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

**Sub: - Inspection Report of Consumer Dispute Redressal Forum- II, Udyog Sadan, New Delhi for the period 2019-2020 to 2021-2022**

**INTRODUCTION:-**

The I.A.R. on the accounts of **Consumer Dispute Redressal Forum- II, Udyog Sadan, New Delhi** for the period 01/04/2019 to 31/03/2022 was conducted by field audit Party no. 31 comprising of Smt. Suman Lata Arora, Sr. AO/ IAO (transferred on 18/04/2022) (on casual leave on 11/04/2022), Sh. Rajesh Kumar, AO/IAO(Joined on 20/04/2022), Smt. Mithilesh Pandey, AAO(on casual leave on 11/04/2022) and Tanya Mudila, DEO. The audit was conducted w.e.f. 07.04.2022 to 22.04.2022 (09working days).

**AIMS & OBJECTIVES:-** The Consumer Forum-II is established as per the Consumer Protection Act. The Commission has been designated as Civil court and their primary function is to entertain complaints/grievance of the consumer. The functions are judicial in nature. The bench comprises of President and two members. The Commission have the jurisdiction to entertain complaints where the value of goods or services and the compensation, if any paid amount does not exceed rupees fifty lakh.

**HOD/H.O.O/D.D.O's / CASHIERS/ STOREKEEPER**

The following officials have served as HOO/DDO/Cashier during 1/04/2019 to 31/03/2022.

**HOO/DDO**

S.No	Name(Sh./Smt./Km)	Designation	Period
1.	A.S.Yadav	President	April 2019 to June 2019
2.	Rekha Rani	President	July2019 to Sep 2021
3.	Monika Aggarwal Srivastava	President	Sep 2021 to till date

**Cashier**

S.No	Name(Sh./Smt./Km)	Designation	Period
1.	Dharmveer Singh	Head Clerk	April 2019 to Feb 2020
2.	Anand Prakash Verma	Head Clerk	Feb 2020 to till date

**Storekeeper**

S.No	Name(Sh./Smt./Km)	Designation	Period
1.	Dharmveer Singh	Head Clerk	April 2019 to Feb 2020
2.	Jitender Kumar Meena	Jr. Assistant	Feb 2020 to Dec 2020
3.	Om Prakash Meena	Jr. Assistant	Dec 2020 to April 2021
4.	Pawan	Jr. Assistant	May 2021 to June 2021
5.	Arun Singh Chauhan	Jr. Assistant	June 2021 to Feb 2022
5.	Nawal Kishor Paswan	Sr.Assistant	March 2022 to till date

2022

**Budget Allocation and Expenditure for the year 1/04/2019 to 31/3/2022**

Year	PLAN		NON-PLAN		Excess/Saving
	Budget	Expenditure	Budget	Expenditure	
2019-2020	NOT PROVIDED				
2020-2021	Nil	Nil	2981000	2978595	2405
2021-2022	Nil	Nil	8803000	6183230	2619770

**Statutory Audit:-**

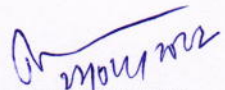
Statutory audit of **Consumer Dispute Redressal Forum- II, Udyog Sadan, New Delhi** has been conducted by AG (Audit), Delhi for the period up to March 2019.

**Vacancy Statement as on date**

S.No	Name of Post	Sanctioned	Filled	Vacant
1.	Group A	01	01	00
2.	Group B	04	03	01
3.	Group C	08	04	04
	<b>Total</b>	13	08	05

**Maintenance of Records:-**

The maintenance of records of **Consumer Dispute Redressal Forum- II, Udyog Sadan, New Delhi** was found satisfactory subject to observations made in Current audit report and in test audit note.

  
**(RAJESH KUMAR)**  
**I. A.O. – XXXI**

**PART – II**  
**Current Audit Report**  
**(01/04/2019 to 31/03/2022)**

During the course of current audit, 13 audit memo (including 04 record memo) highlighting various irregularities & recoveries to the tune of **Rs.NIL** were issued. On the basis of compliance shown by the Department, NIL audit memos were settled on the spot and 09 audit memos have been and converted into 05 Paras and 04 TANs in the current audit report.

**Details of Current Recovery : (Audit Period 01/04/2019 to 31/03/2022)**

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
NIL				
Total Amount to be recovered		NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the **Consumer Dispute Redressal Forum- II, Udyog Sadan, New Delhi** The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

  
**(RAJESH KUMAR)**  
**I. A.O. – XXXI**

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PART-I

PART-I Old Report  
PART-I (1996-98)

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PURCHASES OF GOODS ONLY FROM THE TRADERS REGISTERED WITH SALES TAX DEPARTMENT

Memorandum  
Dated 16-9-97

Page No. 01

Page 1  
1

The following purchases was made by the office from the traders who are not registered with sales tax department are as under:

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BILL NO.	DATE	VOUR. NO.	RS.
CB-20	7.3.97	37	Rs. 48/-
CB-17	28.2.97	14	Rs. 1568/-
CB-115	27.3.98	78	250/-
CB-84	5.1.98	54	450
CB-80	13.12.97	40	45 + 15 + 75
-do-		42	24/-
-do-		48	35/-
xxxxxx CB-78	18.12.97	33	3440/-

AS per FINANCE (General) Department letter number F.13(42)/95-Fin(G)/257 dated 21.5.98 that the purchases of various kinds of goods/materials from the dealers who are not registered with the sales tax department is not only injurious to the state revenue but also has the potential of procurement of sub-standard goods from undependable suppliers. So it was decided by the government henceforth to all departments of Govt. of NCT Delhi/ autonomous bodies etc. to purchase of all kinds of goods materials only from those dealers who are registered with Sales Tax department.

So, the aforesaid purchases which was made by the DEPARTMENT from the unregistered dealers with sales tax, may be regularised from the competent authority under intimation to audit.

Compliance of the same be made and shown to audit.

PARA No 2  
PARA NO 2. Page 2

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MEMO NO. 11  
DATED: 18.9.98

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CONTINGENT VOUCHERS/PURCHASES

The following irregularities have been noticed:

1. None of the vouchers were paid and cancelled and signed by DDO and violated the rule 109 of R & P Rules. The aforesaid paid vouchers should immediately be cancelled to prevent from the fraudulent use of sub-vouchers.
2. It was also noticed that some of the purchases were made beyond delegation of financial power and no limited tenders were called for procuring these purchases and no order from competent authority was made thereon. These are:

DATE	PURCHASED FROM K. INHANDAR BILL NO.	AMOUNT
4.3.97	Bill No. 111 (B.No. 81889)	1690
-do-	(81894)	701
-do-	(307651)	507
-do-	(721395)	2667

As per GFR, DDO has no power to purchase more than Rs. 500/- at a time but the same was violated the rules. ~~xxxxxxx~~ no codal formalities were made before procuring such purchases, hence, it is suggested that the same may be regularised from the competent authority under intimation to audit.

3. It was also noticed that stationery more than Rs. 4000/- in a year was made and in some cases break-up purchases were made on the same date and no codal formalities were made before purchasing the same.

Sl. No.	DATE	ITEMS	AMOUNT	DATE OF VRS.
GR-110	20.3.98	Stationery	150	16.3.98
-do-	-do-	-do-	1185	-do-
-do-	-do-	-do-	1583.60	-do-
-do-	-do-	-do-	2241.65	-do-
-do-	-do-	-do-	129.60	-do-
-do-	-do-	-do-	46.00	-do-

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-2-2 :-

CB-80	10.12.97	stationery	24.00
CD-78	-d-	-co-	<u>3440.00</u>
			8804.85

Keeping in view of the aforesaid details for the year 1997-98 the total stationery worth Rs. 8804.85 were made without obtaining the permission from the competent authority and also violated the purchase policy of Govt. of NCT DELHI.

It is suggested that the aforesaid purchases may be regularised from the competent authority under intimation to audit.

Compliance of the aforesaid be made and due care be made in future.



No 7 (33) (26) (17) (33)  
 PARA No 6 ~~Draw~~ (4) M/s. ...  
 CASH BOOK.

1. Physical verification of cash certificate at the end of each month and statement in respect of undisbursed pay and allowances were not placed since 31.3.97 and onwards. The same may be obtained from the concerned DDO and shown to audit.

2 :-

2. It was also noticed that an account payee crossed cheque or bank draft drawn in the personal name of a recipient (government servant or third party) are being entered in the cash book. As per R & P rule 13 exception (a) that the aforesaid procedure merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate 'crossed cheques and bank draft transit register'.  
 It is suggested that the aforesaid procedure may be adopted in future under intimation to audit.  
 Compliance of the aforesaid be made and shown to audit.



PARA No 10 32 5

MEMO NO. 14  
DATED: 18.9.98

PARA No. 8 ~~para 8~~

HANDICAPPED ALLOWANCE

As per PDR it was found that Sh. Harnam Singh, H.O. had drawn physically handicapped allowance from 8/97 to 12/97 @ Rs.96/-. As per ministry's order vide OM No.19029/1/78-S.IV(B). dt.31.3.98 wherein conveyance allowance was abolished to such handicapped person and was allowed transport allowance at double the normal rates, these order were effected from 1.8.97. As per arrears bill No.98 dt. 20.2.98 the official has not drawn the proscribed rate mentioned in the 7th pay commission report. So he had drawn transport allowance as well as handicapped allowance from 8/97 to 12/97.

It is suggested that the difference of Rs.14/- from 8/97 to 12/97 i.e five months (Rs.70/-) may be allowed after due verification under intimation to audit.

PARA No. 9 6  
PARA No 11

MEMO NO. 13  
DATED: 17.9.98

PAY BILL REGISTER & PAY & ALLOWANCES

The following irregularities have been noticed:

- 4. While fixing the pay of the president i.e. Sh. T.C. Gupta, he may not allow to draw the transport allowance, as he is getting conveyance allowance @ Rs. 100/- per day from residence to duty point and back. It is suggested that due care be made while allowing pay & allowances of the officer can avail either of the facility which is beneficial to him.

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PARA No 10  
PARA NO. 12

Page No. 7

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NON PRODUCTION OF RECORDS

1. Conveyance Register was not maintained for members of the forum as well as to the staff.
2. Telephone Register not maintained
3. Long/short term advance register
4. Liveries register not maintained.
5. Log book and History sheet
6. History sheet of photostat machine, computer, Electronic typewriter etc.

7. Service Book is Sh. P.C. (Comptroller, President)

*J.P.*

INTERNAL AUDIT OFFICER

Reference: Memo No. U

Dated: 6.8.2006

Page No. 8

**PARA:1 Non-accountal of complaint fee amounting to Rs.3,53,315/- in Govt. Accounts.**

Amendment of Rule 4 of Consumer Protection Act, 1986 provides that every compliant filed under the Act with the District Forum/State Commission shall be accompanied by a fee as prescribed by Government of India/Government of National Capital Territory of Delhi, as follows:-

S.No.	Value of Goods/Services and the compensation Claimed	Amount fee payable
1.	District Forum - Upto Rs.1 lakh	Rs. 100/-
2.	Above one lakh but less than 5 lakhs rupees	Rs. 200/-
3.	Above five lakhs but less than 10 lakhs rupees	Rs. 400/-
4.	Above 10 lakhs but not exceeding Rs.20 lakhs rupees	Rs. 500/-

Scrutiny of the record revealed that during audit period a certain amount was being received from the Complainant through crossed IPO or Demand Draft which as per circular dated 9.8.2005 issued by Registrar, State Commission Dispute Redressal Commission was to be deposited in Govt. receipts but during test audit of record it was observed that the said amount instead of being depositing in Govt. account has been deposited in State Commission Welfare Fund (Legal Aid) which as per circular dated 29.7.05 issued by A.D. Consumer Affairs, Deptt. Of Food & Supplies was established for depositing the following penalties only:-

1. Penalties for not filing the rejoinders in time
2. Penalties imposed for restoration of cases
3. Penalties imposed for non-appearance due to engagement in other assignments.
4. Penalties imposed on account of frequent seeking of adjournment in the cases.

Scrutiny of record and also certified by the competent authority revealed that during audit period an amount to tune of Rs.3,53,135/- has been deposited in Legal Aid instead of depositing the same in the Govt. Account and Rs. 13120 have not been deposit in any account.

Reasons for same may please be clarified and non-depositing of IPOs amounting to Rs.13,120/- during 2005-06 may also be justified.

- II. Further it has also been observed that department is not maintaining any Register to record receipts of IPOs and DDs which is irregular. A register to

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this effect should be maintained and IPOs/DDs may be entered daily and totaling of same be verified by competent authority to minimize the possibility of less deposit of IPOs in Govt. account.

III. As per instructions of Registrar, State Commission Disputes Redressal Commission, dated 30<sup>th</sup> June, 2005, deposits made in Govt. account must have been tallied with Accounts Assistant of Commission every month same has never been done and needs clarification.

IV. During audit period, it was observed that considerable time has been taken in ranging from 1 to 3 months in depositing the complaint fee in State Commission which is irregular and must be avoided in future.

V. As per the said amendment, complaint fee has to be taken with fresh complaints only and not in case of execution cases but scrutiny of institution register revealed that no such column was mentioned regarding the nature of case without which it is difficult to ascertain whether the whole amount has been deposited in Govt. account or not. The Competent Authority is advised to ensure the above in future.

VI. Reasons for not entering the amount of IPOs (after encashment from GPO) in Govt. Cash Book may also be clarified as it is the Govt. receipt.

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Para 12

Para 12

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Ref. Memo No. 01 dated 27<sup>th</sup> July, 2007

**PARA 12**

Rule 15 Sub Rule (8) of Consumer Protection Act provides that "the appeal shall be decided as far as possible, within 90 days from the date of admission but perusal of institution/disposal register during the period revealed that % of cases decided within 90 days is very meager as detailed below:-

Year	Total No. of pending cases ( at the beginning + institutions during the year)	Total no. of disposals	Disposal within 90 days	Within six months	More than six months
2004-05	29671	1676	491	836	344
2005-06	17800	992	218	446	328
2006-07	13370	886	175	415	296

Reasons for meager disposal of cases within 90 days need to be clarified as it indicates poor monitoring mechanism and efforts may be initiated for disposing the case within 90 days.

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*Para 15*  
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Ref : Audit Memo No.09

Dated:03.8.2007

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PARA: ~~08~~ Contingency Bills.

Test check of contingency bills revealed following discrepancies:-

1. During audit period 100 note sheet pads were purchased from K. Bhandar vide bill No. 70405092 dated 4.12.2004 and No. 70405093 dated 4.12.2004 i.e. on the same date and as per stock register only 08 Note sheet pads have been consumed in two and half years. 92 note sheet pads are lying in balance as on date. Hence requisition of 100 pads ( on same date ) amounting to Rs.300 needs justification.
2. Vide bill No. 62 dated 29.3.2005, total Rs.4340/- were paid out of which payment to M/s. Rajbir Singh for repair of chairs as detailed below:-

Sub Voucher No.	Bill No./Date of Dealer	Amt. of bill	Purpose
84	117 5.2.2005	990/-	Repair of chairs
85	114 18.2.2005	935/-	- do -
86.	111 15.3.2005	935/-	- do -
87.	108 23.3.2005	990/-	- do -
		3850/-	

From perusal of bill no. and date of bill of dealer audit is of the view that repair work has not been performed and the bill are fabricated as is evident from S.No. of bill referred above as bills at S.No.108 dated 23.3.2005 and 114 dated 18.2.2005 have been recd. prior to bills No.111 dated 15.3.2005 and bill No.117 dated 5.2.2005 respectively which needs justification.

3. In the following cases bills have been intentionally bifurcated to avoid codal formalities and approval from higher authorities which is irregular and needs justification:-

A. Bill no. 24 dated 16.8.2005 amounting to Rs.16,437/-

Bill No./date	Name of item	From where purchased	Amount
6436 19.3.2005	Ink Black 1000 CC Cartridge	K. Bhandar	1844.00
6432 - do -	Rotomac Gripper Ball pen etc.	- do - .	619.00

6334	- do -	Tag Cotton	- do -	96.00
573	7.5.2005	White Envelope	- do -	1914.00
		80 Gam		
575	- do -	- do -	- do -	1914.00
571	- do -	Photocopier paper	- do -	1909.00
572	- do -	- do -	- do -	1909.00
412	7.5.2005	Cotton Duster	K. Bhandar	1890.00
413	- do -	Lux, Finit	- do -	219.00
1186	- do -	Stamp pad	- do -	1806.00
		briefcase pencil		
1187	- do -	Jug, Waste paper	- do -	1320.00
		basket, stapler		
2514	- do -	H.pink cartridge	- do -	691.00
				<hr/>
				16131.00
				<hr/>

B. Bill No.13 dated 3.8.2006.

3356	31.7.06	Elec.choke etc.	- do -	980.00
3355	- do -	Stny. items	- do -	2002.00
1663	- do -	Photocopy paper	- do -	1654.00
1128	- do -	Stny items	- do -	563.00
				<hr/>
				5199.00

The above mentioned expenditure may please be regularized under intimation to audit.

Ref: Audit Memo No.04

Dated: 02.8.2007

PARA 14 Income tax

Income Tax calculation sheet containing information regarding gross income, additional income, rebate on savings viz GPF, LIC etc required to be maintained for every individual tax payer have not been prepared. Further, it was observed that some payment towards income tax has been deposited as income tax deduction for the year 2006-07 but the process is not based on actual calculation and it seems that less or excess amount have been deposited. No Form -16 was also made available to the audit for the year 2004-06. Under the circumstances the tax be calculated afresh and be deducted, if any, under intimation to audit.

It was also observed that the deptt. has not obtained TAN number till date and has also not filed quarterly as well as annual return for the audited period which is in contravention of Income Tax Act Provisions. Income Tax in r/o. members were also not assessed which need to be done and tax, if any, arrived at may be recovered along with interest and be deposited in Govt. treasury under intimation to audit.



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Ref: Memo No.1

~~Part 15~~

Dated: 27.7.2007

Part No 12

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PARA: Non production of record.

The following records were not produced to audit:-

1. Form No.16 for the year 2004-05 to 2006-07
2. Quarterly and annual return send to Income Tax Authorities.
3. Liability Register.
4. Contingent Register.
5. Conveyance Register.
6. *Save's Box of Sh G. D. Dhankar, Resident*

The above record may be produced to next audit

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~~Part-I~~ Old Report

Part-II --- Current Report of Consumer Dispute Redressal Forum II, Udyog Sadan, behind Qutab Hotel, GNCT Of Delhi, Qutab Institutional Area, New Delhi

~~Para-1 (Memo No. 5)~~

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PARA

Subject: - Short - realization of income Tax for the year 2009-2010.

During the course of scrutiny of income tax calculation pertaining to Consumer Dispute Redressal Forum - II, GNCT of Delhi, Udyog Bhawan, Qutab Institutional Area, New Delhi for the year 2009-10, it is observed that income tax calculated in r/o. Sh. Ramesh Kumar, UDC and Sh. Jitender Kumar, steno is incorrect. Recovery of short-realisation of Rs. 2045/- including cess as per Annexure- 'A' (attached) are to be made from the officials under intimation to the audit.

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**Annexure - A**

**Income Tax Calculation Sheet:-**  
**Sh. Ramesh Kumar, UDC** **For the Year 2009-10**

Gross Salary: - Rs 279566/-  
(-) T.A:- 9600/-

Savings under (80 cc) Rs. 269966/-  
Rs. 100000/-

Income Tax up to Rs. 160,000 Rs. 1,69,966/- rounded to Rs. 169970/-  
(160001 - 169970) Nil

Tax on balance Rs. 997/-

Less: T.D. Rs. 30/-

Total I. Tax Rs. 1027/- (A)

Shriender Kumar, Steno  
Gross Salary: - Rs 401481/-  
(-) T.A:- Rs. 9600/-

Savings under (80 cc) Rs. 391881/-  
Rs. 100000/-

Income Tax up to 160,000 Rs. 291881/- rounded to Rs. 291880/-  
160001-291880 Nil

Tax on balance Rs. 13188/-

T.D. Rs. 396/-

Tax deducted Rs. 13584/-  
Rs. 12566/-

Tax to be deducted Rs. 1018/- (B)

Total Income Tax (A + B): **Rs. 1027 + 1018 = 2045/-**

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Para: 2 (Memo No.08)

Subject: - Wrong calculation of GPF interest of CI-IV employees

During the course of audit of consumer Dispute Redressal Forum- II, GNCT of Delhi, Udyog Sadan, Qutab Institutional Area, New Delhi and on scrutiny of GPF ledger of CI-IV employees of the department, it has been noticed that the interest calculated on a/c of GPF balance of following officials are not correct:-

S.No	Name of the Official	Year	Interest given	Revised Interest	Over calculated interest
1	Surinder Kumar	2004-05	5549/-	5162/-	387/-
	Sube Singh	2005-06	5044/-	4696/-	348/-
	---Do---	2006-07	652/-	6032/-	489/-
3	Mohinder Singh	2005-06	15859/-	14680/-	1179/-
	---Do---	2007-08	8393/-	7808/-	585/-

The above mentioned interest may be corrected in the GPF ledger & closing balance till date may be rectified accordingly and forwarded to PAO concerned under intimation to the audit.

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Para No.3(Memo No.3)

Subject: - DGHS subscription

During the course of scrutiny of records of Consumer Dispute Redressal Forum-II for the financial year 2007-2010, it is observed that in the following cases subscription made towards DGHS are less than the prescribed rates. Respective recovery may be made from the under noted officials:-

S.No	Name & Designation	Subscription made	To be made w.e.f.9/08-05-1	Total amount of recovery
1	Sh. Gajraj Singh, Peon	30	50	420 -
2	Sh Ramesh Kumar, UDC	50	75	525 -
3	Sh Jitender Kumar, Steno	50	100	1050 -
4	Sh Manoj Rawat, Steno	50	75	525 -
5	Mrs. Chander Kanta, Steno	50	75	525 -
Total: -				3045

Above recovery may be made from the officials under intimation to audit.

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~~Para: (Memo No. 2)~~

**Subject: - Pay Fixation**

During the course of scrutiny of records of Consumer Dispute Redressal Forum-II, following discrepancies have been noticed where paisa from 10 to 90 was to be ignored while allowing annual increment after fixing of pay on account of 6<sup>th</sup> pay commission vide O.M. dated 29/01-2009 :-

S.No	Name & Designation	Pay Fixed as on	Pay To be fixed
1	Sh Ramesh Kumar, UDC	12030 - 1/07/07	12020/-
		12400 - 1/07/08	12386 -
		12780 - 1/07/09	12760/-
2	Sh. Gajraj Singh, Peon	7270/- 1/07/09	7260/-
3	Sh. Jagat Singh, L.D.C	8960/- 1/07/06	8950/-
		9230/- 1/07/07	9120/-
		9510/- 1/07/08	9500/-
		9800/- 1/07/09	9790/-

Effectuated salary of above mentioned employees be recovered under intimation to Audit.

*(Signature)*  
(R.K. Sharma)  
IAO - Audit Party No.18

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PART - II

**CURRENT AUDIT REPORT  
(2010-2017)**

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**Para 1: Discrepancies in maintenance of Complaint fee records and its proper submission in Government account.**

(Ref. Audit Memo No. 09 dated 30.08.2017)

Amendment of Rule 4 of Consumer Protection Act, 1986 provides that every complaint filed under the Act with the District Forum/State Commission shall be accompanied by a fee as prescribed by Government of India/Government of National Capital Territory of Delhi, as follows:-

(i)

S.no.	Value of Goods/Services and compensation claimed	Amount of fee payable (Rupees)
1	Upto Rs. 1 Lakh	100/-
2	Above one lakh but less than 5 lakh rupees	200/-
3	Above five lakh but less than 10 lakhs rupees	400/-
4	Above 10 lakh but not exceeding Rs. 20 lakhs rupees	500/-

(ii) Further in addition to above certain fees is also being charged for issuing following documents :-

S.no.	Nature of document	Amount of fee payable (Rupees)
1	Extra photocopy of final order irrespective of number of pages	20/-
2	Certification fee of the certified copy	20/- per copy of 5 pages + Re 1/- over and above 5 pages
3	Inspection of records	10/-

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The above referred fees is being charged through IPOs or bank drafts, IPOs are being deposited in Post Office, NCERT and a cheque is issued by Post Master in f/o PAO I which is later on deposited in PAO through challans.

On scrutiny of the records of CDRF-II, following discrepancies have been observed:-

- a) It has been observed that department is not maintaining any Register to record receipt of IPOs and DDs which is irregular and restricts audit to verify whether the whole accumulation of IPO/DDs has been deposited in PAO A register to this effect should be maintained and IPO/DDs may be entered daily and totaling of same be verified by D.D.O./H.O.O. to minimize the possibility of less deposit of IPOs in Govt account.
- b) As per instructions of Registrar, State Commission Disputes Redressal Commission, dated 30th June, 2005, deposits made in Govt. account must have been tallied with Accounts Assistant of Commission every month but same has never been done and needs clarification.
- c) As per rule 13 of Receipts and Payment the receipts in the form of Postal Orders/Demand Drafts accepted by DDO should be entered in cash book or Register of Valuables in GAR- 5 but the same has not been followed during audit period.
- d) As per the said amendment, complaint fee has to be taken with fresh complaints only and not in case of execution cases but scrutiny of institution register revealed that no such column was mentioned regarding the nature of case and amount of compensation claimed without which it is difficult to ascertain whether the amount of fees has been charged as per norms or not.
- e) Challan files for the period 2010-11 to 2012-13 were not provided to audit.
- f) Non maintenance of Inspection registers: No inspection register has been maintained by the Forum hence it could not be verified whether fees of inspection of files and photocopy of orders and other documents has been charged as per norms or not.
- g) AS per Rule 21 of Receipts and Payment Rules a receipt received on behalf of Govt a duly signed receipt must be given to the payee. However it has been observed that no such receipts are being issued while receiving the postal orders/demand draft. Steps may be taken to follow the rules as laid down in Receipts and Payment.
- h) It has also been observed that neither the postal orders received have not been deposited in the post office on time nor cheques received from post office deposited into bank in time. During audit period, it was observed that considerable time has been taken in ranging from 1 to 3 months in depositing the complaint fee in State Commission which is irregular as detailed below:-



Month of receipt of Postal Order	of	Amount as per challan file (in Rs.)	Date of Deposit into Post Office	Date of Issue of cheque by Post Office	Date of deposit into PAO
Feb,14 to may,14		32350/-	16.5.2014	940484/21.5.2014	28.06.2014
June,14 to Oct,14		31890/-	26.10.2014	495390/29.10.2014	5.12.2014
Nov,14 to Jan,15		39580/-	02.02.2015	504162/02.02.2015	18.03.2015
Feb,15 to may,15		24085/-	26.05.2015	518085/2.6.2015	-
June,15 to july,15		24380/-	5.8.2015	524946/12.8.15	8.9.2015
Aug,15 to sept,15		23375/-	19.10.2015	531776/28.10.2015	-
Oct,16 to jan,17		22005/-	22.1.2016	541004/1.02.2016	9.02.2016

i) As per information provided fee amount is being received through IPOs and demand drafts but challans files revealed that only accumulation of IPOs has been deposited in PAO, it was verbally told that Drafts were also deposited through challans along with IPOs but none of the challans reveal deposit of bank drafts which is irregular. Moreover, during test audit it has been observed that during 2016-17 amount deposited in PAO is even less than the total IPOs received, which minimizes the possibility of deposit of Demand drafts as detailed below :-

Year	IPOs received	Deposited in PAO through challans
2016-17	117300/-	114335/-

Reasons for above irregularities may please be elucidated to audit and necessary steps should be taken to maintain the proper records under intimation to audit.

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Para - <sup>18</sup> Short recovery of UTGEIS from Group 'D' employees amounting to Rs.450/-.

(Ref. Audit Memo No. 03 dated 24.08.2017)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-I with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30/- per month w.e.f January, 2011 onwards vide GOL, Ministry of Finance, Deptt. Of Expenditure OM No. 7(1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs. 30/- from the month of Jan. 2011 as per details given below:

S.no	Name & Designation	Grade Pay	Amount recovered	Amount to be recovered	Amount Short recovered W.e.f. 01.01.2011 to 31/03/2012	Total amount of recovery upto 31/03/2012
1	Sh. Sube Singh (Sweeper cum Chowkidar)	1800	15/-	30/-	15 months X15	Rs. 225/-
2	Sh. Gajraj Singh (Peon cum Chowkidar)	1800	15/-	30/-	15 months x15/-	Rs. 225/-
<b>TOTAL :</b>						<b>Rs. 450/-</b>

*Settled  
- Anil K. Singh  
Date - 23*

Reasons for the aforesaid irregularities may be elucidated to audit and recovery of short deduction of Rs. 450/- towards UTGEIS in r/o above employees be made under intimation to audit.

Para no. 19

Para 3 Short Deduction of DGEHS contributions amounting to Rs. 7075/-

(Ref. Audit Memo No. 05 dated 25.08.2017)

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010 but scrutiny of PBRs and Salary bills revealed that the contribution of under-mentioned employees have been less deducted from their monthly Salary as detailed below :-

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S. No	Name & Designation	G/Pay (Rs.)	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs)	Difference p.m.(Rs.)	Total No. of months	Amount recoverable
1	Sh. Ramesh Kumar,UDC	2400/-	125/-	75/- (08/10 to 11/10)	50/- (08/10 to 11/10)	04 @ 50/-	200/-
2	Sh. Ramesh Kumar Buswala,UDC	4200/-	225/-	125/- (12/15 to 12/16)	100/- (12/15 to 12/16)	13 @ 100/-	1300/-
3	Sh. Sube Singh,SCC	1800/-	125/-	50/- (08/10 to 3/12)	75/- (08/10 to 3/12)	20 @ 75/-	1500/-
4	Sh.Gajraj Singh,PEON	1800/-	125/-	50/- (8/10 to 3/12)	75/- (08/10 to 3/12)	20 @ 75/-	1500/-
5	Sh.Manoj Rawat,Steno	2400/-	125/-	75/- (03/11 to 01/12)	50/- (3/11 to 01/12)	11 @50/-	550/-
	<b>Total</b>						<b>5050/-</b>

Settled  
11/10/17  
20-23

Settled  
11/10/17  
20-23

Settled  
11/10/17  
20-23

(B) Further, as per office Memorandum No.S11011/11/2016-CGHS (P) EHS dated 9.1.2017 issued by Under Secretary to the Govt. of India, M/o Health and Family Welfare, EHS section, Nirman Bhawan, New Delhi and endorsement vide OM No.F.25(iii)/DGHS/140/DHS/09/204079-204243 DATED 2.5.2017 by DHS, Govt. of NCT of Delhi rates of monthly contribution for availing CGHS facility has been revised as under and vide letter of even No. dated 13.1.2017, the revised rates are effective w.e.f. February, 2017:-

Sl.No.	Corresponding level in the pay matrix as per 7th CPC	Contribution(Rs. Per month)
1	Level: 1 to 5	250/-
2	Level: 6	450/-
3	Level: 7 to 11	650/-
4	Level: 12 and above	1000/-

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Scrutiny of records revealed that DGHS contribution has not been revised and was deducted at old rate upto April, 2017 resulting in recovery amounting to Rs.2025/- as detailed below:-

S.No	Name of official	Designation	Level in which pay fixed in 7th CPC	Rate of DGHS Sub deducted during feb,17 to April, 17	Revised rates w.e.f. 1.2.2017	Amt. to be recovered w.e.f. 2/17 to 4/17
1	Sh. Dharam Veer Singh	H/c	6	225	450/-	675/- ✓
2	Smt. Kavita Kaushik	Steno	7	325/-	650/-	975/- ✓
3	Sh. Nemu Lal Ram	LDC	5	125/-	250/-	375/- ✓
	<b>Total</b>					2025/-

*Handwritten:* Settled final Apr-23

Reasons for less deductions of DGEHS contribution may please be elucidated to audit and necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 7075/- (Rs. Seven thousand and seventy five only) after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

**Para 04 Non-Production of Records**

(Ref. Audit Memo No. 01(A) and 04 dated 22.08.2017 & 24.08.2017)

The following records are either not maintained in the office for the period 2010-2017 or not produced to the audit:

1. Rent/Electricity/water/telephone bills Register
2. Children Education allowance register
3. Medical reimbursement bill register
4. LTC bill register/TA bill register
5. Long term/Short term advances Register

The same may be produced to the next audit.

*Handwritten Signature:* 04/09/2017  
IAO/Party No.33

*Handwritten:* This form may be taken on from [Signature] Apr-23

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**PART III  
TEST AUDIT NOTE**

**TAN- 01- : Improper maintenance of bank account.**  
(Ref. Audit Memo No. 10 dated 31/08/2017)

Scrutiny of records revealed that CDRF II is maintaining DDO saving account No.10932791226 in State bank of India, Sector I, R.K.Puram in the name of President, District Forum II wherein alongwith government transactions, certain cheques received from defaulter parties in favour of President are also entered and after judgement/disposal of case, the payment is made to concerned party in whose favour the judgement is made. In this regard following discrepancies have been observed:-

- i) No separate register/record has been maintained to incorporate the details of cheques/payment received from party to ensure whether all such payments have been deposited in account or not.
- ii) No bank Pass book has been obtained from bank.
- iii) Complete bank statements have also not been obtained from bank. As per some bank statements provided to audit there is an accumulation amounting to Rs.23, 73,131/- as on 31.7.2016 but no reconciliation has ever been done to authenticate the accuracy of balance.
- iv) As per Receipts and Payment Rules no valuable register has been maintained to record the cheques.

Necessary steps may be taken to maintain the records and shown to next audit.

**TAN 02 Shortcomings in Pay Bill Register.**

(Ref. Audit Memo No. 02 dated 23/08/2017)

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

1. Incomplete personal information - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not been filled in the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs.
2. Incomplete pay-scales - In majority of cases, details of Pay scales and Grade Pay were not found.
3. Register unchecked - Entries in the PBR have not been checked and initialed by competent authority/D. D. O. for its correctness in PBRs.

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4. Cutting, Overwriting and Pasting - Cutting, overwriting and pasting noticed in the PBRs were not attested by the competent authority, in any of the PBRs maintained by the office in respect of Sh. Sube Singh, for the year 2012-3 at Page No. 24, Cuttings at Page No. 6 in r/o Sh. Sube Singh, Sweeper cum Chowkidar for the year 2010-11
  5. No page counting certificate - The mandatory page counting certificate not recorded in any of the PBRs.
  6. Incomplete columns- Total of each column of Pay & allowance has not done.
  7. Abstract of Pay Bills (GAR-18) in the PBR has not been maintained. This should also be signed by the DDO.

The above irregularities may be rectified and shown to next audit.

**TAN.-03 Non-maintenance of Postage Stamps Account Register**  
(Ref. Audit Memo No. 06 dated 28/08/2017)

On scrutiny of records the following discrepancies have been noticed:-

- a) As per the bill registers, the postage stamp worth Rs. 2,11,100/- has been procured in this office however no stamp record has been produced. The details are as under:-

S.No	Bill No.	Date	Amount (in Rs.)
1	80	30/09/2010	50000
2	110	13/03/2013	50000
3	134	21/03/2014	30000
4	119	13/03/2015	9100
5	135	14/03/2016	8000
6	35	10/06/2016	17000
7	91	21/11/2016	22000
8	26	09/06/2017	25000
		Total	2,11,100

- b) As per Para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Concerned Incharge
1	2	3	4	5	6	7

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Whereas no such record is stated to have been maintained by this office, which is irregular.

- c) As per Para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular. Elucidate reasons.
- d) Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

The above irregularities may be rectified and shown to next audit.

**TAN 04 - Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification.**

(Ref. Audit Memo No. 07 dated 29/08/2017)

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

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 certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of Sh. Dharamvir Singh, Head Clerk completing 18 years of qualifying service or 5 years before their retirement after verification of service from the concerned PAO.

The above irregularities may be rectified and shown to next audit.

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**TAN 05 Discrepancies in maintenance of Non Consumable and Consumable  
Stock Registers**

(Ref. Audit Memo No. 08 dated 29/08/2017)

During scrutiny of Stock registers for the period 2010-11 to 2016-17 the following shortcomings have been noticed:-

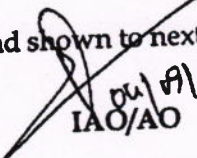
- a) As per instruction page counting certificate is to be recorded by a responsible officer before use but it has been noticed no page certificate has been recorded in the Consumable / Non Consumable Registers.
- b) Under Rule 190 of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-41. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR - 41, in the absence of which actual opening and closing balances could not be worked out. E. g. Dettol Liquid at Page No. 40 of stock register shows that as on 20/03/2013 there were 3 in stock and on 19/12/2013 there were 10 in number more were bought increasing the balance to 13 but it has been shown as 10 only. Similar is the case with CFL Lights at Page No. 72 of stock register balance as on 24/03/09 10 in number and 10 more have been bought on 23/06/2017 but balance shown is 10 instead of 20.
- c) Further, there are number of items which are of non-consumable/consumable in nature but entered in consumable register i.e. miscellaneous repair at Page No. 88 in the stock register.
- d) Recording of consumable items bought in the same year in two different stock registers For E.g. Dettol liquid bought on 20/3/2013 and 19/12/2013 at Page no. 42 of one register and 19/9/2013 and 19/09/2013 of Page no. 62 in another register. Further there is duplicity in the registers i.e one stock register is for the year 2006 to 2017 and another register from 209 to 2017. In the absence of proper record the audit is unable to assess the accumulation of the stock.



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e) Under Rule 192 of GFR, physical verification of all consumable and non-consumable items should be made at least once a year by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of stores items. A certificate of verification alongwith the findings should be recorded on the stock register. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period 01/10/2010 to 31/03/2017 by the forum.

The above irregularities may be rectified and shown to next audit.

  
01/09/2017  
IAO/AO

Party No. 33

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## PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-2019)

*Para. No. 20*  
**Para No. 1:- Irregular purchase of stationery stores.**  
 (Ref. Audit Memo No.9 dated 14.01.2020)

As per delegation of financial powers to Head of Department and Head of Office of Govt. of NCT of Delhi, the Head of Office is the competent authority for purchase of stationery upto Rs. 10,000/- per annum and repair/periodical servicing/AMC of Machinery and equipment upto Rs. 5,000/- per annum.

During the scrutiny of Contingency Bills, it has been observed that the following purchases of stationery were made in excess of powers of Head of Office and also provision of GFR 145 has not been followed:

S.No.	Bill No. & Date	Amount
<b>Purchase of Stationery items (2017-18):</b>		
1	CB-40 dated 25.07.2017	8100
2	CB-39 dated 25.07.2017	22647
3	CB-92 dated 04.12.2017	22159
4	CB-130 dated 23.03.2018	22243
	<b>Total (i)</b>	<b>75149</b>
<b>Purchase of Stationery items (2018-19):</b>		
5	CB-75 dated 04.10.2018	22595
6	CB-86 dated 26.10.2018	1050
7	CB-116 dated 10.01.2019	950
8	CB-118 dated 10.01.2019	4506
9	CB-127 dated 04.02.2019	21904
10	CB-144 dated 27.03.2019	8001
	<b>Total (ii)</b>	<b>59006</b>
	<b>Grand Total of Stationery items (i+ii)</b>	<b>134155</b>
<b>Repair &amp; Maintenance of Computer (2018-19) :</b>		
11	CB-44 dated 30.07.2018	10207
	<b>Total</b>	<b>10207</b>

The department may get approval/ex-post facto sanction of the competent authority under intimation to audit. Similar other cases may also be reviewed.

*Atul Bhat*

Para Settled.  
29/01/2022  
B.A.O. 39

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**Para No. 2:- Short recovery of subscription towards DGEHS amounting to Rs. 1,400/- from Sh. Dharamvir Singh, ASO. (Ref. Audit Memo No.10 dated 14.01.2020)**

The membership of Delhi Govt. Employees Health Scheme (DGEHS) is compulsory for all employees. The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

The rate of subscription towards DGEHS has been revised w.e.f. 1.2.2017. The revised rates are shown below:

Corresponding levels in the Pay matrix as per 7 <sup>th</sup> CPC	Contribution
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employee as detailed below:

S.No	Name (Sh./Smt./Km.)	Period of DGHS	No. of Months	Subscription deducted per month (in Rs.)	Subscription to be deducted per month as per rules (in Rs.)	Difference to be recovered per month (in Rs.)	Total Recovery (in Rs.)
1	Dharamvir Singh, ASO	03/17 to 09/17	7	450	650	200	1400
						<b>TOTAL</b>	<b>1400</b>

The aforesaid short recovery of subscription towards DGEHS amounting to Rs.1,400/- may be made from the concerned employee and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

*Per Audit*

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**Para No. 3:- Delay/Non-submission of Complaint fee amount in the Govt. Account and non-preparation of reconciliation statement with Pay & Accounts Office. (Ref. Audit Memo No.11 dated 15.01.2020)**

As per Section 9A of the Consumer Protection Act, every complaint filed under the Act shall be accompanied by a fee ranging from Rs. Nil to Rs.5000/- depending upon the value of goods as under:

S.No.	Total value of goods or services and the compensation claimed	Amount of fee payable
<b>District Forum:</b>		
1.	Up to 5 Lakh rupees	NIL
2.	Above 5 Lakh and less than 10 lakh	Rs.200/-
3.	Rs.10 lakh and above but not exceeding Rs.20 lakh	Rs.400/-
<b>State Commission:</b>		
1.	Above 20 lakh and up to 50 lakh rupees	Rs.2000/-
2.	Above 50 lakh and up to 01 crore rupees	Rs.4000/-
<b>National Commission:</b>		
1	Above 01 crore rupees	Rs.5000/-

The fee shall be in form of IPO or demand draft in favour of the District Forum and same shall be credited to State Consumer Welfare Fund and if the fund is not established the same shall be credited to the receipt head of the State Govt. In this regard, it has been observed that:

As per Receipt & Payment Rule 6(1) all money received by or tendered to Govt. officers on account of revenues or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. account. Pay-in-slips in Form GAR-1 (using perforated duplicates for carbon copying) shall be used for the purpose. Money received as aforesaid shall not be utilized to meet departmental expenditure except as authorized in sub-rule (2) not otherwise kept apart from the accounts of the Govt.

Test check of records of CDRF-II revealed that the department received Court Fee from complainants but not deposited in PAO within time times resulted in delay upto ~~9~~ <sup>10</sup> days has been noticed for depositing the cheques into bank as detailed below. The Forum has not maintained any valuable stock register.

By Bank

S.No.	Ch./DD No.	Date of received	Date of deposit	Amount (in Rs.)	Delay (in days)
1	018985	20.02.2019	11.03.2019	3850	19
2	016955	15.01.2019	25.01.2019	10435	10
3	014476	28.11.2018	18.12.2018	11240	20
4	013161	19.10.2018	30.11.2018	16550	42
5	011968	01.10.2018	10.10.2018	7590	9
6	010681	31.08.2018	10.09.2018	4850	10

7	009013	30.07.2018	13.08.2018	21665	14
8	003428	06.04.2018	17.04.2018	10380	11
9	001177	15.03.2018	28.03.2018	9880	13
10	423177	07.02.2018	17.02.2018	8960	10
11	420594	09.01.2018	19.01.2018	7335	10
12	417992	08.12.2017	15.12.2017	8115	7
13	416051	16.11.2017	23.11.2017	11250	7
14	413600	20.10.2017	27.10.2017	12910	7
15	410593	14.09.2017	19.09.2017	31190	5
16	403426	24.06.2017	11.07.2017	15530	17
17	399609	13.05.2017	23.05.2017	18735	10

In view of above, necessary steps should be taken to maintain the proper records and deposit the court fee in PAO within time under intimation to audit.

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para no 22

**Para No. 4:- Non adherence of time frame on deciding the complaint cases as per the Consumer Protection Act, 1986.**

(Ref. Audit Memo No.14 dated 15.01.2020)

Sub-Section 3A of Section 13 read with Section 8 of the Consumer Protection Act, 1986 provides that every complaint shall be heard as expeditiously as possible and endeavours shall be made to decide the complaint within a period of three months from the date of receipt of notice by opposite party where the complaint does not require analysis of testing of commodities and within five months if it requires analysis of testing of commodities.

The table below shows the total number of cases filed as complaint in CDRF-II during the audit period and disposal within 90 days.

S.No.	Period	Total No. of cases filed during the period	Disposal of Cases within 90 days	% of disposal within 90 days
1	01.04.2017 to 31.03.2018	453	86	19%
2	01.04.2018 to 31.03.2018	432	38	9%

On perusal of the above data, it is seen that there is a meager disposal of cases within the prescribed time limit under the Consumer Protection Act.

Corrective action on the above may be taken under intimation to audit.

*Tripathi*

swadesh. Takli in  
form.  
para no. 2

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**Para No. 5:- Non Production of Records**

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit:-

27/04/2022  
JAO-31

**2010-2017**

1. Rent/Electricity/water/telephone bills Register
2. Children Education allowance register
3. Medical reimbursement bill register
4. LTC bill register/TA bill register
5. Long term/Short term advances register

*A.K. Bhatt*

**(A.K. BHATT)  
I.A.O, Audit Party No. XXIII**

**PART-III****TAN- 1: - Shortage of Staff. (Ref. Audit Memo. No.12 dated 15.01.2020)**

Consumer forum is a field where availability of adequate staff is of prominent importance so as to contribute in timely disposal of consumers' grievances. As per the statement of sanctioned strength of staff and filled post of the department as on date, the staff position of the department as given below:

S.No.	Name of the post	Sanct. Post	Filled post	Vacant post	% of vacant posts
1	President	1	0	1	100
2	Member	2	1	1	50
3	Gr.II DASS / H.C.	1	1	0	0
4	Gr.III DASS	1	0	1	100
5	Gr.IV DASS	2	1	1	50
6	Steno. Gr.II	1	0	1	100
7	Steno. Gr.III	1	1	0	0
8	Class-IV	2	0	2	100
	<b>Total</b>	<b>11</b>	<b>4</b>	<b>7</b>	<b>64%</b>

It is seen from the above table that there is an acute shortage of 64% staff. The shortage of staff particularly in the departments like Consumer Forum is of concern as it adversely affects the working in discharging its mandated responsibilities. Hence, the department is advised to review the status of shortage of staff and remedial action should be taken to fill up the vacant posts in consultation with higher authorities.

**TAN- 2: - Shortcomings in Bill Register. (Ref. Audit Memo. No.13 dated 15.01.2020)**

On scrutiny of **Bill Registers** for the years from 2017-18 to 2018-19 following shortcomings have been observed:

- Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that during 2017-18, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons.
- Blank Col- 5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed /signed by the DDO in respect of any of the financial year under audit period, which is irregular.

*Dr. R. K. R. R. R.*

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3. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the bill register but these columns were found blank, which is irregular.
  4. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
  5. **Cutting and Overwriting-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
  6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

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

*A.K. Bhatt*

(A.K. BHATT)  
I.A.O, Audit Party No. XXIII



**PART-II**  
**CURRENT AUDIT REPORT**  
**(01/04/ 2019 to 31/03/2022)**

**Para 01**

**Audit Memo. No. 04**  
**Dated: 13/04/2022**

**Subject: Non deposit of Court Fee / Government Receipts amounting to Rs.58.15 Lakh in Govt. Account**

As per Receipt & Payment Rule 6(1) all money received by or tendered to Govt. officers on account of revenues or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. account. In Form GAR-1 shall be used for the purpose. Money received as aforesaid shall not be utilized to meet department expenditure except as authorized in sub-rule (2) not otherwise kept apart from the accounts of the Govt.

Test check of records of CDRF – II revealed that the department received Court Fee in the form of IPOs and Demand drafts, which was to be deposited in Govt. Account through PAO-1 RK Puram. But this practice is not followed in case of Demand Drafts. Only IPOs are deposited in PAO-1 RK Puram after obtaining Cheques from Post Office and instead of depositing Demand drafts in Govt. account the same are deposited in Bank account No.10932791226 of President District Forum –II.

Balance amounting to Rs.58,15,831/- is lying in this bank account as on 25/03/2022 which is government money and was to be deposited in Government Account.

The amount Rs.58,15,831/- received by the department may be deposited to the government account under intimation to audit.

**Para 02**

**Audit Memo. No. 05**  
**Dated: 18/04/2022**

**Subject: - Non-Production of records**

The following records requisitioned vide record memo No.1 Dated 07.04.2022 has not been produced to audit and hence these records may be produced to next Audit:-

1. Cash Book.
2. List of unserviceable Items.
3. Fee Receipt Register (Demand Draft).
4. Income records of President for the period 2019-2020 to 2021-2022.
5. Children Education Register.
6. LTC Register.
7. Medical Reimbursement Register.
8. Reconciliation statements of fees received and remittance into govt. account.

**Subject: Non adherence of time frame on deciding the complaint cases as per the Consumer Protection Act, 1986**

Sub – Section 3 A of section 13 read with section 8 of the Consumer Protection Act, 1986 provides that every complaint shall be heard as expeditiously as possible and endeavors shall be made to decide the complaint within a period of three months from the date of receipt of notice by opposite party where the complaint does not require analysis of testing of commodities and within five months if it requires analysis of testing of commodities.

The table below shows the total number of cases filed as complaint in CDRF-II during the audit period and disposal within 90 days.

S.no	Period	Total No. of Cases Filed during the Period	Disposal of cases within 90	% of disposal within 90 days
1	01.04.2019 to 31.03.2020	416	54	12.98%
2	01.04.2020 to 31.03.2021	288	18	6.25%
3	01.04.2021 to 31.03.2022	395	15	3.79%

On perusal of the above data, it is seen that there is a meager disposal of cases within the prescribed time limit under the Consumer Protection Act.

Corrective action on the above may be taken under intimation to Audit.

**Subject: - Discrepancies in maintenance of Complaint Fee records and non preparation of reconciliation Statement with Pay & Accounts Office.**

On scrutiny of the records of CDRF-II, following discrepancies have been observed:-

- a) It has been observed that department is not maintaining any register to record receipt of DDs which is irregular and restricts audit to verify whether the whole accumulation of DDs has been deposited in PAO. A register to this effect should be maintained and DDs may be entered daily and totaling of same be verified by D.D.O/ H.O.O to minimize the possibility of less deposit of DDs in Govt. Account.
- b) Further register to record receipt of IPOs is not maintained properly. It has been observed that during Audit Period amount deposited in PAO is even less than the total IPOs received. as per details given below (Annexure Attached):-

Year	IPOs Receipt	Amount Remitted	Difference
2019-2020	46995	39775	7220
2020-2021	55260	43420	11840
2021-2022	47540	36880	10660

- c) Further it is also noticed that no reconciliation is done with PAO-1 regarding Fee received and remitted to PAO-1, R.K. Puram.

President/ Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.

Para No.05

Audit Memo. No. 03  
Dated: 13/04/2022

**Subject: Non-maintenance of Postage Stamps Account Register**


Scrutiny of bill registers revealed that during audit period postage stamps worth Rs.50,000/- have been procured in this office as detailed below :-

S.No	Bill No.	Date	Amount (in Rs.)
1	18	06/05/2019	30,000/-
2	48	02/11/2021	20,000/-
		Total	50,000/-

In this connection, following discrepancies have been observed:-

- a) As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 but Postage Stamp Register is not maintained from Jan 2022 onwards and column no.6 and 7 of the register have been left blank from 01/11/2019 onwards.
- b) As per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular. Elucidate reasons.
- c) Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

President/ Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.

  
I.A.O. - XXXI

## ANNEXURE

### Financial year 2019-2020

#### IPOs Received

Month	Total IPOs Received for execution	Certified Copy Fee	Total IPOs Received
April 2019	3000	1230	4230
May 2019	3400	560	3960
June 2019	2400	790	3190
July 2019	6500	550	7050
August 2019	1600	545	2145
September 2019	2200	840	3040
October 2019	3100	420	3520
November 2019	2800	410	3210
December 2019	5400	250	5650
January 2020	4400	670	5070
February 2020	2600	550	3150
March 2020	2400	380	2780
Total	39800	7195	46,995

#### IPOs Remitted

S.no	IPOs Deposited in PAO- 1 RK Puram	Date of Deposit
1	2300	21/05/2019
2	7390	08/07/2019
3	3170	20/08/2019
4	8115	11/10/2019
5	2660	02/11/2019
6	2620	28/11/2019
7	3210	20/12/2019
8	5640	18/01/2020
9	4670	13/02/2020
Total	39,775/-	

Total IPO received = Rs.46,995/-

IPO Deposited = Rs.39,775/-

Difference = Rs.7,220/-

## Financial year 2020-2021

### IPOs Received

Month	Total IPOs Received for execution	Certified Copy Fee	Total IPOs Received
April 2020	-	-	-
May 2020	-	-	-
June 2020	-	-	-
July 2020	-	-	-
August 2020	3800	20	3820
September 2020	9600	330	9930
October 2020	9600	200	9800
November 2020	7200	270	7470
December 2020	5600	420	6020
January 2021	9700	20	9720
February 2021	4800	760	5560
March 2021	2600	340	2940
Total	52900	2360	55260

### IPOs Remitted

S.no	IPOs Deposited in PAO- 1 RK Puram	Date of Deposit
1	5730	26/08/2020
2	3820	08/10/2020
3	9930	18/11/2020
4	9800	23/12/2020
5	8230	31/03/2021
6	5910	31/03/2021
Total	43,420/-	

Total IPO received = Rs.55,260/-

IPO Deposited = Rs.43420/-

Difference = Rs.11,840/-



## Financial year 2021-2022

*(Handwritten initials)*

### IPOs Received

Month	Total IPOs Received for execution	Certified Copy Fee	Total IPOs Received
April 2021	6000	150	6150
May 2021	-	-	-
June 2021	400	70	470
July 2021	2000	40	2040
August 2021	4600	380	4980
September 2021	3600	190	3790
October 2021	6400	190	6590
November 2021	7100	350	7450
December 2021	6160	1200	7360
January 2022	1400	60	1460
February 2022	2400	1340	3740
March 2022	2300	1210	3510
Total	42360	5180	47540

### IPOs Remitted

S.no	IPOs Deposited in PAO- 1 RK Puram	Date of Deposit
1	6060	01/06/2021
2	6150	22/06/2021
3	3940	23/07/2021
4	470	18/08/2021
5	2040	18/08/2021
6	4980	28/09/2021
7	3790	02/11/2021
8	9450	15/01/2022
Total	36,880/-	

Total IPO received = Rs.47,540/-

IPO Deposited = Rs.36,880/-

Difference = Rs.10,660/-

*(Handwritten signature)*

## Test Audit Notes

TAN No. 1

Audit Memo. No. 01  
Dated: 08/04/2022

**Subject: - Short coming in maintenance of Service Books.**

During the test check of Service books maintained by the **CDRF- II, Udyog Sadan, New Delhi** the following short comings have been noticed: -

1. Arun Singh Chauhan, Jr. Asstt.

- As per Rule 27 of CCS (Leave Rules) "Earned leave shall be credited to the leave account of government servant at the rate of 2 1/2 days for each completed calendar month of service which he is likely to render in a half year of the calendar year in which he is appointed". But this rule is not followed and 03 days extra credit of EL and 02 days extra credit of HPL given at the time of appointment.
- Service verification not done from 11/06/2021 to till date.
- Date not recorded in nomination form for retirement / Gratuity.

2. Chandra Shekhar Meena, Steno

- As per FRSR Nomination Forms for Gratuity, CGEIS, and details of family not pasted in the Service Book of the official.
- Pay scale and pay taken at the time of appointment i.e 18/10/2021 not recorded in service book.
- Leave account not maintained.

3. A.P. Verma, Head clerk

- Entries recorded regarding grant of annual increment on 01/07/2020 & 01/07/2021 and other entries regarding EL not attested by HOO.
- Leave account not attested from 01/01/2020 onwards.

President/ Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.

TAN No. 2

Audit Memo. No. 02  
Dated: 08/04/2022

**Subject: - Irregularities in maintenance of P.B.R.**

During the test check of P.B.R. for the audit period, the following irregularities were noticed:-

- 1 Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
- 2 PBR is required to be checked and signed by the DDO, which has not been done.
- 3 GAR 18/TR 22 B has not been maintained from April 2020 Onwards.
- 4 The cutting, over writing and use of White fluid noticed in the PBR frequently has not attested by the Competent Authority e.g. Page No.92, 93.
- 5 Details of LPC of the officer/official who transferred from another institute have not been mentioned in the PBR.
- 6 Entries recorded in the PBR for the financial year 2021-2022 is incomplete.



- 7 At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.

Aforesaid discrepancies may be rectified & shown to the audit.

**TAN No.03**

**Audit Memo. No. 07**

**Dated: 19/04/2022**

**Subject: Discrepancies in maintenance of Non Consumable and Consumable Stock Registers**

During scrutiny of Stock registers for the period 2019-2020 to 2021-2022 the following shortcomings have been noticed:-

- a) Under Rule 190 of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-41. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR – 41, in the absence of which actual opening and closing balances could not be worked out.
- b) No separate register is maintained for consumable and non-consumable items.
- c) As per rules, non-consumable items can not be treated as NIL unless they are condemned and amount realized after condemnation is deposited in govt. Account but it has been observed that non consumable items such as DVD (pg.106), Calculator (Pg.136), Computer (Pg.139), Extension Board (Pg.104), etc have been shown as NIL which is irregular.
- d) Under Rule 192 of GFR, physical verification of all consumable and non-consumable items should be made at least once a year by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of stores items. A certificate of verification alongwith the findings should be recorded on the stock register. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period 01/04/2019 to 31/03/2022 by the forum.

President/ Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.

**Subject: - Shortcomings in Bill register.**

On test check of bill register maintained by **CDRF- II, Udyog Sadan, New Delhi**, following deficiencies have been noticed: -

1. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
2. Col.5,6,7,8 and 9 not filled: Col 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Cutting and overwriting: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, in the financial year 2020-2021 Bill no. 14,16, 18, 19, 41. Bill No. 43 cancelled is not attested by DDO.

President/ Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.

  
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