

**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

Sub: Audit report of Office of the Administrative Civil Judge Tis Hazari Delhi-110093 for the period 01.04.2012 to 31.03.2017.

INTRODUCTION

The Internal Audit on the account of **Office of the Administrative Civil Judge Tis Hazari Delhi-110093 for the period 01.04.2012 to 31.03.2017** was conducted by field Audit Party No. IX, comprising of Sh. Mathew Kurian, AO/IAO, Shri V.K. Rajput, AAO and Shri Vishal Sharma, LDC. The audit was conducted during 10 working days w.e.f. 16.08.2018 to 31.08.2018 (10 working days)

AIMS AND OBJECTIVES

Administrative Civil Judge Office was a subordinate office under the control of District & sessions Judge, Delhi. 6 Branches viz. Administration, Accounts, Vigilance, R&I, Cash and Nazarat branches were functioning in the office. Vide circular No.1490/44631-44831/f.1/Amn.III/2017 dated 07.07.2017 of the District & Sessions Judge(HQ), Delhi, the erstwhile ACJ Office had been merged with District & Sessions Judge, Delhi.

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01/04/2012 to 31/03/2017**

HEAD OF OFFICE

S. No	Name	Designation	From	TO
1	Sh. Sanjeev Kr. Singh	Administrative Civil Judge	April, 2012	June 2014
2	Sh. Sandeep Garg	Administrative Civil Judge	July 2014	Feb., 2016
3	Sh. Hem Raj	Administrative Civil Judge	March 2016	June 2017

DDO

S.No.	Name	Designation	From	To
1	Sh. Daya Prakash Nidaria	Sr. Administrative Officer	April 2012	June 2017



Cashier

S.No.	Name	Designation	From	To
1	Shri Rishi Ram	Civil Nazir	April 2012	June 2017

Budget Allocation and Expenditure for the year w.e.f. 2012-2017

(Amount in Lakhs)

Financial Year	Non- Plan	
	Budget allotted	Expenditure
2012-13	3667.09	3675.32
2013-14	4136.06	4040.72
2014-15	4,484.68	4,455.35
2015-16	5,219.52	5,157.63
2016-17	14,467.43	12,703.76

Details of Vacancy Statement as on 31/03/2017

S.N.	GROUP	SANCTIONED POSTS	FILLED POSTS	VACANT POSTS
1	A	Nil	Nil	Nil
2	B	101	86	15
3	C	1227	1057	170
	Total	1328	1143	185

STATUTORY AUDIT

Statutory audit of the Office of the Administrative Civil Judge Tis Hazari Delhi-110093 has not been conducted by AGCR for the audit period.

MAINTENANCE OF RECORDS:-

The maintenance of records of Office of Administrative Civil Judge Tis Hazari Delhi-110093 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 27 audit paras involving recovery of Rs.24967/- outstanding, out of which 11 paras settled fully during the current audit, based on the reply submitted and compliance shown by the unit. Balance 16 paras are incorporated in the current audit report.

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	1976-2012	27	11	1,3,4,7,15,16,20, 21,25,26,27	2,5,6,8-14,17-19,22-24

(B) **Details of Old Recovery**

S.No.	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against the Para	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2009-12	23910	27	23910	27	Nil

Current Audit Report

During the course of current audit, 06 Audit memos highlighting various irregularities/short comings were issued raising recovery of **Rs.68,860 /-** out of which **NIL** has been recovered. On the basis of reply submitted by HOO, 2 memos has been settled. The rest audit memos have been converted to 1 Paras & 3 TAN which are incorporated in current audit report with the total recovery of **Rs.68,860 /-**

Details of Current Recovery

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
06	68860	-	68860	1
Total	68860	-	68860	

The internal audit report has been prepared on the basis of information furnished and made available by the Office of Office of the Administrative Civil Judge Tis Hazari Delhi-110093. Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


MATHEW KURIAN
 AO/IAO
 Audit Party-IX

PART – I

**OLD AUDIT PARAS
(1976-2012)**

PART-I (OLD REPORT)
1976-77 to 1978-79

Inspection Report of Administrative Sub Judge, Delhi
for the year 1976-77

Para-1. Excessive residential telephone calls.

In accordance with the instructions contained in Delhi Adm. letter No. DA/1-69/Tch/367 dated the 4th December, 1969 the officer's having residential telephone are required to pay for the local calls made in excess of the prescribed ceiling ~~maximum~~ per quarter in addition to private trunk call charges. MD-P-66

During the test check of telephone register it was noticed that in the following cases local calls were made in excess of the prescribed ceiling per quarter from the residential telephone No. 222217 and the expenditure incurred by the officer was not recovered from the officer concerned.

S.No.	Name of the officer from whom recovery is to be made.	Excess calls.	Excess calls for which recovery is to be made.
1.	Sh. P.R.Thakur 6/76	(837-750-10)77	
2.	Sh. " 12/76	989 (989-760) 229	229

The amount in question may be recovered from officers concerned under intimation to audit.

Para-2 Recovery of ground rent.

The amount of Rs. 7197.00 as on 31.3.77 outstanding against various typists/stationery and draftman sitting in the court compound on ground rent vide list 'A' attached.

Action may be taken to recover the particulars of recovery effected intimated.

Para-3 Cash Book.

The undisbursed amount was retained in cash chest for more than 3 months instead of depositing the amount in the bank/treasury as per instructions below. This may be avoided and the requirements noted for future.

S.No.	particulars of bill no & date.	Amount.	Date of encashment.	Date of deposit.
1.	19/CA	163.80	10.8.76	22.6.77.
2.	23/CA	50.40	10.9.76.	22.6.77.
3.	29/CA	82.90	16-10.76	-do-
4.	19/CD	140.00	21.10.76.	-do-
5.	20/ D	23.15	"	"
6.	25/CD	460.00	"	"
7.	26/CD	75.00	"	"
8.	27/CD	460.00	"	"
9.	28/CD	75.00	"	"

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(ii) Amount of Rs. 30-00 deposited by Sh. Amarjit Singh Chopra DJ Gurdaspur on 4.8.76 was still lying in deposit. The reasons thereof may please be stated.

(iii) As per dated signatures of Sh. Ram Sarup on acquittance roll, he received his salary for the m of Jan. 77 amounting to Rs. 445.76 on 31.1.77 whereas amount in question was charged in the cash book on 2.2 (Bill No. 178). In view of this, certificate of balance in hand endorsed in the cash book at the on month i.e. on 31.1.77 by the Administrative Sub Judge D.D.O. was incorrect. This may be avoided in future

(iv) Amount of Rs. 8/- paid by Admn. Sub for private trunk call from telephone No. 22231 credited in the cash book on 3.2.77. But recd TR-5 was not issued. The omission may please

Para-4 Advance for the purchase of conveyance

The advance of Rs. 200/- for the cycle was paid to Sh. Shiv Pr. D. Peon on 184 dated 2.2.77.) But the verification of that the advance was utilized for the purpose was granted, had not been done so far. In o has not purchased the conveyance, the advance interest should be recovered forth with. S should be avoided in future.

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PARA-2

Para-5 Advance for the purchase of Food Gr

The advance for the pur paid to the staff as per details giv

- (i) Bill No. 186 dated 14.2
- (ii) Bill No. 187 dated 14.2
- (iii) Bill No. 188 dated 15.

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According to the conditions for the grant of advance, the Govt. servant who draws the advance shall within a week from the date on which he makes the purchase of good grains furnish cash receipt from his fair price shop/ration shop as the case may be. The amount left un-utilized, if any, after making the purchase shall be refunded within a week from the date of cash receipt. But this condition had not been followed in the following cases.

S.No.	Bill No.	Name of official.	Amount of Cash receipt.	Un-utilized balance not refunded.
1.	187 Dt.14.2.77.	Sh. Subbir.	259.86	40.14.
2.	"	Sh. Sant Lal.	261-09	38.90
3.	188 dt.14.2.77.	Sh. Partap Singh.	294.55	9.65
4.	"	Sh. Nandu	266.05	33.95
5.	"	Sh. Subash Chander.	297.99	2.01

This may be looked into and needful done.

PARA-3

Para-6 Excess drawal of Class IV Employees.

The drawal of 57 posts of Peon had been made against the sanctioned strength of 56 posts. The excess drawal may please be got regularised.

Para-7 Cash emangements.

The office cash chest was not found embedded either in the wall or in the ground. This should be got done immediately under intimation to audit.

(ii) Sh. Karam Singh Civil Nasir our cashier had already furnished the security of Rs. 200/-. As he was required to furnish security of Rs. 300/- he may be asked to deposit of Rs. 300/- more in his P.O. account pledged to un. Sub Judge Delhi.

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PARA-4

a-8 Contingencies:-

While scrutinising the register of contingent expenses and the relevant vouchers for the year 1976-77

following irregularities were noticed:-

(i) Rs. 15/-(Fifteen only) had been reimbursed to Sh. Jai Kishan Goel L.D.O. (Stationary Clerk) as Scooter Charges in respect of his journey from Tis Hazari Courts to Netaji Nagar on 30.9.76 for bringing stationary from Netaji Nagar. The amount had been drawn vide bill No. 340 dated 5.11.76. The payment of Rs. 15/- was irregular

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because the stationery clerk should have performed the journey from Tis Hazari Courts to Netaji Nagar by bus and not by scooter. Therefore Rs. 15/- may be recovered from him and credited to Govt. Accounts under advice to audit.

(ii) Vide voucher No. 2 Bill No. 34 CA dated 5.11.76., Rs. 80/- had been paid to Sh. Ram Parshad owner of Truck No. DHG 8018 on 30.9.76 for bringing stationery from Netaji Nagar to Tis Hazari Courts. Scrutiny of the said voucher had revealed that receipt of Rs. 70/- had been altered to make it Rs. 80/-. The amount received had also not been quoted by the recipient in figures or words. The alteration of over-writing Rs. 70/- as Rs. 80/- had not been attested by any responsible official. This may be investigated and correct position intimated to audit.

(iii) Stamped receipts exceeding Rs. 100/- for the year 1976-77 in respect of contingent expenditure had not been sent to AGCR. A few instances are given below:-

<u>Bill No.</u>	<u>Amount of receipt.</u>	<u>Receipt No.</u>
48 CA	632-50	H11 dated 17.3.77.
26 CA	102-05	495 dated 26.11.76.
7 CA	150-00	3206 dated 12.2.76
"	196-00	3348 dated 10.5.76.

The needful may be done now.

PARA-5

Para-9 Daily Wages:-

While test auditing the attendance register of the staff employed on daily wages, the following irregularities were noticed:-

- a) The attendance register had never been seen by the head of the office or by any other responsible official. Even at the care-taker who maintains this register had never signed the same.
- b) Alterations or over-writings in marking 'P' for Present or 'A' i.e. Absent of the daily wages in the attendance register had not been attested.
- c) One & the same register had been maintained for regular as well as daily wages staff.
- d) Attendances of the staff on daily wages during a month or a period of a month had not been totalled.

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(2) A blank register had been maintained to mark the attendance of the staff, instead of the register in the prescribed proforma.

B) The order conveying the sanction of District & Session Judge Delhi, for employing certain persons on daily wages clearly lays down that in case the daily wages are employed as Chowkidars each of them be asked to furnish security of Rs. 500/- . During the month of December/76 and Jan/77 the following persons were employed as Chowkidars on daily wages but they had not furnished the security of the required sum.

1. Sh. Basant Lal.
2. Sh. Brij Mohan
3. Sh. Baljit Singh.
4. Sh. Balen Ram.
5. Sh. Daya Ram.
6. Sh. Ram Parkash.
7. Sh. Suresh.

The irregularity may please be explained.

(c) During the year 1975-76, 1976-77 & 1977-78 heavy amount was paid to staff employed on daily wages as detailed below:-

Year.	Amount.
1975-76	67,373-40
1976-77	66,670-00
1977-78	74,484-40

The department may consider the appointment of staff on regular basis instead of on daily wages, particularly the employment of Chowkidars on daily wages is not desirable.

(D) While test auditing the payments of daily wages with reference to the attendance sheets for the month of Dec/76 & Jan/77 it had been noticed that there were a few cases of over payment of daily wages as detailed below:-

S.No. & Bill No.	Name & Desig.	Period.	No. of days.	Amount paid.	Amount due.	Amount not due.	Amount excess.
1.450A	Sh. Dulichand Parash.	1.12.76 to 24.12.76.	17	107-10	107-10	12-60	
2. "	Sh. Jaiveer Sweeper.	"	19	119-70	115-40	6-3	

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3. 45CA	Sh. Saraj Sweeper.	1.12.76 to 24.12.76.	19	119-70	18	113-40	6-30
4. "	Sh. Attar Singh.	"	19	119-70	14	88-20	31-50
5. "	Sh. Ved Sarup D.W.	"	19	119-70	18	113-40	6-30

Rs. Sixty three excess paid to the daily wagers may be recovered and credited to Govt. Accounts under intimation to Audit.

(8) Attendance registers in respect of the following daily wagers had not been shown to the audit party. Consequently the genuineness or otherwise of the payment of daily wages to the staff could not be verified.

S.No.	Name.	Period.	Days.	Amount.
1.	Sh. Attar Singh Sweeper.	3.1.77 to 31.1.77	23	144-90
2.	Sh. Sunder Lal Frash.	"	23	144-90
3.	Sh. Ved Sarup	"	23	144-90
4.	Sh. Ram Khilawan.	"	23	144-90
5.	Sh. Sunder Pal.	1.12.76 to 24.12.76.	19	119-70
6.	Sh. Ram Khilawan.	"	19	119-70

Attendance of the above daily wagers may be verified with reference to attendance register and overpayment if any, may be recovered under intimation to audit.

Para-10 Stock Registers.

While scrutinising the stationery register, showing the receipt and issue of stationery, it had been noticed that

(i) the physical verification for the year 1976-77 been carried out to reconcile the book balance and ground

(ii) Under the head "Carbon papers" the balance on should have been 4990 instead of 5490 as arrived at

(iii) Under the head "Pencils Red & Blue" balance on should have been 528 instead of 538 as arrived at. Further pencils were issued during 3/77 and balance of the same at should have been 504 instead of 534 as had been arrived at

(iv) Two registers one file holder was reduced from balance in the stationery register as having been issued Feb. 77. But on scrutiny it had been found that neither articles were requisitioned nor issued during 2/77 and balances had been reduced incorrectly.

(v) The various alterations and over-writing register had not been attested.

PARA-6

List ('A') referred to in para 2 of the report

List of Typists paying rent @ Rs. 1/- per month, each, upto 31.3.77.

S.No.	Name.	Amount due upto 31.3.77	Recovery effected after 31.3.76.
1.	Sh. Raj Kumar Bansal.	120/-	
2.	Sh. Sudershan Kumar.	84/-	60/-
3.	Sh. Jiswan Dass.	120/-	
4.	Sh. S.C. Gupta.	96/-	
5.	Sh. R.S. Verma.	102/-	
6.	Sh. Bhagirath Ram.	72/-	48/-
7.	Sh. A.H. Arora.	120/-	
8.	Sh. O.P. Bhatia.	85/-	61/-
9.	Sh. A.C. Gupta.	84/-	60/-
10.	Sh. K.P. Nigam.	96/-	
11.	Sh. A.P. Dargan.	96/-	
12.	Sh. Diwan Chand.	84/-	
13.	Sh. A.M. Verma.	96/-	
14.	Sh. M.L. Dargan.	60/-+12/-=72/-	48/-
15.	Sh. M.L. Khanna.	84/-	
16.	Sh. T.C. Sindhi.	96/-	72/-
17.	Sh. Barkat Ram.	96/-	72/-
18.	Sh. Sis Ram Dhardwaj.	84/-	78/-
19.	Sh. Sham Sunder.	84/-	60/-
20.	Sh. A.E. Gupta.	84/-	-
21.	Sh. Bhushan Lal Mehta.	96/-	72/-
22.	Sh. Yash Ram Sharma.	84/-	60/-
23.	Sh. C.V. Chopra.	84/-	68/-
24.	Sh. S.P. Gupta.	94/-	
25.	Sh. Kishan Gajend Grover.	94/-	
26.	Sh. Poon Math.	94/-	
27.	Sh. K.C. Gupta.	108/-	
28.	Sh. J.C. Mehta	92/-	
29.	Sh. Radhey Sham.	72/-	48/-
30.	Sh. S.S. Kumar.	60/-+12/-=72/-	
31.	Sh. A.H. Arora.	60/-+12/-=72/-	
32.	Sh. Mahinder Singh.	94/-	
33.	Sh. Atam Parkash.	94/-	72/-
34.	Sh. Lalit Kumar.	94/-	
35.	Sh. J. Mohan Sood.	84/-	
36.	Sh. Kunj Behari.	114/-	
37.	Sh. S.K. Gupta.	96/-	84/-
38.	Sh. R. Sood.	84/-	60/-
		5477/-	1015/-

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All these irregularities may please be explained.

PARA-7

Para-11 Verification of Remittances.

There were 3 items of remittances to State Bank of India, Tis Hazari, during Feb. 77. These items could not be got verified as the head of account indicated on the challans were not correct. The head of account indicated on the challans were of payment head and not of receipt head as per remarks of PAO (5) on the memo. The Administrative Sub Judge may be asked to get the remittance items verified from the State Bank of India, Tis Hazari, Delhi and the certificate of verification by the P.O. furnished to Audit.

PARA-8

Para-12 Local purchase of Stationery articles:-

During the year 1976-77 there was a limit of Rs. 20/- in each case, by the Head of the office, so far as local purchase of stationery articles was concerned. Scrutiny of the contingent vouchers had revealed that the above quoted limit had been exceeded in the following cases:-

<u>Bill No. & Date.</u>	<u>Voucher No.</u>	<u>Amount.</u>
13 CA 8.7.76.	1	1198-72
" "	2	160-50
26 CA 8.9.76.	1	1535-41
" "	2	102-05
32 CA 2.11.76.	1	495-00
" "	2	300-00
42 CA 20.12.76.	1	279-97
47 CA Jan/77	1	577-05
" "	2	1150-55
48 CA 2/77	1	652-58
57 CA 3/77	1	77-00
	2	77-00

Sanction of the competent authority may be obtained to regularise the above expenditure under intimation to audit.

PARA-9

Para-13 Service Stamp Accounts.

While scrutinising the service postage stamp account it had been observed that the balance of service postage stamps on 2.2.77 should have been Rs. 296-85, but it was wrongly arrived at as Rs. 296-90. The difference of Rs. 10-25 the service stamps used on 2.2.77 had not been

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reduced from the closing balance of 1.2.77.

Further the service postage stamp account had never been seen by the head of the office or by any other responsible official and no verification had been done to reconcile actual balance with book balance. Had physical verification been carried out to reconcile book balance with actual balance, this ~~was~~ irregularity ~~was~~ would have not remained un-detected.

PARA-10 Para-14 G.P.Fund (Class IV).

Scrutiny of G.P.Fund accounts of Class IV revealed the following defects/irregularities:-

There was a minus balance in the G.P.Fund account of Shri Amar Nath Chawla A/C No. ASJ-47. He was paid an advance of Rs. 1400/- in 2/77 while only Rs. 856/- were at his credit in that month. It may please be stated how the amount excess paid to him is proposed to be regularised. The circumstances leading to the excess grant of advance may also be elucidated to audit.

In the following cases interest was not correctly worked out:-

<u>Name.</u>	<u>A.C.No.</u>	<u>Inst. allowed.</u>	<u>Correct interest</u>
1. Kartar Singh.	ASJ-144	Rs. 145-00	Rs. 146-00
2. Harpal Singh.	71	Rs. 152-00	Rs. 153-00
3. Hussaini.	119	Rs. 145-00	Rs. 146-00

Necessary adjustment may be carried out now under intimation to audit.

Test Audit Note.

Test Audit Note containing minor objections which could not be settled on the spot was handed for necessary compliance. (Copy attached)

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Audit Officer (H70)
Internal Audit Cell
Delhi Administration
Delhi.

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	Sh. I.K. Garg.	99/-	72/-
40	Sh. Jai Gopal Kapoor.	96/-	72/-
41	Sh. B. Lal.	108/-	
42	Sh. B.R. Sehgal.	96/-	72/-
43	Sh. Ashok Gupta.	108/-	24/-
44	Sh. M.I. Khan.	96/-	72/-
45	Sh. S.C. Gupta.	131/-	107/-
46	Sh. T.P. Vats.	108/-	
47	Sh. P.K. Sharma.	108/-	
48	Sh. D. Dabas	84/-	
49	Sh. Suresh Jain.	96/-	72/-
50	Sh. Sri Ram Saini	102/-	78/-
51	Sh. V. Kumar.	84/-	60/-
52	Sh. Anirchand.	114/-	90/-
53	Sh. Padri Parashad.	108/-	
54	Sh. A. Bansal.	94/-	
55	Sh. Sri Ram.	72/-	
56	Sh. S.T. Chand lood.	84/-	
57	Sh. Kishan Chand lood.	Died.	
58	Sh. R.K. Wiron.	Died.	
		<u>5265/-</u>	<u>1722/-</u>

List of Draftsman paying rent at the rate of Rs. 2/- per month, due upto 31.3.77

1.	Sh. N.W. Bakshi.	204/-
2.	Sh. Gurnam Singh.	204/-
3.	Sh. R. Jain.	204/-
4.	Sh. Kali Dass.	204/-
5.	Sh. Phool Chand Goel.	204/-
6.	Sh. Matu Das.	204/-
7.	Sh. Rughan Chand.	204/-
8.	Sh. Sunder Lal.	204/-
9.	Sh. Sabir Hussain.	204/-
10.	Sh. O.P. Goel	204/-
11.	Sh. S.P. Goel.	204/-
12.	Sh. H.S. Gadhwa.	204/-
13.	Sh. Babu Bhajan Lal.	204/-
14.	Sh. Madan Gopal.	204/-
		<u>2856/-</u>

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**List of Stationery Vendors paying rent at the rate of
Rs. 1/- per month. due upto 31.3.77.**

1.	Sh. Sant Lal.	100/-
2.	Sh. Om Parkash.	100/-
3.	Sh. Ram Dass.	96/-
4.	Sh. Dishambhar Arora.	100/-
5.	Sh. Jagdish Parkash.	96/-
6.	Sh. Rajinder Kumar.	100/-
7.	Sh. Tilak Raj.	72/-
8.	Sh. Manohar Lal.	<u>84/-</u>
		<u>798/-</u>

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INSPECTION REPORT ON THE ACCOUNTS OF THE OFFICE OF ADMINISTRATIVE
SUB-JUDGE, DELHI FOR THE YEARS 1977-78 and 1978-79.

PART - I

Outstanding paras of the previous report.

1976-77

- Para 1 Excessive residential telephone calls.
2 Recovery of ground rents.
3 Cash Book
4 Advance for the purchase of conveyance.
5 Advance for the purchase of food grains.
6 Excess drawal of class IV employees.
7 Cash engagements.
8 Contingency.
9 Daily Wages.
10 Stock Registers.
11 Verification of remittances.
12 Local purchase of stationery.
13 Service stamp account.
14 GP Fund Class IV.

Compliance of the previous audit report was not shown.

PART - II

Para I

Cash Book

*Para- No 15
(1977-79)*
While scrutinising the cash book of the office of the Administrative Sub-Judge, Delhi, the following discrepancies have been noticed:- KD 6471

- Submitted to Mr. Mathew Kurian 14.10.79*
- 1) Totals of the cash book were not got checked by a person other than the writer ~~which is very essential to avoid any totalling mistake. This may be noted for future guidance and needful done accordingly.~~

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ii) Cuttings on pages 219 and 269 had not been attested by the DDO. This may please be done now and shown to the next Audit.

iii) There were too many overwritings in the cash book. A few such instances are given below:-

Page No. 212 dated 15.3.1977 & 19.3.1977, Page-213 dt. 23.3.77, Page - 216 dt. 15.4.1977, Page 217 of 19.4. & 20.4.77, page 218 dt. 27.4.77, Page-221 dt. 17.5.77, page-222 dt. 25.5.77 Page-224 dt. 31.5.77, page-233 dt. 30.7.77, page-231 dt. 21.7.77 page-235 dt. 12.8.77 & 20.8.77, page-268 dt. 3.3.78, page-271 dt. 28.3.78, page-320 dt. 18.1.79 & 20.1.79, page 324 dt. 1.2.1979 and page-325 dated 8.2.1979.

All these overwritings and others, if any, may be re-written and attested by the DDO. The office of the Administrative Sub-Judge is also advised to avoid overwritings in future, as per as possible.

iv) Entries with regard to "Opening balance" and "totals" on receipt side and "Totals", "closing balance" and "Grand Total" on payment side had not been attested by the DDO. This may be done in future.

v) At the end of a month the certificate with regard to physical verification of cash in hand was not recorded properly i.e. it did not mention that the cash in hand was checked physically & found correct with the amount shown in the cash book. This may please be done in future.

vi) At the end of the test months i.e. March, 1978 and Feb. 1979 it was found that undisbursed amounts were lying in the office for more than 3 months. No proper check had been

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exercised either to make the payments to the persons concerned will in time i.e. before 3 months from the date of encashment of the bill or to deposit the undisbursed amount in the Govt. Treasury. The position needs to be ~~ELUCIDATED~~ ELUCIDATED to the Audit.

Details of the amounts lying with the cashier unpaid for more than 3 months on 31.3.1978 & 28.2.1979 are given below:-

On 31.3.1978	Bill No.	Date of encashment	Amount
	15/CA	22.7.77	126.00
	13/CA	15.6.77	6.30
	7/CA	17.5.77	56.70
	4/CA	9.11.77	37.80
	323/WA	23.11.77	18.00
	Amount paid by Sh. A.J. Chopra as personnel telephone cell charges on 4.8.76		30.00
			274.80
<u>On 28.2.1979</u>			30.00
	61/ADA	27.7.78	28.00
	13/CA	16.8.78	25.20
	20/CA	16.8.78	56.70
	21/CA	16.8.78	12.60
	64/ADA	12.9.78	7.00
	24/CA	12.9.78	18.90
	43/CA	12.10.78	44.10
	53/CA	10.11.78	6.30
			228.80

15/12/78
(20)

(vii) Bills encashed on a particular date were not ~~entered~~ entered in the cash book, the same day but on the next date as will be seen from an instance given below:-

	<u>Bill No.</u>	<u>D a t e</u>	<u>Date of encashment</u>	<u>Date of entry in Cash Book</u>
(a)	413	24.1.78	14.3.78	15.3.78
(b)	414	27.1.78	14.3.78	15.3.78

This is objectionable and the position needs to be elucidated to the Audit. In future, this may be noted for strict guidance & the bills encashed may be entered in the cash Book on the same day.

(viii) While scrutinising the cash book, it was noticed that pages 228+229 were detached from the cash book. These pages may be got stitched properly so that there is no possibility of these pages being lost in the long run.

(ix) An amount of Rs. 30/- was paid by Sh. A.J. Chopra, Ex-Administrator Sub-Judge on 4.8.1976, on account of personal Trunk Cell Charges. This amount was lying with the office for almost 3 years & was finally deposited with the SBI on 23.5.1979. The reasons for retaining this amount in the office for such a long period needs to be elucidated to the Audit.

Since the amount was retained in an unauthorized manner for 3 years as such paid interest @ 11% in terms of GOI decision No. (1) below Rule 178(2) GFR read with Min. of Fin. (Budget Division) & Min. of Labour UD Dy. M.O. 1946/79-Fin.I dt. 26.4.79 may be recovered from the officer concerned & deposited into Govt. account under advice to audit.

.....P/5

Para.

Bill register.

- (i) No page count certificate had been given on the first page of the bill register.
- (ii) Only column No. 1, 2 & 3 of the bill register were filled in.
- (iii) None of the entries made in the bill register were attested ~~XXX~~ by the DDO, in absence of which it was difficult for Audit to determine the authenticity of the entries made therein.
- (iv) Column No. 4 to 7 of the bill register were not filled in at all with the result that proper check with regard to bills presented to the PAO, passed by the PAO for payment, date of encashment & date of disbursement within a period of three months etc. could not be carried out either by the office itself or by the Audit.

The reasons for not maintaining the bill register properly may be elucidated to the Audit. In future, bill register may be maintained properly under intimation to the Audit.

- (v) Medical bill No. 414 dated 27.1.1978 was entered Bill register for Rs. 36.20, whereas in the cash book, entered for Rs. 11.20 only. On enquiry, it was infor office of the Administrative Sub-Judge that the Bill passed by the PAO for Rs. 11.20 only. Since relevant to this effect were not made in the Bill Register, it was difficult for audit to determine the actual position. It needs to be verified and the position elucidated to the Audit. In order to avoid such recurrence in future, the officer of Administrative Sub-Judge is advised to maintain the Bill Register properly and all its relevant columns may be filled in.

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17/18

PARA-11

In and attested by the DDO.

Para 3

Telephone Register

(i) The telephone register in respect of the office telephone of the Administrative Sub-Judge was not maintained properly.

It did not contain the following information:-

- a. Last reading
- b. Present reading
- c. Gross calls
- d. Free calls allowed by the P & T Deptt.
- e. Net calls for which payment was made.

In order to keep a proper check over the telephone calls made by the office telephone a proper telephone register may be maintained.

(ii) While scrutinising the telephone register maintained in respect of the official telephone installed at the residence of the Administrative Sub-Judge, Delhi it was noticed that payment in respect of extra calls made by the Administrative Sub-Judge over and above the prescribed calling i.e. 750 ~~xt~~ calls ^{per} quarter, was made out of Govt. funds. As per instructions contained in Delhi Admn., letter No. DA/1-69 /Tech./567 dated the 4th December, 1969 the officers having residential telephone are required to pay for the local calls made in excess of the prescribed ceiling per quarter in addition to ~~XXXX~~ private trunk calls. In light of these instructions and after ^Tperusal of the table given below, it will be observed that during 1977-78 & 1978-79 a sum of Rs. 899/- was required to be paid by the Admn. Sub-Judge himself for the calls. made by him in excess of the prescribed ceiling but the same had been paid out of Govt.

.....P/7

Call no 12
(1977-78)

(112)

16/4
(17)

funds.

	<u>Period of Bill</u>	<u>No. of calls</u>	<u>calls in excess of the prescribed ceiling</u>	<u>Excess amount paid by the office</u>
a.	11.2.77 to 10.5.77	827	77	22.10
b.	11.5.77 to 10.8.77	1807	1057	317.10
c.	1.5.78 to 31.7.78	1022	272	81.60
d.	1.8.78 to 31.10.78	1718	968	290.40
e.	1.11.78 to 31.1.79	1276	526	157.80
				<u>869.00</u>

A sum of Rs.869/- only may be recovered from the officer concerned after verification and deposited into Govt. funds under intimation to the Audit.

Para. 4

Purchases

PARA-12

While scrutinising the relevant records with regard to purchases made during 1977-78 & 1978-79, the following discrepancies have been noticed:-

(1) Purchases over & above the delegated powers of the Administrative Sub-Judge were made without proper sanction from ~~for~~ the competent authority, of which a few instances are given below:-

- (a) C/Bill No. 10/CA dt. 18.5.77 for Rs. 2184.74
- (b) -do- 27/CA 17.8.77 2125.24
- (c) -do- 63/CA 2.3.78 680.95

.....P/8

Case No 18
11877-79

(d)	C/B No.	72/CA dt.	27.3.78 for Rs.	1397.00
(e)	-do-	75/CA	30.3.78	1630.00
(f)	-do-	86/CA	8.2.79	653.00

Ex-post-facto sanction of the competent authority may be obtained to get these purchases regularised and the audit informed accordingly. Similar other cases wherein purchases were made without proper sanction of the competent authority if any, may also be got regularised.

(ii) Stationery items were purchased direct from the Super Bazar without calling for quotations, as required under the provisions of GFRs, as per a few examples given below:-

	<u>Bill No.</u>	<u>D a t e</u>	<u>Amount of purchase</u>
(a)	10/CA	18.5.77	2184.74
(b)	27/CA	17.8.77	2125.24
(c)	63/CA	2.3.78	680.95

These irregular purchases and similar other purchases, if any, may be got regularised by obtaining ex-post-facto sanction from the competent authority for making direct purchases from the Super Bazar without calling for the quotation. This may also be noted for future guidance and the purchases be made strictly as per prescribed procedure & after following the required Codal formalities.

(iii) Payees receipts for more than Rs. 100/- were not sent to PAD concerned as will be seen from a few instances given below:-

	<u>C/Bill No.</u>	<u>D a t e</u>	<u>Vr.No.</u>	<u>Amount of Vr.</u>
(a)	72/CA	27.3.78	2	Rs. 1397.00
(b)	74/CA	29.3.78	1	1475.00

.....P/9

(c)	75/CA	30.3.78	1	2630.00
(d)	86/CA	8.2.79	1	655.00

All payees receipts for more than Rs. 100/- may be sent to PAO concerned immediately under intimation to the Audit.

(iv) No "PASSED FOR PAYMENT" orders were made on the vouchers and similarly after the payment was made no "PAID & CANCELLED" stamps were affixed on the paid vouchers. In order to avoid any possibility of duplicate payment etc., needful may be done in future. This may be noted for strict compliance in future.

PARA-13
Call No 18
(1977)-78

Para. 5

Stock Register.

(i) While checking the stock register, it was observed that no periodical physical verification of the stocks was carried out. The position needs to be elucidated to the Audit.

In future, periodical physical verification of the stocks may be carried out, atleast once a year and a certificate to this effect may be entered in the stock register.

(ii) From a test audit of the stock register & the relevant vouchers, it was found that the stocks purchased vide Vr. No. 1, 2 & 6 of C/Bill No. 17/CA dated 13.7.1977 and vide Vr. No. 2, 8 & 8 of C/Bill No. 18/CA dated 13.7.1977, were not entered in the stock register. Necessary entries may now be made in the stock register under intimation to the Audit. All other similar cases, if any, may please be verified & necessary entries made in the stock register.

Para. 6

Fidelity Bond.

Sh. Karam Singh, Civil Nazir-cum-Cashier did not furnish the Fidelity Bond for the years 1977-78 & 1978-79 as required under the rules. The position needs to be elucidated. He has,

Call No 20
(1977)-78

KD-P-2
to-13

however, now furnished the Fidelity Bond w.e.f. May, 1979.

Para. 7

Service Postage Stamps.

While checking the Despatch/Service Postage stamps Account register, it was observed that no periodical physical verification of the service stamps was carried out. Office of the Administrative Sub-Judge is advised to carry out the physical verification of the Service Postage Stamps periodically at least once a month and necessary certificate to this effect may be recorded in the Service Postage Stamps account Register and shown to the next Audit.

Para 8

Daily Wages Staff.

During 1977-78 & 1978-79 the office had engaged from time to time certain category of class IV staff viz. chowkidars, farashs, Sweepers, Waterman & Office attendants on daily wages basis. Total strength of such staff at a time was 28 excluding 19 waterman who were engaged during the summer season only. On this account an expenditure of Rs. 74,184.40 & Rs. 93,283.70 during 1977-78 & 1978-79 was incurred respectively. Sanction for the creation of such posts was issued under the orders of Distt. & Sessions Judge, Delhi. Reasons for engaging Daily Wages staff was reported to be shortage of regular class IV Staff required for the courts. It is a regular feature of this office to employ Class IV staff on daily wages basis. Engagement of class IV staff on daily wages basis regularly for the reasons that the courts are not provided with the actual number of needed staff does not appear to be justified. Even otherwise, Govt. of India have imposed ban on the engagement of casual labourers on daily wages basis. In view of above, we suggest the office of Administrative Sub-Judge, Delhi not to engage

(108) 12/1
(3)

class IV staff on daily wages henceforth. Instead they may take up the matter with the higher authorities for the creation of the desired number of posts of class IV on regular basis.

While test auditing the attendance register & other connected documents regarding appointment of Daily Wages, the following irregularities were noticed:-

(i) The attendance register had never been seen/checked by any Supervisory Staff or Head of the office. Even the caretaker who maintaining the register had never signed at ~~XXXX~~ taken of his having checked the attendance.

(ii) Overwritings or cuttings in marking "P" for present or "A" ^{absent} about had not been attested.

(iii) Same attendance register had been maintained for both regular class IV staff & those employed on daily wages basis.

(iv) As per orders of the Distt. & Sessions Judge, Delhi conveying sanction for the creation of the posts of Daily wages Choskidars, every such chowkidar at the time of appointment was required to furnish a security of Rs. 500/-. These instructions of the Distt. & Session Judge had not been followed by the office of the Administrative Sub-Judge & security deposit of Rs. 500/- had not been furnished by any of the chowkidars appointed on daily wages basis. Position needs to be elucidated & audit informed about the reasons for which the condition imposed for appointment of daily wages chowkidars was not followed strictly.

PARA-15

Para 9

Overpayment due to grant of wrong increment.

While scrutinising the service Book of Shri Mahabir Singh, Peon it was observed that he was drawing Rs. 73/- as basic pay on 31.12.73 in the pre-revised scale of Rs. 70-1-80-EB-1-85 with

.....P/12

Page 22-23
(1877-78)

(107) (2) 11/6

the next date of increment 7.10.73. His pay was fixed at Rs. 196/- w.e.f. 1.1.73 (under R.P. Rules, 1973) in the scale of Rs. 196-3-220-EB-3-232. The next increment to him should have been allowed w.e.f. 7.10.73 but he was allowed the next increment on 7.3.73 (which remained unchanged upto March 82) resulting in overpayment to the extent of Rs. 188.60 plus allowances as shown below:-

10.3.73 to 6.10.73	@ Rs. 3/- p.m.	20.60 plus allowances
1.3.74 to 30.9.74	-do-	21.00 -do-
1.3.75 to 30.9.75	-do-	21.00 -do-
1.3.76 to 30.9.76	-do-	21.00 -do-
1.3.77 to 30.9.77	-do-	21.00 -do-
1.3.78 to 30.9.78	-do-	21.00 -do-
1.3.79 to 30.9.79	-do-	21.00 -do-
1.3.80 to 30.9.80	-do-	21.00 -do-
1.3.81 to 30.9.81	-do-	21.00 -do-
Total		Rs. 188.60

The amount may be recovered from the individuals under intimation to audit and his date of increment may be changed accordingly.

Para. 10

GPF ledger accounts of Group 'D' employees.

Scrutiny of GPF ledger accounts alongwith other connected records revealed the following shortcomings/irregularities:-

- (a) None of the entry was found attested by the BDO/Head of Office in Broad sheet maintained for the years 1977-78 & 1978-79. In absence of this, the authenticity of the record could not be verified. The needful may be done now and compliance shown to next audit.

.....P/13

PARA-16
Pass 10/24
(1977-78)

106 10/6 14

(b) Incentive Bonus @ 10% of the closing balance was allowed to the officials during 1977-78 & 1978-79 but a certificate to the effect that the official had not drawn GPF advance during the preceding 5 years was not recorded in the individuals ledger accounts. Some instances are given below:-

Name & Designation	GPF A/c No.	Amount of Bonus	
		1977-78	1978-79
1. Shri Jage Ram, Bailift	ASJ/16	29/-	33/-
2. Shri Bhim Singh, Bailift	ASJ/18	27/-	55/-
3. Shri Joti Parahad Bailift	ASJ/21	-	19/-
4. Shri Hans Raj, Bailift	ASJ/23	25/-	34/-
5. Shri Jagdish Narain, P.S.	ASJ/25	42/-	49/-
6. Shri Bhagat Ram, P.S.	ASJ/28	-	20/-
7. Shri Sada Mand, P.S.	ASJ/29	30/-	35/-
8. Shri Ghansham Singh, PS	ASJ/31	30/-	35/-
9. Shri Kesho Ram	ASJ/33	-	42/-
10. Shri Sham ^{Sunder} Singh, P.S.	ASJ/34	17/-	20/-
11. Shri Radha Kishan, P.S.	ASJ/35	25/-	--
12. Shri Jashodhi Lal, P.S.	ASJ/39	30/-	36/-
13. Shri Abdul Khaliq, P.S.	ASJ/40	30/-	36/-
14. Shri Nand Lal Kapoor, PS	ASJ/41	30/-	36/-
15. Shri Amar Nath Trehan, PS	ASJ/46	30/-	35/-
16. Shri Hari Om, P.S.	ASJ/49	30/-	36/-
17. Shri Roop Narain, P.S.	ASJ/50	30/-	34/-
18. Shri Roop Kishore, P.S.	ASJ/51	29/-	34/-
19. Shri Din Dayal, P.S.	ASJ/53	30/-	34/-
20. Shri Har Kishan Pal, P.S.	ASJ/54	30/-	35/-
21. Shri Harpal Singh, P.S.	ASJ/71	27/-	31/-

22. Shri Rohtash Singh	ASJ/75	25/-	30/-
23. Shri Surender Singh	ASJ/79	26/-	30/-
24. Shri Ram Singh I	ASJ/81	36/-	41/-

The requisite certificate in the GPF ledger accounts of all the concerned individuals may please be granted now after verification and compliance shown to next audit.

(c) Interest on GPF for the years 1977-78 and 1978-79 was allowed incorrectly in most of the cases. Some instances are given below:-

Name & Designation	GPF A/cNo.	1977-78		1978-79	
		Int. due	Int. allow.	Int. due	Int. allow
1. Shri Bhim Singh, Bailift	ASJ/18	317/-	267/-	-	-
2. Shri Makah Lal, P.S.	ASJ/19	123/-	85/-	-	-
3. Shri Roop Narain, P.S.	ASJ/53	216/-	215/-	-	-
4. Shri Ved Vayas, P.S.	ASJ/59	366/-	265/-	-	-
5. Shri Rohtash Singh	ASJ/75	184/-	161/-	-	-
6. Shri Dalip Singh, P.S.	ASJ/51	190/-	217/-	-	-
7. Shri Om Parkash Sharma	ASJ/58	240/-	261/-	-	-
8. Shri Rohtas Singh	ASJ/75	-	-	213/-	218/-
9. Shri Surender Singh	ASJ/79	-	-	215/-	202/-
10. Shri Ram Singh I	ASJ/81	258/-	262/-	-	-
11. Shri Anand Ballabh, Ord	ASJ/97	459/-	461/-	517/-	524/-
12. Shri Hari Chand, Ord.	JSJ/99	104/-	109/-	-	-
13. Shri Gopi Ram, Ord.	ASJ/102	99/-	102/-	127/-	129/-
14. Shri Chaman Lal Sharma	ASJ/103	165/-	117/-	121/-	129/-
15. Shri Ramji Lal,	ASJ/120	215/-	193/-	-	-

All such accounts in which the interest was allowed incorrectly may be recast and compliance shown to next audit.

Para 11

Service Books

Scrutiny of service Books revealed the following short-comings/omissions:-

(1) Vide Govt. of India M.O. Finance O.M. No. 3(2)/E-IV(A)/73 dated 11.3.76, a photograph of the official was required to be affixed on the 1st page of the service book, which was also required to be in new form. But, in case of the following individuals, neither the service Book was maintained in the new form nor their photographs were affixed on 1st page of their service Books:-

<u>Name & Designation</u>	<u>Date of joining the service</u>
1. Sh. Hari Chand, Orderly	6.5.81
2. Sh. Ashok Kumar, Process Server	17.1.80
3. Sh. Azad Singh, Orderly	4.2.80
4. Sh. Ashok Kumar, II, P.S.	14.1.80
5. Sh. Babu Ram, Peon	1.2.88
6. Sh. Daya Nand, P.S.	23.4.81
7. Sh. Hari Kishan, Orderly	6.1.77
8. Sh. Dev Raj, P.S.	1.1.81
9. Sh. Chander Mohan, Orderly	4.5.81

(ii) Further, in the following cases, though the service book was maintained in new form but the photographs of the individuals were not affixed therein:-

1. Shri Girdhari Lal, P.S.
2. Shri Balwan Singh, P.S.
3. Shri Daya Nand, P.S.
4. Shri Randhir Singh, P.S.
5. Shri Parkash, P.S.

6. Shri Dharam Singh, P.S.
7. Shri Manda Ballabh Sharma, Orderly

The requirement may now please be fulfilled and compliance shown to next audit.

- (b) Entries made in the service books of the individuals as on 1.1.73 for fixation of Pay under R.P. Rules, 1973 were lying unattested in almost all the service books. A few instances are given below:-

- i) Shri Dharam Pal, P.S.
- ii) Shri Dutta Ram, Peon
- iii) Shri Ram Bahadur, Dak Peon
- iv) Shri Durga Dass, Orderly
- v) Shri Mirza Walid Beg, Farrash

All such cases may be reviewed and needful be done now and compliance shown to next audit.

- (c) The orders of crossing the efficiency Bar at the stage were not obtained/not mentioned in the service books almost in all the cases. A few instances are given below:-

<u>Name & Designation</u>	<u>Date of crossing the E.B.</u>
1. Mirza Walid Beg, Farrash	1.7.76
2. Shri Kanhaiya Lal	1.1.74
3. Shri Mira Lal Falaq, P.S.	1.1.74
4. Shri Siri Kishan, P.S.	1.3.80
5. Shri Surinder Singh, P.S.	1.1.79
6. Shri Kesho Ram, Peon	1.1.74
7. Shri Kishan Lal, Peon	1.1.74
8. Shri Jagdish Narain, P.S.	1.1.74
9. Shri Ghansyam Singh, P.S.	1.1.74

(102) 7

10. Shri Ram Swaroop-I, Peon 1.1.74
11. Shri Lachmi Narain, Peon 1.1.74
12. Shri Chaman Lal Sharma, Orderly 1.1.74

All such cases may be reviewed and needful may be done now under intimation to audit.

- (d) Nominations obtained from the individual regarding death-cum-retirement, gratuity, C.G.E.I.S. (Central Govt. Employees Insurance Scheme) etc., were not pasted in their service Books in almost all the cases. The requirement may now please be fulfilled and compliance shown to next audit.

Para 12

Pay Bill Register

While scrutinising the Pay Bill Registers, it was noticed that the P.B.R. for the year 1977-78 had not been maintained. The reasons for not maintaining the P.B.R. for the years 1977-78 may be elucidated.

Further, P.B.R. for the year 1978-79 which was maintained was also incomplete. Certain columns viz. Date of Joining, Marital Status, Govt. Residence occupied, Date of occupation, Date of vacation, GPF A/c No., Bill No. by which amount drawn, No. of instalments recovered during the year, Balance advance carried forward etc. were left blank in almost all the cases. All such requirements may now be completed and compliance shown to next audit.

(J.P. CHADDA)
Accounts Officer (HQ)
Directorate of Audit,
Delhi Administration,
DELHI.

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- Compared with original
18
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(6)

PART-1
CURRENT AUDIT REPORT
(2009-2012)

Audit Memo No. 06

Dated : 09.11.2012

Para No. 01

RD-P-51 to 63

Sub: Recovery of T.A. Amounting to Rs. 23910/- granted to the staff for the absence for the entire calander month due to leave.

As per rule, transport allowance is not admissible to the employees during absence from duty for a full calender month due to leave. On scrutiny of record during the course of test audit, it was found that in the following cases T.A was allowed to the employees who were absent for the full calender month due to leave.

S. NO	Name & Deg.	Kind and period of leave	Period for which T.A not allowed	Amount of T.A to be recovered
1	Manju Rani, Dak Peon E.C. 92097	31.01.2011 to 03.06.2011	02/11 and 03/11(recovery already made for 04/11 and 05/11.	906 x 2 =1812/-
2	Ravinder Kumar Chowkidar E.C. 92068	28.05.2012 to 20.07.2012	June, 2012	990/-
3	Anamika, Farash E.C. 90207	24.11.2009 to 31.07.2010	05/10 to 07/10 (Recovery for 12/09 to 04/10 already made)	810 x 3=2430/-
4	Jai Narain, Civil Nazir E.C. 90627	26.07.2012 to 12.09.2012	August, 2012	2640/-
5	Inderpal singh, Naib Nazir, E.C. 90133	24.07.2011 to 24.02.2012	August, 2011 to January, 2012	2528 x 6 =15168/-
6	Suman Sharma, Peon E.C. 92112	20.10.2012 to 18.12.2010	November, 2010	870/-
			Total	23910/-

The recovery of Rs. 23910/- for grant of T.A may be made after due verification, under intimation to audit.

(ASHOK KUMAR SAINI)
Inspecting Audit Officer
Audit Party No. 01.

PART- II

CURRENT AUDIT REPORT
(01.04.2012 to 31.03.2017)

PARA-I: Excess drawal of Pay & Allowances amounting to Rs.68,860/-

(Memo No. 6 Dated: 30-08-2018)

As per Rule 40(5) of CCS (Leave) Rules, 1972, a Government servant who is on extraordinary leave is not entitled to any leave salary. On perusal of Service Book, leave details of Shri Bal Ram, D.R., it has been observed that the official was on E.O.L. for the periods as under;

Period		No. of Days
03-03-2011	11-03-11	09 days
14-03-2011	21-03-11	08 days
12-05-2011	14-05-11	03 days
07-09-2011	17-09-11	11 days
14-11-2011	19-11-11	06 days
03-02-2012	3-02-12	01 days
19-02-2012	29-02-12	11 days
01-03-2012	4-03-12	04 days
9-04-12	30-04-12	20 days
1-05-12	1-05-12	01 days
14-05-12	19-05-12	06 days
16-09-12	18-09-12	03 days


However, on scrutiny of the copy of the pay arrear bill No.1968 dated 30.03.2017 in respect of Shri Bal Ram, it has been observed that the official has been paid full pay for the EOL period, which is irregular. Accordingly, an over payment of Rs.68,860/- has been made to the official as per annexure 'A'. Recovery of the excess payment may be made from the official after due verification of the fact and figures.

Other similar cases may also be scrutinized and recovery, if any, may be made under intimation to Audit

[Signature]

PARA NO.2 : Non-Production of Records.

1. Income Tax Calculation sheets with supporting documents for the period 2012-13 to 2015-16


(MATHEW KURIAN)
AO/IAO
Audit Party No. IX

PART III
TEST AUDIT NOTES
(01.04.2012 to 31.03.2017)

TAN-1: Improper maintenance of Pay Bill Registers.

(Audit Memo No. 01 Dt.24-08-2018)

During the test check of Pay Bill Registers of the Office of the Administrative Civil Judge Tis Hazari, Delhi for the audit period, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Balance of advances has not been brought forward to the next year of PBR with its number of installments.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
6. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
7. GAR-18, Abstract of Pay bill is not prepared.
8. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.

Necessary steps may be taken to rectify the shortcomings and shown to next audit.

TAN-2 Shortcomings in maintenance of Bill Register

(Audit Memo No.4 Dated 29.08.2018)

On scrutiny of **Bill Registers** for the audit period, following shortcomings have been observed:

1. **Bill Registers are not in proper Format:** Bill Registers should be maintained by the DDOs in form GAR 9. However, the same is found to be maintained in plain registers in a rough manner.
2. **Page counting certificate** has not been recorded on the first page of the any of the registers.

Sum.

3. **Entries were found unsigned** by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Date of entry in cash book** in respect of B-category cheques received against the bill presented to the PAO is not recorded in these registers.
5. **ECS details**, date of sending of ECS by the PAO, in case of A category cheque, cheque number and date etc. have not been mentioned in the Bill Registers.


Necessary steps may be taken to rectify the shortcomings and shown to next audit.

TAN-3 Shortcomings in the maintenance of Service Books of Government Servants
(Audit Memo. No. 03 Dated: 24-08-2018)

Improper maintenance of S/Books: During the test check of Service Books, the following shortcomings have been observed

1. **Aadhaar Number has not been made in the Service Book:** On perusal of Service Book of the staff of the office of the District & Session Judge, Tis Hazari, for the Audit period 2012-18, 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 No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made.
2. **Re-attestation of Bio-data:** The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.
3. **Home Town:** As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.
4. **Verification and communication of qualifying service after 18 years of service or 5 years before retirement:** Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Books of following staff after verification of service from the concerned PAO.

Necessary steps may be taken to rectify the shortcomings and shown to next audit.


(MATHEW KURIAN)
AO/IAO,
Audit Party No. IX

Amosun - A

Due & Drawn Statement

Period	Days	Rate of pay	Amount Drawn						Amount Excess Drawn					
			B. Pay	G. Pay	D.A.	H.R.A.	T.A.	TOTAL	B. Pay	G. PAY	D.A	H.R.A.	T.A.	TOTAL
			3179	1219	2243	0	0	6641	-3179	-1219	-2243	0	0	-6641
3/3/2011	11-Mar-11 09 days	10950+4200	3084	1084	2126	0	0	6294	-3084	-1084	-2126	0	0	-6294
3/14/2011	21-Mar-11 08 days	10950+4200	1060	406	748	0	0	2214	-1060	-406	-748	0	0	-2214
5/12/2011	14-May-11 03 days	10950+4200	4184	1540	3320	0	0	9044	-4184	-1540	-3320	0	0	-9044
9/7/2011	17-Sep-11 11 days	11410+4200	2282	840	1811	0	0	4933	-2282	-840	-1811	0	0	-4933
11/14/2011	19-Nov-11 06 days	11410+4200	393	145	350	0	0	888	-393	-145	-350	0	0	-888
2/3/2012	3-Feb-12 01 days	11410+4200	4328	1593	3849	0	0	9770	-4328	-1593	-3849	0	0	-9770
2/19/2012	29-Feb-12 11 days	11410+4200	1472	542	1309	0	0	3323	-1472	-542	-1309	0	0	-3323
3/1/2012	4-Mar-12 04 days	11410+4200	7607	2800	6765	0	0	17172	-7607	-2800	-6765	0	0	-17172
9-Apr-12	30-Apr-12 20 days	11410+4200	368	135	327	0	0	830	-368	-135	-327	0	0	-830
1-May-12	1-May-12 01 days	11410+4200	2208	813	1964	0	0	4985	-2208	-813	-1964	0	0	-4985
14-May-12	19-May-12 06 days	11410+4200	1188	420	1158	0	0	2766	-1188	-420	-1158	0	0	-2766
16-Sep-12	18-Sep-12 03 days	11880+4200	31353	11537	25970	0	0	68860	-31353	-11537	-25970	0	0	-68860
Total			31353	11537	25970	0	0	68860	-31353	-11537	-25970	0	0	-68860

22/11/2012