

33  
36/c

**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI**  
**4<sup>th</sup> LEVEL, 'C' WING, DELHI SECTT,**  
**I.P.ESTATE, NEW DELHI – 110002**

**Internal Audit Report of**

Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Distt. North, Court Annex-2 Tis Hazari, New Delhi-110054 DDO Code **063007**, for the period 2017-18 to 2021-22

**INTRODUCTION**

The internal audit on the accounts of Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Distt. North, Court Annex-2 Tis Hazari, New Delhi-110054 DDO Code **063007**, for the period 2017-18 to 2021-22 was conducted by field Audit Party No. IV comprising of Mrs. Shamma Sharma, IAO, Mrs. Kavita Dargan, AAO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 09 working days w.e.f. 02.09.2022 to 14.09.2022.

**AIMS AND OBJECTIVES**

of Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Distt. North, Court Annex-2 Tis Hazari, New Delhi-110054 is established 1998 by State Government, Consumer Disputes Redressal Forum to be known as the "District Forum" This consumer court deals with complaint where the value of the goods or services and compensation, if any, claimed is less than Rs. Fifty Lac.

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

**HOO/DDO:**

S.No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	K.S.Mohi, President	04/17 to 06/18
2	Rekha Rani, President	07/18 to 08/18
3	M.K. Gupta, President	09/18 to 03/19
4	Brijesh Sethi, President	03/19 to 04/19
5	M.K. Gupta, President	05/19 to 06/19
6	N.K. Sharma, President	07/19 to 06/20
7	Arun Kumar Arya, President	07/20 to 09/21
8	D.J. Jaipurian, President	09/21 to till date

**CASHIER:**

S.No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Horesh Ajay BA, Sr. Asstt.	04/17 to 10/21
2	Surender Kumar, ASO	04/21 to 01/22
3	Sukhbir Singh, Sr. Asstt.	01/22 to till date

**VACANCY POSITION**

Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Shalimar Bagh, New Delhi-110088

S.No	Group	Sanctioned	Filled	Vacant
1	A	01	01	0
2	B	02	02	0
3	C	10	04	06
	<b>Total</b>	<b>13</b>	<b>07</b>	<b>06</b>

**Budget Allocation and expenditure for the year 2017-18 to 2021-22**

YEAR	Budget	Expenditure
2017-18	5440000	5401858
2018-19	3320000	3314806
2019-20	4400000	4391052
2020-21	3730000	3729722
2021-22	5160000	5159786

**STATUTORY AUDIT**

AGCR audit has been done upto 2020-21 of the Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Tis Hazari, New Delhi-110054.

**Maintenance of Records**

The maintenance of records of Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Tis Hazari, New Delhi-110054, for period 2017-18 to 2021-22 was found satisfactory, subject to observations made in current audit report.

(Shamma Sharma)  
AO/Internal Audit Officer  
Audit Party No. 18

31  
3/10

**Old Audit Report Part – I**

There was '11' outstanding objection on the accounts of O/o Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Tis Hazari out of which 06 paras settled recovering an amount of Rs. 1658/- and the remaining 05 outstanding para have been incorporated in the current audit report. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1996-97	02	02	1,2	0
2.	1997-98	05	02	4,7	03(3,5,6)
3	2004-07	01	01	1	0
4	2007-14	01	01	3	0
5	2014-17	02	0	0	02(1,2)
<b>Total</b>		<b>11</b>	<b>06</b>		<b>05</b>

**DETAILS OF OLD RECOVERY :**

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	2007-14	1658	03	1658	0
	<b>Total</b>	<b>1658</b>		<b>1658</b>	<b>0</b>

30/c

**(Part-II)**  
**Current Audit Report**  
**(2017-18 to 2021-22)**

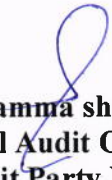
**Current Audit Report:**

During the course of current audit, 13 audit memos and 1 record memo highlighting various irregularities & recoveries to the tune of Rs. 6145/-were issued. On the basis of compliance shown by the Department,04 memos were settled on the spot. Remaining 10 audit memos have been converted into 03 paras and 07 TAN(s) with an outstanding amount of Rs. Nil/- in the current audit report.

**Details of current recovery**

<b>Memo No.</b>	<b>Total Recoveries (in Rs)</b>	<b>Amount recovered (in Rs.)</b>	<b>Balance (inRs.)</b>
03	4145	4145	0
13	2000	2000	0
<b>Total</b>	<b>6145</b>	<b>6145</b>	<b>Nil</b>

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

  
**(Shamma sharma)**  
**AO/Internal Audit Officer**  
**Audit Party No. 18**

29/c

29

21

**PART - I**

**OLD AUDIT REPORT**

(attached)

28/c

Biometric Audit Report  
Part I - 1997-99

68

PARA NO. 1(3) (Ref. MEMO NO. 8 Dt. 3/2/98)

SUB: Stock Register

Para NO. 1 (96-97)

#10  
15/10

During the course of audit of the stock register for the year 96-97. The following irregularities have been

iv) It was further noticed that Deptt. had been separated from the "Food & Supplies Deptt." and president, Diatt. Forum-I, has been declared separate month of January 1997. It was seen that the list of non-Consumable/property articles or stock-register not available in the office. A new stock register has been maintained, but the previous balances of non-consumable articles had not been carried forwarded in this current-stock register. In the absence of which correct figure of non-consumable articles held in the office in good condition/servicable and unservicable could not be ascertained. It is suggested that correct figures of the property articles may be prepared and kept in the office, which should be tally with list or stock register of Head Quarter. The issue entries are supported by documentary evidence such as transfers from/to other officers, issues vouchers etc. As the articles of dead stock issued for temporary use (i.e. on loan etc.) either with in or outside the office are not

...2..

18  
19/10

Settled & taken as fresh.

(Sham) Sham  
18

5

struck from the stock register/stock balances and their return should be watched through a subsidiary list or register.

v) As per GFR-116, Physical verification of the stock/store should be conducted once in a year and the result of such verification must be recorded in the stock-register with the sign. and date by a authorized officer deputed for this purpose.

Page No: - 2 (11)

Para No. 1 (Ref: Memo No. 9 dt. 4/2/98)

Subject: Non-Production/Non-Maintenance Records.

The below mentioned records/register are not being maintained/produced to the audit. The same may be maintained and produced to the next audit.

1. Property Register.
2. Short and long term Advance Register
3. Contingent Register.
4. Tuition Fee reimbursement register.

~~HC~~  
 (96-97) (BT) 2/c  
 HC  
 18/c

(17)

Settled & taken as  
 fresh  
 (Sharma & Sharma)  
 I.D. Sharma

(R.R. SHARMA)  
 I.A.O.  
 Audit Party No. 13  
 NCT of Delhi.

PARA NO. 3 (REF: MEMO NO. 5 dt. 14/1/99)

SUB: CONTINGENT BILLS.

Para No: - 3

While checking the Contingent bills and register of this District Forum, it has been observed that Stationery items to the tune of Rs. 48690/- were purchased during the financial year 1997-98 by the District Forum under the sanction issued by the President on Head of Office. The purchase of Stationery items is irregular as it is beyond the competency of Head of Office. Now it is suggested that the expenditure incurred on such purchase may be got regularised by obtaining consolidated. Ex-Post-Facto sanction from the competent authority under intimation to the audit.

2. Conveyance Register containing details of the journey performed by the member/staff of the District Forum for which re-imbursment of conveyance charges has been made was not being mentioned by this office.. Compliance may be made and shown to the audit.

(57) (66) 26/c  
3. 10/c  
1997-98  
16  
17/c  
Post



PARA: NO. 4 (REF: MEMO NO.6 dt. 14/1/99)

SUB: History Sheet/Log-Book of Vehicle.

(36)

29/c  
(15)

9/c

(4)

(1997-98)

16/c

While scrutinising the Contingent Bills for "Repair of Vehicle/Procurement of petrol/Diesel, it was observed that considerable amount has been spent on vehicle No.DAJ-33(Gypsy) as per details given below:

1. CB-115/D.F. Rs.9715  
Dt: 10/3/98
2. CB-66/D.F. Rs.6795  
Dt.8/10/97
3. CB-54/D.F. Rs.4585/-  
Dt: 19/8/97.

However, no history sheet/log-book of the vehicle has been made available to audit for scrutiny thereof. The related records should be kept in the office, where the expenditure on the vehicle has been incurred. The reason for not maintaining/providing the records may be clarified and the records may be shown to next audit.

*Settled & taken in NPR as fresh.*

*(Shree S Shree)*  
*18*

05

PARA NO. para NO: -5 (REF: MEMO NO.3 dt. 14/1/99)

SUB: STOCK REGISTER(NON-CONSUMABLE/CONSUMABLE)

While scrutinising the stock-registers of Non-Cons. and Cons. Stock items. The following irregularities have been pointed out.

1. All the prescribed Columns were not completed in all respect, such as value of articles and Progressive totals etc. which is irregular. Value of the articles must be entered against the Column, which is provided for the purpose. In the absence of progressive totals it could not ascertained that how many articles were held in the store/stock. Required Calouation may please be shown in the Column and Compliance be shown to audit.

2. In the majority of cases stock entries have not been got attested by the D.D.O. at the time of making stock entry or passing the bills for payment. It is suggested that the quantity and cost of its a must be verified before passing the bills and stock entry also be got attested at the time of making the stock entry. Instructions may please be followed in future, under intimation to audit.

3. It was also noted that the placement of the articles have not been shown in the stock-register of non-Cons. nature. In the absence of which genuineness could not be ascertained. Necessary entry may please be made against the articles/placement register may please be maintained and compliance be shown to audit. For such instance given as under:

Dt. 24/12/98 \_\_\_\_\_ 3 Nos. Brief Cases to whom Issued.  
(Rs.5379/-)

Dt. 30/10/98 \_\_\_\_\_ 2+1 Nos.-Table Glasses (Rs.430/-  
& Rs.120/-)

Dt: 22/12/98 \_\_\_\_\_ 1 Aquaguard Filter Rs.5940/-.

4. As per Rule-GAR-116, Physical Verification of the store/stock should be conducted once in a each year and findings of such verification must be recorded with the sign/date by a authorised officer deputed for the purpose. It was seen that such verification was not found conducted by a responsible officer other than Incharge concerned. Correct procedure may please be adopted and compliance be shown to audit.

Handwritten notes and stamps: (35), 8/c, 14, 24/c, 14, 97-98, 21/c, 15/c, Para no-2

Page NO. - 6

PARA NO. 6 (REF: MEMO NO. 4 dt. 14/1/99)

SUB: SERVICE POSTAGE STAMPS A/c

(34)

29/c

(13)

7/c

(6)

97-98

(63)

20/c

14/c

Page No-3

During the checking of "Service Postage Stamps A/c register, the following irregularities have been noticed:

1. The A/c has been maintained w.e.f. 31/3/97. Reason for not maintaining the A/c prior to aforesaid date may be clarified to audit.

2. As per prescribed instructions a detailed A/c of the service postage stamps giving details of receipts and uses thereof should be maintained. It should be closed at the end of every month and the balance should be worked out and carried forward to the A/c of the following month, under proper attestation of D.D.O./authorised officer. The above instructions are not being followed, while preparing the service postage stamps A/c. The compliance may be made and shown to audit.

3. It was noticed that service postage stamps worth Rs.4000/- were issued to Distt. Forum VI on 14/8/97. Neither the acknowledgment has been obtained nor the stamps have been received back from that unit/Forum. Needful may be done immediately, under intimation to audit.

05

Page No. - 7

13

6/c

162

12

13/c

24/c

PARA NO. 5 7 (REF. MEMO NO. 7 dt. 15/1/99)

SUB: Non-Production/Non-maintenance of records.

7 (97-98)

The below mentioned records/registers are not being maintained /produced to the Audit. The same may be maintained and produced to the next audit.

1. Conveyance Bill Register.
2. Telephone Bill Register.
3. Liveries Issue Register.
4. Periodical Increment Register.
5. Short Term Advance Register.
6. Medical reimbursement Register.
7. L.T.C. Advance Register
8. History Sheet/Log Book of Vehicle No. DAJ-33
9. Stock/Issue Register of Books.

Settled & taken fresh

(Stamp Stamp)

Received two copies of Inspection Report.

*[Signature]*

(President)

Consumer Disputes Redressal Forum  
Room No: 2&3, Old Civil Supply Bldg  
Tis Hazari Court Complex, Delhi.

*[Signature]*  
(SUBHASH CHANDER)  
SR. I.A.O.  
Audit Party No.X  
N.C.T. of Delhi.

Para no - 8

21/c  
61  
5/c  
17/c  
17/c

**DISTRICT CONSUMER DISPUTES REDRESSAL  
FORUM [NORTH], TIS HAZARI, DELHI  
CURRENT REPORT  
PART II  
FOR THE PERIOD 2004-05 to 2006-07**

8  
(2004-07)

**Para No.1**

**Ref Memo No:10  
Dated:**

**Sub: Non maintenance/production of record.**

The following record of the office for the audit period 2004-05 to 2006-07. have not been maintained/produced to the audit . The same may please be maintained and produced at the time of next audit.

S. No.

Subject

1. Property Register
2. Short Term/Long Term Advance Register
3. Conveyance Register
4. Stock/Issue Register of Books
5. Broadsheet of G.P.F. of class IV Employees
6. Magazine/Newspaper Register.

Settled & taken  
95 a fresh  
(Shant Shant)  
7/10-18

Para Settled

201e  
14/10

Para No. 03:

Sub: Short recovery of subscription on account of DGHS

(Audit Memo No. 4 dated: 08.09.2014)

The rate of DGEHS has been revised w.e.f. 01.08.2010, Vide letter No. F.25(iii)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010 issued by Directorate of Health Services. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of official as per details mentioned below:

S.NO	Name & Designation Smt./Sh.	G.PAY (Rs.)	Month/ Period of recovery (Rs.)	DGEHS deducte d per month (Rs.)	Revised rate of DGEHS subscription w.e.f 01.08.2010 (Rs.)	Differenc e to be recovere d (Rs.)
01.	Shashi Chawla, HC	4600	08/2010 to 05/2012 (22 months)	225/-	325/-	2200/-
02.	Sasi A.E. Steno.	4600	01.07.2011 to 05/2012 (11 months)	225/-	325/-	1100/-
Total						33,00/-

The above said amount may be recovered from the concerned officials under intimation to the audit.

Settle

*[Signature]*

*[Signature]*

Para No. 09

19/c  
10/c

~~Para No. 03:~~

Sub: Short recovery of Income Tax.

(Audit Memo No.:12 dated: 10/09/2014)

In term of Income Tax rule 10(13A) regarding exemption on account of House Rent Allowance the Salary taken for the purpose of calculating exemption under this rules means Salary + Grade Pay+ DA.

During the test check of the Income Tax calculation sheets and Form 16 provided by the office for the audit period However, in the following cases exemption has been granted without taken DA into consideration:-

Shashi AE, Stenographer		2012-13	
Particular	Calculation of Income Tax as per department	Calculation of Income Tax as per Income Tax rules.	Difference to be recovered
Salary	5,58,843	5,58,843	
Less: Transport allowance	9,600	9,600	
Less: Exemption u/s 10(13A)	80,168	63,680	
Less: Deduction of Interest on HBA u/s 23(b)	25,278	25,278	
Total	4,43,797	4,60,285	
Less: Deduction u/s 80C	1,00,000	1,00,000	
Total	3,43,797	3,60,285	
Less: Deduction u/s 80D	3600	3900	
Less: Deduction u/s 80G	-	-	
	3,40,197	3,56,385	
2,00,000 – 5,00,000-10%	14,020	15,639	
	14,020	15,639	
Add 3% Edu. Cess	421	469	
Total Tax on Income	14441	16108	1,667

S

18/c  
9/1c 9/c

Shashi AE, Stenographer		2009-10	
Particular	Calculation of Income Tax as per department	Calculation of Income Tax as per Income Tax rules.	Difference to be recovered
Salary	3,88,126	3,94,339	
Less: Transport allowance	9,600	9,600	
Less: Exemption u/s 10(13A)	51,788	41,350	
Less: Deduction of Interest on HBA u/s 23(b)	26,760	26,760	
Total	2,99,978	3,16,629	
Less: Deduction u/s 80C	99,510	99,510	
Total	2,00,468	2,17,620	
Less: Deduction u/s 80D	-	600	
Less: Deduction u/s 80G	-	-	
	2,00,470	2,17,020	
1,60,000 - 5,00,000-10%	4,047	5,702	
Add 3% Edu. Cess	121	171	
Total Tax on Income	4,168	58,73	1,705

*[Handwritten signature]*



Para No. 09

8/c 17/c  
8/c

Rakesh Kumar Sharma, Stenographer		2009-10	
Particular	Calculation of Income Tax as per department	Calculation of Income Tax as per Income Tax rules.	Difference to be recovered
Salary	308521	308521	
Less: Transport allowance	9600	9600	
Less: Exemption u/s 10(13A)	29464	20800	
Less: Deduction of Interest on HBA u/s 23(b)	-	-	
Total	269457	278121	
Less: Deduction u/s 80C	100000	100000	
Total	169457	178121	
Less: Deduction u/s 80D	-	600	
Less: Deduction u/s 80G	-	-	
Less: 1,60,000	9,457	17,521	
1,60,000 - 5,00,000-10%	946	1,752	
Add 3% Edu. Cess	28	53	
Total Tax on Income	974	1805	831

*Retired  
Sh. Rakesh Sharma*

Sh. Rakesh Sharma, Stenographer		2011-12	
Particular	Calculation of Income Tax as per department	Calculation of Income Tax as per Income Tax rules.	Difference to be recovered
Salary	348996	348074	
Less: Transport allowance	9600	9600	
Less: Exemption u/s 10(13A)	50352	40800	
Less: Deduction of Interest on HBA u/s 23(b)			
Total	289044	297674	
Less: Deduction u/s 80C	1,00,000	1,00,000	
Total	189044	197674	
Less: Deduction u/s 80D	-	600	
Less: Deduction u/s 80G	-	-	
Total	189044	197074	
Less: 1,80,000	9044	17074	
1,80,000 - 5,00,000-10%	904	1707	
Add 3% Edu. Cess	27	51	
Total Tax on Income	931	1758	827

*Sh. Rakesh Sharma*

16/c

*[Handwritten initials]*

Shashi AE, Stenographer		2013-14	
Particular	Calculation of Income Tax as per department	Calculation of Income Tax as per Income Tax rules.	Difference to be recovered
Salary	5,87,526	5,87,526	
Less: Transport allowance	9,600	9,600	
Less: Exemption u/s 10(13A)	69292	68,036	
Less: Deduction of Interest on HBA u/s 23(b)	21,011	21,011	
Total	487623	4,88,879	
Less: Deduction u/s 80C	1,00,000	1,00,000	
Total	3,87,623	3,88,879	
Less: Deduction u/s 80D	3900	3900	
Less: Deduction u/s 80G	664	664	
	3,83,059	3,84,315	
2,00,000 - 5,00,000-10%	18,306	18,432	
Less: 2000(if income within Rs. 5,00,000)	2,000	2,000	
	16,306	16,432 say 16430	
Add 3% Edu. Cess	489	493	
Total Tax on Income	16,795	16,923	128

*[Handwritten signature]*

15/c

PART-II

CURRENT AUDIT REPORT

*Page No 4*

PARA NO.1: Delay in deposit of Govt. receipt into Govt. Account.  
(Ref Observation Memo No. 03 dated: 31.01.2018)

As per the Rule 9A of The Consumer Protection Rules, 1987, every complaint filed under sub section (1) of section 12 with District Forum shall be accompanied by a fee, in the form of crossed Demand Draft in favour of the nationalized bank or through a crossed Indian Postal drawn in favour of the President of the District Forum. The concerned District Forum shall deposit the amount of fee so received in the State Government Receipt Account.

On scrutiny of records, it has been observed that fee collected by CDRF, North District in the form of IPOs are depositing in the Post Office for clearance and receipt of the amount in the form of cheques from Post Office. However, the cheques collected from the Post Office are not being deposited in the Government Receipt Account. As per receipt and payment rules, all the Govt. money received may be deposited into treasury within three days after receiving the same.

Also the fees collected by the District Forum in the form of IPOs are to be deposited with the Post Office for clearance within reasonable period of time, whereas, the CDRF depositing IPOs in the Post Office beyond the period of 1-3 months. It has been revealed that an amount of Rs.193260/- has been kept as balance in the saving account opened in the name of the President, Distt. Consumer Forum and has not been deposited into Govt. account so far. The detail of deposit of fee is as under:

S.No	Period	Fee collected in the form of IPOs	Date of Deposit of IPOs in Post Office	Cheque No. and Date of receipt of cheque from post office	Period in which amount of fee remitted in Govt. Account
1	06.03.14 to 11.06.2014	12255/-	17.06.2014	865039 & 20.06.2014	***
2	12.06.2014 to 25.08.2014	12720/-	27.08.2014	871212 & 29.08.2014	***
3	26.08.2014 to 25.09.2014	3820/-	30.10.2014	876169 / 10.11.2014	***
4	26.09.2014 to 28.11.2014	9360/-	10.12.2014	878634/ 16.12.2014	***

14/c

5	29.11.2014 to 31.12.2014	4530/-	08.01.2015	881569/ 21.01.2015	***
6	01.01.2015 to 21.03.2015	10700/-	27.03.2015	887540/ 01.04.2015	***
7	23.03.2015 to 30.05.2015	13970/-	30.05.2015	088662/ 30.06.2015	***
8	01.06.2015 to 16.09.2015	15250/-	13.10.2015	099789/ 19.10.2015	***
9	17.09.2015 to 31.12.2015	15630/-	22.01.2015	105468/ 27.01.2016	***
10	01.01.2016 to 25.05.2016	24260/-	01.06.2016	117667/ 09.06.2016	***
11	26.05.2016 to 19.07.2016	11430/-	08.08.2016	000373/ 11.08.2016	***
12	26.07.2016 to 21.09.2016	10715/-	27.10.2016	005085/ 03.11.2016	***
13	22.09.2016 to 31.12.2016	16860/-	03.01.2017	008686/ 10.01.2017	***
14	01.01.2017 to 15.03.2017	12100/-	03.04.2017	016564/ 03.04.2017	***
15	16.03.2017 to 18.07.2017	19660/-	11.08.2017	028376/ 17.08.2017	***
	Total	193260/-			

**\*\*\* The entire amount i.e. Total of Rs.193260/-has been kept in the Bank Account operated by the President, CDRE.**

The entire amount so collected be deposited into the Govt. Account as per rules, under intimation to the audit.



(IAO, PARTY NO.XXXVIII)

13/c

*Parg*

**PARA NO.2: Purchase of two desert coolers without obtaining expenditure sanction of the competent authority.**  
(Ref Observation Memo No. 04 ,Dated: 1-02-2018)

The CDRF, North district, Tis Hazari, Delhi purchased two desert coolers vide Bill No.32/13.06.2016 from M/s B.R.Sons, Punjabi Market. Opp.Kamala Market, New Delhi against invoice 1343 dated 10.06.2016 for an amount of Rs.10500/-.

On scrutiny of bills and concerned file, it has been observed that before purchasing the above items, administrative approval of the competent authority has been obtained by the CDRF, North District, New Delhi. As per Rules, the administrative approval followed by expenditure sanction of the competent authority was required for purchase of the same and making payment to the supplier.

Since purchase as already been made without getting expenditure sanction of the competent authority, the CDRF is hereby directed to obtain ex-post facto sanction of HOD in this regard to regularize the purchase.

  
(IAO , PARTY NO.XXXVIII)

12/c  
③

**TAN 01: Shortcomings in Pay Bill Register**  
(Ref: Observation Memo No. 01, Dated: 30.01.2018)

During test-check of PBR, 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 also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs were not attested by the competent authority, in any of the PBRs maintained by the office.
3. **Entries not attested:** It is important that entries recorded in the PBR be attested by the checker. No entry has been attested to certify the correctness of the details.
4. **GAR-18 not filled:** (Abstract of the pay bills) : It has been observed that entries recorded in the Abstract of Pay Bills has not been attested to certify the correctness of the details.

Elucidate reasons for the aforesaid irregularities/non-compliance of the rules on the subject.

Further, rectifications of the above irregularities may be made and shown to audit.

  
(IAO, PARTY NO. XXXVIII)

11/c

2

**TAN NO 02: Deficiency in maintenance of Service Book**

(Ref: Observation Memo No. 02, Dated: 30.01.2018)

On scrutiny of service books in the CDRF, North District, Tis Hazari Court, Delhi, following deficiencies have been observed:

- (i) **Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3<sup>rd</sup> November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in any of the service book.
  
- (ii) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in FORM 1 and submit to the Head of Office or authorised Gazetted officer. HOS is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees.

HOS is advised to record Aadhar number in the service book of all employees and also comply provisions for the maintenance of service book under intimation to audit.

(IAO, PARTY NO. XXXVIII)

10/c

①

**TAN NO.03 Noncompliance of provisions of Income Tax Act. ,**  
(Observation Memo No.04 Dated :31.01.2018)

On scrutiny of calculation sheet of income tax, Form 16 along with PBR, following shortcomings have been observed:

- 1) **Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

On scrutiny, it has been observed that deduction under section 80 C, has been allowed without obtaining relevant details like LIC Premia, Tuition fee detail and PPF deposits. HOS is advised to obtain copy of necessary document duly self attested by the employee, to satisfy about genuineness of documentary evidence and calculate the amount of deduction correctly.

The detail of some cases are as under:

S.No	Name of employee	Financial year	Documents Detail	Amount Rs.
1	Smt. Rima Thakur	2014-15	LIC	63,777/-
2	Smt. Veena Tomar	2014-15	LIC Tuition Fee	44,000/- 31520/-

  
(IAO, PARTY NO. XXXVIII)



9/c

## PART II

### CURRENT AUDIT REPORT (2017-18 to 2021-22)

#### **PARA 01: Non-maintenance of the Cash Book.**

(Ref. Audit Memo No. 06 dated 05.09.2022)

Receipts and payment rules, 1983 Rule 13 stipulates that general instructions for handing cash should be save as otherwise expressly provided in these rules or in any authorized departmental regulations, the following instructions shall be observed by all government officers who are required to (a) receive government dues and handle cash or (b) perform the functions of DDO (with or without cheque drawing powers), or both:-

- (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form GAR3.
- (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the HOO in token of check.

**Exception(a)-** An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (government or third party) by a Pay and Accounts Officer(or by a cheque drawing DDO) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the later 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 drafts transit register".

**Exception(b)-** Cheques issued by the cheque drawing DDOs are required to be entered in a "Register of cheques issued" in Form GAR.4. Therefore, only those cheques drawn by him which are encasheable in his capacity as disbursing officer for arranging payments in cash, need be entered in the cash book.

Audit noticed that the Redressal Forum has not maintained the cash book after December, 2016 which is in violation of the said Receipts and Payment Rules, 13.

The facts and figures mentioned above may be confirmed and comments, if any, may be forwarded to the audit with the supporting documents. HOO is hereby advised to take necessary steps to rectify the above irregularity.



81c

**PARA 02: Non-deposit of Govt. Receipts of Rs. 34,35,871/- in Govt. Account.**

(Ref. Audit Memo No. 07 dated 06.09.2022)

As per Rule 9 of Consumer Protection Rules, 1987, every complaint filed under Sub-section(1) of section 12 with District Forum shall be accompanied by a fee in the form of crossed demand drafts in favour of the nationalized bank or through a crossed Indian postal drawn in favour of the President of the District Forum. The concerned district forum shall deposit the amount of fee so received in the State Government Receipts Account.

Further, as per Receipts and Payment Rule, 6 of 1983, payment of revenues, receipts and dues of the government into government account by officers authorized to receive them(1) all moneys received by or tendered to government officers on account of revenues or receipts or dues of the government shall, without undue delay be paid in full into the accredited bank for inclusion in government account. Pay-in-slip 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) nor otherwise kept apart from the accounts of the government.

During scrutiny of cash book and pass book pertaining to Consumer Forum revealed that the District Forum North of Delhi received Rs. 3435871/- including interest from various cost imposed in the consumer cases and deposited in personal deposit account"President Consumer Disputes RE which is in violation of the said rules.

The said amount received by the department may be deposited to the government account after due verification of records under intimation to the audit.

**PARA 03: Non-Production of Records-reg**

(Ref. Audit Record Memo dated 02.09.2022)

The following records for the audit period and previous audit period have not been produced to the audit

1. Property register
2. Short term/long term advance register.
3. Tution fee register.
4. Histoty sheet and log book of vehicle.
5. Service postage stamps register.
6. Conveyance/telephone register.
7. Medical register/LTC advance register.
8. Stock/issue register of books.
9. Magazine/newspaper register.
10. TR-5 stock register.

The above cited records/information may be provided to next audit.



(Shamur Shamur)  
IAO Party NO-18

**PART III**  
**TEST AUDIT NOTES**  
**(2017-18 to 2021-22)**

**TAN 01:-**

(Ref. Audit Memo No. 03 dated 05.09.2022)

**Sub: Information regarding NOC obtained from Delhi Fire Service Department-reg.**

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

HOO is hereby advised to take necessary steps to obtain the No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi

**TAN 02: -**

(Ref. Audit Memo No. 04 dated 05.09.2022)

**Sub:- Discrepancies in Pay Bill Register (PBR).**

During test check of the Pay Bill Register for the year 2015-16 to 2018-19 maintained by the O/o Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Shalimar Bagh, New Delhi-110088, the following shortcomings have been observed:-

1. Page counting certificate is to be given on the first page of the register mentioning the total number of pages, which was not seen in any of the PBRs maintained by the department for the audit period which should be duly attested by the competent authority.
2. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF/NPS number etc., have not been filled up in any of the PBR during audit period.
3. Name of Department/Unit, Financial Year not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
4. Abstract of pay bills has been prepared in the PBRs but not signed by the competent authority.
5. Entries made in the PBRs have not been checked and signed by the competent authority/DDO every month for its correctness.
6. Numerous cuttings and overwriting observed in the PBR, which is irregular, it is advised to avoid this practice in future.
7. Totaling of the gross amount and deductions not done in the PBR which is mandatory for the computation of income tax.

- 6/c
8. Detail of Last pay drawn of the employees transferred to/from this department have not been recorded in the PBR for the audit period which is required for the calculation of income tax.

These discrepancies may be rectified and compliance be shown to audit.

**TAN 03: -**

(Ref. Audit Memo No. 05 dated 05.09.2022)

**Sub:- Discrepancies in the maintenance of Bill Register.**

During test check of the Bill Register for the year 2017-18 to 2021-22 maintained by the O/o Consumer Dispute Redressal Forum, Department of Food Supply and Consumer Affairs, Govt. of NCT of Delhi, Court Annex-2 Tis Hazari, New Delhi-110054, the following shortcomings have been observed:-

1. Page counting certificate has not been recorded on the first page of register and no paging done in any of the bill registers maintained by the department.
2. The mandatory column No. 4 i.e. dated initials of Gazetted officer not attested by the DDO of this office for the entire audit period which is irregular.
3. **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 the financial year under audit period, which is irregular.
4. **Blank Col 12-**Co. 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 Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
5. **Blank Co; 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.
6. **Cutting and Over writings-** There were numerous cutting and overwriting in the Bill register, but these cuttings and over writings have not been attested by the DDO, which is irregular.
7. **Bills cancelled :** Further, some bills have been cancelled without assigning any reason, the audit could not ascertain whether the bills have been passed by the PAO or not.
8. **Use of fluid:** Fluid has been used in the bill register which is strictly prohibited e.g. Bill No. 16/17.05.17.
9. These discrepancies may be rectified and compliance be shown to audit.

5/c

**TAN 04:-**

(Ref. Audit Memo No. 09 dated 08.09.2022)

**Sub: - Huge pendency of cases in the District Forum-reg.**

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	Cases registered during the year	Disposed during year	off the	pending during the year	Cumulative pending till the end of the year
2017	276	191		85	284
2018	428	133		295	579
2019	206	84		122	701
2020	138	59		79	780
2021	240	87		153	933
2022	77	29		48	1081
Total	1365	583		782	1081

Efforts may be made to dispose off pending cases as early as possible.

**TAN 05:**

(Ref. Audit Memo No. 08 dated 07.09.2022)

**Sub: Irregularity in Housekeeping/Sanitation and Security Services-reg.**

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s.ICSIL, Poineer Solutions Pvt. Ltd and FS & CA.. These organizations have provided man power for sanitation and security services to the O/o DDE(Distt. West A). At present there are 04(four) contractual employees working in the Unit. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Pinki	Data Entry Operator	M/s ICSIL
2	Ravinder Kaur		
3	Anand Rana	Office Asstt.	Poineer solution pvt. Ltd.
4	Kanika Batra	Data Entry Operator	Poineer solution pvt. Ltd.
5	Tara Chand	Part time worker	FS & CA

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities. The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such

416

information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Necessary action may be taken in this regard and compliance may be shown to the next audit.

**TAN 06:**

(Ref. Audit Memo No. 11 dated 12.09.2022)

**Sub:- Irregular/non- 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/stamped by the Head of Office/Competent Authority in consumable register. The same may be done.
2. Rule 213(2) of GFR, 2017 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. Used white fluid, overwriting recorded at many pages and so many cuttings found, which is irregular.
5. 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.
6. No entry of consumable items purchased after 2016-17 has been made in the stock register e.g. ladies bag purchased vide bill no. CB-43 dated 05.09.17 and CB-70 dated 14.01.2020 not entered in the stock register which is highly objectionable.

Further scrutiny of records it has been found that the department has not maintained Non-Consumable/fixed assets register as per GFR-22. This is highly objectionable as per the GFR Rules, 2017. 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)).

Reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

3/c

TAN 07:

(Ref. Audit Memo No. 12 dated 13.09.2022)

**Sub: - Discrepancies in Service Books-reg.**

During the test check of Service books, maintained by the O/o Consumer Dispute Rederessal Forum, GNCT of Delhi, **Court Annex-2 Tis Hazari, New Delhi-110054**, for the audit period 2015-16 to 2018-19, following short comings have been noticed:-

1. The Colour Photograph was either not pasted or nor attested on the 1<sup>st</sup> page of the service book, in respect of the following officials:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Sukhbir Singh	Sr.Asstt.
2	Manoj	Jr. Asstt.
3	Sanjay	Jr. Asstt.

2. **As per Rule- 288 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2017 (Rule-288) or not, is to be intimated to audit.

3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Sukhbir Singh	Sr.Asstt.
2.	Manoj	Jr. Asstt.

4. **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 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining	DOB
1.	Sukhbir Singh	Sr. Asstt.	15.09.89	15.03.1965

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

6. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/

2/c

attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

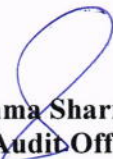
S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Sukhbir Singh	Sr.Asstt.
2	Manoj	Jr. Asstt.
3	Sanjay	Jr. Asstt.

7. Few service books have been found torn and dilapidated condition.. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1.	Sukhbir Singh	Sr.Asstt.

8. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

  
(Shamma Sharma)  
AO/Internal Audit Officer  
Audit Party No. XVIII