

DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

Sub: - Audit Report of office of the Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi - 110075 for the period from 2020-21 to 2021-22.

**INTRODUCTION**

The Internal Audit Report of the accounts of Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi - 110075 for the period from 2020-21 to 2021-22 was conducted by the field Audit Party No.VII. Comprising of Sh. Dinesh Kumar Dhawan, Sr.AO/ I.A.O, Smt. Nirmal Sharma, AAO and Sh. Mukesh Mehta, S.O (Gr. I ). The audit was conducted w.e.f. 15.07.2022 to 29.07.2022 (10 Working days)

**Aim and Objectives**

The main activities of the office of the Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi - 110075 is judicial and provide justice to the parties coming for the same. The courts of Delhi have been bifurcated in 11 Districts being headed by the District Judge-cum-Session Judge.

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

**Head of Department**

S.No	Name and Designation	Period
1	Sh. Narottam Kaushal	01.04.2020 to 20.03.2022
2	Sh. Manoj Jain	21.03.2022 to 31.03.2022

**Controlling Officer**

S. No	Name and Designation	Period
1	Sh. Harish Dudani	01.04.2020 to 31.03.2022

**Head of Office**

S. No	Name and Designation	Period
1	Sh. Hargurvarinder Singh Jaggi	01.04.2020 to 31.05.2021
2	Dr. Jagminder Singh	09.06.2021 to 31.03.2022

**Drawing and Disbursing Officer/Sr. AO**

S.No	Name and Designation	Period
1	Sh. Ajay Mehrol	01.04.2020 to 31.03.2022

**CASHIER**

S.No	Name and Designation	Period
1	Mr. Sanjeev Kumar	01.04.2020 to 31.03.2022.

**Vacancy Position of staff as on 31.03.2022**

S.No.	Group	Sanctioned Posts	Filled	Vacant	Remarks
1	Group A	-	74	--	*Maintained by Office of the District & Sessions Judge (HQ), Tis Hazari Courts, Delhi
2	Group B (Gazetted)	-	Nil	--	
3	Group B (Non-Gazetted)	-	304	--	
4	Group C	-	248	--	
<b>TOTAL</b>			<b>626</b>	<b>--</b>	

**Budget Allotment and Expenditure Statement**

(inRs.)

Year	Budget Allocated		
	Budget	Expenditure	Balance
2020-21	77,71,58,423	72,07,31,825	5,64,26,598
2021-22	93,07,14,512	90,57,07,747	2,52,00,756

**Statutory Audit:-**

The statutory audit of office of the Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi – 110075 has been conducted by the AGCR upto March, 2012.

**Maintenance of Records:-**

The maintenance of records of **office of the Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi – 110075** for the period 2020-2021 to 2021-22 was found satisfactory as the record provided to audit has been audited subject to observations made in current audit report and in test audit note.

**(Dinesh Kumar Dhawan)**  
**IAO/Sr.AO PARTY NO. VII**

**PART - I**

70

**OLD REPORT**

(69)

**Old Audit Report**

There were 08 Audit Paras outstanding with recovery of Rs. 13,68,181/-. On the basis of reply submitted by office of the Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi - 110075. 03 paras have been settled and 01 para taken as fresh, which is placed in the file as Part-I of the report.

**A. Details of Old Paras**

Year	No. of Old Paras		No of paras Settled	Still Outstanding Paras
	Total Para	No.		
2011-12	03	2,4,5	1	02
2012-16	02	2,5	0	02
2016-20	03	1,3,4	3(2settled &1 taken fresh)	0
Total	08		0	04

**B. Details of Old Recovery**

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
01	2011-12	2	13459		13459
		4	0	0	0
		5	95500	50000	45500
02	2012-16	2	742500	685920	56580
		5	421222	16575 (verified)	404647
03	2016-20	1	0	0	0
		3	95500	95500	0
		4	0	0	0
Total			1368181	847995 (16575 verified)	520186

  
(Dinesh Kumar Dhawan)  
IAO/Sr.AO PARTY NO. VII

2011-12

42/c  
2012  
39  
1  
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PART-II  
CURRENT REPORT  
2011-12

Para No. 1

(Refer Audit Memo No 20 dated 16.11.12)

Subject:- Recovery of Rs.36615/- from SBI for opening of ATM Branch In Court Premises.

Scrutiny of record pertaining to allotment of space and recovery of Licence fee in r/o SBI (ATM), It has been observed that as per the Licence agreement executed on 29.8.2011 between District Judge and Branch Manager, the court has allotted a space measuring 17 ft X 8 ft i.e. 12.64 sq.mts on 18.8.2010 for opening of SBI ATM and Licence fee @ Rs.337 per sq. meter was fixed by Directorate of Estate, as such Licence fee was fixed Rs. 4260/- per month, which was realized from the date of allotment i.e. 18.8.2010.

As per section 194-I of Income Tax act, TDS is not to be deducted at source, if rent is payable to the Government but it has been notified that the Bank is paying amounting to Rs.3834/- as Licence fee of SBI ATM w.e.f. 18.8.2010 to 31.3.2012 after deducting the TDS @ 10% of Rs.4260/- which is not in order. As such amount of Rs.8286/- for 19 months 14 days from SBI for ATM may be recovered after due verification and deposited into Govt. a/c under intimation to audit

As per Directorate of Estate order No.18015/1/2010/Pol. III dated 29.8.2011, the rate of licence fee has been revised as Rs.455/- per sq. meter w.e.f. 1.4.11 onwards. However, the monthly licence fee comes to Rs.5751/- (12.64 x Rs.455/-). As such difference of licence fee w.e.f. 1.4.11 to 31.10.2012 amounting to Rs.28329/- (Rs.5751-4260=1491X19) may be recovered from SBI after due verification and deposited into Govt. a/c under intimation to audit.

*Dropped*

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Para No. 2

(Refer Audit Memo No 21 dated 16.11.12)

Subject:- Recovery of Rs.432604/- from SBI for opening of Bank Branch In Court premises.

The court has allotted a space measuring 35 ft x 40 ft (163.33 sq.mts) on 19.3.2010 for opening the Branch of SBI Bank and @ Rs.337/- per sq. meter was also fixed by Directorate of Estate, as such Licence fee @ Rs.55043/- per month was fixed which was realized from the date of allotment i.e. 19.3.2010. But at a later stage, it has been noticed by court authorities that actual measurement of area provided to bank was 136.62 sq. meter. However, the bank had been making payment of area measuring 163.33 sq. mts instead of 136.62 sq. mts. As such the amount of Licence fee was reworked which comes to Rs.46041/- per month. (136.62x337).

However, excess payment made by the Bank authorities w.e.f. 19.3.10 to 30.6.2011 had been worked out Rs.138805/- (Rs.55043-46041=9002) for 15 months and 13 days and adjusted in the Licence fee for the month of July to October which is incorrect. As the actual amount received by the court authorities was Rs.49539/- (55043 - 5504 as TDS) and amount to be paid by bank Rs.42437/- (Rs.46041 - 4604/- as TDS). As such the excess payment should be worked out as under:-

Difference of Licence fee of Rs.49539- 41737 = Rs.8102/- per month

1  
Para No. 1  
Para - 2 (2011-12)

1

Partly Settled

Settled → 4,19,145/-  
Outstanding → 13,459/-  
Total → 4,32,604/-

09/12/2020  
(S.K. Shivaram)

*Handwritten signature and stamp*

163.33 sq m 337/-  
136.62 sq.

41/c

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Amount of 15 months 13 days = Rs.124928/-

Excess amount adjusted by the bank = Rs.138805 - 124928 = Rs.13877/-

Excess amount of Rs.13877/- may be recovered from Bank authorities under intimation to audit.

As per section 194-I of Income Tax act, TDS is not to be deducted at source, if rent is payable to the Government but it has been noticed that the Bank is paying amounting to Rs.41737/- as licence fee of SBI for Bank Branch after deducting the TDS @ 10% w.e.f. 19.3.2010 to 31.3.2012 which is not in order.

As such amount of Rs.112428/- from SBI for Bank Branch may be recovered after due verification and deposited into Govt. a/c under intimation to audit.

1,3877
11,2428
30,6299
4,32,604

As per Directorate of Estate order No.18015/1/2010/Pol. III dated 29.8.2011, the rate of licence fee has been revised as Rs.455/- per sq. meter w.e.f. 1.4.11 onwards. However, the monthly licence fee comes to Rs.62162/- (136.62 x Rs.455/-). As such difference of licence fee w.e.f. 1.4.11 to 31.10.2012 amounting to Rs.306299/- (Rs.62162-46041=16121X19) may be recovered from SBI after due verification and deposited into Govt. a/c under intimation to audit.

(Refer Audit Memo No 22 dated 16.11.12)

Para No. 2  
Para-3 (2011)

Subject- Short recovery of Rs.62372/- for revision of Licence fee and non-recovery of minimum charges of Electricity Charges in r/o Post office of District Court, Dwarka.

As per License Deed executed on 26.4.2011 between Addl. District & Session Judge, Dwarka Court and Sr. Superintendent of Post office, New Delhi, West Division, the Hon,ble court has allotted a space measuring 34x22=748/- sq.ft i.e. 69.4914 sq.mts. in the Lawyer Chambers Block, Ground floor for running Post office in Dwarka Court complex w.e.f. 3.7.2010 at the monthly licence fee of Rs.8617/- per month i.e. Rs.124/- per sq. meter.

Settled  
09/12/12  
SIC Shriwar Kore  
A-10-23

As per clause No. 3 of License Deed, the licensee shall pay electricity charges as per the rates prescribed by BSES Rajdhani Power Ltd. on the basis of the consumption shown in the sub meter installed in the Post office, subject to the minimum of Rs.200/- per month. As per the record made available to audit, it has been observed that no sub meter of electricity has been installed by the licensee till date. Further, no documentary proof has been provided to audit to ascertain, whether the amount of electricity charges as mentioned in the above clause has been paid by the licensee as such an amount of Rs.5600/- for 28 months w.e.f. 3.7.2010 to 31.10.2012 may be recovered after due verification and deposited into Govt. a/c under intimation to audit.

56722  
62372

As per Directorate of Estate order No 18015/1/2010/Pol III dated 29.8.2011, the rate of licence fee has been revised as Rs 167/- per sq. meter w.e.f. 1.4.11 to 31.3.2014. However, the monthly licence fee comes to Rs.11605/- (69.4914 x Rs.167/-). As such difference of licence fee w.e.f. 1.4.11 to 31.10.2012 amounting to Rs 56722/- (Rs.11605-8617=2988 X 19) may be recovered from Post office after due verification and deposited into Govt. a/c under intimation to audit

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Dawan 29/7/22

Para No. 3

Para No. 4

Para No. 3

(Refer Audit Memo No.12 dated 6.11.12)

Para-4 (2011-12)

Subject:- Improper maintenance of Imprest Money record.

Scrutiny of the Cash Book for the year 2011-12 revealed that record pertaining to Imprest money has not been maintained by department in a transparent manner. In the Cash Book, entry w.e.f. 1.4.11 to 31.3.12 regarding Imprest money amounting Rs.30000/- has been shown, however the Cash book is not reflecting vital information/details like utilization of Imprest money periodically by the department, recoupment thereof, month wise balance of Imprest money in the Cash Chest etc.

In the absence of proper maintenance of record pertaining to imprest money, the expenditure made out of imprest fund periodically could not be verified by the audit. In addition, the advances given by the cashier, to meet out the day to day expenditure out of the fund, to the court staff on different dates whose details are not found available/recorded anywhere in the Cash Book e.g on 10.2.11 & 7.4.11 Advance amounting to Rs. 1200/- and Rs. 900/- was given to the LDC stationery Branch and LDC Computer Branch has not been reflected anywhere in the cash book.

Moreover, bills submitted to the PAO for recoupment of the Imprest money has been shown as paid to DDO in the receipt side and payment side of Cash Book but the name of the firm or person to whom the amount paid has not been reflected.

Record pertaining to imprest money may be properly maintained and advances given to any employees out of Imprest money may be shown in the cash book

Para No. 4

Para No. 5

(Refer Audit Memo No. 13 dated 6.11.12)

Para-5 (2011-12)

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Para No. 5

Subject: Outstanding Licence Fee of Lawyers Chambers amounting to Rs.5,54,500/-

On going through the record and information made available to audit it has been observed that As per point no. 16 of Allotment and Occupancy Rules 2009 the licence fee and all other charges except electricity charges for each month shall be payable in advance by the seventh day of the month by a crossed cheque or by bank draft drawn on a local bank in favour of the District Judge-IX, Dwarka Courts, New Delhi and as per point no. 17 the allotment shall be cancelled on consecutive 06 months of non payment of Licence Fee, whereas it has been seen that the payments are being made in cash and delayed by the lawyers for 6 months to 15 months and an amount of Rs. 5,39,000/- on account of Licence Fee of Lawyers chambers is outstanding from the allottee's of the lawyers chambers as per Annexure-II.

As per point no. 13 of Allotment and occupancy Rules 2009, the allottee shall be liable to pay electricity charges as per separate electric meter to be provided for electricity consumption. The payment of electricity charges will be made directly to BSES. From the record/information made available to audit it has been observed that meters has not been installed by the allottees till date.

An amount of Rs.15500/- from the allottees of Lawyers Chambers as per Annexure-III is pending as pointed out by the previous audit.

Partly Settled

Settled -> 4,59,000/-  
Outstanding -> 80,000/-  
Annexure-II  
Outstanding -> 15,500/-  
Annexure-III  
Total 5,54,500/-

Payy  
09/12/2020  
(S.K. Shrivastava)  
AAO-23

Partially settled -> outstanding 95,500  
50,000  
Balance 65,500

Dawan 29/7/2022



39/c

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Court authorities may take necessary action to recover the outstanding licence fee from the allottees of the Lawyers chamber and installation of electricity meters in the chambers.

~~Para No. 5~~ Para No. 5

(Refer Audit Memo No.15 dated:7.11.12)

Para-6  
(2011/12)

Subject: Outstanding amount of fine to the tune of Rs. 140616250/-

As per the information provided to the audit from the fine and audit branch, it has been observed that fine amounting to Rs.140616250/- is still outstanding as per the details given below:

(Amount in Rs.)

Previous amount	Fine imposed in 2011-12	Total amount of fine	Fine collected in 2011-12	Fine waived off	Net balance outstanding.
Of fine outstanding	CB	CA	CA	CA	CS
59965726	233995364	293961090	152234664	1110177	140616250

Taken as fresh  
09/12/2012  
(S.K. Shinde)  
AAO - 23

The department has given reasons for non realization of outstanding fine which are given below.

1. The convicts file appeal/ revision in superior courts where order of suspension may be passed. Sometimes the appellate court takes years in deciding the matters which keeps the realization of fines in limbo.
2. Convicts do not pay the fines immediately but wait till the end of substantive sentence.
3. Convicts have no means to pay fine. In such cases he undergoes imprisonment in default of payment of fine.
4. Convicts initially seek time to pay fine and then abscond.

The reasons given by the department are justified but the audit suggests that the departmental authorities may take necessary remedial action for recovery of outstanding fine. Necessary directions may also be given to jail authorities for timely intimation to the concerned court regarding deposit of fine by convicts in jail.

~~Para No. 6~~ Para No. 6

(Refer Audit Memo No.11 dated 5.11.12)

Para-7  
(2011/12)

Subject- Recovery of Income Tax amounting to Rs.2185/-

During the test check of income tax calculation sheets for the audit period 2011-12, it is

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observed that while calculating H.R.A. rebate on the basis of rent receipt produced by the official, D.A. arrear for the month of January and February has not been included with Basic Pay + DP+DA for arising maximum HRA exemption u/s 10(13 A). However, the tax calculated as per Annexure-I may be recovered from the officers/officials concerned after due verification and deposited into government account under intimation to audit.

Para no.8 (Refer Audit Memo No. 14 dt. 6.11.12)

Subject: Recovery of Transport Allowance to the tune of Rs. 15728/-

As per Rules, If an employee remains absent from duty for a full calendar month due to leave/training/tour etc. then he/she is not eligible to draw the transport allowance for that calendar month. During the test check of the P.B. Service Books, it has been observed that the following employees were on leave for full calendar month but transport allowance has been paid to them:

Name & Designation	Period	Months	Excess Payment
Smt. Bisht, Steno	12.12.11 to 8.6.12	Jan 12 to may 12 (05 Months)	2640x5=13200/-
Smt. Rosy Narula, Steno	12.7.11 to 22.10.11	Aug.11 and Sept 11 (02 months)	2528/- (total recovery=2528x2=5056/- ready recovered 2528/-)
		Total	15728/-

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*Copy Forwarded to D.A. Dept.*  
*8BR P-23*  
*2012-13*  
*Page 29*  
*2012-13*

The excess payment made on account of transport allowance may be recovered from the concerned after due verification and deposited into govt. account under intimation to audit.

Other similar cases may be reviewed at your level and action may be taken accordingly.

Para No.9 (Refer Audit Memo No. 17 dated 7.6.12)

Subject:- Outstanding AC BHls amounting to Rs.206766/-

As per Rules, every advance drawn must be adjusted in a period of 30 days from the date of drawal. No further advance can be drawn if the previous advance has not been adjusted. During the test check of Advance register for the audit period 2011-12, it was noticed that advance amounting to Rs.206766/- as per details enclosed are outstanding.

Sl.No.	Year	Bill No. & Date	Amount of Advance	Purpose
1.	2011-12	1650 dt. 9.2.11	Rs. 103383/-	BPCL for recharge of 09 nos. smart fleets card for the month of Feb.12
2.	2011-12	1758 dt. 5.3.12	Rs. 103383/-	BPCL for recharge of 09 nos. smart fleets card for the month of March 12

*Notified*  
*Settled*  
*3/8/16*  
*Dropped*

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(63)

ANNEXURE-1

Details of Income Tax recovery

S.NO	OFFICIAL NAME	HRA REBATE GRANTED	SHOULD BE GRANTED	DIFF.	TAX	E.C. 3%
1	JITNEDER	22245	22083	162	16	1.00
2	Suresh Chand Meena	23266	22083	1178	118	4.00
3	Anita Udar	46245	46083	162	16	1.00
4	Manibushan	13659	12483	1176	118	4.00
5	Sunil Kumar Yadav	46245	46083	162	16	1.00
6	Dharmender Kumar	34396	34278	118	12	1.00
7	Ramesh Kashyap	23259	22083	1176	118	4.00
8	Harminder Singh Baweja	36001	35830	171	15	1.00
9	Rajesh Kumar	40245	40083	162	16	1.00
10	Budh Ram	22045	22083	162	16	1.00
11	Rajeev Israni	45728	45563	165	17	1.00
12	Vinod Kumar	10245	10083	162	16	1.00

(1)

(4)

Handwritten notes and signatures: 'Approved', '11/9/16', and 'D. S. Singh' are written across the table.

13	Rajni Bala	25889	25549	140	14	1.00	-
14	Amit Mittal	37889	37549	140	14	1.00	-
15	Piyali Dass	34724	34565	159	16	1.00	-
16	Damyani Nayak	24706	24559	147	15	1.00	-
17	Sapna Rani	46724	46565	159	16	1.00	-
18	Suresh Kumar Yadav	22724	22565	158	16	1.00	-
19	Vandana Sharma	24300	24151	148	15	1.00	-
20	Rakesh Kumar Yadav	37889	37549	140	14	1.00	-
21	Sanjeev Kumar	25269	25125	144	14	1.00	-
22	Rajesh Kumar	28724	28565	159	16	1.00	-
23	Vikas Buttan	47276	47123	156	16	1.00	-
24	Atul Kotnala	34245	34086	162	16	1.00	-
25	Punit Kumar Sangwan	47828	47123	505	50	2.00	-
26	Sandeep Kumar	31689	31549	140	14	1.00	-
27	Vijay Malhotra	46437	46237	201	20	1.00	-
28	Hema Vasodia	37889	37549	320	32	1.00	-
29	Neha Sachdeva	31689	31549	140	14	1.00	-
30	Suman Chauhan	24706	24559	147	15	1.00	-
31	Ravi Shankar	28724	28565	159	16	1.00	-
32	Kuldeep Singh	41271	41123	148	15	1.00	-
33	Deepika Gupta	37889	37549	140	14	1.00	-
34	Mukesh Duharia	46724	46565	159	16	1.00	-
35	Sunil Kumar	13889	13549	140	14	1.00	-
36	Habib Khan	24001	23850	151	15	1.00	-
37	Anupama	37889	37549	140	14	1.00	-
38	Surinder Kumar Yadav	25889	25549	140	14	1.00	-
39	Sangeeta	25889	25549	140	14	1.00	-

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15

40	Ram Dass	19689	19549	140	14	1.00	✓
41	Sumitra Menral	31589	31549	140	14	1.00	✓
42	Manish Kumar Chaudhary	38779	38643	136	14	1.00	✓
43	Sarita	18779	18639	140	14	1.00	✓
44	Shrikant	26779	26643	136	14	1.00	✓
⑤ 45	Lokesh Kumar	14779	14643	136	14	1.00	✓
46	Arun Kumar	34724	34565	159	18	1.00	✓
⑥ 47	Vijay Kumar Khatri	14779	14643	136	14	1.00	✓
48	Shiv Kumar Keer	38779	38643	136	14	1.00	✓
49	Savita Rani	38779	38643	136	14	1.00	✓
50	Vipin Kumar	20779	20645	136	14	1.00	✓
				<b>TOTAL</b>	<b>1105</b>	<b>60.00</b>	

35/c  
32/29

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*1/9/10*

*to be*  
*1/9/10*

⑥

1105  
1109

**PROCESS SERVER**

⑦ ①	Inder Kr	28292	28174	116	12	1	✓
				<b>TOTAL</b>	<b>12</b>	<b>1</b>	

34/c

1/12

(21) (38)

(60)

STENOGRAPHE  
R

1	MADMURA BATTACHARYA	43392	43212	180	18	1	✓
2	GIRISH VERMA	45155	44986	169	17	1	✓
3	AJAY KUMAR SINGH	20888	20518	172	17	1	✓
4	RAJNI AGGARWAL	226819	36636	183	18	1	✓
5	KAILASH CHANDER TIWARI	40758	40555	187	20	1	✓
6	VIJAY SINGH MEENA	26317	26198	119	12	1	✓
7	SUNDER KUMAR SINGH	28717	28598	119	12	1	✓
8	TRILOKI NATH PRASHAD	4718	4598	120	12	1	✓
9	ASHOK KUMAR RAY	28717	28598	119	12	1	✓
10	PAWAN KUMAR IIND	48434	48248	188	19	1	✓
11	AJAY MALHOTRA	48912	48729	182	18	1	✓
12	BABITA	28717	28598	119	12	1	✓
13	PARDEEP KUMAR	25702	25446	254	25	1	✓
14	REENU SHARMA	36488	36389	119	12	1	✓
15	ROHIT KUMAR	37372	37230	142	14	1	✓
				TOTAL	238	15	

Drop  
11/11/16

Drop  
11/11/16

ANNEXURE-II

LIST OF THE LAWYERS WHO HAVE NOT DEPOSITED LICENCE FEE

AGAINST THEIR CHAMBERS FOR MORE THAN LAST SIX MONTHS UPTO October, 2012 AS ON 05/11/2012

S No.	Chamber No.	Name of Advocate/Alottee/Advocate	Enrollment No.	Licence Fee Paid upto	Licence Fee Due from	No. of Months Dues	Amount Due
1	301A	PANKAJ SINHA	D/ 2330/06	Aug' 11	Sep' 11	14	7000
2	306B	SHIV PRAKASH UPADHYAYA	D/ 60-C/ 77	Sep' 11	Oct' 11	13	6500
3	309A	LALTA PRASAD GUPTA	D/ 203-B/74	Nov' 11	Dec' 11	11	5500
4	316A	PREM KUMAR BHARDWAJ	D/ 56/ 81	Apr' 12	May' 12	6	3000
5	320A	RAMPHAL MATHUR	D/ 398-C/ 81	Nov' 11	Dec' 11	11	5500
6	321A	O.P. BHARTI	D/ 450/ 81	Feb' 12	Mar' 12	8	4000
7	321B	RAJ SINGH	D/ 456/ 87	Feb' 12	Mar' 12	8	4000
8	322A	AJAY DUA	D/ 66/ 82	Jan' 12	Feb' 12	9	4500
9	322B	SOMVIR SINGH	D/ 472-A/ 82	Apr' 12	May' 12	6	3000
10	326A	B.D. SHARMA	D/ 233/ 82	Apr' 12	May' 12	6	3000
11	326B	S.K. SOLANKI	D/ 324/ 84	Apr' 12	May' 12	6	3000
12	330B	VIPIN SEHRAWAT	D/ 464/ 04	Jan' 12	Feb' 12	9	4500
13	340B	SANJEEV VASISHT	D/ 467/ 98	Sep' 11	Oct' 11	13	6500
14	401A	RIPUDAMAN	D/ 623/ 86	Jan' 12	Feb' 12	9	4500
15	404A	S.N. SONI	D/ 281/ 87	Feb' 12	Mar' 12	7	3500

Settled

9/11/2012

outstanding Settled

Settled

9/11/2012

outstanding Settled

Settled

Rs. 3500/- Settled

1000/- outstanding

outstanding Settled

Settled

(S.K. Shrivastava) APO-23

32/c

7/c

(29) (34) (58)

16	404B	RAJENDER PRAKASH SHARMA	D/950/93	Aug'11	Sep'11	14	7000
17	405B	DEVENDER KUMAR	D/2639/ 99	Jan'12	Feb'12	9	4500
18	413A	PUSHPALATA PAWAR	D/702/89	Sep'11	Oct'11	13	6500
19	413B	SAHAB SINGH PAWAR	D/249/92	Jan'12	Feb'12	9	4500
20	417B	SANJEEV GUPTA	D/324/90	Aug'11	Sep'11	13	6500
21	426A	JANAK RAJ MATHUR	D/748/90	Jan'12	Feb'12	9	4500
(22)	428A	SATBIR SINGH	D/27/91	Dec'11	Jan'12	10	5000
(23)	428B	KANWAL SINGH	D/309/93	Dec'11	Jan'12	10	5000
24	433B	AJAY KUMAR PANDEY	D/673/95	Mar'12	Apr'12	7	3500
25	437A	J.B. MAUK	D/618/91	Sep'11	Oct'11	13	6500
26	437B	HARI CHAND	D/373/94	Sep'11	Oct'11	13	6500
27	448A	SURENDER KUMAR	D/133/93	Sep'11	Oct'11	13	6500
28	456B	SHASHI BHUSHAN UPADHYAY	D/215/98	Jan'12	Feb'12	9	4500
(29)	461B	VINOD KAUSHIK	D/860/94	Sep'11	Oct'11	13	6500
30	506B	HANS RAJ	D/690/98	Mar'12	Apr'12	7	3500
31	508A	VINAY KUMAR SAINI	D/981/94	Dec'11	Jan'12	10	5000
32	514B	NAMITA ROY	D/245/00	Mar'12	Apr'12	7	3500
(33)	518A	ASHOK DRALL	D/1419/ 95	Nov'11	Dec'11	11	5500

Settled  
Jaiy  
09/12/2020  
(S.K. Minister  
APD-23)

Outstanding Settled  
Outstanding Settled

Settled  
Jaiy  
09/12/2020  
(S.K. Minister  
APD-23)

Outstanding Settled

Settled  
Jaiy  
09/12/2020  
(S.K. Minister  
APD-23)  
Outstanding



28

33

57

34	519A	ANIL KR. SHEORAN	D/ 1505/ 95	Apr' 12	May' 12	6	3000
35	522A	VINOD KUMAR SHARMA	D/ 18/ 96	Sep' 11	Oct' 11	13	6500
36	526A	SUSHMA JUYAL ANTHWAL	D/ 164/ 96	July' 11	Aug' 11	15	7500
37	527A	AJAY GUPTA	D/ 202/ 96 R	Sep' 11	Oct' 11	13	6500
38	527B	RANJAN ROI	D/ 619/ 98	Oct' 11	Nov' 11	12	6000
39	528A	PREM NATH UPADHAYA	D/ 443/ 99	Aug' 11	Sep' 11	14	7000
40	528B	SHIV KUMAR CHAUHAN	D/ 34/ 98 R	Sep' 11	Oct' 11	13	6500
41	529A	PAWAN KUMAR	D/ 343/ 96	Dec' 11	Jan' 12	10	5000
42	530A	VINAY KUMAR	D/ 394/ 96R	Mar' 12	Apr' 12	7	3500
43	532A	ANUP VERMA	D/ 461/ 96	Jan' 12	Feb' 12	9	4500
44	534A	VIPIN KUMAR	D/ 484/ 96	Feb' 12	Mar' 12	8	4000
45	537A	SANJEET KUMAR SINGH	D/ 603/ 96/ R	Jan' 12	Feb' 12	9	4500
46	537B	ANUJ KUMAR SINHA	D/ 2565/ 99	Jan' 12	Feb' 12	9	4500
47	539A	ANIL KUMAR SHRIVASTAVA	D/ 1-R/ 97	Feb' 12	Mar' 12	8	4000
48	540A	ASHOK KUMAR	D/ 24/ 97	Aug' 11	Sep' 11	14	7000
49	540B	VINOD KUMAR DAHIYA	D/ 514/ 98	Aug' 11	Sep' 11	14	7000
50	541B	YUDHVIR SINGH CHAUHAN	D/ 2693/ 1999	Sep' 11	Oct' 11	13	6500
51	545A	TAPAN KUMAR MAHAPATRA	D/ 402 A/ 97	Apr' 12	May' 12	6	3000

Settled

09/12/2020

(S.K. Shrivastava)  
AAO-23

30/c

slc (27) (28)

outstanding

(SL)

52	548B	YASH SANGMI	D/ 1767/ 99	Jan' 12	Feb' 12	9	4500
53	549B	HARISH KUMAR KULETHA	D/ 94/ 90 R	Nov' 11	Dec' 11	11	5500
54	559A	BRAHMA NAND SHARMA	D/ 128-B/ 98	Mar' 12	Apr' 12	7	3500
55	561A	RAM NIWAS P.D. SINGH	D/ 222-R/ 98	Feb' 12	Mar' 12	5	4000
56	604A	NEEJAJ P. SINGH	D/ 444-A/ 98 R	Apr' 12	May' 12	6	3000
57	605A	JITENDAR SINGH	D/ 462A 98 R	Feb' 12	Mar' 12	8	4000
58	606B	BALIRAM SHARMA	D/ 708-A/ 98	Mar' 12	Apr' 12	7	3500
59	607A	MOHIGUPTA	D/ 671/ 98 R	Jan' 12	Feb' 12	9	4500
60	607B	PAWAN KUMAR MITTAL	D-704/ 98 R	Jan' 12	Feb' 12	9	4500
61	610A	SUM KUMAR OJHA	D/ 879/ 98/ R	Mar' 12	Apr' 12	7	3500
62	630A	VIRENDER YADAV	D/ 230/ 00	July' 11	Aug' 11	15	7500
63	630B	RAJ KUMAR YADAV	D/ 318/ 00	July' 11	Aug' 11	15	7500
64	634B	NARESH GUPTA	D 562/ 00	Sep' 11	Oct' 11	13	6500
65	638A	SHYAMBIR	D/ 744/ 00	Dec' 11	Jan' 12	10	5000
66	638B	AJAY KUMAR CHOUDHARY	D/ 872/ 00	Aug' 11	Sep' 11	14	7000
67	639A	PREM KISHORE TRIPATHI	D/ 454/ 01	Mar' 12	Apr' 12	7	3500
68	642A	DEEPAK VEREMA	D/ 785/ 00	Jan' 12	Feb' 12	9	4500

Settled

Pay by 09/12/2020 (S.K. Shrivastava) AAO-23

29/c

1/c  
(26) (31)

(15)

69	642B	NAGENDER SINGH SEMRAWAT	D-6/01	Jan'12	Feb'12	9	4500
70	643B	BAJEET SINGH	D/996/00	Feb'12	Mar'12	8	4000
71	644A	HRUSHI KESHA PANDA	D/1009/00	Apr'12	May'12	6	3000
72	644B	JITENDER SINGH LAMBA	D/1524/00	Apr'12	May'12	6	3000
73	650A	VINAY KUMAR SHARMA	D/1583/06	Jan'12	Feb'12	9	4500
74	650B	PARTAP SINGH	D/1861/01	Jan'12	Feb'12	9	4500
75	653B	BRJESH SHARMA	D/125/01	Jan'12	Feb'12	9	4500
76	659A	PRAMOD KR. SRIVASTAVA	D/1016/01	July'11	Aug'11	15	7500
77	660A	GAURAV KOHLI	D/1059/01	Apr'12	May'12	6	3000
78	710B	RAJ BALA SHARMA	D/44-A/83	Jan'12	Feb'12	9	4500
79	713B	ANIL AMRIT	D/312/84	Dec'11	Jan'12	10	5000
80	716B	SATYA PRAKASH	D/507/88	Feb'12	Mar'12	8	4000
81	719A	ASHOK K. BHARDWAJ	D/95/91	Mar'12	Apr'12	7	3500
82	720A	VIRENDER SINGH RANA	D/698/91	Jan'12	Feb'12	9	4500
83	725B	ARVIND CHAUDHARY	D/912/94	Mar'12	Apr'12	7	3500
84	726B	SAMIR PAL CHUGH	D/766/95	Sep'11	Oct'11	13	6500
85	735B	M.K. ANAND	D/234/02	Feb'12	Mar'12	8	4000
86	740A	TABREZ	D/1002/	Apr'12	May'12	6	3000

Settled  
Pay  
09/12/2020  
(S.K. Shrivastava)  
AAO-23

Outstanding  
Pay  
09/12/2020  
AAO

Settled  
Rs. 2500/- Settled.  
500/- outstanding  
10/20/2

Settled  
Pay  
09/12/2020  
(S.K. Shrivastava)  
AAO-23

Outstanding

Settled  
Pay  
09/12/2020  
(S.K. Shrivastava)  
AAO-23

28/c

25

30

54

SN. 88 missing

		AHMAD	02					
87	741A	SUBHASH DIXIT	D/1007/02	Apr' 12	May' 12	6	3000	
89	742A	PANKAJ GUPTA	D/1032/02	Apr' 12	May' 12	6	3000	
90	742B	AMITAB YADAV	D/1568/02	Apr' 12	May' 12	6	3000	
91	749B	JANESH SINGH	D/78/04	Jan' 12	Feb' 12	9	4500	
92	754A	AJANDRA P. SINGH SISODIA	D/20/03	Feb' 12	Mar' 12	8	4000	
93	754B	AMRESH KUMAR SINGH SISODIA	D/373/06	Sep' 11	Oct' 11	13	6500	
94	755B	MANAS KUMAR PADHEE	D/1144/04	Apr' 12	May' 12	6	3000	
95	758B	AMIT MANCHANDA	D/1127/03	Dec' 11	Jan' 12	10	5000	
96	804A	NAVED AHAMED	D/953/03	Apr' 12	May' 12	6	3000	
97	804B	SANJEEV KUMAR MALIK	D/646/04	Apr' 12	May' 12	6	3000	
98	808B	DEEPAK SHARMA	D/1143/03	July' 11	Aug' 11	15	7500	
99	810A	RAJESH KUMAR	D/1468-A/03	Jan' 12	Feb' 12	9	4500	
100	810B	ANAND KUMAR SHARMA	D/1468-B/03	Jan' 12	Feb' 12	9	4500	
101	813A	KHEM SINGH BHATI	D/1785/03	Jan' 12	Feb' 12	9	4500	
102	818A	KRISHAN KARTIK	D/355/04	Nov' 11	Dec' 11	11	5500	
103	818B	VERSHA SINGH	D/438/04	Nov' 11	Dec' 11	11	5500	

Settled

09/12/2020  
(S.K. Sharma)  
AFO-23

Outstanding Settled

Settled

09/12/2020  
(S.K. Sharma)  
AFO-23

Rs. 5000/- Settled

500/- outstanding 12/11

27/C

4/C

~~24~~  
24  
82

104	819B	NEELAMANI	D/55/04	Apr'12	May'12	6	3000	
105	824A	ANIL KUNMAR YADAV	D/1123/04	Jan'12	Feb'12	9	4500	
106	828A	VINEET BALIYAN	D/1550/04	Mar'12	Apr'12	7	3500	
107	828B	VIVEK DAGAR	D/620/05	Mar'12	Apr'12	7	3500	
108	833A	DEEPOER HOODA	D/2042/04	Mar'12	Apr'12	7	3500	
109	837A	MANOJ KUMAR SHARMA	D/837/05	Mar'12	Apr'12	7	3500	
110	837B	AJAY RAGHAV	D/770/05	Jan'12	Feb'12	9	4500	
111	841A	MANISH GUPTA	D/1276/05	Mar'12	Apr'12	7	3500	
112	846B	HIRA LAL	D/1827/05	Feb'12	Mar'12	8	4000	
113	848B	SUDHIR KUMAR	D/2580/05	Feb'12	Mar'12	8	4000	
114	851A	MRINAL MADHAV	D/2452/05	Aug'11	Sep'11	14	7000	
115	855A	PRAVEEN SOLANKI	D/203/06	Apr'12	May'12	6	3000	
116	856A	ANIL SINGH	D/791/05	Apr'12	May'12	6	3000	
Total							1078	539000

Outstanding Settled  
Settled by 09/11/2022  
Rs. 500/- Settled by 09/11/2022  
3000/- outstanding  
Settled by 09/11/2022  
Outstanding Settled  
Settled by 09/11/2022  
C.S.K. Shrivastava Pano-2

Settled ⇒ 4,59,000/-

Annexure-II ⇒ Outstanding ⇒ 80000/-  
5,39,000/-

ANNEXURE-III

Outstanding toward License Fee up to Nov'11

P.T.O. → 752-A Sh. Mahaveer Singh 2500/-

Chamber No.	Name	Balance
510B	Sh. Yash Kumar	3000/-
515A	Sh. B. K. Mendiratta	3500/-
555A	Sh. Faqooque Ahmed	2000/-
732B	Sh. Viveksheel Kathuria	2500/-
746B	Sh. Murari Lal Sharma	2000/-
Total		15,500

Annexure-III ⇒ Outstanding 15,500/-

TOTAL Outstanding - 95500/-  
(Annexure-II + III)

Outstanding 95500  
Settled Rs. 50,000  
Balance 45,500

Done by 29/7/2022

752A	Sh. Mahaveer Singh	2500/-
		15500/-
Total		

~~38~~  
23

26/c

(52)

2013-16

25/c

(22)  
(S)

**Part-II, CURRENT AUDIT REPORT**  
**of O/o. District & Sessions Judge, South West District, Dwarka,**  
**New Delhi (for the year 2013-14 to 2015-16)**

**Para 01:: Personal Claims – Recovery of DGHS Rs.73675/-**  
**(Memo No. 09 dt. 24.08.2016)**

In pursuance of office order No.F.242/52/2007/H&FW/29609-29812 dated 26.10.2007 of Department of Health & Family Welfare, Govt. of NCT of Delhi, membership of the Delhi Govt. Employees Health Scheme is compulsory for all serving employees of the Govt. of NCT of Delhi, if they are not otherwise covered by any such scheme.

During test check of PBRs it has been observed that the following employees are not contributing towards DGEHS. As per the spouse information provided by these employees, they are not otherwise covered by any other such scheme, hence their membership in the DGEHS becomes compulsory after issue of above office order of Deptt. of H & FW. Hence these employees may be made members of the scheme and contribution due for the period 11/2007 to August as per below:-

S.No.	Name of employee	Period	Months	Rate	Amount
1	Ms. Manjeet Yadav, JJA	11/07 to 05/11 06/11 to 08/16	43	125	5375
			63	225	14175
			Total		19550
2.	Ms. Kanta Kanyal, Sr.PA	11/07 to 04/09 05/09 to 08/16	18	225	4050
			88	325	28600
			Total		32650
3.	Ms. Anupama Sharma, PA	11/07 to 05/14	79	225	17775
TOTAL					69975

(Ms. Anupama Sharma is contributing since 06/2014)

Besides above, contribution i.r.o. following employees was being recovered at lower rate of Rs.225/- instead of Rs.325/- during the period shown against each.

S.No.	Name of employee	Period	Months	Diff.	Amount
1.	Ms. Suchitra Sangar, PA	06/12 to 12/13	19	100	1900
2.	Mr. Budhi Singh,	07/12 to 12/13	18	100	1800
TOTAL					3700

The above amount of Rs.73675/- may be recovered from these employees under intimation to audit.

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

Partly settled  
 Recovery  
 outstanding  
 Rs. 4935/-  
 (S.K. Sharma v. State)  
 09/11/2010  
 3135  
 +1800  
 4935

Settled

Rs. 3135/-  
outstanding

settled

settled

settled

outstanding

✓

24/c  
21

Para 02:: **Recovery of outstanding License Fee (L/F) i.r.o. Lawyers Chambers - Rs.7,42,500/- (Memo.No.03 dt. 17.08.2016)**

6

According to Rule 16, 17 & 26 of District Courts, Dwarka, Lawyers Chambers (Allotment & Occupancy) Rules, 2009

- > The license fee and all other charges except electricity charges for each month shall be payable in advance by the seventh day of the month;
- > In case of non-payment of license fee for consecutive six months by an allottee, his/her allotment shall be cancelled;
- > In case of three consecutive defaults towards payment of license fee, allotment of such advocate shall be cancelled and the same shall only be restored on payment of defaulted amount along with penalty so imposed by the District Judge, Dwarka Courts, New Delhi. In case of second such default or default of payment of license fee consecutively for a period of six months, there shall be no restoration of the allotment and such eventuality, possession of the chamber as a whole or part thereof as the case may be shall revert back to the District Judge, Dwarka Courts, New Delhi.

During test check of the record maintained by the court w.r.t. collection of L/F of Lawyers Chambers it has been observed that License Fee of Rs.7,42,500/- (As per Annexure I) is outstanding against various Lawyers Chambers on a/c of non-payment for periods ranging from 32 to 02 months as per list attached. (Cases of non-payment i.r.o. month August 2016 only have not been included in the list.) There are about 41 cases where action as per Rule 17 & 26 is warranted.

2. As per the records of License Fee collection, allotment of Chamber No. 446 A of Shri Vijay Shankar Pandey has been shown as cancelled on 18.08.2015. However collection of outstanding License Fee upto 18.08.2015 has not been found recorded. Though the unit was advised to provide his date of allotment to audit to assess the outstanding dues, which has not been provided, hence the dues may be assessed by the unit and be recovered under intimation to audit.

3. Similarly one Shri Ajay Gupta has been shown surrendered Chamber No. 527 A, but the date of surrender has not been shown in the said record. The unit was advised to provide his date of surrender of the chamber which has not been provided, hence the dues may be assessed by the unit and be recovered under intimation to audit.

In addition to point 2 & 3 above, the License Fee arrear of Rs.7,42,500/- may be recovered from the lawyers concerned under intimation to audit.

*[Handwritten signature]*

7-9-14

outstanding 7,42,500

partially settled 6,85,920

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Balance 56,580

→ away

29/7/2022



Para 03::

Non application of Penalty Clause 29 (a) of Contract – Security Service – recovery of Rs. 56537/-  
(Memo No.10 dt. 26.08.16 & 11 dated 29.08.2016)

The o/o District & Session Judge, (Distt. South-West), Dwarka, New Delhi had entered in to a contract/agreement with M/s. Active Group Securitas, NU-104 A, Pitampura, New Delhi for providing Watch & Ward Services (Security Services) during the year 2012-13. Since the o/o District & Session Judge, (Distt. South-West), Dwarka could not finalize the tender for 2013-14, the same agency was providing the said service on the same terms & conditions of 2012-13. As per Clause 29 (a) of the said contract/agreement, "in case any of contractor's personnel(s) deployed under the contract is (are) absent, a penalty equal to double the wages of number of guards/supervisors absent on that particular day shall be levied by the office of District Judge, Dwarka Courts and the same shall be deducted from the contractor's bills".

During test check of the paid bills/file on which the contractor's bills were passed for payment it has been observed that there were various instances where the a number of guard/supervisors were remained absent (i.e. the contractor had not deployed adequate number of personnel) but no penalty as per clause 29 (a) has been deducted from the contractor's bills. The details are given below:-

S.No.	Month	Contractor's Bill amount	No. of guards absent	Rate of wages	Amount of penalty deductible	Amount deducted	Balance	Service Tax paid extra (10.3%)	Amt. recoverable (8+9)
1	2	3	4	5	6	7	8	9	10
1.	Feb. 2014	515309/-	99	7707.50/28 = 275.26	54501	27251	27250	2807	30057
2.	Mar. 2014	515309/-	101	7707.50/31 = 248.63	50223	26216	24007	2473	26480
								Total	56537

Amount of Rs.56537/- may be recovered from M/s. Active Group Securitas under intimation to audit.

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

23/c  
20

Settled  
09/12/2016  
(S.K. Shrivastava)  
AFO-23

10/

7

22/c  
18

Partly Settled  
Jag  
09/11/2012  
C.S.K. Shrivastava  
Apo-23

HP 6.

Para 04.: Non application of Penalty Clause 49/29(a) of Contracts – Sanitation & Housekeeping service – recovery of Rs. 280798/- (Memo No.12 dt. 29.08.2016)

The o/o District & Session Judge, (Distt. South-West), Dwarka, New Delhi had entered in to an contract/agreement with M/s. Active Group Securitas, NU-104 A, Pitampura, New Delhi for providing Watch & Ward Services (Sanitation & Housekeeping Services) during the year 2012-13. Since the o/o District & Session Judge, (Distt. South-West), Dwarka could not finalize the tender for 2013-14, the same agency was providing the said service on the same terms & conditions of 2012-13. As per Clause 49 of the said contract/agreement, "in case any of contractor's personnel(s) deployed under the contract is (are) absent, a penalty equal to double the wages of number of Safai Karamchhari/Scavenger/Supervisors absent on that particular day shall be levied by the office of District Judge, Dwarka Courts and the same shall be deducted from the contractor's bills".

Similar Clause has been in place as Clause 29(a) in the subsequent contracts with M/s. Rakshak Securitas, T-5, Plot No.12, Manish Plaza III, Sector 10, Dwarka, New Delhi during the year 2014-15 & 2015-16.

During test check of the paid bills/file on which the contractor's bills were passed for payment it has been observed that there were various instances where a number of guard/supervisors were remained absent (i.e. the contractor had not deployed adequate number of personnel). However, the penalty as required under clause 49 during 2013-14/Clause 29(a) during 2014-15 of the contracts/agreements have not been deducted from the contractor's bills. The details are given below:-

1. M/s. Active Group of Securitas (2013-14)

S.No.	Month	Contractor's Bill amount	No. of personnel absent	Rate of wages	Amount of penalty deductible	Amount deducted	Balance recoverable
1	2	3	4	5	6	7	8
1.	Sept. 2013	537868	353	6677/25 = 267.08	188558	94279	94279
2.	Oct. 2013	537868	53	6677/23 = 290.30	30772	15386	15386
3.	Dec. 2013	537868	27	6677/25 = 267.08	14422	7211	7211
4.	Jan. 2014	537868	66	6677/26 = 256.81	33899	16949	16950
5.	Feb. 2014	537868	268	6677/24 = 278.21	149120	74560	74560
6.	Mar. 2014	537868	131	6677/25 = 267.08	69975	34987	34988
						Total	243374

2. M/s. Rakshak Securitas (2014-15)

S.No.	Month	*Contractor's Bill amount	No. of personnel absent	Rate of wages	Amount of penalty deductible	Amount deducted	Balance recoverable (6-7)
1	2	3	4	5	6	7	8
1.	May 2014	781901	156	9646.39/27 = 357.27	111469	100464	11005
2.	June 2014	781901	22	9646.39/25 = 385.86	16978	14167	2811
3.	July 2014	781901	44	9646.39/26 = 371.02	32650	28335	4315
4.	Dec. 2014	781901	115	9646.39/27 = 357.27	82172	62879	19293
						Total	37424

( 4 Supervisors - Rs.4775.60 + 76 Housekeeping - Rs.733125.64 + Material - Rs.3000 = 781901/-)

Amount of Rs.243374/- + 37424 = 280798/- may be recovered from the agencies concerned under intimation to audit. Similar other cases may be reviewed and recovery, if any, may be made under intimation to audit.

Settled  
Jag  
09/11/2012

Outstanding

HP

8

Para no. 4

47

2/0

18

Partly Settled

9/11/2020  
(S.K. Sharma)  
AAO-23

Para 05:: Non recovery of DVAT amounting to Rs.1176522/-  
(Memo No. 13 dt. 30.08.2016)

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 and AMCs, it has been observed that the o/o District &  
Session Judge, (Distt. South-West), Dwarka 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 Amount (Rs)	Amount admitted	Rate of DVAT	DVAT recoverable (in Rs)
M/s. Active Group Securitas (2013-14) {Sanitation Contract}							
1	395 dt. 01.06.13	05/15 dt. 01.05.2013	April 2013	537868	537868	6%	32272
2	451 dt. 10.06.13	036 dt. 01.06.2013	May 2013	537868	537868	6%	32272
3	639 dt.22.07.13	045 dt. 01.07.2013	June 2013	537868	537868	6%	32272
4	999 dt. 23.09.13	051 dt. 01.08.2013	July 2013	537868	537868	6%	32272
5	1000 dt. 23.09.13	062 dt. 02.09.2013	Aug. 2013	537868	537868	6%	32272
6	1255 dt.31.10.13	069 dt. 01.10.2013	Sept. 2013	537868	443589	6%	26615
7	1379 dt. 26.11.13	077 dt. 01.11.2013	Oct. 2013	537868	522482	6%	31349
8	1453 dt. 12.12.13	095 dt. 02.12.2013	Nov. 2013	533099	533099	6%	31986
9	1633 dt.23.01.14	101 dated 01.01.2014	Dec. 2013	537868	530657	6%	31839
10	1826 dt.14.03.12	146 dt. 01.02.2014	Jan. 2014	537868	520919	6%	31255
11	410 dt. 20.05.14	153 dt. 07.03.2014	Feb 2014	537868	463308	6%	27798
12	411 dt.20.05.14	168 dt. 01.04.2014	Mar. 2014	537868	502881	6%	30173
13	413 dt. 20.05.14	007 dt. 01.05.2014	Apr. 2014	537868	537868	6%	32272
						<b>Total</b>	<b>404647</b>

Outstanding

2

Contd..

17/20/c

(17)

S.No.	Contingency Bill No. & date	Bill No. of the agency	Month to which it pertains	Bill Amount (Rs)	Amount admitted	Rate of DVAT	DVAT recoverable (in Rs)
M/s. Rakshak Securitas (2014-15) {Sanitation Contract}							
1	762 dt.23.06.14	RSPL/2014040 dt. 31.05.14	May 2014	781901	681436	4%	27257
2	809 dt.04.0.14	RSPL/2014055 dt. 30.06.14	June 2014	781901	767733	4%	30709
3.	1027 dt. 14.08.14	RSPL/2014152dt . 01.08.14	July 2014	781901	753565	4%	30143
4.	1731 dt. 24.12.14	RSPL/2014160dt . 01.09.14	Aug. 2014	781901	722479	4%	28899
5.	1440 dt. 28.10.14	*RSPL/2014155 dt. 01.10.14	Sept. 2014	781901	473182	4%	18927
6.	1731 dt. 24.12.14	*RSPL/2014155 dt. 01.10.14	Sept. 2014	781901	274586	4%	10983
7.	1731 dt. 24.12.14	RSPL/2014161 dt. 01.11.14	Oct. 2014	781901	595147	4%	23806
8.	16 dt. 10.04.15	RSPL/2014165 dt. 03.12.14	Nov. 2014	781901	693154	4%	27726
9.	16 dt. 10.04.15	RSPL/2014178 dt. 31.12.14	Dec. 2014	781901	719021	4%	28761
10.	16 dt. 10.04.15	RSPL/2014182 dt. 02.02.15	Jan. 2015	781901	678759	4%	27150
11.	16 dt. 10.04.15	RSPL/2014189 dt. 02.02.15	Feb. 2015	781901	659713	4%	26389
12.	447 dt. 25.06.15	RSPL/2014191 dt. 03.04.15	Mar. 2015	781901	689296	4%	27572
13.	447 dt. 25.06.15	RSPL/2014220 dt. 30.04.15	Apr. 2015	781901	663176	4%	26527
						<b>Total</b>	<b>334849</b>
M/s. Rakshak Securitas (2015-16) {Sanitation Contract}							
1.	964 dt. 19.09.15	RSPL/2014235 dt. 31.05.15	May 2015	889792	828018	4%	33121
2.	1017 dt. 03.10.15	RSPL/2014242 dt. 30.06.15	June 2015	889792	765686	4%	30627
3.	1083 dt. 13.10.15	RSPL/201428 dt. 01.08.15	Jul. 2015	889792	819712	4%	32788
4.	1227 dt. 06.11.15	RSPL/2014259 dt. 26.09.15	Aug. 2015	889792	803545	4%	32142
5.	1204 dt. 04.11.15	RSPL/2014263 dt. 16.10.15	Sep. 2015	889792	770475	4%	30819
6.	1484 dt. 10.12.15	RSPL/2014266 dt. 23.11.15	Oct. 2015	889792	868670	4%	34747
7.	1706 dt. 14.01.16	RSPL/2014269 dt. 17.12.15	Nov. 2015	902224	782534	4%	31301
8.	1848 dt. 05.02.16	RSPL/2014654 dt. 30.06.15	Dec. 2015	889792	846603	4%	33864
9.	1991 dt. 29.02.16	RSPL/2014718 dt. 10.02.16	Jan 2016	889792	870430	4%	34817
10.	133 dt. 23.04.16	RSPL/2014895 dt. 21.03.16	Feb 2016	889792	882752	4%	35310
11.	219 dt. 19.05.16	RSPL/2014897 dt. 21.04.16	Mar. 2016	889792	812786	4%	32511
12.	451 dt. 19.05.16	RSPL/2014899 dt. 21.05.16	Apr. 2016	889792	852558	4%	34102
						<b>Total</b>	<b>396149</b>

Settled  
09/11/2020

1440/-  
Settled  
09/11/2020

240/-  
Settled  
09/11/2020

12.

19/c (16)  
MS

S.No	Contingency Bill No. & date	Bill No. of the agency	Month to which it pertains	Bill Amount (Rs)	Amount admitted	Amt. excluding S.Tax	Rate of DVAT	DVAT recoverable (in Rs)
M/s. S & R Enterprises (2013-14) {AMC of R.O Systems}								
1	1858 dt. 20.03.14	059 dt. 03.03.14	Dec. 13 to Feb 14	455097	455097	405035	6%	24302
<b>Total</b>								<b>24302</b>
M/s. Kendriya Bhandar (2014-15) {AMC of R.O Systems}								
1	2131 dt.20.03.15	4490 dt. 31.10.15	1 <sup>st</sup> Qtr	414384	414384	414384	4%	16575
<b>Total</b>								<b>16575</b>

settled by 09/12/22

outstanding settled by 29/7/22

Amount of Rs.1176522/- {404647+334849+396149+24302+16575} 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.

27/0

Outstanding  
 m/s. Active Group. - 4,04,647  
 m/s Kendriya Bhandar 16,575  
 Total 4,21,222/-

*[Signature]*

Outstanding 4,21,222  
 Settled - 16,575  
 Balance 4,04,647

by 29/7/22

18/c  
15

*(Handwritten signature)*

Para 06:: Outstanding AC Bills Rs.3,10,000/-  
(Memo No.15 dt. 30.08.2016)

Under the Financial Powers Delegated to Head of Departments, advance drawal of money on abstract contingent bills can be sanctioned provided (i) when no previous advance is outstanding; and (ii) the amount of advance drawl is rendered to PAO concerned within one month from the drawl of advance.

During test check of the Advance Drawl Register, it is observed that following advances are outstanding for settlement since long:-

*Settled*  
*09/12/2020*  
*(S.K. Srinivasa)*  
*AAO-23*

S.No.	Year	Bill No. & date	Amount of advance	Purpose
1.	2015-16	1297 dt. 18.11.15	1,07,000/-	Adv. Payment for recharge of 10 smart fleet cards for the month of Nov.2015 to BPCL
2.	-do-	1739 dt. 19.01.16	1,04,000/-	Adv. Payment for recharge of 10 smart fleet cards for the month of Feb. 2016 to BPCL
3.	-do-	2074 dt. 16.03.16	99,000/-	Adv. Payment for recharge of 10 smart fleet cards for the month of March 2016 to BPCL
Total			3,10,000/-	

It is also observed that the condition of 'no previous advance is outstanding' has also not observed while sanctioning the advances at S.Nos. 2 & 3 above.

The advance may be settled immediately under intimation to audit. It may also be ensured in future that the conditions attached to drawl of advance be followed strictly.

Similar other cases may be reviewed by the HOO and remedial measures may be taken to rectify the defects under intimation to audit.

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(14) 17c  
77

Para 07:: Non Production of records

The following records were not produced for audit:-

1. OTA records/Register
2. Liveries Record/Register
3. Long Term/Short Term advance Register
4. Expenditure Control Register
5. Stock Register i.r.o. Fixed Assets like Furniture, Machinery, Computers etc.
6. Liability Register

Taken as fresh  
09/09/2016  
(S.K. Chinnappa)  
APP-23

The above records may be shown to next audit.

Mollan

(E.D.ASHOKAN) A.O.  
IAO, Audit Party No.IV  
01.09.2016





15/c  
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34	Pradeep Kumar Sharma	329 A	05/16 to 08/16	4	2000
35	Premanshu Shankar	329 B	07/16 to 08/16	2	1000
36	Vipin Sehrawat	330 A	04/16 to 08/16	5	2500
37	K.S. Sehrawat	330 B	04/16 to 08/16	5	2500
38	Arvind Kumar Chauhan	331 B	06/16 to 08/16	3	1500
39	L.N. Verma	332 A	04/16 to 08/16	5	2500
40	Chander Bhushan Singh	333 A	04/16 to 08/16	5	2500
41	Mahipal Singh	336 B	07/16 to 08/16	2	1000
42	Subhash Chand Gupta	337 A	07/16 to 08/16	2	1000
43	Ashish Kumar Gupta	337 B	07/16 to 08/16	2	1000
44	Ravinder Jeet Singh	338 A	05/16 to 08/16	4	2000
45	Rakesh Kumar Gupta	338 B	04/16 to 08/16	5	2500
46	Pankaj Rai	339 A	07/16 to 08/16	2	1000
47	Babita Singh	339 B	06/16 to 08/16	3	1500
48	Shiv Shankar Lal Gupta	341 A	06/16 to 08/16	3	1500
49	Madan Lal Kaushik	341 B	07/16 to 08/16	2	1000
50	Rajender Singh	342 B	07/16 to 08/16	2	1000
51	Ripumadan	401 A	04/16 to 08/16	5	2500
52	M.P. Sahni	402 B	04/16 to 08/16	5	2500
53	S.N. Saini	404 A	05/16 to 08/16	4	2000
54	Rajender Prakash	404 B	05/16 to 08/16	4	2000
55	Devender Kumar	405 B	07/16 to 08/16	2	1000
56	Anil Kumar Gupta	406 A	04/16 to 08/16	5	2500
57	Kanta Rana	408 A	07/16 to 08/16	2	1000
58	Rishi Kumar	412 B	07/16 to 08/16	2	1000
59	Pushpalata Pawar	413 A	01/16 to 08/16	8	4000
60	Sahab Singh Pawar	413 B	01/16 to 08/16	8	4000
61	Manohar Lal	414 B	04/16 to 08/16	5	2500
62	Raghuvinder Singh	415 B	07/16 to 08/16	2	1000
63	Sarvjeet Singh Sangwan	417 A	04/16 to 08/16	5	2500
64	Rita Sharma	418 A	06/16 to 08/16	3	1500
65	Sunaina Valecha	418 B	06/16 to 08/16	3	1500
66	Dharampal Dahiya	419 A	07/16 to 08/16	2	1000
67	Suresh Kumar Soroha	419 B	07/16 to 08/16	2	1000
68	Naresh Chander Sharma	424 A	07/16 to 08/16	2	1000
69	Rajeev Shukla	425 A	03/16 to 08/16	6	3000
70	Anwar Sayeed Mohd.	425 B	07/16 to 08/16	2	1000
71	Mahesh Kr. Gautam	430 A	07/16 to 08/16	2	1000
72	Kuldip Singh	430 B	07/16 to 08/16	2	1000

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14/c

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73	Shalinee Rawat	431 A	07/16 to 08/16	2	1000
74	Ram Rattan Doohan	432 B	07/16 to 08/16	2	1000
75	Sunil Kumar	433 A	06/16 to 08/16	3	1500
76	Ajit Pratap Singh	434 A	07/16 to 08/16	2	1000
77	Raj Pal	434 B	07/16 to 08/16	2	1000
78	J.B. Malik	437 A	07/16 to 08/16	2	1000
79	Vikram Singh Girsra	440 A	07/16 to 08/16	2	1000
80	Mukesh Sharma	440 B	05/16 to 08/16	4	2000
81	Raj Kumar Tanti	442 A	04/16 to 08/16	5	2500
82	Satyakam Saini	442 B	05/16 to 08/16	4	2000
83	Sanjeev Malhotra	443 A	07/16 to 08/16	2	1000
84	Manjeet Singh Solanki	445 B	07/16 to 08/16	2	1000
85	J.B. Mudgil	447 A	04/16 to 08/16	5	2500
86	Dulichand Ahlawat	447 B	04/16 to 08/16	5	2500
87	Surender Kumar	448 A	07/16 to 08/16	2	1000
88	Amarjeet Singh Chhatwal	450 A	07/16 to 08/16	2	1000
89	Veena Tanwar	450 B	05/16 to 08/16	4	2000
90	Dr. Daya Nand	451 A	05/16 to 08/16	4	2000
91	Anil Mishra	452 B	05/16 to 08/16	4	2000
92	Jagdish Prasad Joshi	455 A	07/16 to 08/16	2	1000
93	Anwar Saleem	455 B	07/16 to 08/16	2	1000
94	Narender Pratap Singh	458 A	06/16 to 08/16	3	1500
95	Maheshwar Prasad Singh	458 B	06/16 to 08/16	3	1500
96	Amitabh Narendra	460 A	07/16 to 08/16	2	1000
97	Bijender Singh Dhull	460 B	05/16 to 08/16	4	2000
98	Krishan Kumar Singh	461 A	05/16 to 08/16	4	2000
99	Om Prakash Swami	501 A	07/16 to 08/16	2	1000
100	Ajay Chaudhry	502 A	07/16 to 08/16	2	1000
101	Amit Kumar Thakur	502 B	07/16 to 08/16	2	1000
102	B.P. Singh	503 B	02/16 to 08/16	7	3500
103	Anil Bhasin	504 A	02/16 to 08/16	7	3500
104	Dharmendra Priyani	504 B	02/16 to 08/16	7	3500
105	Avnish Rana	505 A	09/15 to 08/16	12	6000
106	Mukesh Bhardwaj	505 B	09/15 to 08/16	12	6000
107	Ravinder Kumar Hooda	506 A	07/16 to 08/16	2	1000
108	Hans Raj	506 B	10/15 to 08/16	11	5500
109	Ashwani Verma	507 A	07/16 to 08/16	2	1000
110	Ajay Verma	507 B	07/16 to 08/16	2	1000
111	Virchand Yadav	509 A	07/16 to 08/16	2	1000

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112	Nirmala	509 B	06/16 to 08/16	3	1500	✓
113	D. Rajeshwar Rao	512 A	05/16 to 08/16	4	2000	✓
114	Madhavi Verma	512 B	05/16 to 08/16	4	2000	✓
115	Dharmeshwar Dutt	513 A	07/16 to 08/16	2	1000	✓
116	Krishna Nandan Sharma	515 B	07/16 to 08/16	2	1000	✓
117	Durgesh Kumar	516 B	05/16 to 08/16	4	2000	✓
118	Lal Singh	518 B	04/16 to 08/16	5	2500	✓
119	Arvind Kumar Patel	519 B	06/16 to 08/16	3	1500	✓
120	Raghuvendra Pd. Pandey	520 A	03/16 to 08/16	6	3000	✓
121	Alok Shankar	521 A	04/16 to 08/16	5	2500	✓
122	Vinod Kumar Sharma	522 A	01/14 to 08/16	32	16000	✓
123	Rakesh Chaudhary	524 A	04/16 to 08/16	5	2500	✓
124	Sushma Juyal Anthwal	526 A	02/16 to 08/16	7	3500	✓
125	Jitendra Kumar Jha	526 B	02/16 to 08/16	7	3500	✓
126	Prem Nath Upadhaya	528 A	03/16 to 08/16	6	3000	✓
127	Shiv Kumar Chauhan	528 B	03/16 to 08/16	6	3000	✓
128	Akash Prashar	529 B	06/16 to 08/16	3	1500	✓
129	Vinay Kumar	530 A	04/16 to 08/16	5	2500	✓
130	Rajesh Kr. Thakur	531 A	06/16 to 08/16	3	1500	✓
131	Ratan Kr. Shukla	531 B	06/16 to 08/16	3	1500	✓
132	Anup Verma	532 A	06/16 to 08/16	3	1500	✓
133	Subhash Chander	532 B	05/16 to 08/16	4	2000	✓
134	Anupam Yashvardhan	533 A	02/16 to 08/16	7	3500	✓
135	Sanjay Kumar Singh	533 B	04/16 to 08/16	4	2000	✓
136	Rajeev Raheja	534 B	07/16 to 08/16	2	1000	✓
137	Ashok Kumar Panigrahi	535 B	04/16 to 08/16	5	2500	✓
138	Bharat Lal Shivhare	536 A	07/16 to 08/16	2	1000	✓
139	Rajesh Kr. Mishra	536 B	07/16 to 08/16	2	1000	✓
140	Onkar Singh	538 B	07/16 to 08/16	2	1000	✓
141	Anil Kumar Shrivastva	539 A	04/16 to 08/16	5	2500	✓
142	Rajeev Ranjan	539 A	03/16 to 08/16	6	3000	✓
143	Ashok Kumar	540 A	01/16 to 08/16	8	4000	✓
144	Vinod Kumar Dahiya	540 B	01/16 to 08/16	8	4000	✓
145	Satya Narain	541 A	03/16 to 08/16	6	3000	✓
146	Yudhvir Singh Chauhan	541 B	05/16 to 08/16	4	2000	✓
147	Awadesh Kr. Pandey	543 A	07/16 to 08/16	2	1000	✓
148	Manoj Kumar Tyagi	547 B	03/16 to 08/16	6	3000	✓
149	Sujata Rai	549 A	04/16 to 08/16	5	2500	✓
150	Harish Kumar Kuletha	549 B	05/16 to 08/16	5	2500	✓

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151	Sanjeev Kumar Malik	553 A	06/16 to 08/16	3	1500	✓
152	Balbir Singh Jakhar	553 B	06/16 to 08/16	3	1500	✓
153	Hardeep Singh	554 B	09/15 to 08/16	12	6000	✓
154	Subhash Chander	556 B	06/16 to 08/16	3	1500	✓
155	Rajeev Nayar	557 A	04/16 to 08/16	5	2500	✓
156	Brahmanand Sharma	559 A	11/15 to 08/16	10	5000	✓
157	Mithilesh Kumar Pandey	561 B	05/16 to 08/16	4	2000	✓
158	Satyavati Kudalwal	601 A	04/16 to 08/16	5	2500	✓
159	Munish Kumar Sharma	602 B	03/16 to 08/16	6	3000	✓
160	Neeraj P Singh	604 A	04/16 to 08/16	5	2500	✓
161	Manoj Kumar Rai	604 B	04/16 to 08/16	5	2500	✓
162	Jitender Singh	605 A	06/16 to 08/16	3	1500	✓
163	Dharminder Kr. Srivastav	606 A	04/16 to 08/16	5	2500	✓
164	Bali Ram Sharma	606 B	06/16 to 08/16	3	1500	✓
165	Ripudaman Shahi	609 B	05/16 to 08/16	4	2000	✓
166	Rajender Narain Chaudhry	611 A	06/16 to 08/16	3	1500	✓
167	Ashutosh Kumar Mishra	612 B	07/16 to 08/16	2	1000	✓
168	Ashok Kumar Tanwar	613 A	07/16 to 08/16	2	1000	✓
169	Bijender Kumar	613 B	06/16 to 08/16	3	1500	✓
170	Suresh Kumar	615 B	05/16 to 08/16	4	2000	✓
171	Rohit Shankar	617 A	04/16 to 08/16	5	2500	✓
172	Alok Sinha	618 A	05/16 to 08/16	4	2000	✓
173	Amit Kr. Srivastav	618 B	05/16 to 08/16	4	2000	✓
174	Arbind Kumar	620 B	05/16 to 08/16	4	2000	✓
175	Mohit Kumar	621 B	07/16 to 08/16	2	1000	✓
176	Manoj Kumar Lohia	622 A	05/16 to 08/16	4	2000	✓
177	Deepak Mahajan	622 B	05/16 to 08/16	4	2000	✓
178	Ashok Kumar	626 B	06/16 to 08/16	3	1500	✓
179	Krishan Yadav 3/6/14	627 A	01/16 to 08/16	8	4000	✓
180	Rampal Singh Tomar	628 A	03/16 to 08/16	6	3000	✓
181	Jitender Kumar	628 B	03/16 to 08/16	6	3000	✓
182	Krishan Kr. Sehrawat	629 A	06/16 to 08/16	3	1500	✓
183	Yashpal Sehrawat	629 B	05/16 to 08/16	4	2000	✓
184	Raj Kumar Yadav	630 A	08/15 to 08/16	13	6500	✓
185	Virender Yadav	630 A	10/15 to 08/16	11	5500	✓
186	Gopi Tandon	632 A	05/16 to 08/16	4	2000	✓
187	Vipin Kumar	632 B	05/16 to 08/16	4	2000	✓
188	Pramod Kumar Gupta	633 B	06/16 to 08/16	3	1500	✓
189	Sonu Saini	634 B	07/16 to 08/16	2	1000	✓

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29/7/2022

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B

190	Gaurav Chandok	636 A	05/16 to 08/16	4	2000
191	Rajesh Kumar Kaushik	637 A	05/16 to 08/16	4	2000
192	Yogesh Kumar	637 B	06/16 to 08/16	3	1500
193	Shyambir	638 A	07/16 to 08/16	2	1000
194	Ajay Kumar Choudhry	638 B	07/16 to 08/16	2	1000
195	Ravindra Kanth	639 A	04/16 to 08/16	5	2500
196	Arun Chhachhia	641 B	07/16 to 08/16	2	1000
197	Deepak Verma	642 A	02/16 to 08/16	7	3500
198	Nagender Singh Schrawat	642 B	02/16 to 08/16	7	3500
199	Dharmender	643 B	07/16 to 08/16	2	1000
200	Hrushikesh Panda	644 A	05/16 to 08/16	4	2000
201	Murli Manohar Gupta	646 B	04/16 to 08/16	5	2500
202	Surender K. Siwal	647 B	07/16 to 08/16	2	1000
203	Ankush Sharma	649 A	07/16 to 08/16	2	1000
204	Vinay Kumar Sharma	650 A	05/16 to 08/16	4	2000
205	Pratap Singh	650 B	05/16 to 08/16	4	2000
206	Krishan Kumar Sharma	651 B	07/16 to 08/16	2	1000
207	Harjeet Singh Sachdeva	652 A	07/16 to 08/16	2	1000
208	Kamaljeet Vohra	652 B	06/16 to 08/16	3	1500
209	Naseem Akhtar	655 A	04/16 to 08/16	5	2500
210	Krishan Kumar Sharma	657 A	07/16 to 08/16	2	1000
211	Pranod Kumar Srivastava	659 A	05/16 to 08/16	4	2000
212	Rakesh Sharma	659 B	05/16 to 08/16	4	2000
213	Gaurav Kohli	660 A	07/16 to 08/16	2	1000
214	Vibhav Kumar Srivastava	661 A	04/16 to 08/16	5	2500
215	Pankaj Kumar	661 B	04/16 to 08/16	5	2500
216	Madhu Saini	701 B	08/15 to 08/16	13	6500
217	Yashpal Singh	702 A	07/16 to 08/16	2	1000
218	Jagjeet Singh	702 B	07/16 to 08/16	2	1000
219	Rajeev Pasreecha	703 A	06/16 to 08/16	3	1500
220	Rakesh Kr. Lakra	703 B	06/16 to 08/16	3	1500
221	Bhola Ram	704 B	04/16 to 08/16	5	2500
222	Satish Kumar	706 A	04/16 to 08/16	5	2500
223	O.P. Wadhwa	707 A	04/16 to 08/16	5	2500
224	Satyapal Singh Tyagi	708 B	07/16 to 08/16	2	1000
225	Manohar Singh Sahi	709 A	07/16 to 08/16	2	1000
226	Sunil Wali	709 B	07/16 to 08/16	2	1000
227	Seeta Ram Sharma	710 A	07/16 to 08/16	2	1000
228	Pramod Dutt	712 A	07/16 to 08/16	2	1000

220	Sunita	714 A	07/16 to 08/16	2	1000
230	Simran	714 B	07/16 to 08/16	2	1000
231	S.D. Sharma	715 B	01/16 to 08/16	8	4000
232	Satya Prakash	716 B	06/16 to 08/16	3	1500
233	Kanwar Lal	721 A	06/16 to 08/16	3	1500
234	Dinesh Prasad	722 B	06/16 to 08/16	3	1500
235	Bhola Singh	723 B	06/16 to 08/16	3	1500
236	Om Prakash Singh	724 A	06/16 to 08/16	3	1500
237	Anil Kr. Trivedi	724 B	06/16 to 08/16	3	1500
238	Amarjeet Singh	725 A	04/16 to 08/16	5	2500
239	Arvind Chaudhry	725 B	05/16 to 08/16	4	2000
240	Rahul Tyagi	726 A	06/16 to 08/16	3	1500
241	Simod Kr. Bansal	726 B	06/16 to 08/16	3	1500
242	Virender Kr. Verma	728 A	03/16 to 08/16	6	3000
243	Ashwani Kumar Sharma	728 B	03/16 to 08/16	6	3000
244	Ashok Kr. Jha	731 A	05/16 to 08/16	4	2000
245	Ishwar Singh	734 B	05/16 to 08/16	4	2000
246	Surender Pandit	735 A	05/16 to 08/16	4	2000
247	Markandey	736 A	04/16 to 08/16	5	2500
248	Norang Lal	736 B	07/16 to 08/16	2	1000
249	Mritunjya Kumar Singh	737 A	04/16 to 08/16	5	2500
250	Ashok Kumar	738 A	04/16 to 08/16	5	2500
251	Akalank Jain	738 B	05/16 to 08/16	4	2000
252	Ravinder Kr. Yadav	739 A	07/16 to 08/16	2	1000
253	Vinay Mohan Sharma	739 B	07/16 to 08/16	2	1000
254	Mohit Ramdev	741 B	01/16 to 08/16	8	4000
255	Amitabh Yadav	742 B	04/16 to 08/16	5	2500
256	Tasveer Solanki	743 B	05/16 to 08/16	4	2000
257	Ravinder Kumar	744 A	07/16 to 08/16	2	1000
258	Naresh Pal Nehra	746 A	07/16 to 08/16	2	1000
259	Mayank Sharma	748 A	07/16 to 08/16	2	1000
260	Ravi Dutt Punghal	748 B	05/16 to 08/16	4	2000
261	Satish Kumar Dabas	749 A	04/16 to 08/16	5	2500
262	Tarun Kumar Dwivedi	750 A	07/16 to 08/16	2	1000
263	Basu DeoPandey	750 B	07/16 to 08/16	2	1000
264	Shaminder Kadian	751 A	05/16 to 08/16	4	2000
265	Pradeep Kr. Hooda	752 A	04/16 to 08/16	5	2500
266	Amit Kr. Tanwar	753 A	07/16 to 08/16	2	1000
267	Manoj Singh	756 B	07/16 to 08/16	2	1000

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268	Vijay Dalal	757 A	01/16 to 08/16	8	4000
269	Randhir Singh	757 B	01/16 to 08/16	8	4000
270	Manish Sharma	760 A	04/16 to 08/16	5	2500
271	Navin Kumar Tiwary	760 B	07/16 to 08/16	2	1000
272	Harpreet Singh Bawa	761 A	04/15 to 08/16	5	2500
273	Nilesh Sawhney	761 B	02/16 to 08/16	7	3500
274	Chetan Kumar Giri	801 A	07/16 to 08/16	2	1000
275	Kapil Kumar Giri	801 B	07/16 to 08/16	2	1000
276	Amit Bhardwaj	802 A	11/15 to 08/16	10	5000
277	Rakesh Mukhija	802 B	05/16 to 08/16	4	2000
278	Naved Ahmed	804 A	05/16 to 08/16	4	2000
279	Akhilesh Narayan Singh	805 B	07/16 to 08/16	2	1000
280	Amit Choudhary	807 A	07/16 to 08/16	2	1000
281	Sanjay Kumar Singh	808 A	05/16 to 08/16	4	2000
282	Deepak Sharma	808 B	04/16 to 08/16	5	2500
283	Pradeep Kumar Gupta	809 B	07/16 to 08/16	2	1000
284	Rajesh Kumar	810 A	05/16 to 08/16	4	2000
285	Anand Kumar Sharma	810 B	05/16 to 08/16	4	2000
286	Ishwender Chaudhary	811 A	04/16 to 08/16	5	2500
287	Lal Singh Gautam	811 A	06/16 to 08/16	3	1500
288	Khem Singh Bhati	813 A	05/16 to 08/16	4	2000
289	Raghu Raj Singh	813 B	07/16 to 08/16	2	1000
290	Gajendra Singh Bisht	814 A	07/16 to 08/16	2	1000
291	Deepak Bharadwaj	816 A	07/16 to 08/16	2	1000
292	Manish Kumar	817 A	04/16 to 08/16	5	2500
293	Krishan Kartik	818 A	04/16 to 08/16	5	2500
294	Prashant Sharma	819 A	06/16 to 08/16	3	1500
295	Neelmani	819 B	06/16 to 08/16	3	1500
296	Vijay Kumar Kaushik	821 A	04/16 to 08/16	5	2500
297	Ramesh Kumar	821 B	04/16 to 08/16	5	2500
298	Harsh Vardhan Tyagi	822 A	07/16 to 08/16	2	1000
299	Jai Prakash	823 A	05/16 to 08/16	4	2000
300	Akil Rataeeya	823 B	05/16 to 08/16	4	2000
301	Dilip Kumar Jha	825 B	07/16 to 08/16	2	1000
302	Dheeraj Kumar	826 A	07/16 to 08/16	2	1000
303	Vineet Balyan	828 A	07/16 to 08/16	2	1000
304	Vivek Dagar	828 B	07/16 to 08/16	2	1000
305	Babita Singh	829 A	04/16 to 08/16	5	2500
306	Arun Kumar Tanwar	830 A	03/16 to 08/16	6	3000

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307	Vikas Chhabra	831 A	07/16 to 08/16	2	1000
308	Pranal Marwah	831 B	07/16 to 08/16	2	1000
309	Manjeet Kr Godara	838 A	07/16 to 08/16	2	1000
310	Chanchal Sharma	839 A	07/16 to 08/16	2	1000
311	Lakhendra Singh	839 B	07/16 to 08/16	2	1000
312	Manish Gupta	841 A	05/16 to 08/16	4	2000
313	Vikas Yadav	841 B	05/16 to 08/16	4	2000
314	Nand Kishore	844 A	05/16 to 08/16	4	2000
315	Meenu Sharma	845 B	07/16 to 08/16	2	1000
316	Laxman Jindal	846 A	03/16 to 08/16	6	3000
317	R.K. Bachan	850 A	09/15 to 08/16	12	6000
318	Ajit Kumar	850 B	09/15 to 08/16	12	6000
319	Manish Vats	852 A	07/16 to 08/16	2	1000
320	Manish Tanwar	852 B	07/16 to 08/16	2	1000
321	Gulshan Gupta	854 A	07/16 to 08/16	2	1000
322	Parveen Solanki	855 A	07/16 to 08/16	2	1000
323	Jitender Verma	857 A	07/16 to 08/16	2	1000
	TOTAL				742500

Outstanding 7,42,500  
 Settled ————— 6,85,950  
 Balance 56,580

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## PART-II

CURRENT AUDIT REPORT (2016-17 to 2019-2020)

**Para 1: Outstanding amount of fine to the tune of Rs. 16,79,63,475/-.**  
(Ref. Audit Memo No. 11 dated 12.11.2020)

As per information provided to the audit from the fine and audit branch, it has been observed that the fine amounting to Rs. 16,79,63,475/- is still outstanding as per the details given below:

Previous amount of fine outstanding (2015-16)	Fine imposed during 2016-2020	Total amount of fine	Fine collected during 2016-2020	Fine waived off during 2016-2020	Net balance outstanding Rs.
10,00,96,325	66,86,36,949	76,87,33,274	60,03,54,699	4,15,100	16,79,63,475

The department has given reasons for non realization of outstanding fine which are given below:

1. The convicts file appeal/revision in superior courts where order of suspension may be passed. Sometimes the appellate court taken years in deciding the matters which keeps the realization of fines in limbo.
2. Convicts do not pay the fines immediately but wait till the end of substantive sentence.
3. Convicts have no means to pay fine. In such cases he undergoes imprisonment in default of payment of fine.
4. Convicts initially seek time to pay fine and then abscond.

The reasons given by the department are justified but the audit suggests that the departmental authorities may take necessary remedial action for recovery of outstanding fine. Necessary directions may also be given to jail authorities for timely intimation to the concerned court regarding deposit of fine by convicts in jail.

**Para 2: Child Care Leave - Overpayment of leave salary amounting to Rs. 42,794/-.**  
(Ref. Audit Memo No. 12 dated 17.11.2020)

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel & Training, it has been provided that during the period of Child Care Leave, a female government servant and a single male government servant shall be paid 100% of the salary for the first 365 days and at 80% of the salary for the next 365 days.

During scrutiny of the Service book of employees of District Court, Dwarka, it has been observed that following employees have availed more than 365 days leave as on date and the

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court has paid 100% of salary to her, which is in contravention of above notification and hence resulted in excess payment of salary of Rs. 42,794/- during the period of Child Care Leave in excess of 365 days.

Details of Child Care Leave availed by the employees in excess of 365 days, balance available, salary paid by the office and overpayment are as under:

S. No.	Name & Designation (Sh./Smt/Km.)	Period of Child Care Leave taken	Total no. of days	Balance	Leave availed in excess of 365 days	100% salary paid during the period by the Court (Pay + DA @12%)	100% salary paid for excess days (Col.7/no. of days of month excess CCL availed)	Salary to be paid as per OM (80% of Col.8)	Recovery of be made (Col.8-Col.9)
1	2	3	4	5	6	7	8	9	10
1	<b>Vimmi Dhand, JA</b> Balance CCL as on 13.07.2018: 320 days	07.01.2019 to 21.01.2019	15	305	15	72100+8652 =80752	39,074	31,259	7,815
		15.02.2019 to 28.02.2019	14	291	14	72100+8652 =80752	40,376	32,301	8,075
		01.03.2019 to 29.03.2019	29	262	29	72100+8652 =80752	75,542	60,434	15,108
									<b>Total (i)</b>
2	<b>Kanta Kanyal, Sr.PA</b> Balance CCL as on 28.02.2018: 24 days	18.02.2019 to 28.02.2019	11	13	11	80900+9708 =90608	35,596	28,477	7,119
		01.03.2019 to 08.03.2019	8	5	8	80900+9708 =90608	23,383	18,706	4,677
								<b>Total (ii)</b>	<b>11,796</b>
							<b>Grand Total (i+ii)</b>	<b>42,794</b>	

The Court authority may recover overpayment amounting to Rs. 42,794/- from the above employees after due verification of facts and figures and similar other cases, if any, may also be reviewed under intimation to Audit.

*[Signature]*  
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**Para 3: Recovery of outstanding License Fee (L/F) i.r.o Lawyers Chambers – Rs.95,500/-**  
(Ref. Audit Memo No. 13 dated 18.11.2020)

According to Rule 16,17 & 26 of District Courts, Dwarka, Lawyers Chambers (Allotment & Occupancy) Rules, 2009

(i) The license fee and all other charges except electricity charges for each month shall be payable in advance by the seventh day of the month;

(ii) In case of non-payment of license fee for consecutive six months by an allottee, his/her allotment shall be cancelled;

(iii) In case of three consecutive defaults towards payment of license fee, allotment of such advocate shall be cancelled and the same shall only be restored on payment of defaulted amount along with penalty so imposed by the District Judge, Dwarka Courts, New Delhi. In case of second such default or default of payment of license fee consecutively for a period of six months, there shall be no restoration of the allotment and such eventuality, possession of the chamber as a whole or part thereof as the case may be shall revert back to the District Judge, Dwarka Courts, New Delhi.

During test check of the record maintained by the court w.r.t. collection of L/F of Lawyers Chambers it has been observed that License Fee of Rs.95,500/-, as detailed below, is outstanding against various Lawyers Chambers on a/c of non-payment for periods ranging from 01 to 05 months as per list below. There are about 60 cases where action as per Rule 17 & 26 is warranted.

Sl. No	Ch. No.	Name of Allotted Advocate	Enroll.No	Paid upto	License Fee Pending From	Amount Due Rs.
1	321-B	RAJ SINGH	D-456/87	01.12.19	01.01.20	1,500 ✓
2	327-B	RAJ BHAN SINGH	D-143/87	01.12.19	01.01.20	1,500 ✓
3	335-A	YUDHVINDER SINGH ARORA	D-486-E/84	01.12.19	01.01.20	1,500 ✓
4	339-A	PANKAJ RAI	D-91-A/86	01.12.19	01.01.20	1,500 ✓
5	411-A	PARVEEN KUMAR PURI	D-373/89	01.12.19	01.01.20	1,500 ✓
6	411-B	SUDARSHAN KUMAR VERMA	D-554/95	01.12.19	01.01.20	1,500 ✓
7	412-B	RISHI KUMAR	D-1276/99	01.12.19	01.01.20	1,500 ✓
8	417-A	SARVAJEET SINGH SANGWAN	D-236/90	01.11.19	01.12.19	2,000 ✓
9	420-A	LALIT MOHAN GROVER	D-402/90	01.12.19	01.01.20	1,500 ✓
10	423-A	LALIT KATARIA	D-2720/06	01.12.19	01.01.20	1,500 ✓
11	430-A	MAHESH KUMAR GAUTAM	D-138/91	01.12.19	01.01.20	1,500 ✓
12	430-B	KULDIP SINGH	D-160/91	01.12.19	01.01.20	1,500 ✓
13	435-A	DILIP KUMAR THAKUR	D-578-A/91	01.11.19	01.12.19	2,000 ✓
14	436-A	MADAN LAL BAGHERA	D-579-A/91	01.12.19	01.01.20	1,500 ✓
15	443-A	SANJEEV MALHOTRA	D/789/92	01.12.19	01.01.20	1,500 ✓
16	451-B	JAI KISHAN	D-28C/99	01.12.19	01.01.20	1,500 ✓

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17	454-B	RAJESH KUMAR THAKUR	D-971/93	01.12.19	01.01.20	1,500	✓
18	456-A	HARISH KUMAR MEHRA	D-807/93	01.12.19	01.01.20	1,500	✓
19	501-B	SUNIL KUMAR	D-1335/01	01.12.19	01.01.20	1,500	✓
20	505-A	AVNISH RANA	D-738/94	01.12.19	01.01.20	1,500	✓
21	505-B	MUKESH BHARADWAJ	D-247/00	01.12.19	01.01.20	1,500	✓
22	513-B	TRILOKI PANDIT	D-901/95	01.12.19	01.01.20	1,500	✓
23	520-A	RAGHUVENDRA PRASAD PANDEY	D-1634-A/95	01.11.19	01.12.19	2,000	✓
24	521-A	ALOK SHANKAR	D-1-A/96	01.12.19	01.01.20	1,500	✓
25	559-B	NAVDEEP	D-209/98R	01.12.19	01.01.20	1,500	✓
26	601-A	SATYAVAN KUDALWAL	D-236/98	01.12.19	01.01.20	1,500	✓
27	601-B	RANDHIR SINGH	D-1233/02	01.12.19	01.01.20	1,500	✓
28	604-B	MANOJ KUMAR RAI	D-1216/00	01.12.19	01.01.20	1,500	✓
29	614-A	JOGINDER SINGH SEHRAWAT	D1246/99	01.12.19	01.01.20	1,500	✓
30	625-B	DEVENDER DAGAR	D-1740/01	01.12.19	01.01.20	1,500	✓
31	632-A	GOPI TANDON	D-405/00	01.12.19	01.01.20	1,500	✓
32	644-A	HRUSHI KESH PANDA	D-1009/00	01.12.19	01.01.20	1,500	✓
33	644-B	JITENDER SINGH LAMBA	D-1524/00	01.10.19	01.11.19	2,500	✓
34	647-B	SURENDER KUMAR SIWAL	D-1495/01	01.11.19	01.12.19	2,000	✓
35	652-B	KAMALJEET VOHRA	D-681/01	01.12.19	01.01.20	1,500	✓
36	707-B	VIJAY MEHTA	D-1349/95	01.12.19	01.01.20	1,500	✓
37	734-B	ISHWAR SINGH	D-1972/01	01.12.19	01.01.20	1,500	✓
38	742-B	AMITABH YADAV	D-1568/02	01.11.19	01.12.19	2,000	✓
39	745-A	VIKRAM SINGH	D-1258/02	01.12.19	01.01.20	1,500	✓
40	746-A	NARESH PAL NEHRA	D-1326/02	01.12.19	01.01.20	1,500	✓
41	747-B	MANOHAR SINGH	D-1217/03	01.12.19	01.01.20	1,500	✓
42	752-A	PRADEEP KUMAR HOODA	D-150/04	01.12.19	01.01.20	1,500	✓
43	752-B	RAJENDER THAKUR	D-111/03	01.12.19	01.01.20	1,500	✓
44	754-A	AJANDRA P. SINGH SISODIA	D-33/03	01.11.19	01.12.19	2,000	✓
45	754-B	AMREESH KUMAR SINGH SISODIA	D-373/06	01.11.19	01.12.19	2,000	✓
46	804-B	NAGENDER SINGH SEHRAWAT	D-6/01	01.12.19	01.01.20	1,500	✓
47	809-A	VIJENDER KUMAR	D-1265/03	01.12.19	01.01.20	1,500	✓
48	811-A	ISHWENDER CHAUDHARY	D-1512/03	01.12.19	01.01.20	1,500	✓
49	811-B	LAL SINGH GAUTAM	D/963/04	01.12.19	01.01.20	1,500	✓
50	815-A	KRISHAN KUMAR ARORA	D-25/04	01.12.19	01.01.20	1,500	✓
51	815-B	AJAY KUMAR	D-70/04	01.12.19	01.01.20	1,500	✓
52	817-A	MANISH KUMAR	D-1631/06	01.12.19	01.01.20	1,500	✓
53	828-A	VINEET BALYAN	D-1550/04	01.12.19	01.01.20	1,500	✓
54	828-B	VIVEK DAGAR	D-620/05	01.12.19	01.01.20	1,500	✓
55	829-A	BABITA	D-75/06	01.12.19	01.01.20	1,500	✓

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56	831-A	VIKAS CHHABRA	D-90/05	01.11.19	01.12.19	2,000	✓
57	831-B	PRANJAL MARWAH	D-589/01	01.11.19	01.12.19	2,000	✓
58	840-B	JAGENDER KUMAR	D-1001/05	01.12.19	01.01.20	1,500	✓
59	844-A	NAND KISHORE	D-1439/05	01.12.19	01.01.20	1,500	✓
60	853-B	SHASHI KUMAR SHUKLA	D-284/06	01.12.19	01.01.20	1,500	✓
					<b>Total</b>	<b>95,500</b>	✓

The License Fee arrear of Rs. 95,500/- may be recovered from the lawyers concerned under intimation to audit.

**Para-4: Non-Production of Record**

**2013-2016**

- 1 OTA records/Register
- 2 Liveries Record/Register
- 3 Long Term/Short Term advance Register
- 4 Expenditure Control Register
- 5 Stock Register i.r.o. Fixed Assets like Furniture, Machinery, Computers etc.
- 6 Liability Register

*Sanjay*  
09/12/2020  
(S.K. Shrivastava)  
A.A.O, Audit Party No. XXIII



**PART-III**

**TAN- 1: - Shortcomings in Bill Register.(Ref. Audit Memo No. 14 dated 23.11.2020)**

On scrutiny of **Bill Registers** for the years from 2016-17 to 2019-20 following shortcomings have been observed:

1. **Page counting certificate** has not been recorded on the first of the any of the register.
2. **Blank Col-5,6,7, 8 and 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, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Register. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.
7. **Register unsigned/unchecked** – Entry in the Bill Register in Col.4 has not been checked and initialled by the competent authority.

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

**TAN- 2: - Stock register and Physical verification of Non-consumable and consumable stock. (Ref. Audit Memo No. 15 dated 23.11.2020)**

1. **Physical verification was not done** : Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2016-17 to 2019-20.
2. **Improper maintenance of Stock Register:** Non Consumable Stock Register for Non-Consumable items has not been maintained properly. There is no entry for issue/balance

23.11.2020



stock. Even location/place of installation of items has also not been mentioned in the register.

- 3. **Page counting certificate** at the first page of Consumable Stock Register has not been recorded.

Incharge concerned may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock.

It is advised that rectifications of the above irregularities may be made and shown to next audit.

**TAN-3: Shortcomings in Pay Bill Register (CAR-17).  
(Ref. Audit Memo No. 16 dated 23.11.2020)**

During test-check of PBR, following irregularities were noticed:

- 2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
- 3. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
- 4. **Register unchecked** – Entries in the PBR have not been checked and initialed by the competent authority for its correctness.
- 5. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
- 6. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
- 7. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBRs.

Rectifications of the above irregularities may be made and shown to next audit.

*S.K. Shrivastava*  
09/12/20 20

(S.K. Shrivastava)

A.A.O, Audit Party No. XXIII

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# PART – II

# CURRENT REPORT



## Part- II

**CURRENT AUDIT REPORT**

2020-21 to 2021-22

During the course of current audit, 19 audit memos including 02 record memos were issued highlighting various irregularities. Out of these 19 Audit Memos (including record memo), 01 Audit Memo settled on the spot. Hence, remaining Audit Memo's with recovery of Rs. 30,10,632/- have been incorporated in current audit report .

S. No	Memo No.	Description	Status
1	1	Record Memo	
2	2A	Record Memo	
3	2	Child Care Leave – Overpayment of leave salary	PARA 01
4	3	Recovery of outstanding Licence Fee in r/o Lawyers Chambers	PARA 02
5	4	Outstanding amount of Fine to the tune of Rs. 133870825/-.	PARA 03
6	5	Shortcomings in maintenance of Service Books	TAN 01
7	6	Improper maintenance of Stock Registers	TAN 02
8	7	Improper maintenance of Pay Bill Registers	TAN 03
9	8	Irregularities in computation of Income Tax recoverable	TAN 04
10	9	Non-Maintenance of Medical Claim Register/LTC Claim/and others	TAN 05
11	10	Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)	TAN 06
12	11	Information regarding allotment of Canteen at District Court Complex, Dwarka, New Delhi	PARA 04
13	12	Recovery of pay and allowances overpaid during leave period	PARA 05
14	13	overpayment of Ad-hoc Bonus	PARA 06
15	14	Irregularities in functioning of library	TAN 07
16	15	Recovery of Rent in r/o Shops running in Lawyers Chambers	Settled
17	16	Overpayment of Transport Allowance of Rs.2,97,550/-	PARA 07
18	17	Loss of Govt. Revenue due to short recovery of electricity charges	PARA 08

**Details of Current Recovery (Audit period 2020-21 to 2021-2022)**

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
2	185681	0	185681
3	1824000	0	1824000
12	1163640	208728	954912
13	11513	0	11513
16	297550	263024	34526
<b>Total</b>	<b>3482384</b>	<b>471752</b>	<b>3010632</b>

The internal audit report has been prepared on the basis of information furnished and made available by office of the Principal District & Sessions Judge, South-West District, Dwarka Courts, New Delhi - 110075 disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.

(Dinesh Kumar Dhawan)  
IAO/Sr.AO PARTY NO. VII

CURRENT AUDIT REPORT FOR THE PERIOD  
2020-21 to 2021-22

PARA 01 :- Child Care Leave - Overpayment of leave salary amounting to Rs. 1,85,681/-.

(Audit Memo No. 2 Dated 21.07.2022)

As per para 4 of Notification dated 11.12.15 issued by Department of Personnel & Training, it has been provided that during the period of Child Care leave, a female government servant and a single male government servant shall be paid 100% of the salary for the first 365 days and at 80% of the salary for the next 365 days.

During scrutiny of the service book of employees of District Court, dwarka, it has been observed that following employees have availed more than 365 days leave as on date and he court has paid 100% of salary to her, which is in contravention of above notification and hence resulted in excess payment of salary during the period of child care leave in excess of 365 days. Details of child care leave availed by the employees in excess of 365 days, salary paid by the office and overpayment are as under :

S. No	Name & Designation	Period of CCL	Leave availed in excess of 365	100% salary paid (Pay+ DA)	Salary to be paid as per OM (80%)	Recovery to be made
1.	Dimple Yadav, Steno	14.07.20 to 14.09.20	63	66000+11220 (17%)	52800+8976	32432
		15.02.21 to 04.03.21	18	68000+11560 (17%)	54400+9248	31294
		04.04.21 to 14.05.21	41	68000+11560 (17%)	54400+9248	
				Total		63726
2.	Richa, Steno	10.01.20 to 18.01.20	09	75400+12818 (17%)	60320+10254	5122
		21.03.22 to 31.05.22	72	80000+ 27200 (34%)	64000+21760	99339
		1.06.22 to 6.08.22	67	80000+27200 (34%)	64000+21760	
				Total		104461
3.	Poonam, Steno	18.3.20 to 31.3.20	14	60400+10268 (17%)	48320+8214	6383
		6.9.21 to 10.9.21	05	64100+19871 (31%)	51280+15899	2799
		17.5.22 to 31.5.22	15	64100+21794 (34%)	51280+17435	8312
				Total		17494
				Grand total		185681

The HOO/DDO may take necessary action for recovery of overpayment of salary to the tune of Rs. 1,85,681/- after due verification of facts and figures, under intimation to audit. Similar other cases may also be verified at your own level and may be intimated to audit accordingly.



**FARA 02 :- Recovery of outstanding Licence Fee in r/o Lawyers Chambers.**

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**(Audit Memo No. 03 Dated 21.07.2022)**

During the course of audit, it has been observed that a number of advocates have been allotted Lawyers Chambers in the court premises @ of Licence Fee of Rs. 500/- P.M. apart from one time security of Rs. 5,000/- Per Chamber. But as per information provided by the General Branch of Dwarka Court an amount of Rs. 18,24,000/- was outstanding on account of Licence Fee (Anex – 1).

Further as per Allotment & Occupancy Rules, 2009 point no. 16 the licence fee and all other charges except electricity charges for each month shall be payable in advance by the 7<sup>th</sup> of the month by a crossed cheque or by bank draft and as per point no. 17 in case of non-payment of licence fee for consecutive six months by an allottee, his/her allotment shall be cancelled whereas it has been seen that the payments are being made in cash and delayed by the lawyers for 6 to 26 months. This is also pointed out in previous audit reports.

Reasons for delay receipt of licence fee from the Lawyers may be clarified to the audit. Moreover, no action has been taken for cancellation on consecutive 06 months of non-payment of licence fee.

Moreover, the outstanding amount of Licence Fee in r/o Lawyers Chambers amounting to Rs. 18,24,000/- as per details provided by General Branch may please be recovered and deposited in Govt. account after due verification of facts and figures under intimation to audit.

**PARA 03 :- Outstanding amount of Fine to the tune of Rs. 13,38,70,825/-.**

**(Audit Memo No. 04 Dated 21.07.2022)**

As per information provided to the audit from the fine branch, it has been observed that fine amounting to Rs. 133870825/- is still outstanding imposed by various courts of South-west district during 2020-22 as per details given below :

Period	Previous outstanding	Fine imposed (in Rs.)	Fine Realized/Written off	Outstanding
2020-21	133792025	18168614	17791714	134168925
2021-22	134168925	15824520	16122630	133870825

The outstanding amount of Fine amounting to Rs. 13,38,70,825/- as per details provided by Fine Branch may please be recovered and deposited in Govt. account after due verification of facts and figures under intimation to audit.

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**PARA 04 :- Regarding renewal of allotment of Canteen at District Court Complex, Dwarka, New Delhi**

**(Audit Memo No. 11 Dated 25.07.2022)**

While scrutiny of the records of the office of the Principal District & Sessions Judge, District South-West, Dwarka Courts, New Delhi - 110075, it was observed that Canteen at District Court Complex, Dwarka was allotted to Dwarka Bar Association was allotted by Delhi High Court vide No. 11238/DHC/G-1/Genl.II/BMCC(Dwarka) dated 20.03.2009 for a period of one year which may be renewed at the sole discretion of the authorities and subject to increase in Licence fee and satisfactory services at a Licence Fee of Rs. 7,000/- P.M. + Water Charges Rs. 1,000/- P.M + Electricity Charges @ Rs. 6/- per unit per month.

As per the conditions mentioned in the above said order/letter of High Court of Delhi, the Canteen was allotted for a period of one year only. As informed by court authorities the canteen is functional as on date without renewal of the allotment of Canteen till date. From the year 2009, the rates of rent/licence fee, water charges and electricity charges have been increased manifold. But the court authorities have not taken any steps for renewal/enhancement of the charges of the Canteen in last many years, which resulted in loss to Govt. exchequer.

The Court Authorities are requested to take necessary steps for renewal of the canteen allotment from the period 2010 onwards under revised rates of Licence Fee, Water Charges and Electricity Charges and recover the dues/arrears with retrospective effect under intimation to audit.

**PARA 05 :- Recovery of pay and allowances overpaid during leave period amounting to Rs. 9,54,912/-**

**(Audit Memo No. 12 Dated 25.07.2022)**

During the scrutiny of service record, PBR and information provided by the office, it has been observed that following employees have been granted EOL during the audit period. But for the said period they have been paid full pay and allowances. Hence same may be recovered from the official as detailed below :

<u>S. No</u>	<u>Name &amp; Designation</u>	<u>Period of EOL</u>	<u>Total no. of Days</u>	<u>Pay+ DA</u>	<u>overpayment</u>
1.	Rattan, orderly	18.06.20 to 30.06.20	13	34300+5831	17390
		01.07.20 to 3.09.20	65	35300+6001	89486
		<b>Total</b>	<b>78</b>		<b>106876</b>
2.	Rajeev Kumar, Chowkidar	18.11.19 to 31.12.19	44	34300+4116	56343
		01.01.20 to	114	34300+5831	152498

		08.01.20 and 17.03.20 to 30.06.20 01.07.20 to 20.08.20	51	35300+6001	70212
		<b>Total</b>	<b>209</b>		<b>279053</b>
3.	Gaurav Bhutani, JJA	25.11.19 to 31.12.19	37	70000+8400	96693
		1.1.20 to 7.03.20 & 17.03.20 to 30.06.20	173	70000+11900	472290
		<b>Total</b>	<b>210</b>		<b>568983</b>
				<b>Grand Total</b>	<b>9,54,912</b>

The HOO/DDO may take necessary action for recovery of overpayment of salary amounting to Rs. 9,54,912/- after due verification of facts and figures, under intimation to audit. Similar other cases may also be verified at your own level and may be intimated to audit accordingly.

**PARA 06 :- overpayment of Ad-hoc Bonus amounting to Rs. 11,513/-**

**(Audit Memo No. 13 Dated 25.07.2022)**

As per O.M. No.7/24/2007-E-III(A) dated 21.10.2020annexure G the period of EOL/Dies non will be excluded from eligibility period but will not count as break in service for the purpose of ad-hoc bonus

It has been observed that following employees have been granted EOL during the audit period. But for the said period office has made payment of ad hoc bonus for the full year instead of pro rata payment. Hence resultant in excess payment of bonus. The same may be recovered from the official as detailed below :

<u>S. No</u>	<u>Name &amp; Designation</u>	<u>Financial Year</u>	<u>Period of EOL</u>	<u>Total no. of Days</u>	<u>overpayment</u>	<u>Recovery to be made</u>
1.	Rattan orderly	2020-21	18.06.20 to 3.09.20	78	6908x3/12	1727
			<b>Total</b>	<b>78</b>		<b>1727</b>
2.	Rajeev Kumar, Chowkidar	2019-20	18.11.19 to 08.01.20 and 17.03.20 to 31.03.2020	67	6908x2/12	1151
		2020-21	1.04.20 to 20.08.20	142	6908x5/12	2878
			<b>Total</b>			<b>4029</b>
3.	Gaurav Bhutani, JJA	2019-20	25.11.19 to 7.03.20 &	119	6908x4/12	2303

		2020-21	17.03.20 to 31.03.20 1.04.20 to 30.06.20	91	6908x3/12	1727
			<b>Total</b>	<b>210</b>		<b>4030</b>
4.	Poonam  Sharma, Steno	2020-21	29.05.20 to 23.08.20	87	6908x3/12	1727
		<b>Total</b>		<b>87</b>		<b>1727</b>
				<b>Grand total</b>		<b>11513</b>

The HOO/DDO may take necessary action for recovery of overpayment amounting to Rs. 11,513/- after due verification of facts and figures, under intimation to audit. Similar other cases may also be verified at your own level and may be intimated to audit accordingly

**PARA 07 :- Overpayment of Transport Allowance of Rs. 34,526/-**

**(Audit Memo No. 16 Dated 28.07.2022)**

As per DOPT OM No.21/1/97/E-II dated 03/10/1997, employees who are absent from duty for a full calendar month due to leave/training/tour etc. will not be admissible for a transport allowance for that calendar month.

During the scrutiny of Pay Bill Register and attendance register, it is found that following employee was on leave for a period of full calendar month due to leave but were paid Transport Allowance, as per details given below:-

S.No.	Name & Desgn.	Nature of Leave	Period (Full calendar Month)	overpayment	TA to be recovered
1.	Alice Kujar Lakra, JJA	CCL	9/2020	4212x1	4212
2.	Pallavi Walia, JJA	Mat. & CCL	8 & 9/21	4717x2	9434
3.	Rajiv Kumar, Chowkidar,	EOL	12/19, 4, 5, 6, 7/20	4032x1 4212x4	20880
				<b>Total</b>	<b>34526</b>

The overpayment of Rs. 34,526/- pointed out above may be recovered from the concerned official and deposited in Govt. a/c after due verification of facts and figures under intimation to audit. Similar other cases may also be examined by the HOO/DDO and arrear be recovered accordingly, if any.



**PARA 08 :- Loss of Govt. Revenue due to short recovery of electricity charges.**

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**(Audit Memo No. 17 Dated 28.07.2022)**

The Hon'ble court has allotted canteen to Dwarka Bar Association at the monthly licence fee of Rs. 7000/- p.m., water charges @ Rs.1000/- p.m. and electricity charges @Rs. 6/- per unit subject to a minimum of Rs.200/- per months vide letter no. 11238/DHC/G-I/Genl.II/BMCC(Dwarka) dated 20.03.2009 initially for a period of one year.

Whereas as per practice and convention the entire amount of electricity charges from any government leased premises is to be borne by the allottee as per the actual consumption. However on scrutiny of the record of Dwarka court revealed that Court has recovered the electricity charges at the rate of Rs. 6 per unit from the occupants. Audit observed that the electricity charges recovered from the allottee of the above said premises was not commensurate with electricity charges paid to BSES. During the period of audit i.e, 2020 to 22 the department recovered electricity charges amounting to Rs.90,000/- (15000 unit x6) from the occupant whereas the expenditure incurred by the department on account of payment of electricity charges to BSES pvt. Ltd. was Rs. 1,27,500/- @ Rs. 8.50 per unit. Audit has also observed that in case of consumption cost of electricity below Rs.200/- p.m. department has not charged the minimum charges of Rs. 200/-p.m. as prescribed in term and condition of allotment of canteen. Further as per record Canteen area 296 sq. mt(3186 sq. ft.), whereas the average consumption of electricity as per information provided to audit is approx 625 unit p.m. it seems very low consumption of electricity which does not commensurate with premises area. Hence it is advised to install a separate electricity meter from BSES in canteen area.

The court authorities are requested to take necessary steps to recover the electricity charges on the market rate and on the actual consumption under intimation to audit.

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**(Dinesh Kumar Dhawan)**  
**IAO/Sr.AO PARTY NO. VII**

TEST AUDIT NOTE

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**TAN 01 :- Shortcomings in maintenance of Service Books**

**(Audit Memo No. 05 Dated 22.07.2022)**

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

**1. Service Book to be shown to the official every year as per SR 202-**

The Service book is required to be shown to the official every year 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.

**2. Re-attestation -**

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority and the same has not been done. Moreover, the latest photograph of employees was not pasted in the first page of service book under the signature of HOO.

**3. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.**

On perusal of Service Book of employees of this office it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

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

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

**5. Annual verification of services-**

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

**6. Home Town' declaration**

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

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## 7. Maintenance of Leave Record

The leave record has not been maintained properly and up to date in the services book of the employees. No joining reports are obtained and placed in file after availing Earned Leave, commuted leave, Maternity Leave and Child Care Leave etc.

## 8. Pasting of Photograph

In some the service books the photographs of the employees has not been pasted and duly attested by the H. O. O.

Necessary steps may be taken to rectify the above mentioned shortcomings under intimation to audit

### TAN 02 :- Improper maintenance of Stock Registers.

**(Audit Memo No. 06 Dated 22.07.2022)**

During the course of audit in respect of the office of the Principal District & Sessions Judge, District South-West, Dwarka Courts, New Delhi - 110075, it was noticed that Stock registers, consumable as well as non-consumables have not been properly maintained as per the prescribed guidelines. A few of the discrepancies noticed were as under:

1. Stock registers did not contain paging certificate duly signed in by the authorized signatory on first page
2. Opening Balances had not been brought forward in the case of non-consumable items which was a serious lapse on the part of the administration. The entire inventory pertaining to this office could not be ascertained in the absence of opening balance/proper maintenance of the non-consumable registers.
3. Goods/items issued to the staff were without obtaining signature of the receiver and progressive total of the items were also not worked out.
4. On scrutiny of consumable stock register it was noticed that some of the non-consumable items have been entered in consumable register.

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

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

Reason for above discrepancies may be elucidated to audit. Since the fixed assets of Principal District & Sessions Judge, District South-West, Dwarka Courts constitutes major part of the total assets value of assets, proper fixed assets register needs to be maintained in Principal District & Sessions Judge, District South-West, Dwarka Courts.

Necessary steps may please be taken to update the PBRs at the earliest possible under intimation to audit.

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**TAN 03 :- Improper maintenance of Pay Bill Registers.**

**(Audit Memo No. 07 Dated 25.07.2022)**

During the test check of pay bill registers of the audit period i.e. 2020-21 and 2021-22, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2020-21 to 2021-22.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Alphabetically index of employees has not been maintained in the PBR.
4. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax cannot be checked by the audit.
5. There were cuttings and overwriting in the PBR which are not attested by the DDO/ HOO.
6. PBR entries have not been signed by the writer and DDO for the period 2020-21 to 2021-22.

HOO/DDO is requested to take necessary steps to update the PBRs at the earliest possible under intimation to audit.

**TAN 04 :- Irregularities in computation of Income Tax recoverable**

**(Audit Memo No. 08 Dated 25.07.2022)**

TDS is one of the modes of collection of taxes, by which a certain percentage of amounts are deducted at source by the Drawing & Disbursing Officer (DDO) and deducted amount is remitted to the Government account. It facilitates sharing of responsibility of tax collection between the deductor and the tax administration. It ensures regular inflow of cash resources to the Government. It acts as a powerful instrument to prevent tax evasion as well as expands the tax net.

According to the Income Tax Act, the owner can claim deduction of maximum Rs. 150000/- towards repayment of principal under Section 80C and Rs. 200000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During the test check of income tax calculation sheets for the F.Y. 2020-21 to 2021-22, it has been found that the rebate under Section 24 and under section 80C on

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account of payment of Principal and interest thereon has been allowed to the employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, in some cases, no proof or record of ownership has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name to claim the rebate on home loan. In addition no possession letter/completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under section 24 and u/s 80C.

Further the employees have availed 100% rebate on interest of House Building advance, whereas the loan was sanctioned along with their spouses. DDO has given full rebate without obtaining the above said documents and also without getting any certificate from their spouse.

Further during the test check of Pay Bill Register and other Income Tax records for the Financial Year 2020-21 to 2021-2022, some discrepancies have been noticed. The employees have submitted rent receipts of Rs.20,000/- and above per month but no digital proof is attached with their claims. No cash transaction of Rs.20,000 and above is allowed. The rent agreements have been prepared after expiry of 8 to 10 months from the commencement of the date of agreement.

The DDO has given rebate without getting supporting documents, which is irregular. The DDO is advised to be more careful in future and all supporting documents must be collected from the concerned officers/officials before allowing such rebate.

**TAN 05 :- Non-Maintenance of Medical Claim Register/LTC Claim/and others**

**(Audit Memo No. 09 Dated 25.07.2022)**

While scrutiny of the records of the office of the Principal District & Sessions Judge, District South-West, Dwarka Courts, New Delhi - 110075, the following observation are made.

(1) **Non-Maintenance of Register of Medical Claim:-** The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

(2) **Non-Maintenance of LTC advance and adjustment Register:-** The court authorities have not been maintaining LTC advance and adjustment register, which is mandatory. The register showing the details of date and place of journey, name of the family members who have availed LTC, amount of advance drawn and adjustment may also be made in the LTC register. In the absence of the register, audit is not in a position to

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ascertain whether the advance bills are adjusted within the prescribed time or whether the penal interest levied on the defaulter or not.

- (3) **Tuition Fee Register:-** During the test check, the court has not maintained tuition fee reimbursement file in the prescribed format such as details of children's who are studying and their fees details etc.

The Authority of court, may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

**TAN 06 :- Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)**

**(Audit Memo No. 10 Dated 25.07.2022)**

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 register it has been noticed that nos. of officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.

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.

**TAN 07 :- Irregularities in functioning of library**

**(Audit Memo No. 14 Dated 26.07.2022)**

As per GFR Rule 215, (i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than

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fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done. 13

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

During the test audit it has been observed that entries made in the accession register has not been attested by the competent authority. Overwriting and use of fluid has been observed in the accession register at some place, but the same has not been attested by the competent authority and no physical verification of books has been done till date. In the absence of physical verification of books, the figure of missing of books may not be worked out.

As per information provided by the Court and issue register of books, it has been found that a number of books are lying with the staff members and officers, which were issued to them long back. The said books should be recovered from staff members and officers, failing which an amount equivalent to the cost of books may be recovered from the defaulters.

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

  
(Dinesh Kumar Dhawan)  
IAO/Sr.AO PARTY NO. VII