

**Directorate of Audit
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi**

**Internal Audit Report of
Consumer Dispute Redressal Forum-III, Janakpuri, New Delhi for
the period from 2019-2020 to 2021-2022.**

INTRODUCTION

The internal audit on the accounts of **Consumer Dispute Redressal Forum-III, Janakpuri, New Delhi**, DDO Code 063004 for the period 2019-2020 to to 2021-22 was conducted by field Audit Party No. XXXII comprising of Mr.Anand Gupta, IAO (On leave) & Mrs. Dheeraj Kapoor, AAO. The audit was conducted during 26/05/2022 to 06/06/2022 (Total working days 08)

GENERAL SET UP AND ACTIVITIES

The main objectives of Consumer Dispute Redressal Forum-III, Janakpuri, New Delhi is to provide justice to the consumers by redressing their grievances and protecting thir rights.

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

1. LIST OF HOO/DDO:

S. No	Name	From – To
1.	Sh K.S. Mohi	01.04.2019 to 02.03.2020
2.	Sh Arun Kumar Arya	03.03.2020 to 11.05.2020
3.	Smt Rekha Rani	01.10.2020 to 20.09.2021
4.	Sh Arun Kumar Arya	21.09.2021 to 31.10.2021
5.	Smt Sonica Mehrotra	01.11.2021 to now

2. LIST OF CASHIER :

S No	Name	From – To
1	Sh Prem Prakash	01.04.2019 to 26.04.2020
2	Sh Manoj Kumar	27.04.2020 to 22.09.2021
3	Sh Prem Prakash	23.09.2021 to 12.01.2022
4	Sh Mukesh Kumar	13.01.2022 to till date

A

3. Vacancy Statement:-

Group	Sanctioned posts	Filled posts	Vacant posts
A	3	3	0
B	2	2	0
C	8	4	4
Total	13	09	04

4. Budget detail:-

Year	Budget allotted	Expenditure made	Balance
2019-2020	7594500	7505485	89015
2020-2021	3687000	3535349	151651
2021-2022	8333000	7421767	1878952


6454048

STATUTORY AUDIT

AGCR audit has been done conductd upto the year 2018-19 in the **Consumer Dispute Redressal Forum-III, Janakpuri, New Delhi**

MAINTENANCE OF RECORD

The maintenance of records of **Consumer Dispute Redressal Forum-III, Janakpuri, New Delhi** for the period 2019-2020 to 2021-2022 was found satisfactory, subject to observations made in current audit report.


Inspecting Audit Officer
Audit Party No. XXXII


Old Audit Report Part – I

There were 18 outstanding objections on the accounts of O/o **Consumer Dispute Redressal Forum-III, Janakpuri, New Delhi** for the period 1996-2019, with recovery of Rs.30458/- out of which 02 paras settled & one taken as fresh with the recovery of Rs.17530/- Now, there are 15 paras outstanding with recovery of Rs.12928/-

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1996-1997	02	-	-	02 (1,2)
2.	1997-1998	01	-	-	01 (4)
3.	1998-2004	02	-	-	02 (6,7)
4.	2004-2005	01	-	-	01(10)
5.	2005-2007	01	-	-	01(4)
6.	2007-2012	04	-	-	04(1,3,4,5)
7.	2012-2017	04	01settled & one taken as fresh	1,4	02(2,3)
8.	2017-2019	03	01 settled	01	02(1,3)
	Total	18	02 settled & 1 taken as fresh	02 settled & one taken as fresh	15

DETAILS OF OLD RECOVERY :

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1..	1996-1997	Rs. 5342/-	-	Rs.5342/-(Para No.1 Rs.5129/-, Para No.2 Rs.213/-
2.	1998-2004	Rs. 100/-	-	Rs.100/-(Para No.6)
3.	2007-2012	Rs. 6286/-	-	Rs.6286/-(Para No.1)
4.	2012-2017	Rs.14880/-	Rs.13680/-	Rs.1200/-(Para No.2)
5.	2017-2019	Rs. 3850/-	Rs. 3850/-	-
	TOTAL	Rs.30458/-	Rs.17530/-	Rs.12928/-


Inspecting Audit Officer
Audit Party No. XXXII

26/c


Current Audit Report
(Part-II)
(2019-2020 TO 2021-2022)

During the course of current audit, 08 audit memos including 01 Record Memo, highlighting various irregularities & recoveries to the tune of Rs. 25908/- were issued. On the basis of compliance shown by the Deptt., 02 memos have been settled. Remaining 06 memos have been converted to 03 Para & 03 TAN with recovery of Rs. Nil.

Details of current recovery (2019-2021):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
3	6908/-	6908/- (settled on the basis of reply)	Nil
5	19000/-	19000/- (settled on the basis of reply)	Nil

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


Inspecting Audit Officer
Audit Party No. XXXII

25/c


Current Audit Report
(Part-II)
(2019-2020 TO 2021-2022)

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Inspecting Audit Officer
Audit Party No. XXXII

PART-I

PART-I OLD REPORT - A

(1996-97 to 2003-04) Old Report

Para No. 2 (Ref. memo No. 10 Dt. : 12-6-97)

1996-98

Chk/Post

PART-I

Income Tax : 1996-97

Page No. 1

53

24/c

OLD OUTSTANDING PART

The undermentioned irregularities has been noticed in checking of income tax calculation sheets :-

Sh. P. S. Malhotra, President :- He has taken rebate on Rent Allowance, which is not in order and he has also taken rebate on Konkan Railway bonds for Rs. 11,350/- which is limited to Rs. 10,000/- only. Hence, the tax calculated to be revised as under and Rs. 5,129/- may be recovered after due verification under intimation to auditor.

G. S.	:	Rs. 1,34,030
S. D.	:	Rs. 15,000
		Rs. 1,49,030
D. A.	:	3,600
		Rs. 1,52,630
Tax		Rs. 19,629
Rent rebate (10,000 x 20%)		2,000
		17,729
Less already paid		12,500
To be recovered		Rs. 5,129

श्री प्र. स. मलहोत्रा
प्र. स. मलहोत्रा - प्र. स.

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(Ref. Memo No. 5 Dt: 28-5-97)

82 9/15
23/c

PARA-2 : Recovery of E.O.L.

9 Para No 2

2

During the course of audit, it has been noticed that Sh. Rajiv Mohan, LDC was on E.O.L. for 02 days in the month of April '97, as per details given hereunder. He is not entitled, for these 02 days pay. Hence Rs. 213/- may be recovered from him after due verification under intimation to audit, as per details given below.

S.No.	Period of E.O.L.	Days	Recoverable amount
(a)	1.4.97 to 2.4.97	2	Rs. 213/-

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RKKKKKKK RKKKKK-KKK

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PARA-3

4

PARA NO. 4 (REF. MEMO NO. 2 dated 11.5.99)

SUB: INCOME TAX Para No. 3

On scrutiny of I.Tax statements for the year 97-98, following observations were made :-

- 1) Sh. P.S. Malhotra, President - was granted exemption amounting to Rs. 1200/- for adopting small family norms, which needs clarification.

1/19/16
22/c

Current Audit Report (79)
1998-2004

FARA-4

Part II-B.

Sub - 46

Sub - Contingent vouchers Para No. 4

i) During the scrutiny of Contingent bills, it is revealed that the bill formulations have not been assessed by the office at the time of making the purchases. Some instances have been quoted hereunder for reference. It has also observed that the bills not been marked as "paid & cancelled" by the Director therefore it is requested to get all such purchases rejected from the Comptroller Authority and marked paid & cancelled on the paid vouchers under reference to Audit.

No.	Bill No.	dt	Amount	Particulars
	CB/143	30.3.99	2440/-	Carpit Acylace
	CB/140	30.3.99	2106/-	Carpit, Sofa seat, chair cover.
	CB/106	30.3.99	1061/-	Flower Pot, Genest gear
	CB/77	9.7.99	1727/-	Repair A type walling
	CB/67	11.9.2001	2300/-	Repair of steel furniture.
	CB/10	19.5.2001	4440/-	Repair of chairs.
	CB/102	21.3.03	1725/-	Repair of ceiling fan.
	CB/101	20.3.03	2200/-	Repair of ceiling.
	CB/103	11.8.98	1320/-	Installation of Non-Block Holes

The purchases made through the following sub-voucher form the open market. The vouchers do not bear any date. It is requested to the Audit to ascertain the purchases made during the year 2001. Also needs classification and actuals given below.

No.	Bill No.	dt	Amount	Particulars
1	CB/102	21.3.03	211	car's stand repair
			675	car's stand
			250	car's wheel stand wheel.
			490	car's stand.

Contd. Page

Bill No. 111 dt 20/3/01 A/c No 27107-

(4) Bill consisting of sub vouchers for repair of Electrical Equipment and purchase of Hardware material out of these sub vouchers 2 vouchers of Rs 100/- each payable to M/s. Sankar Day Chatterjee not attached with the main bill. Still entries were not recorded on any of the sub vouchers none of the vouchers concerned/ passed for payment by the competent Authority. The above 2 sub vouchers of Rs 100/- Each may be traced out and produce Audit otherwise amount of Rs 200/- be recovered from the defaulter and deposited in to the Govt A/c under intimation to Audit. One sub voucher of M/s. Summit Electricals for Rs 420/- 100/- of this voucher is in - correct Actual voucher is Rs 320/- and payment received by the dealer Rs 420/- Hence Rs 100/- paid excess to dealer which may be recovered and deposited in to Govt A/c under intimation to Audit.

C.B. - 26 dt 14.8.2000 for Rs 5133

This bill payment has made to M/s. Shri Ram Mithun and Co. for amounting to Rs 500/- and 700/- on A/c of the firm but detail of the purchase not mentioned and the bill are prepared on letter head instead of proper bill form and further the bills are not address to consumer Redresser Forum No. 3. The bill has been address to small firm in delhi. It may be clearly to Audit in this regard.

C.B. - 72 dt 28/2/02 for Rs 2127/-

(i) This bill contains 18 sub vouchers of different type and expenditure more of sub vouchers has been allotted sub vouchers
 (ii) The payment has not been received by any claimant any of the 18 vouchers but no per cash found the whole payment has been shown as disbursed. The same may be clearly to the Audit

Constd P-3

(5)

(73)

74
20/c

(3)

PARA-5

Para no. Para No. 5
-2-

Subj: Property / Stock registers

(ii)

The Books of Cash were issued to the following officials but not returned. Hence the Books of Cash may be called from them on the basis of the Books of Cash may be recovered from them as details given under under information to Audit.

18/8

Sl. No. Name of the official Date of issue Amount

1	Sh. Yash Pal Muzakher	30.3.98	①	585-00
2	Sh. Jagdish Muzakher	30.3.98	①	294-00 (Haul Bag)
3	Sh. Anil Kumar Muzakher	31.3.98	①	294-00 (Haul Bag)
4	Sh. Yash Pal Muzakher	21.4.01	①	1120-00
5	Sh. Yash Pal Muzakher	4.06.02	①	1190-00

The similar entries may be also investigated and your report under into submission to Audit.

19/c

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PARA-6

PARA NO. 6

(Ref. Audit memo NO.03 dated 07.02.06)

Sub : Verification of Log Book.

Para No. 6

The following shortcomings have been come into the notice to maintain the record of motor vehicle :

- i) The petrol is being taken from M/s.EE-FMD situated at Mal Road at a distance 30 KM from this office. Govt. of NCT has issued instruction to get the petrol from near by petrol pump to avoid the Dead mileage. This vehicle has to cover a distance approx. 60 KM only to get petrol this may be looked into in reference to the instruction issued by the Govt. of NCT.
- ii) The vehicle repair several time from the date of purchase. But the record is not maintained of that spare parts which are replaced not these are condemned. An early action in this regard may be taken to maintain the record of unused spare part and its condemnation.
- iii) It has come into the notice that the vehicle travels more than 100KM in a day on several occasion. But the break up journey by mentioning the reading of meter is not mentioned. Every destination may be shown separately with the reading of meter.

Above mentioned shortcomings may be corrected and observed under intimation to Audit party.

⑤ 4/10 12/18/c

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Para No.4

~~PARA~~

Para No. 7

Ref. Memo No.4
Dated : 06.12.2007

Sub: Maintenance of Property/Non Consumable stock

During the scrutiny of registers for Property and Non consumable stock items, it was observed that information regarding cost of items, date of procurement, bill no. & date etc. were not found mentioned against some of the entries made therein. Needful action may be initiated to enter the above details after verifying relevant bills and vouchers.

Physical verification of stock as prescribed under Rule 192 of GFR has not been done so far by the Forum. The above requirement may be completed and discrepancies including shortages, damages and unserviceable goods if any identified during verification may be brought to the notice of the Competent Authority for initiating appropriate action. In the absence of information on date of procurement in the stock register the exact life of articles could not be ascertained by the audit. The utility of items entered in stock register may be reviewed and unserviceable items be condemned/disposed off as per procedure laid down under Rule 197 of GFR.

47/11
17/c

**PART-II
CURRENT REPORT**

Para No. 8

PARA No. 01 Less recovery of Income Tax to the tune of Rs.11631/-
(audit memo 05 dated 20/12/12)

During the scrutiny of Income Tax statement for the period of 2007-12 it has been observed that Income Tax was deducted less in the following cases .

The less deducted Income Tax may be recovered from the concerned officers/officials and deposit into Govt Account after due verification and under intimation to audit.

S.No.	Name & Desig.	Year	I.Tax Due	Recovered	Balance	Remarks
1	A.K.Sood H/C	09-10	23719	19070	4649/-	Wrongly Calculated
2	Santosh Kumari	-do-	12721	12025	696	-do-
3	J.P.Sharma Ex-President	11-12	113617	107331	6286	-do-
	Total				11631	Outstanding

Handwritten notes:
A.K.Sood
Santosh Kumari
J.P.Sharma
21/1/2014
Delhi

PARA No. 02

Less deposit of contribution for Issuance of DGEHS Medical Card to the tune of Rs.3000/-
(Audit memo No 10 dated 26/12/12)

During the course of audit and while the scrutiny of TR-5 it has been observed that an amount of Rs.6000/- was deposited by Mrs.Usha Israni,EX.H.C (Retired on 31.08.07) for issuance of DGEHS Medical card. On the scrutiny of PBR it has been revealed that she was contributing @ Rs.75/- -at the time of her retirement. According to Delhi Govt .Employees Health Scheme ,in case of pensioners, they can avail of the benefit of the scheme by making a lump sum payment which is equivalent to their subscription for ten years and hence an amount of Rs.9000/- was to be deposited by her instead of Rs.6000/-. The less deposited amount of Rs.3000/- may be recovered from the concerned pensioner and deposit the same into Govt.Account after due verification and under intimation to audit.

Handwritten notes:
A.K.Sood
Santosh Kumari
J.P.Sharma
22/1/2014
Delhi

PARA NO 3

Para No. 9

Pending cases related to redressal of consumer's Grievances

4/8 to 16/c

(Audit memo No 2A dated 26/12/12)

During the course of audit and while the scrutiny of information provided by consumer dispute redressal forum III it has been observed that a large number of cases were pending at the end of each year of audited period as per details given below.

Year	No of cases filed	No of cases disposed	Pending cases
2007	29018	27761	1257
2008	30356	29182	1174
2009	31753	30541	1211
2010	32809	31426	1383
2011	33671	32388	1283

It has further been noticed that the details of cases/appeals received were not got computerized in the absence of which cases cannot be easily monitored for their speedy disposal. It is also noticed from the staff strength provided by the Forum that the president of the Forum at present has no officer to support him/her for disposal of office work and maintenance of office record, only clerical staff are available. These facts were also pointed out in the previous audit report and no action in this regard was taken by the audited unit. Steps may be taken for the expeditious disposal of pending cases and creation of post of office supdt for the coordination of office work..

47 15/c

Pal No 10

10

PARA NO 4 Improper maintenance of Register of postal orders/ Demand draft
(Audit memo No 7 dated 21-12-12)

According to Rule 13 of Receipt and Payment Rules, receipts in the form of Demand draft/postal orders accepted by DDOs should be entered either in cash book or in the Register of valuables in GAR-5. On the scrutiny of records pertain to postal orders/demand draft which were received in the Disst. Forum as court fees along with the complaints, it has been observed that the same were entered consolidately in a plain Register without giving details such as date of receipt of postal order/Demand draft, date of receipt of cheque from post office and date of deposit of the same into bank etc. The entries in the Register were not attested by any responsible officer. It has also been observed that the postal orders received in the Disst. Forum were not sent to the post office in time and also cheques received from post office were not deposited into bank in time. Some of the instances are given below.

Month of receipt Of postal order	Amount (inRs)	Date of deposit Into post office	Date of issue Of cheque by Post office	Date of deposit Into Bank
Sept.07	15700	22/01/08	06/02/08	04/3/08
Oct.07	10900	22/01/08	01/02/08	04/3/08
Nov.07	10000	22/01/08	01/02/08	04/3/08
Dec.07	12900	22/01/08	06/2/08	04/3/08
June 08 July 08 Agst 08	37700	03/11/08	10/11/08	Not given
Apl.09	13900	Not given	Not given	Not given
May 09	15300	Not given	Not given	Not given

Further according to Rule 21 of Receipt and Payment Rules, the Head of Office where money is received on behalf of Govt, must give the payer a receipt duly signed by him. But on the scrutiny of records it has been observed that no such receipts were issued at the time of receiving the postal orders/Demand draft. Steps may be taken for the maintenance of records of postal orders/Bank draft as per Receipt and Payment Rules mentioned above and audit may be informed accordingly.

PARA NO 5

Para No. 11

Postage stamp A/c.

(Audit Memo No.8 dated 24/12/12)

8
9/6
14/c

During the course of audit and while the scrutiny of postage stamp A/c the following shortcomings are noticed.

- 1.) The details of opening balance, consumption, and closing balance of postage stamp on each day was not shown in postage stamp register.
- 2) The dispatch Register maintained in the office was not closed on everyday showing total usage of postage stamp in the absence of which the details given in the postage register cannot be verified.

Steps may be taken for the maintenance of postage stamp register as detailed above and audit may be intimated accordingly.

PARA NO. 6

Non production of records

(audit memo no 1 dated 18/12/12)

Taken as per & sub in corporate is the current audit report as para no. 11

The following records were not made available to audit. The same may be shown to next audit.

- 1 Non consumable stock register
- 2 Log book and history sheet of the vehicle.
- 3 Verification of remittances 2008-10
- 4 Electricity/telephone bill register
- 5 LTC/Tuition fees register.
- 6 Long term advance register.

Prathapan Nair

(PRATHAPAN NAIR)
AAO(Audit party No XVII)

PART - II

CURRENT AUDIT REPORT

PARA No. 1 (Ref. Audit memo no.04 dated 23.10.2017)

Subject: Irregular payment of Family Planning Allowance of Rs.13,680/-

As per the provisions given in FR & SR regarding incentives for promoting small family, Family Planning Allowance is admissible to a Government employee subject to following condition:-

1. At the time of operation, the employee should have at least one surviving child and not more than two.
2. The employee or spouse may have the operation.
3. The certificate in the prescribed form should be from a Central/State Government/CGHS Hospital/Clinic or any other approved institution recognized by the Government for the purpose.
4. If the operation is done in a private hospital/nursing home, the certificate should be countersigned by the Civil Surgeon/DMO/AMA/Medical Officer of CGHS/Central/State Government Hospital.

As per rule FR27,GIO(12), the allowances is relate to the Grade Pay corresponding to the post against which the employee concerned will earn the Family Planning Allowance. This allowance will remain fixed in the entire service.

During the course of audit, it has been observed that the following officials are getting the Family Planning Allowance not as per admissible rates.

Overpayment of Family Planning Allowance in r/o Sh. Prem Parkash , H.C.

As per information available in the record provided, special increment @ 75/- P.M. regarding for promoting the small family norms was granted to Sh. Prem Prakash, Head Clerk at the time when he was drawing the pay in the pay scale 3050-75-3950-80-4590 to the post of LDC vide office no. NIL dated 30.10.1998. The rate of Family Planning Allowance of corresponding Grade Pay is Rs. 210/- per month. Thus, the payment of Family Planning Allowance to Sh. Prem Prakash, Head Clerk is on higher side.

Therefore, amount of family planning allowance irregularly paid to Sh. Prem Prakash, Head Clerk is as per details given below:

Period	Due	Drawn	Difference	No. of months	Amount
July, 2011 to June, 2017	Rs.210/- pm	Rs.400/-pm	Rs.190/-	72	Rs. 13,680/-
Total					Rs. 13,680/-

Necessary steps should be taken to recover the over-payment of Family Planning Allowance amounting to Rs. 13,680/- from the above mentioned Official after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Qureshi

7/15/13

Para No-12

Settled

Recovered Rs. 13680/-

IAO Audit Pats N. 22

12
6/4
12/c

Para 13
PARA - 02 (Ref. Audit Memo No. 05 dated 23.10.2017)

Subject : Less deduction of DGEHS contribution amounting to Rs.1200/-

As per instructions issued by the Directorate of Health Services 'In cases where pay of a Government employee is revised from a retrospective date, resulting in change of amount of CGHS contribution payable, contribution at the higher slab rate may be recovered from the date of issue of the Order, i.e. the date on which the Order upgrading his/her pay was issued'. But scrutiny of PBRs revealed that the contribution of DGEHS was not deducted as per revised rate due to grant of NFSG vide order dated 09.12.2015 of the following officer as detailed below:

S. No.	Name & Designation	Grade Pay (Rs.)	Subs. to be deducted	Subs. Deducted	Period	No. of months	Difference
1.	Smt. Gurpreet Kaur Walia, Steno (Gr.III)	4200/-	225/-	125/-	Dec 2015 to Nov. 2016	12	1200/-
Total							1200/-

Necessary steps to be taken to recover the amounting Rs.1200/- (Rupees One Thousand Two Hundred only) after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

Para 14
PARA - 03 (Ref. Audit Memo No. 10 dated 27.10.2017)

Subject : Performance of the Unit.

During the course of audit and scrutiny of information provided by the unit, it has been observed that a large number of cases were pending at the end of each year of audit period as per details given below:-

S.No.	Year	Opening Balance	No. of cases filed	No. of cases disposed	Outstanding cases
1.	2012-13	2376	1033	1198	2211
2.	2013-14	2211	1063	1494	1780
3.	2014-15	1780	1010	780	2010
4.	2015-16	2010	940	727	2223
5.	2016-17	2223	814	859	2178

The number of cases pending at the end of year is quite high i.e. almost 2 to 3 times in comparison to cases disposed off. Necessary efforts to be made to reduce the pendency of the cases under intimation to audit.

Amish

5-13
11/c

10
Para 15

PARA - 04 (Ref. Memo No.1(a) dated 16.10.2017 1(e) dated 17.10.2017)
Subject : Non Production of record.

1. Receipt Books
2. Non Consumable Stock Register
3. Property Register
4. Income Tax Calculation Sheet for the financial year 2012-13 to 2014-15
5. Liveries Account.
6. LTC/T.A./Conveyance Allowance / Children Education Allowance Register.
7. Electricity / Telephone registers.
8. Record of Postal Orders / Bank Drafts.

Taken on file
[Signature]

In addition to above, the following records also have not produced to the audit for the period 2007-2012.

1. Non Consumable Stock Register.
2. Log Book and history sheet of the vehicle.
3. Verification of remittance for the period 2008-2010.
4. Electricity / Telephone Bill Register
5. LTC/ Tution Fees register.
6. Long Term Advance register.

Urmita
(URMILA KAPOOR)
Internal Audit Officer
Audit party No.Xii

19/c

PART - II
CURRENT AUDIT REPORT
(2017-18 TO 2018-19)

13
Para No. 1

Ref memo no.3 dt:-12.7.19)

Sub:- Performance of the Unit.

During the test check of information provided by the department, it has been observed that a large number of cases were pending at the end of each year of audit period as per details given below:-

S.No.	Year	Opening Balance	No. of cases Registered	No. of cases disposed	Outstanding cases
1	2017-18	2178	707	618	2267
2.	2018-19	2267	619	612	2274

The number of cases pending at the end of year is quite high i.e. almost 2 to 3 times in comparison to cases disposed off.

Necessary efforts to be made to reduce the pendency of the cases under intimation to audit.

Para No. 2

(Ref to memo no 4 dt:- 15.7.19)

Sub. Short deduction of Rs. 3850/- in DGEHS.

During the test check of PBR it was revealed that there was short deduction of DGEHS subscription from the following staff members:-

S.No	Name and Designation	DGEHS			Period	No. of months	Amount
		To be deducted	Deducted	Difference			
1	Sh. Prem Prakash	650	325	325	2/17 to 8/17	7	2275
2	Sh. Rajesh Kr, UDC	450	225	225	2/17 to 8/17	7	1575
						Total	3850

Settled
Recovered Rs. 3850/-

IAO
Audit Party No. 32

Atorney

9/c

The authorities were requested to follow the DGEHS guidelines strictly and recover the amount from the concerned officials under intimation to audit. Other similar cases may also be reviewed accordingly. Any recovery prior to audit period and post audit period also has to be recovered.

(Ref Memo no. 5 dated 15.7.19)

Para No. 03

Sub:- Irregularity in collection of Fees.


15

During the test check of information provided by the department, it has been observed that department has collected the Postal Order as a Fee for making complaints before District Forum, but from the record it was revealed that :-

1. Department has received the Postal Order as a Fee for making complaints but the department has not issued TR-5 against the receipts.
2. As per Govt. of India Notification G.S.R.398(E) there are five type of fees as per the compensation amount of the case, but the department has not provided any record to cross verify the authentication of fees.
3. Department has received number of Postal orders on day to day basis but no record has been maintained by the department to upkeep the record.
4. As per Receipt and Payment Rule No-3 the amount received by any Govt. Office has to be deposited in 3 to 4 working days but from the test check of record it was revealed that the amount was deposited in just two or three times in a year i.e. once in three to six month.

In the absence of record it is very difficult for the audit to cross verify whether all the Postal Orders were deposited or not.

Department has to maintain the record as per Receipt and Payment Rules under intimation to audit.


(Ajay Gupta)
Sr.AO/TAO
Party No. 10

8/c

TEST AUDIT NOTES

(Ref memo No. 1 dt.10.7.19)

TAN NO. 1

Sub. **Shortcomings in maintaining of Cash Book.**

- (1) As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has not been recorded in the Cash Book.
- (2) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages has not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (3) As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

"Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

But the same not recorded in the Cash Book with undisbursed amount.

Department has to take necessary steps to maintain the Cash Book as per Receipt and Payment Rules.

(Ref Memo No.2 dated 11.7.19)

TAN No.2

Sub. **Shortcoming in maintaining Bill Register**

During the test-check of Bill Register, following irregularities were noticed:-

1. During audit period entries in the Bill Register has not been checked and initialed by the competent authority/DDO every month for its correctness.
2. The mandatory page counting certificate has not recorded in any of the bill registers for the audit period 2017-18 to 2018-19.
3. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register in the absence of the same it is difficult to counter check the Cash Book and Bill Register.
4. Bill passed by the PAO in the form of ECS/RTGS/Cheque in favor of DDO/Dealer/Individual not entered in Bill Register.
5. There are number of cuttings in the Bill Register which were not attested by the DDO.

Department has to take necessary steps to avoid the aforesaid non- compliance of the rules. Further, rectifications of the above shortcomings may be shown to audit.

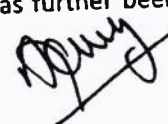
(Ref Memo No.6 dated 15.7.19)

TAN No.3

Subject: - **Shortcomings in maintenance of Service Books.**

During the test check of service books, the following short comings have been observed:

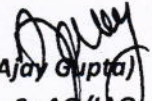
1. Entry of Aadhaar Number has not been made in the service book in several officials as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail



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- of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.
2. In case of any type of change in Home Address of the officer/official the same has to be attested by the HOS and in case of change in the service book of HOS the same has to be signed by the next higher officer. But in some cases it was found that the address /permanent address was changed without taking the approval of the next higher officer/competent authority. HOS has to ensure that there should be no such type of lapses. In case of any such cases found the same should be bought under the knowledge of the senior officer and ex-post facto approval should be obtained in such type of cases.

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.


(Ajay Gupta)
Sr.AO/IAO
Party No. X

CURRENT AUDIT REPORT

(2019-2020 to 2021-2022)

PARA No.1 (Ref.Audit Memo No.7 Dated 02/06/2022)

Sub: Huge pendency of cases in the District Forum.

As per Section 13 (3A) of the Consumer Protection Act, 1986 every complaint shall be heard as expeditiously as possible and endeavour shall be made to decide the case within 90 to 150 days from the date of receipt of the complaint. As per Clause 19 of the Consumer Protection Regulation 2015, the District Forum was to decide at least 75-100 cases per month.

A test check of records pertaining to the disposal of consumer cases, it was observed that there is huge pendency of cases as detailed below:-

Year	Existing	Filled	Disposed off	Pending
2019-20	2274	563	491	2346
2020-21	2346	353	15	2684
2021-22	2684	426	285	2825

As on March, 2022, there are 2825 pending cases in the District Forum. Necessary efforts may be made to reduce the pendency of the cases by ensuring disposal of the cases within time frame of 90/150 days as per provision of the Act under intimation to audit.

PARA NO.2(Ref.Audit Memo No.8 Dated 02/06/2022)

Sub:- Undue delay in deposit and crediting of the Government Receipts into Government Accounts-reg.

As per Rule 7 of General Financial Rules 2017, stipulates that all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay.

During Audit of this office it was observed that the CDRF-III (West) receives Indian Postal Orders (IPOs) on account of fee for registration/filling of consumer grievances. These IPOs are then deposited into post office for encashment, who in turn issues cheque in lieu of deposited IPS, Cheques received from the Post Office are then forwarded to Bank for credit into Government Account and a copy of the challan is forwarded to the PAO.

During the test check of records pertaining to deposit of money into Govt. Account it has been revealed that following delays in deposit and crediting of Govt. receipts into Govt. Account.

- (i) It was observed that CDRF-III (West) has made avoidable delays in getting cheques from the post Office . Afetr 6/12/2021 no IPO has been sent to Post Office for issuance of cheque.
- (ii) It was observed that CDRF has made avoidable delays in depositing cheques in Bank received from the post Office with a delay extending up to 28 days to 40 days, as detailed below:-

Details of late deposit of cheques

S.No.	No. of & Date of cheques received from Post Office against IPOs	Amount of Cheque (in Rs.)	Date of deposit of cheques into Bank	Delay in deposit of cheques into Bank (in days)
1.	083064 dt.27/12/2019	Rs.8460/-	04/02/2020	40 days
2.	114021 dt.08/11/2021	Rs.59765/-	06/12/2021	28 days

This is highly irregular and steps be taken to minimize the aggregate delay comprising of delay in sending the IPOs to Post Office, & in sending the Cheques received from post office to the bank and in getting credit of cheques into Govt. account from the bank.

Department may take necessary steps to avoid undue delay in deposit and crediting of the Government Receipts into Government Accounts.

PARA 03: Non-Production of Records-reg.

(Ref. Audit Memo1.dated 26/05/2022)

The following records/information could not be produce before audit:-

1. List of obsolete/condemned articles along with approval for condemnation of competent authority.
2. GAR-6 (Stock Register)
3. LTC Register

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4. Telephone/Electricity/Conveyance Record provide to Members
5. Non consumable Stock Register
6. Receipt books
7. Property Register

The following record pertaining to the year 2017-19 not produced to audit:-

1. Receipt Books
2. Non consumable stock register
3. Income tax calculation sheet for the financial year 2012-15
4. Liveries Account
5. LTC/TA/Conveyance allowance/Children Education Allowance Register
6. Electricity/Telephone Register
7. Record of Postal Orders/Bank drafts
8. Long term advance register
9. Log book and history sheet of the vehicle(Year 2007-12)
10. Verification of remittance for the period 2008-10(Year 2007-12)

The above record may be produced at the time of next audit.

 Inspecting Audit Officer
Audit Party No-XXXII

**TEST AUDIT NOTE
(2019-2020 to 2021-2022)**

TAN No.1(Ref.Audit Memo No.6 dated 01/06/2022)

Sub: Shortcomings in Cash Book

During scrutiny of Cash Book following discrepancies have been observed :

1. Cash book has not been written after 6/12/2021 to till date, which is a violation of Rule 13(ii), which reads as “*All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check*”.
2. Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash/IPO has been deposited into the accredited bank, but no TR-V has been issued to the payer. Receipt of cash/IPO should be recorded on the receipt side of the cash book by giving TR-V number as a reference.
3. No entry has been found attested by the authorized signatory.

Department may take necessary steps to maintain cash book as per Receipt & Payment Rules.

TAN NO.2(Ref. Memo No 02 Dated 30/05/2022)

Sub:- Pay Bill Registers

During the test check of Pay Bill Registers of Consumer Dispute Redressal Forum-III , Janakpuri, New Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay),address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.

3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Numerous cutting and overwriting were not also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
5. GAR-18-Abstract Pay Bill - entries must be attested/verified by the D.D.O. for its correctness.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the Office.

Necessary steps may be taken to remove above shortcomings under intimation to audit.

TAN No.3(Ref.Audit Memo No.4 Dated 31/05/2022)

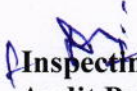
Sub:- Irregular maintenance of Consumable Stock Register and non- maintenance of stock registers(Non-Consumable)-reg.

1. Page Counting Certificate has not been recorded duly counter signed by the Head of Office/Competent Authority in consumable register. The same may be done.
2. Rule 213(2) of GFR2017 stipulates that Physical Verification of (Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(2).
3. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
4. Details of Bill i.e. amount of articles, Numbers of quantities, Bill Number, dated etc. has not been recorded in register, the same should be recorded at the time of entry.
5. Stock entry in r/o items purchased vide Bill No.Cb-60 dt. 10/12/2021, CB-56 dt.3/12/3021 & CB-103 dt.11/03/22 has not been found recorded.

It has been found that Non-Consumable/fixed assets register as per GFR-22 is not being maintained by the office. This is highly objectionable as per the GFR Rules, 2017.

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The department is hereby suggested that a Separate accounts shall be kept for fixed assets such as plant, machinery, equipment, furniture, fixtures, etc. in the form of GFR-22 (see rule 211 (ii) (a)).


Inspecting Audit Officer
Audit Party No. XXXII