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DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002
(PARTY NO.XIV)

Sub: - Audit report on the Accounts of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 for the period 2016-17 to 2020-21.

INTRODUCTION

The I.A.R. on the accounts of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 (472/06) for the period 2016-17 to 2020-21 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO, Sh. Mohan Choudhary, AAO (on CL 22.12.2021) & Ms. Heena, DEO w.e.f. 16.12.2021 to 24.12.2021 (Total 07 working days). Statutory audit of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 has been conducted upto 2018-19.

AIMS AND OBJECTIVES

The Office of Consumer Disputes Redressal Commission (Central) was established in 1999 under the Department of Food Supplies and Consumer Affairs, Govt of NCT of Delhi. The Office shall have the jurisdiction to entertain Consumer Complaints where the value of the goods or services are interchanged and to allow the compensations if any claimed but the same does not exceeds Rs 1 Crore.

H.O.O/D.D.O's/ CASHIERS

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2016-17 to 2020-21:-**

01. LIST OF HOO

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Anwar Alam	President	01.04.2016	28.04.2017
2.	Sh. K.S. Mohi	President	29.04.2017	31.10.2017
3.	Ms. Rekha Rani	President	01.11.2017	Till date

02. LIST OF DDO

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Anwar Alam	President	01.04.2016	28.04.2017
2.	Sh. K.S. Mohi	President	29.04.2017	31.10.2017
3.	Ms. Rekha Rani	President	01.11.2017	Till date

03. LIST OF CASHIER

SL.NO.	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Rakesh Kumar Sharma	UDC	01.04.2016	11.12.2019
2.	Sh. Shielender Kumar	HC	12.12.2019	31.03.2021

Budget Allocation and Expenditure for the year 2016-17 to 2020-21:-

Year	Budget allotted	Expenditure made	Balance
2016-17	8470000	8055035	414965
2017-18	6350000	6245989	102422
2018-19	7539000	7468220	70780
2019-20	8335000	7313886	1021114
2020-21	52141000	5751023	46389977

Statutory Audit

Statutory audit of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 has been conducted upto 2018-19.

Vacancy Statement

Group (A, B C)	Sanctioned posts	Filled Posts	Vacant Posts
(A)	1	1	0
(B)	2	2	0
(C)	9	4	5
Member	2	2	0
Total	**14**	**9**	**5**

Maintenance of Records

The maintenance of records of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 for the period **2016-17 to 2020-21** was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 03 old Audit Paras from the previous report involving recovery of Rs 39,000/ . On the basis of previous reports 01 para was (Taken as fresh) with recovery of Rs.NIL settled on the spot after verifying the compliance. Hence, 01 para with recovery Rs.Nil has been settled. The balance 02 outstanding paras with recovery Rs.39, 000/- is placed in the file as Part-I of the report.

Details of old paras settled

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (In Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
2000-01 to 2008-09	02	Para no. 03 (taken as fresh)	01	NIL	NIL	NIL
2013-16	01	Nil	01	39,000/-	Nil	39,000/-
Total	**03**	**01**	**02**	**39,000/-**	**Nil**	**39,000/-**

Current Audit Report.

During the course of current audit, 08 audit memos including 1 **record** memo, highlighting various irregularities/short recoveries to the tune of **Rs.23,615/-** were issued. Out of which Nil memo settled alongwith recovery of **Rs. Nil** and 08 audit memos have been incorporated in 05 Para (including 01 NPR) alongwith recovery of **Rs.23,615/-** and remaining 03 memos have been taken as 03 TANs in the current audit report.

Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
Memo no.02/Para No.01	20775/-	NIL	20775/-
Memo no.05/Para No.02	2040/-	NIL	2040/-
Memo no.06/Para No.03	800/-	NIL	800/-
Total	**23615/-**	**NIL**	**23615/-**

The internal audit report has been prepared on the basis of information furnished and made available by the Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 for the period 2016-17 to 2020-21. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways

(Sh. Mohan Choudhary)

AAO

(Sadhna Sharma)
IAO/ Sr.AO
Audit Party No-XIV

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PART-I

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Part - I

OLD Report

PART II

Internal Audit Report on the Accounts of O/o District Consumer Disputes Redressal Forum – Central Govt. of Delhi, ISBT, Delhi for the Period 2000-01 to 2008-09 –Ist Audit

CURRENT AUDIT REPORT

para-1

Para 1

Para (01)

Performance of the Unit

The District Forum [Central] was formed during 1999 is functioning under the administrative control of the Dte. Of Consumer Affairs. The District Forum shall have the jurisdiction to entertain complaints where the value of the goods or services and the compensation, if any, claimed does not exceed Rupees Twenty Lakhs.

As on 31-3-09, out of the total 15088 cases filed since the inception of the fora, 14375 cases have been disposed off. Out of the 713 cases pending, only 25 cases are pending over 2 years. The disposal of the cases within the time frame of 90/ 150 days as per the provisions of the Act is only 7%.

On the basis of the budget / expenditure / revenue and the record furnished, the following shortcomings have been noticed, reasons for the same may be furnished to audit at the earliest :

[1.1] Deposit of fees received with the Complaints

As per Section 9A of the Consumer Protection Act, every complaint filed under the Act shall be accompanied by a fee ranging from Rs. 100 to Rs.4000/- depending upon the value of goods. The fee shall be in the form of IPO or demand draft in favour of the District forum and the same shall be credited to State Consumer Welfare fund and if the fund is not established the same shall be credited to receipt head of the State Govt. In this regard it has been observed that: [The following observations have been made on the circulars/orders available at the District Fora and the State Commission inspite of repeated reminders has not provided the related record]

- The fee was introduced vide amendment of the act during 3/2004 to be deposited in the receipt head of the State Govt. The State Commission vide letter dated 6-4-05 had instructed the District Foras to deposit the fee in favour of PAO X. For the period upto 6/05 the district forum-central had sent the IPOs/DD to the Registrar, State Commission for onward deposit to PAO X. But the District Forum has not reconciled its revenues with the State Commission.
- The State Commission vide its letter dated 30-6-05, has intimated the District Forums that as the State Consumer Welfare Fund [Legal Aid]

Account has since been opened with SBI, all fees may be deposited in the said account and to tally the deposits monthly. In supersession to this letter vide letter dated 9-8-05, the state Commission has intimated that the fees may be deposited in the Govt. Treasury.

But the department had deposited all the fee received into the State Consumer Welfare Fund [Legal Aid] for the period 7/05 to 8/07. The approx amount of fee so deposited is Rs. 2.88 lakh

The District forum, neither got its accounts tallied with the State Commission nor tried to withdraw this wrong deposit from the State Consumer Welfare Fund [Legal Aid] and deposit the same to Govt. Treasury.

- The State Commission vide its letter dated 3/06 has conveyed that a separate bank account in the name of President District Forum may be opened for the purpose of compensation amount [as per details at para 1.2]. And the D.F [Central] had opened its account with SBI. But the DF {Central] had started to deposit all the fees so received into this account without any orders on the subject. The amount of fee approx so deposited is Rs.1.81lakh this actually was to be deposited into the Govt. Treasury.
- The procedure of submitting the IPOs has not been verified by any competent authority.
- the Fora has not maintained any valuable stock register.

All the fees approx 4.7 lakhs wrongly deposited in the State Consumer Welfare Fund [Legal Aid] and the Account of President, District Forum may immediately be transferred to Govt. Treasury after due verification of records, under intimation to audit.

[1.2] Amount to be deposited as per orders for payment to Opposite Party

In pursuance of the National Commission directions for the amount as ordered by the consumer fora , to be deposited for payment to the opposite party or to be refunded after final order of the case, the State Commission vide letter dated 3/06 has directed all the District Forums to open a bank account in the name of President. The National Commission vide letter dated 21-1-08 has directed to keep the amount into Fixed deposit and to pay/refund the amount alongwith the accrued interest.

The District Fora [Central] has opened a bank account with SBI and deposited the amount payable or refund to the opposite party and the balance so accrued as on 3/09 is Rs.19.5lakh. But the fora has yet to take the necessary action of converting the amount to FDR.

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Para 2 Other Irregularities

Sub file V

[2.1] Income Tax: During the year 2007-08, Sh. Sanjay Kumar, Steno was allowed a HRA rebate of Rs.29,916/- whereas the official is entitled to a rebate of Rs.24,613/-. The income tax of Rs.545/- on the difference of HRA rebate may be recovered from the concerned under intimation to audit.

[2.2] Non-consumable Stock Register: All the non- consumable articles have been received from the Dte. Of Consumer Affairs and the department has not prepared the non-consumable stock register. In response to the memo the unit had prepared the register. All the details and particulars of articles may be recorded and shown to next audit.

Para (62)

Para 3 Non Production of Record

The following record has not been provided to audit, the same may be shown to next audit:

Taken as Press

1. Income Tax record 2000-01 to 2003-04
2. GPF Broad Sheet / Spouse Information
3. File of Theft.
4. LTC/Medical/Telephone Registers

24/12/2021
DDO
Audit Party No - XIV

[RAJPAL MAGOO]
IAO IV

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PART III

Test Audit Notes on the Accounts of O/o
District Consumer Disputes Redressal Forum – Central
Govt. of Delhi, ISBT, Delhi
for the Period 2000-01 to 2008-09 –Ist Audit

TAN 1

During the course of test check of records, the following shortcomings have been noticed. The same may be got rectified and shown to next audit.

[i] Service Books : [memo no.6,7]

The service period in respect of Sh. Charan Singh, HC – DOR 31-12-09 and Sh. Chanderpal, LDC – DOR 31-12-11 is to be verified from PAO on completion of 25 years of service or 5 years before retirement as per Rule 32[1] of CCS {pension] Rules. The HPL account in respect of Sh. Sunil Kumar, LDC, the leave has been credited extra for the period between 7/03 to 12/03 and 7/06 to 12/06. The Gradepay granted to Sh Chhotu Ram, Peon is 1800/- instead of Rs.1900/- which may be revised as per the GOI orders under intimation to audit.

[ii] Contingent vouchers [memo no. 8]

The department has not attached the original bills for purchases below Rs:500/- upto 2006-07. The department is purchasing two newspapers for office use but the account of sale of raddi has not been shown. Further some books have been purchased and entered in stock register but the accession register & issue register has not been maintained.

[iii] Income Tax [memo no.2]

The competent authority has not attested the Income Tax Calculation Sheets and the saving proofs.

[RAJPAL MAGOO]
IAO IV

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PART-II

CURRENT AUDIT REPORT (2013-14 to 2015-2016)

PARA-1 para-2

Subject:- **Recovery of Special Pay for Rs. 39,000/-.**

Audit Memo. No. 07 Date: 26.10.2016

As per FR 27, GOI (12)(v), the re-employed persons are not entitled for special allowance in the form of "Family Planning Allowance", if the sterilization operation was undergone prior to his re-employment.

On scrutiny of record, it was noticed that Shri Rakesh Kapoor was appointed as President of Consumer Forum wef **28.02.2011 (FN)** vide Office Order No.50(39)/F&S/CA/2006/306-321 Dated 28.02.2011. It is further observed from the P/file of Shri Rakesh Kapoor that he was posted in Distt. Consumer Disputes Redressal Forum-V (North-West), Shalimar Bagh, Delhi. A copy of the LPC issued from Distt. Consumer Disputes Redressal Forum-V (North-West) shows that he was drawing the Special Pay from there also while posted as President of the Forum. He joined as President in District Consumer Disputes Redressal Forum (Central) and had drawn the "Special Pay" @ Rs. 650/- PM w.e.f. 4/2015 to till 2/2016. As per the rules, the President of Distt. Forum is not entitled for payment of "Special Pay".

Also, there is one letter on record received from Asstt. Director (Consumer Affairs), Deptt. of Food Supplies and Consumer Affairs vide no. F.50/202(1)/F&S/CA/2013/181 dated 09.02.2016 wherein it was desired to refund the special pay in govt. account drawn by the officer.

Accordingly, the amount paid to Shri Rakesh Kapoor, former President, Consumer Forum towards Special Pay calculated as under is recoverable from him after verifying facts and figures of the case:

Period		Rate of Spl. Pay (in Rs.)	No. of months	Amount recoverable (In Rs.)
From	To			
03/2011	02/2016	650/-	60	39,000

The facts and figures mentioned above may please be confirmed and the recoveries amounting to Rs. 39,000/- may be made and deposited in Govt. accounts.

(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

TAN-1

Improper maintenance of S/Books:

Audit Memo. No.10 Dated: 27-10-2016

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

The necessary steps may be taken to remove the above discrepancies under intimation to Audit.

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TAN-2

Sub: Shortage of Staff

Audit Memo. No.11 Dated: 31-10-2016

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.	Category	Sanctioned posts	Filled post	Vacant post	Percentage of vacant posts to sanctioned posts
1	Group-'A'	01	01	--	--
2	Group-'B'	--	--	--	--
3	Group-'C'	12	05	07	58.33
	Total	**13**	**06**	**07**	53.85

It is seen from the above table, there is an acute shortage of 58.33 % in Group C staff. The shortage in staff particularly in the departments like Consumer Forums is of concern as it adversely affects the working in discharging it 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.

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TAN-3

Subject: - Payment of Washing Allowance / Uniform Allowance.

Audit Memo. No. 08 **Date: 26.10.2016**

On perusal of the Pay Bill Register, it has been observed that payment of Uniform Allowance / Washing Allowance was made to the Presidents of Distt. Consumer Disputes Redressal Forum (Central), Govt. of NCT of Delhi, ISBT, Delhi under re-employment, as per the details given below:

Shri B.B.Chaudhary, Former President					Amount (In Rs.)
S.No.	Period		No. of months	Rate (In Rs.)	
	From	To			
1	04.05.2009	31.08.2009	03 months and 28 days	300	1,171
2	09/2009	05/2011	21	300	6,300
3	06/2011	03/2014	34	600	20,400
4	01.04.2014	17.04.2014	17 days	600	340
Total					28,211

Shri Rakesh Kapoor, Former President					Amount (In Rs.)	Remarks
S.No.	Period		No. of months	Rate (In Rs.)		
	From	To				
1	03/2011	05/2011	03	300	900	Worked in Distt. Forum V (NW), Shalimar Bagh
2	06/2011	03/2015	46	600	27,600	
3	04/2015	02/2016	11	600	6,600	Worked in Distt. Forum (Central)
Total					35,100	

There was no evidence on record that the uniform was supplied to the President by the Department. Also, there was no undertaking of President (re-employment) was found furnished in record regarding attending duty by him in uniform. The department could not supply the copy of order of the Competent Authority regarding admissibility of Uniform Allowance /Washing Allowance to the Presidents of the Distt. Consumer Forum.

The department is advised to show above order to the next audit.

(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

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PART II
CURRENT AUDIT REPORT
(2016-17 TO 2020-21)

(Reference Audit Memo No.02 dated 17.12.2021)

PARA 01: Short deduction of Rs. 20775/-on account of DGEHS subscription

The rates of subscription for availing DGHS facility have been revised w.e.f. 01.02.2017, after implementation of recommendation of 7th CPC vide order no. F.25(III)/DGEHS/140/DHS09/204078-204243 dated 02.05.2017 issued by the Dte. General of Health services, GNCT of Delhi, as per detail given below:-

S.No.	Corresponding levels 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

During scrutiny of PBR/allied record of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006, it has been observed that DGEHS has not been recovered as per DGEHS order at 02.05.2017 which is irregular. Details of employee as an under:

S. No.	Name of Official (Sh/Smt./Ms.)	DGHS Due (Rs.)	DGHS deducted (Rs.)	short recovery (Rs.)	Period	No. of months	amount to be recovered (Rs.)
1	Archna, Grade-III	250/-	125/-	125/-	02/17 to 05/20	40	5000/-
2	Suresh Chand, SSC	250/-	125/-	125/-	02/17 to 07/19	30	3750/-
3	Shielender Kr. ,H/C	650/-	325/-	325/-	02/17 to 02/20	37	12025/-
					Total		**20775/-**

HOO may recover an amount of Rs.**20775/-** from concerned employees after due verification of record under intimation to Audit. Other similar cases may also be verified at your level and action be taken accordingly.

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(Reference Audit Memo No.05 dated 20.12.2021)

PARA 02: Short recovery of License Fee in respect of Govt accommodation amounting to Rs. 2040/-

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 & order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./8494-8588 dated 08.10.2020 the flat rate of License Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 & 01.07.2020 respectively.

During scrutiny of the PBRs and other allied records maintained in Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 the following short recovery of License fee has been observed:-

S. No.	Name & Designation	Residential Address	Period		License Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1.	Archna, Steno.	066-B Type-II Timar Pur	07/20	11/21	370/-	310/-	60	17	1020/-
2.	Satydev Pandit, LDC	098-B Type-II Timar Pur	07/20	11/21	370/-	310/-	60	17	1020/-
	Total								**2040/-**

HOO may make a recovery Rs. **2040/-** on account of short deduction of License Fee from the concerned official after due verification of facts and figure under intimation to the audit . Similar other cases may also be reviewed at your own level under intimation to audit.

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(Reference Audit Memo No.06 dated 21.12.2021)

PARA 03: Recovery of amounting to Rs. 800 /- on account of personal pay.

As per O.M F.No.12(4)/2016-EIII.A dated 07.07.2017 issued by Govt. of India, Ministry of Finance, Department of Expenditure, DOPT , consequent upon the implementation of the revised pay structure by the Government with effect from 01.01.2016 on the basis of recommendations of the VIIth Central Pay Commission and the decision of the Govt. on various allowances based on the recommendations of the 7th CPC and in the light of recommendations of the committee under the chairmanship of the Finance Secretary, have since been notified as per the Resolution No.11-1/2016-1C dated 6th July 2017. As mentioned at Sl. No.60 of the Appendix –II of the said Resolution dated 06.07.2017, the recommendation of the 7th CPC to abolish Family Planning Allowance has been accepted and this decision is effective from Ist July, 2017. Accordingly, FPA Family Planning Allowance, as admissible hitherto, shall cease to exist in all cases.

During scrutiny of the PBRs and other allied records maintained in the office of the Principal / HOO Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006, it has been observed that following employee has drawn Personal Pay on account of FPA Family Planning Allowance after 01.07.2017 :-

S. No.	Name & Designation	Rate of FPA drawn (Rs.) per month	Period	Total Months	Excess Amount drawn	Excess amount to be recovered (Rs.)
1.	Sh. Shielender Kr. H/C	400/-	07/17 to 08/17	02	400x2	800/-
					Total	**800/-**

HOO may recover the above mentioned amount of Rs.800/- from the concerned official after due verification and deposit in Govt. Account under intimation to audit.

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(Reference Audit Memo No.08 dated 23.12.2021)

PARA 04: Non verification of remittances by PAO VI.

Letter No.01 dated 17.12.2021 regarding verification of eight remittances has been issued to Pay & Accounts Officer, PAO-VI, Tis Hazari, and Delh-54. But following remittances have not verified by concerned PAO. Details of remittances are as under:-

S. No.	Challan No.	Date of Deposit	Amount
1.	08	26.03.2018	50670/-
2.	20(A)	29.03.2019	21615/-

HOO may take necessary steps to get the remittances verified from concerned PAO under intimation to Audit.

(Reference Audit Memo No.1 dated 16.12.2021)

PARA 05: Non Maintenence/Non Production of records

The following record was not produced to the audit: -

(2016-17 to 2020-21)

7. Cash book, GAR-6/ Receipt Book.
8. Register of valuable.
9. Income Tax Record.
10. Bill registers 2019-20.
11. Expenditure control register, Contingent register, Electricity register, Water charges register, LTC, TA register, Medical Reimbursement register, Telephone register, Tuition fee register.
12. Reconciliation fir the audit period 2017-18 & 2019-20.

(2000-01 to 2008-09)

5. Income tax record 2000-010 to 2003-04.
6. GPF Broad sheet/ spouse information.
7. File of Theft.
8. LTC/Medical/ Telephone register.

(Mohan Kr. Chaudhary)
AAO

(Sadhna Sharma)
IAO/Sr.AO,
Party No.XIV

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2016-17 TO 2020-21)

(Reference Audit Memo No.03 dated 17.12.2021)

TAN NO-01: Shortcomings in the maintenance of Bill Register for the audit period 2016-17 to 2020-21.

During the test check of Bill registers maintained by office for the audit period 2016-17 to 2020-21 of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 the following irregularities have been observed:-

1. Bill register for the period 2019-20 is not maintained.
2. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
3. The Column No. 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 to ascertain the timely receipt of cheques, but the column-9 has not completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
5. Column No.. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
6. Further, the ECS details have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

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(Ref. Audit Memo No. 04 dated: 20.12.2021)

TAN No.02: Shortcomings in the maintenance of Pay Bill Register for the audit period 2016-17 to 2020-21.

During test check of PBRs maintained by office of, Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the period 2016-17 to 2020-21.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO/HOO in most of the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO/HOO.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
7. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAR-18 Abstract has not been signed by the DDO at the end of PBR.
9. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

(Reference Audit Memo No.07 dated 22.12.2021)

TAN NO.03: Short Coming in the maintenance of Stock Register

During the test check of the Stock Registers of Consumer Disputes Redressal Forum (Distt. Central) ISBT Kashmere Gate, Delhi-110006 for the audit period 2016-17 to 2020-21, the following discrepancies have been noticed:

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. Cuttings in stock register has not been attested by Competent authority
5. Index has not been maintained alphabetically.
6. Stationery/Office items purchased during financial year 2020-21 vide bill no. 97 dated 01.02.2021 amounting to Rs. 7565/- & bill no. 108 dated 09.03.2021 amounting to Rs. 13054/- has been not entered in stock register.
7. Consumable & non consumable items have been entered in one stock register. Separate stock registers have not been maintained for Consumable & non consumable items

HOO is advised to rectify the above mentioned irregularities and necessary compliance may be shown to next audit.

(Mohan Kr. Chaudhary)
AAO

(Sadhna Sharma)
IAO/Sr.AO,
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