5372				
01-22	82400	28016	22248	132664	85800	29172	23166	138138	-3400	0	-1156	-918	-5474				
02-22	82400	28016	22248	132664	85800	29172	23166	138138	-3400	0	-1156	-918	-5474				
03-22	82400	28016	22248	132664	85800	29172	23166	138138	-3400	0	-1156	-918	-5474				
04-22	82400	28016	22248	132664	85800	29172	23166	138138	-3400	0	-1156	-918	-5474				
05-22	82400	28016	22248	132664	85800	29172	23166	138138	-3400	0	-1156	-918	-5474				
06-22	82400	28016	22248	132664	85800	29172	23166	138138	-3500	0	-1190	-945	-5635				
07-22	84900	28866	22923	136689	88400	30056	23868	14324		0							
Total	4395213	0	777317	1084515	6279859	0	4584151	2400	828017	1135993	6560331	0	-180968	0	-32034	-44656	-257658

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PERIOD	DUE										DRAWN										DIFFERENCE					
	Existing Pay on 08.05.2015 -- Rs. 20050 + 5400																									
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL						
9/5/15 to 31.5.1	14876	4006	21337	5665	45884	14876	4897	22343	5932	48048	0	-891	-1006	-267	-2164											
06-15	20050	5400	28759	7635	61844	20050	6600	30115	7995	64760	0	-1200	-1356	-360	-2916											
07-15	20820	5400	31202	7866	65288	21610	6600	33570	8463	70243	-790	-1200	-2368	-597	-4955											
08-15	20820	5400	31202	7866	65288	21610	6600	33570	8463	70243	-790	-1200	-2368	-597	-4955											
09-15	20820	5400	31202	7866	65288	21610	6600	33570	8463	70243	-790	-1200	-2368	-597	-4955											
10-15	20820	5400	31202	7866	65288	21610	6600	33570	8463	70243	-790	-1200	-2368	-597	-4955											
11-15	20820	5400	31202	7866	65288	21610	6600	33570	8463	70243	-790	-1200	-2368	-597	-4955											
12-15	20820	5400	31202	7866	65288	21610	6600	33570	8463	70243	-790	-1200	-2368	-597	-4955											
01-16	69000		0	7866	78666	74000		0	8463	82463	-5000	0	0	-597	-5597											
02-16	69000		0	7866	78666	74000		0	8463	82463	-5000	0	0	-597	-5597											
03-16	69000		0	7866	78666	74000		0	8463	82463	-5000	0	0	-597	-5597											
04-16	69000		0	7866	78666	74000		0	8463	82463	-5000	0	0	-597	-5597											
05-16	69000		0	7866	78666	74000		0	8463	82463	-5000	0	0	-597	-5597											
06-16	69000		0	7866	78666	74000		0	8463	82463	-5000	0	0	-597	-5597											
07-16	71100		1422	8103	80625	76200		1524	8718	86442	-5100	0	-102	-615	-5817											
08-16	71100		1422	8103	80625	76200		1524	8718	86442	-5100	0	-102	-615	-5817											
09-16	71100		1422	8103	80625	76200		1524	8718	86442	-5100	0	-102	-615	-5817											
10-16	71100		1422	8103	80625	76200		1524	8718	86442	-5100	0	-102	-615	-5817											
11-16	71100		1422	8103	80625	76200		1524	8718	86442	-5100	0	-102	-615	-5817											
12-16	71100		1422	8103	80625	76200		1524	8718	86442	-5100	0	-102	-615	-5817											
01-17	71100		2844	8103	82047	76200		3048	8718	87966	-5100	0	-204	-615	-5919											
02-17	71100		2844	8103	82047	76200		3048	8718	87966	-5100	0	-204	-615	-5919											
03-17	71100		2844	8103	82047	76200		3048	8718	87966	-5100	0	-204	-615	-5919											
04-17	71100		2844	8103	82047	76200		3048	8718	87966	-5100	0	-204	-615	-5919											
05-17	71100		2844	8103	82047	76200		3048	8718	87966	-5100	0	-204	-615	-5919											
06-17	71100		2844	8103	82047	76200		3048	8718	87966	-5100	0	-204	-615	-5919											
07-17	73200		3660	17568	94428	78500		3925	18840	101265	-5300	0	-265	-1272	-6837											
08-17	73200		3660	17568	94428	78500		3925	18840	101265	-5300	0	-265	-1272	-6837											
09-17	73200		3660	17568	94428	78500		3925	18840	101265	-5300	0	-265	-1272	-6837											
10-17	73200		3660	17568	94428	78500		3925	18840	101265	-5300	0	-265	-1272	-6837											
11-17	73200		3660	17568	94428	78500		3925	18840	101265	-5300	0	-265	-1272	-6837											

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12-17	73200	3660	17568	94428	78500	3925	18840	101265	-5300	0	-265	-1272	-5837
01-18	73200	5124	17568	95892	78500	5495	18840	102835	-5300	0	-371	-1272	-6943
02-18	73200	5124	17568	95892	78500	5495	18840	102835	-5300	0	-371	-1272	-6943
03-18	73200	5124	17568	95892	78500	5495	18840	102835	-5300	0	-371	-1272	-6943
04-18	73200	5124	17568	95892	78500	5495	18840	102835	-5300	0	-371	-1272	-6943
05-18	73200	5124	17568	95892	78500	5495	18840	102835	-5300	0	-371	-1272	-6943
06-18	73200	5124	17568	95892	78500	5495	18840	102835	-5300	0	-371	-1272	-6943
07-18	75400	6786	18096	100282	80900	7281	19416	107597	-5500	0	-495	-1320	-7315
08-18	75400	6786	18096	100282	80900	7281	19416	107597	-5500	0	-495	-1320	-7315
09-18	75400	6786	18096	100282	80900	7281	19416	107597	-5500	0	-495	-1320	-7315
10-18	75400	6786	18096	100282	80900	7281	19416	107597	-5500	0	-495	-1320	-7315
11-18	75400	6786	18096	100282	80900	7281	19416	107597	-5500	0	-495	-1320	-7315
12-18	75400	6786	18096	100282	80900	7281	19416	107597	-5500	0	-495	-1320	-7315
01-19	75400	9048	18096	102544	80900	9708	19416	110024	-5500	0	-660	-1320	-7480
02-19	75400	9048	18096	102544	80900	9708	19416	110024	-5500	0	-660	-1320	-7480
03-19	75400	9048	18096	102544	80900	9708	19416	110024	-5500	0	-660	-1320	-7480
04-19	75400	9048	18096	102544	80900	9708	19416	110024	-5500	0	-660	-1320	-7480
05-19	75400	9048	18096	102544	80900	9708	19416	110024	-5500	0	-660	-1320	-7480
06-19	75400	9048	18096	102544	80900	9708	19416	110024	-5500	0	-660	-1320	-7480
07-19	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
08-19	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
09-19	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
10-19	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
11-19	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
12-19	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
01-20	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
02-20	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
03-20	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
04-20	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
05-20	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
06-20	77700	13209	18648	109557	83300	14161	19992	117453	-5600	0	-952	-1344	-7896
07-20	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178
08-20	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178
09-20	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178
10-20	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178

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11-20	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
12-20	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
01-21	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
02-21	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
03-21	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
04-21	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
05-21	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
06-21	80000	13600	19200	112800	85800	14586	20592	120978	-5800	0	-986	-1392	-8178				
07-21	82400	25544	22248	130192	88400	27404	23868	139672	-6000	0	-1860	-1620	-9480				
08-21	82400	25544	22248	130192	88400	27404	23868	139672	-6000	0	-1860	-1620	-9480				
09-21	82400	25544	22248	130192	88400	27404	23868	139672	-6000	0	-1860	-1620	-9480				
10-21	82400	25544	22248	130192	88400	27404	23868	139672	-6000	0	-1860	-1620	-9480				
11-21	82400	25544	22248	130192	88400	27404	23868	139672	-6000	0	-1860	-1620	-9480				
12-21	82400	25544	22248	130192	88400	27404	23868	139672	-6000	0	-1860	-1620	-9480				
01-22	82400	28016	22248	132664	88400	30056	23868	142324	-6000	0	-2040	-1620	-9660				
02-22	82400	28016	22248	132664	88400	30056	23868	142324	-6000	0	-2040	-1620	-9660				
03-22	82400	28016	22248	132664	88400	30056	23868	142324	-6000	0	-2040	-1620	-9660				
04-22	82400	28016	22248	132664	88400	30056	23868	142324	-6000	0	-2040	-1620	-9660				
05-22	82400	28016	22248	132664	88400	30056	23868	142324	-6000	0	-2040	-1620	-9660				
06-22	82400	28016	22248	132664	88400	30056	23868	142324	-6000	0	-2040	-1620	-9660				
07-22	84900	28866	22923	136689	91100	30974	24597	146671	-6200	0	-2108	-1674	-9982				
Total	6091446	41806	1053680	1354048	8540980	0	6525786	51097	1129488	1452595	9158966	0	-434340	-9291	-75808	-98547	-617986

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

TEST AUDIT NOTE

TAN No.-01: Discrepancies in maintenance of Consumable and Non-consumable Stock Register.
(Ref. Memo No. 09 Dated : 30.08.2022)

Scrutiny of stock registers (Consumable and Non-consumable) maintained in the Principal District & Session Judge(Distt. North East), Karkardooma Courts, Delhi following discrepancies have been observed:


(1) **No Physical verification of Non-consumable/consumables items:** it is observed that physical verification of Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.

(2) **Stock of non consumable items shown as Reduced/NIL:** The store-in charge has shown nil/reduced balance after issue of the Non-consumable item to the different office/branch in-charge, which is not in order e.g. Chair visitors (98 nos) at page no 013, electric kettles (18 Nos) at pg No.21 and Flask milton steel (67 Nos balance shown as 07) at page No.30 etc have been shown as reduced/nil. All such valuable items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures as per GFR 196 -201.

(3) There are number of cutting and overwriting in the Consumable and Non-Consumable Stock Register, but these cutting and overwriting have not been attested by the DDO which is irregular viz. On page 011 and 030 of Non-Consumable Register.

HOO is advised to take necessary steps for removing the above mentioned discrepancies and compliance may be shown to next audit.


AAO


AO/TAO
Party No. V