

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4THFLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI – 110002

Subject:- Audit report CDRF(East), Saini Enclave, Delhi For the Period from 01.04.2019 to 31.03.2022.

INTRODUCTION

The I.A.R on the account of Office CDRF(East), Saini Enclave, Delhi for the period 01.04.2019 to 31.03.2022 was conducted by field Audit Party No.-V, comprising by Smt. Jaya Tewari, AO/IAO, Smt. LalitaTulsyani, AAO and Sh. Umesh Sehgal, ASO (on Leave). The audit was conducted during 07 working daysw.e.f. 19.07.2022 to 28.07.2022.

AIMS AND OBJECTIVES:

The Commission is entrusted to enhance the Consume Awareness in its Jurisdiction Area, which is East Delhi as well as to settle the disputes between the Consumers and Suppliers/service Providers for lack of service. The grievances of the Consumers filed before the Commission are put up before the bench consisting of the President and two members for accountability of the Suppliers/service providers for admission and adjudication and after considering the facts contained in the complaints, the bench issues the notices to the opposite party. After receiving the contentions of both the parties, evidences are recorded before the Commission on Affidavit basis in support of their versions. And after that the arguments are held orally as well as in written. The best possible decision considering the facts of the cases then announced in the open court.

President being the Head of Office ensures proper functioning of the Commission as well as the Administrative work of the office. The duties of President are Judicial and Administrative in nature and he is also entrusted for work as DDO. The President is assisted by two members in judicial matters.

List of HOO/DDO/Cashier:The following officer /official have served as HOO /DDO /Cashier:-

List of HOO/DDO:

S. No.	Name	Designation	Period
1.	Sh. Sukhdev Singh	HOO/DDO	01-04-2019 to 21-04-2020
2.	Sh. DivyajyotiJaipuriar	HOO/DDO	01-05-2020 to 31-05-2021
3.	Sh. Arun Kumar Arya	HOO/DDO	01-06-2021 to 19-09-2021
4.	Sh. Sukhvir Singh Malhotra	HOO/DDO	20-09-2021 to Till date

[Handwritten Signature]

List of Cashier:-

S. No.	Name	Designation	Period
1.	Sh. Anupam Gaur	(ASO)/Cashier	01-04-2019 to August 2021
2.	Sh. Yogesh Kumar Pipil	(UDC)	1-9-2021 to 31-12-2021
3.	Sh. Satish Kumar Gupta (UDC)	(UDC)	01-1-2022 to Till Date

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2019 TO 31/03/2022:-

Plan/ Non-Plan

Financial Year	Budget Allotted	Expenditure	Balance
2019-20	73,22,000	67,08,244	6,13,756
2020-21	45,90,500	45,65,840	24,660
2021-22	73,20,000	52,96,647	20,23,353

VACANCY STATEMENT:

GROUP	SANCTION STRENGTH	FILLED	VACANT
A	01	01	NIL
B	04	04	NIL
C	06	04	02
TOTAL	11	09	02

STATUTORY AUDIT:

As per certificate provided by CDRF(East), Saini Enclave, Delhi audit of AGCR has not been conducted till date.

MAINTENANCE OF RECORDS:

The maintenance of records of CDRF(East), Saini Enclave, Delhi was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 18 audit paras with recovery of Rs. 34,213/- outstanding in r/o CDRF(East), Saini Enclave, Delhi On the basis of replies furnished by the unit no para has been settled. Accordingly, outstanding 18 audit paras have been included in the current audit report as Part-I with recovery of Rs. 34,213/-.

S. No	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening Balance	Paras settled	Para Settled No.	
1.	1999-2002	05	---	---	05 (Para No.01,02, 03,04 & 06)
2.	2003-07	04	---	---	04 (Para No.01,03, 04 & 05)
3.	2007-11	04	---	---	04 (Para No.01,02,03& 04)
4.	2011-17	02	---	---	02 (Para No. 01 & 02)
5.	2017-19	03	---	---	03 (Para No. 01, 02 & 03)
TOTAL		18	---	---	18

Details of Old Recovery:-

S. No	Period	Para No.	Amount to be recovered(Rs.)	Amount recovered (Rs.)	Balance (Rs.)
1.	1999-2002	01	9,650	---	9,650
2.	2007-11	01	10,123	---	10,123
3.	2011-17	01	13,908	---	13,908
4.	2017-19	02	532	---	532
TOTAL			34,213	---	34,213

PART-II (Current Audit Report)

Current Audit Report:

During the course of current audit, 11-Audit memos including 04-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 2,204/-. On the basis of reply furnished, 03 memos have been settled nil recovery on the spot and remaining 08 memos have been incorporated as 02 Paras and 06 TANs in the current audit report as Part-II with recovery of Rs. 2,204/-.

Details of Current Recovery:

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)		
		Raised	Recovered on Spot	Balance
1	11	2,204/-	---	2,204/-
Total		2,204/-	---	2,204/-

Maintenance of Records:

The maintenance of records of CDRF(East), Saini Enclave, Delhi for the year 2019-20 to 2021-22 was found satisfactory subject to observations made in Current audit report.

Disclaimer:

The report is submitted on the basis of records/information provided by CDRF(East), Saini Enclave, Delhi. Audit is not responsible for any concealment/ misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the CDRF(East), Saini Enclave, Delhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.

(Jaya Tewari)
AO/Internal Audit Officer
Party No. V

3

PART-I



52

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Food and Supplies & Consumer Affairs							
Sub department: Consumer Disputes Redressal Forum (Distt. East), CSC Complex, Saini Enclave, Delhi (1947/17)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1999	2002	1		Income Tax (Recovery of Rs. 9650+Surcharge)	O	9650
2	1999	2002	2		Govt. Cash Book	O	0
3	1999	2002	3		Contingency Expenditure / Bills	O	0
4	1999	2002	4		Stock Register (Consumable / Non-consumable)	O	0
5	1999	2002	6		Attendance Register/ Leave Account	O	0
6	2003	2007	1		Non-maintenance of year wise details of pending cases.	O	0
7	2003	2007	3		Physical verification of stores.	O	0
8	2003	2007	4		Non-maintenance of Inventory Register.	O	0
9	2003	2007	5		Weeding out of old Office / Legal Case Record.	O	0
10	2007	2011	1		Short recovery of contribution of DGEHS	O	10123
11	2007	2011	2		Contingency Expenditure / Bills	O	0
12	2007	2011	3		Govt. Cash Book	O	0
13	2007	2011	4		Stock Register (Consumable / Non-consumable)	O	0
14	2011	2017	1		Short deduction of UTGEIS, DGEHS and Recovery in r/o Transport Allowance	O	13908
15	2011	2017	2		Non production of Records	O	0
16	2017	2019	1		Improper maintenance of Cash Book	O	0
17	2017	2019	2		Improper maintenance of Cash Book	O	532
18	2017	2019	3		Improper maintenance of postal order register/delay in preparing of cheque from post office	O	0

* NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

34213/-

[Back](#)

39

48

PART-I

OLD AUDIT REPORT (1999-2017)

(38)

Old Report (Part-I)

38
83
24
47

PART-I (A) OLD AUDIT REPORT (1999 - 2002)

PARA-NO:-1 Para-1

Sub:-Income tax (recovery of 9650/- + surcharge)

On scrutiny of the income tax record during the audit period, 1999-2002 in respect of District Consumer Redressal Forum (East), Saini Enclave, Delhi, the following irregularities were noticed :-

Shri J. B. Shrivastava, Head Clerk

Year 2000-2001	G.I.		1,09,761/-
	Less s/d, 20,000		
	Less CM relief	298	(-) 20,298/-
		20,298	89,463/-
Rebate:		Pay	89,460/-
GPF 6000		tax	6,892/-
UTC GIS 360		rebate 20%	(-) 1,272/-
6360			
40,000/- under 80 u		tax payable	5620/-
disallowed		tax paid	nil
		Tax yet to be paid plus surcharge	5620/-

Year 2001-2002	G.I.		1,11,508/-
	Less s/d, 30,000	(-)	30,000/-
		20,298	81,508/-
Rebate:		Pay	81,510/-
GPF 6000		tax	5,302/-
UICGIE 360		rebate 20%	(-) 1,272/-
6360			
40,000/- under 80 u		tax payable	4030/-
disallowed		tax paid	nil
		Tax yet to be paid plus surcharge	4030/-

In this case, the rebate under 80-U for rupees 40,000/- during the year 2000-2001 and 2001-2002 for Rs. 40,000/- were disallowed as this rebate only allowed in case where permanent physical disability of more than 50% in one limb or permanent physical disability more than 60% in two or more limbs. Hence the rebate cannot be allowed resulted the recovery of rupees 9650/- plus surcharge as per applicable may be affected from the official concerned under intimation to the audit.

Para No. 2

PARA NO:- 2 Sub:- GOVT. CASH BOOK

During the course of test checks of the cash book for the period 1999-2000 to 2001-2002, in respect of Consumer Disputes Redressal Forum(E) the following irregularities were noticed:-

(i) The cash book shall be closed regularly and completely checked by a functionary other than writer, initial and closed it at the end of each day regularly. This has not been followed and violated the provisions of Receipts and payments during the period of audit.

(ii) At the end of each month HOO/DDO should verify the cash balances and record a signed and dated certificate to that effect in the Cash Book itself. In case, the verification of each balance is not possible on the last working day of the month on account of disbursement of monthly salary and allowances, it should be made/done on the first working day of next month before making any transaction on that day. The requisite certificate has not been recorded. For example:

(a) July,99 (b) Aug.99 (c) Nov.99 (d) Feb, 2001
(e) March, 2001 (f) Feb, 2002 (g) March, 2002.

(iii) That there are numerous cuttings, erasure on overwriting and use of white fluid in the cash book. As a rule erasures and overwriting, use of white fluid is not permissible and all cuttings should be attested by DDO/HOO through the correct one in Red Ink between the lines which is to be following. For example:-

Page of cash Book:- 2, 3, 19, 22, 24, 25, 26, 28, 29, 30, 34, 35, 39, 40, 41 and 42.

(iv) It has been noticed that the cash is not been properly maintained as per actual date of transaction. In the absence, the process relating to receipt and payment of Govt. money in question. For example:

27.8.99, 17.9.99, 27.9.99, 20.10.99, 12.11.99, 23.12.99, 20.01.2000, 28.1.2000, 10.10.2001, 30.10.2001, 31.10.2001, 29.11.2001,

19.12.2001, 20.12.2001, 22.12.2001, 31.12.2001, 15.12.2001, 6.12.2001, 12.12.2001, 13.12.2001, 11.21.2002, 25.2.2002, 28.2.2002, 1.3.2002, 13.3.2002, 30.1.2002, 31.1.2002 respectively.

(v) The imprest is not being drawn properly by the department as per the procedure. The imprest be recouped on G.A.R. 28 which is not being followed.

37
28
12
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39
46

(vi) No counting certificate had been recorded on the body of the cash book itself.

(vii) The cash book has not been closed on 23.8.1999 at page 1 of cash book and has been opened on 20.9.99 at page 1 (cash book) with opening balance 9287/- and payment for Rs. 737/- has been to Rajiv Auto vide receipt 5280/- (cash book page/1). Thereafter, at page 2 cash book has been opened on 24.8.99 with opening balance of Rs. 8550/-. Opening of cash book on previous date is against the rules.

(viii) The cash book has been handed over on 19.3.2000 by the previous cashier to new cashier on 29.3.2000 and DDO has certified the same entering on page 6 of the cash book and thereafter, the cash book has been opened at page 7 on dated 11.2.2000, it seems the cash book is written on back dates i.e. Feb. and March 2000.

(ix) The cash book at page 38, the transaction had occurred on 25.12.2001 by the department on the day of the National Holiday.

(x) The cash book opening and closing balances should be recorded in red ink which has not been followed. For example: page 30, 31, 32.

(xi) Under the provisions of Rule 92, the paid stamp duly attested by DDO need be affixed only against the total disbursement amount on the acquittance roll but the same was not made in acquittance roll register during the period of audit. Reasons be explained to the audit.

(xii) It has been observed that the payments have been made to the officers/officials. But their acquittance was not found in the acquittance roll registers, the details is as under, i.e. signature/rev.stamp.

S.NO.	Bill No. and date	Name of the Official	Amount	A.R.
		Officer		page.
1.	PB/9/99-2000	Sh. K. K. Bhasin, Member	Rs. 9000/-	P-2
2.	PB/42/99-2000	Sh. K. K. Bhasin, Member	Rs. 8000/-	P-11
3.	PB/44/99-2000	Sh. Tara Chand, UDC	Rs. 6275/-)	
		Sh. R. K. Mathur, Steno	Rs. 5369/-)	P-10
		Sh. Manoj Kumar, LDC	Rs. 4905/-)	
		Sh. Sunil Kumar, LDC	Rs. 4780/-)	
4.	PB-57/10/10/2K	Sh. Tara Chand, UDC	Rs. 2467/-)	
		Sh. Uma Shankar,	Rs. 2467/-)	P-35
		Sh. R. K. Mathur, Steno	Rs. 2467/-)	
		Sh. Sunil Kumar, LDC	Rs. 2467/-)	
		Sh. Jagat Singh	Rs. 2467/-)	
5.	PB-74, Dt.9.11.2000	Smt. Monika Taneja, Member	Rs.9000	P-39

Needful be done and compliance be shown to the Audit, similar cases be reviewed accordingly. Genuineness of the payments could not be ascertained.

Handwritten notes and stamps: 12, 31, 22, 36, 45.

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(xiii) It has been observed that this office is not maintaining the "CASH CHEST" for day to day transaction of Govt. money. Reasons may be explained to the Audit.

(xiv) Reference cash book page No. 39, the closing balance on 31.12.2001 is Rs. 10,007/- and same has been shown as opening balance as Rs. 7/- instead of Rs. 10,007/- on dated 8.1.2002. The grand total on receipt side dt. 8.1.2002 is Rs. 11,357/- on receipt side. On payment side it has been shown as 21,357/- resulting a net difference of Rs. 10,000/- as over draft due to non-proper carried forwarding/ brought forwarding of the closing and opening balances.

(xv) Reference cash book page No.41, there is a variation of Rs. 495/- in receipts and payments. The grand total shown on receipt side is 15,254/- whereas the same has shown on payment side as 15,749/-. The difference of Rs. 495/- is due to payment against Bill No. CB-119, the payment of Rs. 495/- is against the pmt. advance sanctioned. As per cash book the same balance of amount is Rs. 10/- only whereas it has been shown as Rs. 1000/- as resulting wrong carried forward in the next date of opening of the cash book.

(xvi) Reference cash book page No. 42 dated 13.3.2002, the receipt of Rs. 901/- is against bill No. CB-133 dated 4.3.2002 has been received in contingent bill but the same has been shown against receipt in pmt. advance. The payment of Rs. 901/- against CB-133 has not been shown as disbursed on 14.3.2002 and in later date. As resulting the cash book is short by Rs. 901/-.

From the test check of cash book it reveals that the cash book has been written in hazard manner and the same has not been checked by other than writer of cash book results the correctness of whole cash book is in question? The cash book cannot be said as authentic one. A reason for not following the receipts and payments rules is to be elucidated to audit. Similar type of other cases be reviewed accordingly and compliance be shown to the audit.

Para-3

PARA NO.-3 Sub:- Contingency Expenditure/Bills

During the course of test audit of record of contingency i.e. bills and other purchase record in respect of office of the Consumer Disputes Redressal Forum (East), Saini Enclave, Delhi for the audit period i.e. 1999 to 2002, the following irregularities were noticed :-

1. **Sale Proceed of Old Newspaper & Magazines**

Department has incurred the expenditure on purchase of various newspaper for office use, but after scrutinizing it is revealed that there is no Govt. receipt on account of sale proceed of old newspaper during the audit period i.e. 1999-2002.

For instance as under :-

S.No.	CB No. & Date	Amount (Rs.)
1.	08 dated 30.10.2000	941/-
2.	77 dated 02.12.2000	1088/-
3.	85 dated 18.01.2000	779/-
4.	05 dated 18.11.2001	804/-

HOO/DDO are hereby advised to take necessary action towards the sale proceed of the old newspaper and deposit the revenue in Govt. receipt under intimation to the audit.

The office may also be ensure that the payment has been made to President of the Consumer Dispute Redressal Forum (East) are on account of reimbursement of their expenditure incurred on residential newspaper as per entitlement laid down vide letter No.29985/Gazetted/VIE&G/Misc. dated 15.2.2000, a gazette notification issued by Asstt. Registrar (Gazette), vide which President of Consumer Court are entitled for two newspaper while the office made the reimbursement for their newspaper, as few instances are made :-

S.No.	CB No. & Date	Amount (Rs.)	Records
1.	CB-86 3.11.2001	5142/-	11/2000 to 10/2001
2.	CB-89 6.11.2000	5410/-	10/99 to 10/2000

The Officer/HOO/DDO are hereby required to review all the payments pertains to reimbursement of newspaper and regulate it as per instruction issued as per Gazette Notification, under intimation to the audit.

1. **Bills pertaining to Conveyance Allowance & Conveyance Hire charge**

The following irregularities were noticed while scrutinizing the conveyance allowance and conveyance hire charge bill:

CB-123 dated 5.1.2002 Rs. 2251/- in respect of Shri J.B. Srivastava, Head Clerk.

10/2001	-	Rs. 420/-	Claim has not been submitted as per Road
11/2001	-	RS. 450/-	Milcage. No distance covered as K.M. has
12/2001	-	Rs. 450/-	been shown between HQ/place visited.

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In the above and other similar cases the claim may be restricted as Per T.A. Rule applicable after due verification under intimation to the audit.

2. Contingent bills/purchases

While scrutizing the contingent bills and other purchase recent, the following irregularities were noted:-

(a) As per the Receipt and Payment Rule, all the voucher of the bills should be paid and cancelled by the DDO but the same has not been done in most of the cases, as few instances given under :

S.No.	CB No. & Date	Amount (Rs.)
1.	03 7/99	335/-
2.	36 6.10.2000	1058/-
3.	105 1.1.2002	6726/-

(b) Every contingent bills contained with the current details of Budget Appropriation and expenditure but the same has not been done in most of the cases as few instances given under :

S.No.	CB. No. & Date	Amount (Rs.)
1.	90 1/2000	1000/-
2.	47 4/2000	9636/-
3.	36 21.7.2000	2461/-
4.	23 5.5.2001	337/-

(c) Purchase of Books

The books has been purchased vide C.B. No.67 dated 30.10.2000 for amounting Rs. 949/- from M/s. Lamba Book Depot but no store entry has been made in any accession register neither recorded necessary codal formalities certificate on the body of the bill. The needful is required to be done under intimation to the Audit.

HOO/DDO is hereby suggested that the above and other similar type of cases, irregularities mentioned above may be rectified under intimation to the audit.

32
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92
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Para-4
PARA NO. 4 Sub:- Stock register (consumable / non consumable)

While scrutiny the records relating to stock register of District Consumer Redressal Forum (East), Saini Enclave, Delhi the following irregularities / short comings were noticed :-

1. Columns of stock registers have not been filled as per format of stock register i.e. date of purchase, bill no. and date, name of firm from whom material purchased, signature of receiver of items etc.
2. No requisition slip / indent are available with storekeeper.
3. No physical verification of store has been made as per GFR 116 (1). A physical verification of stores shall be made at least once in every year.
4. No certificate regarding containing of pages have been mentioned on the concerned stock register.
5. As per GFR 106, all the receipts of store should be examined, counted, measured or weighted, as the case may be at the time of delivery by some responsible officer who shall see that quantities are correct, there quality good, and they are as per approved specifications, but the same has not been observed too.
6. As per GFR 107, all the issue of stores should be governed by above rules. The store items have been issued but no indent / vouchers / requisition slip are available with store keeper.
7. No proper balancing has been made of stores of different stock registers, a few stances as under :-
 - (A) Stock Register - page 4, 12, 15, 16, 30, 36, 40, 92
 - (B) Non Consumable S Register - page 1 to 15, 17 to 32, 35, 37 to 40
8. Cuttings / overwriting are generally avoided but if made it must be authenticated by responsible officer with red ink entry. A few stances are as under :-
 - (A) Stock Register - page 12, 16, 20, 18, 68, 83
 - (B) Non Consumable Stock Register - page 36, 37
9. No signature of H.O.O. in relevant column in stock register either of time of receipt / issue of material. A few stances are as under:
Page 5, 6, 8, 9, 12, 15, 16, 27, 29, 106
10. No proper handing / taking over of stock of stores at the transfer / posting of store keeper.

The needful may be done and compliance be shown to the audit.

Para-5

PARA NO:- 5

(No 99-2002)

31
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Sub:- Attendance Register / Leave Account

During the test check /audit of the record pertaining to leave account / attendance register during the audit period i.e. 1999 -2002 in respect of Consumer Disputes Redressal Forum(East); Saini Enclave, the following irregularities were noticed :-

- A. Attendance registers for the period 1.4.99 to 31.5.2001 were not produced to the audit.
- B. After scrutinize the attendance register available and leave account it is revealed that the officials working in this office were on leave or their column in the attendance register were found cross marked by the ink but the period in question have not been settled by way of granting or debiting of their leave account or if present , they will be allowed signed under signature of head of office or competent authority in this case , as few instances as under:-
- (I) Sh. J. B. Shrivastava head Clerk.
Period of absence as per attendance register(Leave accounts has not been (i) 23.10.2001 to 27.10.2001 (column found blank) maintained after 30.6.2001)
(ii) 1.12.2001 to 4.12.2001 (-do-)
(iii) 10.12.2001 to 12.12.2001 (-do-)
(iv) 13.2.2001 to 28.2.2002 (cross marked)
(v) 1.3.2002 to 5.3.2002 and 7.5.2002 (cross marked)
- (II) Sh. R. K. Mathur, Steno (Leave accounts has not been Period of absence as per attendance register maintained after 31.12.2001)
(i) 26.6.2001 to 13.7.2001 (E.L.)
(ii) 18.8.2001 to 22.8.2001 (column found blank)
(iii) 1.3.2002 to 8.3.2002 (E. L.)
- (III) Sh. Sultan Singh L. D. C. (Leave accounts has not been period of absence as per attendance register maintained after 30.6.2001
(i) 5.11.2001 to 17.11.2001 (E.L.)
(ii) 24.9.2001 to 30.10.2001 (E.L.) (Recovery of Transport allowance also required)

- 98
39
16
- (IV) Sh. Yudhvir Singh, L. D. C. (Leave account has not been (i)
17.7.2001 to 21.7.2001 (Medical leave) maintained after 31.12.2001)
(ii) 1.8.2001 to 11.8.2001 (E.L.)
(iii) 18.10.2001 to 31.10.2001 (column found blank)
(iv) 23.11.2001 to 5.12.2001 (E.L.)
(v) 10.12.2001 to 19.12.2001 (column found blank)

- (V) Smt. Chanchal Gupta, Steno (Leave account has not been Period of
absence as per attendance register maintained after 31.12.2001
(i) 3.1.2002 to 11.1.2002 (E.L.)
(ii) 4.3.2002 to 8.3.2002 (E.L.)

In the above and other similar cases may be reviewed and settled their period of leave and absence by debiting their leave account if they have performed the duty on the day where the cross mark or columns are blank may be settled under controlling authority concern, under intimation of audit

PART-II CURRENT AUDIT REPORT (2003-07)

29
38
15 24

Para. 6
PARA No:- 01 6 (2003-07)

SUB: NON - MAINTENANCE OF YEAR WISE DETAILS OF PENDING CASES

The District Consumer Disputes Redressal Forum (East) was receiving the grievances from the subsequently complainants/consumers and putting up these cases before the bench consisting of President and two Members (present One Member) for admission of the complaint. Notices were being issued to opposite party. After hearing the arguments orally and also taking the written statements of records from both the parties, the orders were announced in open court.

In order to verify as to how many cases were received, disposed of or were pending during a particular year, various records for the period 2003-04 to 2006-07 maintained by the forum were examined with reference to periodical reports etc. The position of the cases as on 31.3.07 is as under: -

No. of cases filed during audit period	9087
No of cases disposed off	<u>8514</u>
Pending cases	<u>573</u>

The department was asked to furnish the summary of periodical, but year wise details of cases filed and disposed off were not provided by the forum. As a result thereof the authenticity of the figures of these cases could not be verified by audit.

Needful may be got done and compliance shown to audit.

PARA No: 02 7 (2003-07)

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SUB: - VALUABLE REGISTER

During the course of audit of valuable register, the following irregularities have been observed as detailed below:-

1. Valuable register has not been properly maintained as required under rules. The date receipt of cheques, the date of deposit of cheques to the bank and the date of encashment are not entered in the valuable register.
2. The postal orders received in the office of C.D.R.F (E) have been kept for a month before submitting for issue of cheques. It is also seen that the cheques are also obtained after one month resulting in a delay of 2 months before it could be deposited in the bank. It is further noticed that even after receiving the cheques in the C.D.R.F, the same were deposited after one or two months. Thus undue delay has been occurred in the deposit of Govt. receipts into Govt. account. Few instances of delay in deposit of receipts are given below:-

S.No.	Period of receipts	Amount in Rs.	Cheque No & date	Date of deposit
1.	6/05	8000/-	501068 dt 29.07.05	Not mentioned
2.	8/05	8985/-	506599 dt 27.09.05	Not mentioned
3.	9/05	11130/-	510503 dt 11.11.05	Not mentioned
4.	2/06	10645/-	68134 dt 12.04.06	Not mentioned
5.	4/06	11835/-	722262 dt 20.05.06	04.07.06
6.	5/06	9400/-	74064 dt 12.06.06	12.07.06
7.	6/06	9825/-	72121 dt 20.07.06	01.09.06
8.	7/06	13060/-	85185 dt 22.09.06	02.11.06
9.	9/06	10740/-	85789 dt 19.10.06	23.11.06

Effort may be made to encash the postal orders at the earliest so that the timely credit of receipt can be taken into govt. accounts.

Para-7 (2003-7)
~~PARA No:- 02 08 (2003-07)~~

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Sub: Physical verification of stores.

During the course of audit, it has been observed that no physical verification of stores has been carried from 2003-04 to 2006-07. As per Rule 192 of GFR, physical verification of stores shall be done annually and a certificate of verification shall be recorded in the stock register.

The reasons for not carrying out the physical verification of stores may be elucidated to audit. The same may be carried out immediately.

Para-8

~~PARA No:- 04 09 (2003-07)~~

Sub:- Non Maintenance of inventory register

As per rule 112 of GFR 1963 an inventory register of the dead stock shall be maintained in all Govt. offices subject to such general direction as may be issued by the concerned departments of central Govt. or the administrator as the case may be showing the number received, the number disposed of (by transfer, loss, sale etc) and balance in hand for each kind of articles. It was, however, observed that no such inventory register was being maintained. Thus the exact items lying in the dead stock is not known.

Reasons for not maintaining inventory register may be elucidated to audit.

Para-9

~~PARA No:- 05 10 (2003-07)~~

Sub:- Weeding out of old Office/Legal Case Record

As per rule 20 of consumer Protection regulation 2005, there in a provision of time period for preservation of complaint, F.A., R P, etc. Further as per appendix 13 of rule 289 of G.P.F. 2005, there are instructions for retention of records (office).

District Consumer Forum (E) has not carried weeding out of records (both legal & office) since it opening resulting huge records are lying in the forum. Reasons may be elucidated to audit and weeding out may be carried out immediately with the approval of competent authority.

Para-10

Para No. 11

Para No. 1

Ref. Audit memo No. 7

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Subject : Short recovery of contribution of DGEHS.

During the test check of Pay Bill Register for the year 2010-11 and found that the contribution Of DGEHS from the employees are being recovered at the old rates while the new rates were effected w.a.f. August, 2010. The details of short recovery are given as under.

S.N.	Name of Employees And Designation	Period		Month	Old Rate Rs.	New Rate RS.	Amount to Be recovered
		From	to				
1	Sh. U.C.Tiwari, President	8/10	12/10	3	100	500	1200
2	Sh.V.K. Gupta, President	11/10	to 14.6.11	6 .14 days	100	500	2633
3	Sh. Sohan Pal, H.C.	8/10	12/10	5	100	225	625
4	Smt. K. Madhu Lata, Steno	8/10	6/11	11	100	225	1375
5	Smt. Padmja K. UDC	8/10	9/10	2	60	125	130
6	Smt. Rashmi Jain.UDC	8/10	6/11	11	60	125	715
7.	Smt. Bindu, LDC	8/10	5/11	10	60	125	650
8	Sh. Subhash Chand, LDC	8/10	6/11	10	60	125	650
9	Sh. S.K. ,Pandey, LDC	8/10	6/11	11	60	125	715
10	Sh. Mitesh Kumar, Steno	8/10	6/11	11	60	125	715
11	Sh. Jagat Singh, Peon	8/10	6/11	11	60	125	715
		Total Rs.					10123

(Rupees Ten thousand one hundred twenty three only)

The reason for non deduction of the contribution of DGEHS at the new rates be explained to Audit and recovery of Rs. 10123/- may be made from the Officer/Officials concerned after due verification of facts and figures.

Para-11

Para No. 2

(19)

Ref. audit Memo No.8.

(78)
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Subject: Contingency Expenditure/Bills.

During the test check of records of contingency i.e. bills and other purchase records of consumer Dispute Redressal Forum (East) Delhi for the period 2007-08 to 2010-11. The following irregularities were noticed.

1. Electricity Bills.

The following payments were made to BSES Yamuna Power Ltd. with arrear amounts as mentioned in the Electricity Bill.

S.N.	C.B.No. & Date	Electricity Bill No.	Current charge Of the Bill Rs.	Amount of Arrear Paid Rs.	Total Amount Paid Rs.
1.	CB 40 dt. 6.8.08	226622	12833.09	7275.21	20100-
	CB 40 dt. 6.8.08	236624	955.90	317.41	1270
2.	CB-59 dt. 6.10.08	295123	9612.36	20108.30	26750
	-do-	295125	338.20	1273.31	1610-
	-do-	295122	4948.55	3322.25	8170-
3	CB-82 dt.2.12.08	361299	6306.91	100.80	6400-
	-do-	361300	8376.01	2970.66	11340
4.	CB-113 dt. 8.02.08	52677	2023.56	830.07	2850
	-do-	52678	7175.28	2479.42	9650
	-do-	52680	1199.55	798.51	1990

The payment made to BSES with arrear is irregular and same may be got regularized from the Competent Authority and shown to next audit.

The payment of Rs.54690/- were made to BSES Yamuna Power Ltd. vide CB No. 47 dated 11.8.09 for the month of July 2009 against the following Bills.

Bill No.	Amount
1. 633868 dated 21.8.09	Rs. 22640/-
2. 633869 dated 21.8.09	Rs. 30790/-
3. 633871 dated 21.8.09	Rs. 12670/-
Total	Rs. 54690/-

The above payment was made to BSES Yamuna Power Ltd. without meter reading as no meter reading or any other charges were mentioned on the above three bills.

The reasons for making payment without meter reading of the above bills may be explained to audit.

Para-12

Para No. 13

Ref. Audit Memo No. 10

Subject : Govt. Cash Book.

During the test check of Govt. Cash Book for the period 2007-2008 to 2010-11 of the Consumer Dispute Redressal Fourm(East), Saini Enclave Delhi, the following irregularities were noticed.

1. Delay in Remittance to Govt. Accounts :-

The main source of receipts of the consumer Dispute Fourm is the Registration Fees of New cases filed by the Public for their grievances. The fees is received along with the case through Postal Order or Demand Drafts. The postal order were sent to the Post Office for encashment and D.D. were deposit in the Govt. Accounts through Challan. The amount of postal order after encashment through cheque issued by the Post Office in favour of the President of Consumer Dispute Redressal Fourm were depositing in the Govt. accounts through challan.

The cheques received from the Postal Department were entered in the cash book and there after deposited in the Government Accounts it is observed that there was delay from 17 days to 90 days in depositing of cheque in Govt. Accounts by the CDDRF. Few examples of delayed deposits are as under :-

Date of receipt Of cheque	Amount of Cheque Rs.	Date of deposit In Bank	Amount in Rs	Delay in Days.
19.4.07	10770-	31.5.07	10570-	42 Days
22.5.07	11110-	10.7.07	11110-	49 days
10.7.07	12040-	25.9.07	12040	77 days
12.02.08	11640-	23.4.08	11640-	70 days
12.05.08	10860	11.8.08	10860-	90 days
11.11.08	11060	24.12.08	11060	44 days
04.02.09	10320-	21.2.09	10320	17 days
04.02.09	11100-	16.3.09	11100-	40 days
26.03.10	20217	22.4.10	20017	27 days
-	-	22.4.10	200	27 days
30.6.10	10910	25.8.10	10910-	56 days
24.9.10	13480-	03.11.10	13480	40 days

i) As per the Receipt and Payment Rules the amount of Receipt received by the Office is to be deposited into the Government Account on the same day or next working day. The reason for delay in deposit may be explained to audit.

ii) Amount received on 4.2.2009 of Rs. 10320/- and Rs. 11100/- were deposited in Govt. accounts on 21.2.09 and 16.3.09 reason be explained to audit for depositing on two different date while amount received in the same day.

Para-13

Para No. 14

Ref. audit memo No.5

Subject: Stock Register- Consumable/non consumable.

During the test check of the stock Register of Consumable and Non consumable stores, the following short coming are noticed by audit.

1. Non consumable stock Register.

- A) The stock Register is not maintained properly and also seems to be incomplete as Steel Almira, Tables, Chairs, Sofa sets etc. are not entered in the Non consumable Stock Registers and same is not signed by the store in charge.
- B) The balance of store were not shown in the prescribed column and also shown as nil in some cases, few example give below :-

S.No	Name of Items	S.R. Page No.	Balance	Balance shown in stock Register.
1	Heater	P-2	06	Not shown
2	Exhaust Fan	P-3	01	-do-
3	Photostat Machine	P-8	01	-do-
4	Table Desk Top (Big)	P-13	01	Shown NIL
5	Rack	P-6	07	-do-

The cost price of photo state Machine is not entered in the Stock Register, which is required in the stock Register .

c) The store (items) entered in the non consumable register should be shown Nil only after the auction of the items after condemnation or transfer to some other department.

d) Physical verification of stores during the audit period has not been recorded in the stock Register which is required once in a year as per GFR No. 192(i) Physical verification of Fixed Assets d:- The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the out-come of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to accounts.

2. Consumable Stock Register:

The consumable stock Register is not maintaining year wise, No opening and closing balance of Store items shown in the register at the opening and in the end of the year (Financial Year).

The following non consumable store items are entered in the consumable stock Register.

S.N.	Name of Items	S.R. Page sNo.	No. of items.
1	Heat Convector	P-2	02 Nos
2	Kettle Electric	P-44	03 No
3	Calculator	P-61	02
4	Table I	P-68	02
5	Mayaur Jug.	P-87	03
6	Wall Clock	P-105	02
7	Batteries (Inverter)	P-119	02

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The entries of the above store items may be transferred to non consumable stock Register and shown to audit.

3. The physical verification of the store was not done during the audit period as the same was not recorded in the stock Register as per GFR -192(2). A physical verification of all the consumable goods and material 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.

4. The stocks Register of Non consumable and consumable stores be maintained properly and physical verification report may also be recorded as required under the GFR and shown to audit.

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Para No.5

Ref. Audit Memo No. 15

Subject: Non Production of Records :-

The following records were not produced before the Audit for Audit period.

*Settled and
Taken as fresh*

1. Stock Register of G.A.R. 6/Receipt Books
2. Permanent Advance Register.
3. T.A. Register
4. Medical Re-imbusement Register.
5. Long term Advance Register HBA/MCA etc.
6. Surety Bond of Special Pay to Cabier.
7. Dead Stock /Unserviceable Store Register.
8. Tution Fee Reimbursement Register.
9. Increment Register of Staff Members.
10. Govt. Vehicle Records La. Log Book P.O. Register, Repair and dead Stock Register.
11. O.T.A. Register
12. Reconciliation Statement of receipt for 2007-08 to 2010-11.

[Signature]
22/7/11

(N.C. DOBRIYAL)
I.A.O., Audit Party No. X.

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PART-II

CURRENT AUDIT REPORT (2011-2017)

Para-14
Para No. 01(a) Sub: Short deduction of UTGEIS subscription amounting to Rs. 480/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1,800/-.
(Ref, Audit Memo No. 03 dated 28/09/2017)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, 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' employee placed in PB-1 is not being deducted at the enhanced rate of Rs. 30/- as per details given below:

S. No	Name & Designation	Period	Amount of UTGEIS deducted (Rs.)	Amount required to be deducted (Rs.)	Amount short deducted (Rs.)
1.	Sh. Jagat Singh, Peon	Jan. 2011 to Aug. 2013 (32 Months)	15/-	30/-	32X15= Rs. 480/-
Total					Rs. 480/-

The recovery of Short deduction of UTGEIS of Rs. 480/- be made after due verification of facts figures from the above mentioned official. Further, all other similar cases during the audit period may be checked and recovery, if any, be made under intimation to the audit.

Para No. 01(b) : Short- deduction of subscription towards DGEHS.
(Ref, Audit Memo No. 04, dated 28/09/2017)

Consequent upon the revision of the pay on the basis of the implementation of recommendation of the 7th Central pay Commission, it has been decided to revised the rates of subscriptions, to be made by the employees/pensioners for availing benefits under CGHS/DGHS w.e.f. 01/02/2017 vide Ministry of H&W, GOI OM No.S11011/11/2016-CGHS(P)/EHS dated 09/01/2017 & 13/01/2017 and further endorsed vide Director General of Health Services GNCTD of Delhi vide O.M. no. F25117/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017.

Revised monthly Contribution for availing DGHS facility.

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

On the test check of the record provided, it is observed that Short subscription towards DGHS has been deducted in respect of the following employees.

Sr. No	Name Miss/Mrs	Designation	Level	Period	Subscription deducted	Revised subscription	Difference In Rs.
1	Pawan Kumar	Steno. Gr.III	6	Feb.17 to May 17 (04 Months)	Rs. 225	Rs. 450	225x4=900/-
2	Sangeeta Dhingra	Steno. Gr.II	7	Feb.17 to May 17 (04 Months)	Rs. 325	Rs. 650	325x4=1300/-
3	Manoj Kr. Grover	Head Cleark		Feb.17 to May 17 (04 Months)	Rs. 325	Rs. 650	325x4=1300/-
4.	Sai Jyothi Kangandra	UDC	6	Feb.17 to May 17 (04 Months)	Rs. 225	Rs. 450	225x4=900/-
5.	Anuj Kr. Verma	LDC	2	Feb.17 to June 17 (05 Months) & July (Non-deduction)	Rs. 125	Rs. 250	(125x5+250)=625+250=875/-
Total							Rs.5,275/-

The recovery of Short-deduction of Rs. 5,275/- towards DGEHS in r/o above employees be made after due verification of facts and figures from the above mentioned officials. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

PARA No. 01(c):- Non- deduction of subscription towards DGEHS.

(Ref, Audit Memo No. 05, dated 29/09/2017)

As per Delhi Govt. Employees Health Scheme, Membership is compulsory for all eligible serving employees of GNCTD. As per CS (MA) rules in Case spouse of employee is also Govt. servant then if only one of the spouses wants to avail the benefits of the scheme, the other spouse being considered dependent for the purpose of medical benefits may be beneficiary provided he/she is not getting any type of medical benefit/allowance in this regard from his/her office. A joint declaration in this regard that both of them will be getting the benefits under the scheme may be obtained from them while issuing the membership/health card.


On scrutiny of Pay Bill Registers and as per Spouse Information provided, it has been revealed that the subscription towards DGEHS has not been deducted from the salary of following official:-

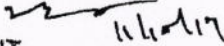
S. No.	Name & Designation	Grade Pay (Rs.)	Period	Subscription towards DGEHS per month required to be deducted (Rs.)	Amount to be Recovered (Rs.)
1.	Smt. Sudha Jain, Head Cleark.	4200/-	Apr. 11 to June 11 (03 Months)	225/-	225x3=675/-
2.	Smt. Sudha Jain, Head Cleark.	4600/- (On grant of MACP)	July 11 to Oct. 13 (28 Months)	325/-	325x28=9,100/-
3.	Sh. Jitendra, LDC	1900/-	Feb. 13 to Oct. 13 (09 Months)	125/-	125x9=1,125/-
Total					Rs. 10,900/-

(2011-2017)

(1) T.R 5 (2) C.E.A. Register, Medical Register and Medical bills (2015-17), LTC Register & Bills. (3) Record related to Cheque Books, Receipt Books, Cheque issued & adjujusted (4) Non-Consumable Stock Register (5) Property Register (6) Purchase Files, Tender & Quotation files. (7) Files pertaining to outsources staff & Contractual staff. (8) Action taken report of old outstanding paras. (9) Contingent Register. (10) Cash Book. (11) All Income Tax Record (Form 16, Calculation sheet, Supporting documents etc.). (12) Register related to grant of Long/Short term advances. (13) Contingency Bills (2015-16, 2016-17). (14) Year-wise details of receipts on account of compensation/penalties and other Misc. receipts

The above mentioned record may be produced before the next audit.


11/10/17
I.A.O. Audit Party No. XXIX


PRESIDENT
Consumer Disputes Redressal Forum (East)
Govt. of NCT of Delhi
CSC Complex, Saini Enclave, Delhi 110092

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PART-III

TAN NO. 01. Shortcomings in Pay Bill Register

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 the PBRs. Apart from the name, D.O.I and GPF No, the other details like 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 DDO.
3. 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.
4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
5. Abstract of Pay Bills (GAR-18) not filled up.

The rectifications of the above irregularities may be made and compliance may be shown to the next audit.

TAN NO. 02. Deficiency in maintenance of Service Books.

Supplementary Rules 196, 197, 199 and 202, provides that following procedure should be followed, while maintaining the service record of a Government servant:-

1. **Service Book to be shown to the official every year-** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. But the same was not found in most of the cases.
2. **Re-attestation-** The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO/DDO. But the same was not complied with.
3. **Verification and communication of qualifying service after 25 years (now after 18 years.)of service or 5 years before retirement-** As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in all the cases, the above instructions have not been followed by the department.

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The necessary action may be taken to remove these irregularities and compliance shown to the next audit.

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TAN NO. 03: Sub:- Irregularities in maintaining consumables stock registers & Contingency vouchers/Bills

1. Rule 192 (1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable stock/goods and materials has been conducted during the entire audit period.
2. On scrutiny of Consumable stock register (2011-16), it has been observed that a number of items which are of non-consumable nature such as Calculator (P-190), Clock (P-199), Electric kettle (P-168), has been entered in the consumable register which is irregular, these items may be transferred to non-consumable register.
3. Signature of the recipient not recorded in the stock register, while receiving item issued to him.
4. No Fidelity bond of store keeper was available with the department.
5. Some item has been procured but not used/issued even after a lapse of 2 year e.g. soap (entered at P-5 of Consumable Stock Register) procured in 2014-15 but issue entry does not exist till date.
6. Stock entry of items has not been recorded on the vouchers.
7. Certificates as per GFR-145 and GFR-146 of General Financial Rules 2005 have not been recorded while procuring the items.
8. Entry regarding "Paid & Cancelled" has not been recorded on vouchers.

All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance shown to the next audit.

TAN NO. 04: Reimbursement of claim for medicines without obtaining non availability certificate from the attached Dispensary/Hospital.

As per facilities provided under DGEHS Scheme, there is a provision of free supply of drugs prescribed by the doctors of Govt. Dispensaries/ hospitals and recognized empanelled hospitals. If the same are not available in Govt. Hospital/Dispensary, the same can be purchased from the market after obtaining "Non availability certificate" from the attached dispensary/Hospital.

During the test check of claims of medical reimbursement of employees, it has been noticed that in the following medical reimbursement claims medicine were purchased from the market without obtaining "Non availability certificate" from the attached dispensary/Hospital, which is irregular.

Sr. No.	Name & Designation	Bill No. & Date	Amount of Bill in Rs.
1.	Smt. Rashmi Jain, UDC	129, 26/12/11	1016/-
2.	Smt. K. Madhu Lata, Steno Gr. II	(I) 130, 26/12/11 (II) 139, 28/01/13 (III) 171, 07/01/14	8839/- 8058/- 12060/-

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All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance be shown to the next audit.

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TAN NO. 05: Delay in deposit of remittances to Government Account.

As per R & P Rules 1983, money should be deposited in the Government Account as soon as it is received or on the next working day during the scrutiny of Challan files, it was observed that in the following cases there was delay from 37 day to 197 days in remittance of cheque into the government account.

Date of Receipt of Cheque	Amount in Rs.	Date of Deposit of Bank	Delay in No. of Days
29/06/11	16680/-	23/08/11	56
09/11/11	16460/-	28/12/11	50
27/08/12	13250/-	03/10/12	38
20/09/12	38800/-	17/11/12	59
24/08/13	18380/-	21/11/13	90
17/12/13	16640/-	01/03/14	75
24/05/14	19340/-	17/07/14	55
19/02/15	13720/-	05/05/15	76
21/04/15	13660/-	24/06/15	64
26/08/15	13250/-	07/01/16	135
05/11/15	21860/-	27/01/16	84
20/07/16	15905/-	30/08/16	42
23/09/16	31205/-	29/10/16	37
14/12/16	21800/-	30/06/17	197

All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance shown to the next audit.

TAN NO. 06:- Shortcomings in Bill Registers.

During test check of Bill Registers for the year 2011-17, the following shortcomings have been observed.

1. 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 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.
 2. 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, which is irregular.
 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
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in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.

4. **Cutting and Overwritings-** There are 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.
5. **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.
6. **Month end summary not prepared:** Month end summary showing total bill submitted, cleared, pending at the end of the month has not been prepared.

All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance shown to the next audit.

TAN NO. 07:- Irregularities in maintainance of leave account.

1. During the test check of the record provided by the Forum, it is observed that the following officials were on E.L/C.C.L at different intervals but the leave availed has not been debited in their respective leave account.

Sr. No.	Name employees/Designation	Nature & Period of leave
1.	Smt. Sangeeta Dhingra, Sr. Steno.	26/12/16 to 31/12/16 (E.L.) 19/09/16 to 23/09/16 (E.L.) 20/06/16 to 30/06/16 (E.L.)
2.	Smt. Sai Jyothi Kangandra, UDC	14/09/16 to 16/09/16 (E.L.) 17/02/14 to 07/03/14 (CCL) 11/08/14 to 16/08/14 (Leave)

2. Excessive overwriting & cutting in leave account like in case of Mrs. Sai Jyothi Kangandra, UDC Smt. Sangeeta Dhingra, Sr. Steno.
3. Initial of the leave sanctioning authority omitted on some occasions.
4. Attendance column left blank.
On the test check of the leave account and attendance register (2014-15 to 2015-16) provided by the forum, it is observed, in some cases, that neither attendance has been marked in the attendance register nor any deduction has been shown in the leave account by sanctioning any kind of the leave due, which is irregular.

The detail is as under.

Sr. No.	Name of employees/Designation	Nature & Period of leave
1.	Smt. Sai Jyothi Kangandra, UDC	19/04/14, 26/05/14, 28/06/14, 18/06/14, 06/06/14, 07/07/14, 26/09/15, 12/10/15, 28/10/15, 10/02/16 to 29/02/16, 17/09/16.
2.	Smt. Suman Verma, H.C	15/11/14 to 18/11/14, 07/04/15 to 31/05/15, 18/06/15, 27/06/15, 14/09/15, 03/10/15, 08/10/15, 21/10/15, 24/10/15, & 30/10/15 to 31/10/15.
3.	Sh. Ashok Kumar, UDC	11/09/15.

All other similar cases may be reviewed and necessary action may be taken to remove these irregularities and compliance shown to the next audit.

TAN NO. 08:- Non-Maintenance of LTC Claims Register / Bill Register and Register of Medical Claim.

While scrutiny of the records provided by the Forum, the following observation are made.

Non - Maintenance of LTC Claims Register:-

Under the provision of LTC Rules, the LTC claim, before submission to PAO for payment, should be entered in the Register Claim Register of LTC claims to be maintained in the prescribed form. There is provision for entering advance bills also in this register. Instructions printed in the form of the register should be followed. Particulars of recovery if any from the official may also be entered in the register. Further, Under the LTC Rules, after the claim is countersigned and before it is presented for payment, entry in the service book should also be made by the DDO. All the relevant details viz date of journey, details of family member, place visited and block year against which LTC availed should be recorded to facilitate easy reference to regulate the claim further. These entries will prove useful for reference on transfer of the employee to another office. Proper maintenance of LTC record also facilitate the proper scrutiny of the record, which is not being followed.

Non - Maintenance of Register of Medical Claim:-

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Directorate Health Services, Govt. of NCT of Delhi, for its employees, in respect, from time to time.

The necessary action may be taken to remove these irregularities and compliance shown to the next audit.

TAN NO. 09:- Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall be required to furnish security.

Further as per Rule 275 (3) of GFR 2005 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in



case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31".

Needful may be done and shown to the next Audit.

TAN NO. 10 :-Non-maintenance of year-wise details of receipts on account of compensation/penalties and other Misc. receipts.

The Consumer Dispute Redressal Forum- District East, receipts the grievances from the Complainant/Consumer and subsequently putting up these cases before the bench consisting of President and member for admission of the complainant. After hearing and argument & taken written statements of record the orders and announced in open court.

In view of above the department was asked to furnish the year-wise records & details of receipts as account of compensation, penalties & other misc. receipts during the audit period 2011-17. The department vide their reply dt. 06/10/17 has stated they are not maintaining such records. As a result therefore, the authentication of figures of the cases could not be verified by the audit.

Necessary record may be maintained & compliance be shown to the next audit.

TAN No. 11:- Non-deduction of TDS amounting to Rs. 1589/-.

(Ref, Audit Memo No. 06, dated 03/10/2017)

During the test check of the contingency Bills/Voucher, provided by the forum for the period w.e.f. 2011-12 to 2014-15, it has been observed that TDS has not been deducted while making the payment to the vendors, which is irregular. The detail is as under:-

Sr. No.	B. No. & Date	Amount In Rs.	Name of Vendors/Agency	Purpose	TDS to be Recovered @ 2% (In Rs.)
1.	109- 02/11/11	6740/-	Electro International Maintenance Services	Repair of Computer	135/-
2.	110- 02/11/11	6750/-	Maheswari Enterprises	Repair of Building	135/-
3.	123- 01/12/11	3820	Electro International Maintenance Services	Repair of Computer	76/-
4.	138- 23/01/12	8940/-	Electro International Maintenance Services	Repair of Computer	179
5.	142- 11/02/12	1360/-	R.P. Enterprises	Repair of fan	27/-
6.	159-29/03/12	1800/-	Rastogi Cartridges	Repair of Printer	36
7.	161-30/03/12	4950/-	Maheswari Enterprises	Repair & Maintenance	99/-
8.	119-03/12/12	3640/-	Electro International Maintenance Services	Repair of Computer	73/-
9.	13-26/04/12	6945/-	Electro International Maintenance Services	Repair of Computer	139/-
10.	168-18/03/13	3250	Balaji Enterprises.	Repair chair	65/-
11.	172-25/03/13	8400/-	Vishwambhr Singh	Repair chair	168/-
12.	61-15/07/13	7763/-	Shorya Kamal Associates	Repair of	155

13.	62-15/07/13	5618/-	Shorya Kamal Associates	Digital copier Repair of	112/-
14	89-06/09/13	5390/-	Naval Trans Logistics	Digital copier Repair of	108/-
15	90-06/09/13	6270/-	Naval Trans Logistics	Computer Repair of	125/-
16	129-30/10/13	5050/-	Naval Trans Logistics	Computer Repair of	101/-
17	59-31/07/14	2376/-	Sachin Goel & Associates	Professional Charges	48/-
18	73-21/08/14	7800/-	NIT Networks	Repair of Computer	156/-

It may be ensured that total payment to any of the above mentioned agency during a financial year does not exceeds Rs.30000/-,if so, the recovery towards Non-deduction of TDS be made after due verification of facts and figures from the above mentioned cases. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.


I.A.O., Audit Party No. XXIX

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PART-II

CURRENT AUDIT REPORT (2017 to 2019)

PARA-1: Improper Maintenance of Cash Book

PARA NO: 16

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Audit Memo. No. 04

Date: 19.02.2020

During the test check of Cash Book maintained by the Consumer Forum, Distt. East for the year 2017-19, the following irregularities have been noticed by the audit:

1. Mandatory page counting certificate should be recorded at the first page of Cash Book, same is not found in the cash book.
2. The Cash Book onward 06.03.2017 to 08.04.2017 (i.e last entry made at payment side of the Cash Book) has been written with pencil, which is not allowed, same should have been written with pen and a certificate should also be recorded by DDO under instruction given in Civil Manual Accounts. Further, it is observed that no cash book has been written by the department from 08.04.2017 onwards i.e last entry made at the payment side of the Cash Book which is grave irregularity.
3. The dates taken into Cash Book for transactions is not in ascending order. In the receipt side of cash book, dates have been mentioned as 02.05.17, 02.06.17, 14.12.16, 30.06.17, 22.12.16, 29.12.16 and 12.01.17 which is irregular.
4. No certificate regarding closing balance has been recorded by the DDO at the end of month.
5. No TR-5 has been provided to the Audit. Hence it is not possible to cross check the amount received in the Fourm through TR-5 with cash book.
6. During test check of Cash book, it is further observed that opening balance taken in the cash book from closing balance is not correct, the details is given below:-

Date mentioned in the Cash Book	Opening balance shown in the Cash Book	Closing balance shown in the Cash Book
03.06.17	45720	45720
22.12.16 (date mention in the cash book also seems not correct)	500	-

Necessary efforts may be made to recast the cash book in order to make the entries of dates in sequence and making the correction in balance (opening/closing) shown in the Cash Book under intimation to the Audit.

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PARA-2:-Irregular claim of LTC - Recovery of Rs.532/-.

Part no: 17

Audit Memo. No. 05

Date: 19.02.2020

As per OM No. 31011/3/2015-Estt. (A.4) dated 09 February 2017 issued by the department of Personnel and Training vide which it is stated that if a public transport is available in a particular area the Govt. servant will reimburse the fair admissible for journey by otherwise and titled mode of public transport from the nearest airport/train way station/bus terminal to the declared place of visit by the shortest route.

During test check of LTC bill, it is revealed that Sh. Anupam Gaur, ASO has availed the Home Town LTC for self and four of his family members for the block year 2016-17(Extended upto-2018) for visiting Agartala (Tripura) and reimbursed the amount of Rs. 55,949/- accordingly vide bill No.26 dt. 13.03.2018. Further, it is observed that he was allowed reimbursement of taxi fare from Kolkata(Howrah Station) to Kolkata Airport and back of Rs.532/-, which is irregular. The detail is given below:

Name of the officer/officer	Bill No. and Date	Amount Reimbursed (Rs.)	Amount required to be paid (Rs.)	Recoverable Amount (Rs.)
Sh. Anupam Gaur, ASO	26 dt. 13.03.2018	55949	55417/-	532

Necessary recoveries of Rs. 532/- may be done from the concerned official and deposit it into govt. account under intimation to the Audit.



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PARA-3:- Improper maintenance of postal order register/delay in preparing of cheque from post office and submission it into Govt Account.

PARA NO: 18

Audit Memo. No. 07

Date: 21.02.2020

The following information related to maintenance of postal order register/delaying in preparing of cheque from post office and submission it into Govt Account is provided to Audit.

Month of receipt of Postal Order	Amount	Date of deposit of postal orders into post office	Date of issue of cheque by post office	Date of cheque deposit into SBI through Chillan
April, 2017	9,375	12.09.2017	26.09.2017	55 dt 14-11-2017
May, 2017	14,710	12.09.2017	26.09.2017	
June, 2017	10,125	12.09.2017	26.09.2017	
July, 2017	11,440	27.03.2017	13.08.2018	Challan Nil dt 12-11-2018
August, 2017	16,750	27.03.2017	13.08.2018	
September, 2017	12,060	27.03.2017	13.08.2018	
October, 2017	9,670	27.03.2017	13.08.2018	
November, 2017	9,460	27.03.2017	13.08.2018	
December, 2017	7,240	27.03.2017	13.08.2018	
January, 2018	8,005	16.08.2017	09.10.2018	56 dt 12-11-2018
February, 2018	9,680	16.08.2017	09.10.2018	
March, 2018	6,260	16.08.2017	09.10.2018	
April, 2018	10,120	16.08.2017	09.10.2019	57 of Dec 2019
May, 2018	10,265	05.09.2017	09.10.2019	
June, 2018	5,910	05.09.2017	09.10.2019	
July, 2018	9,575	05.09.2017	09.10.2019	
August, 2018	15,110	05.09.2017	09.10.2019	
September, 2018	8,740	05.09.2017	09.10.2019	
October, 2018	8,470	05.09.2017	09.10.2019	
November, 2018	8,450	Not deposited		
December, 2018	4,095	26.11.2019	05.12.2019	58 of Dec 2019
January, 2019	3,930	26.11.2019	05.12.2019	
February, 2019	2,750	Not deposited		
March, 2019	5,335	26.11.2019	05.12.2019	
April, 2019	3260	26.11.2019	05.12.2019	
May, 2019	5300	26.11.2019	05.12.2019	
June, 2019	850	26.11.2019	05.12.2019	
July, 2019	3230	26.11.2019	05.12.2019	
August, 2019	2560	26.11.2019	05.12.2019	

On Scrutiny of records/information provided to the audit with regard to postal orders, the following discrepancies were noticed:-

01. As per rule 13 of Receipt and Payment Rules, receipt in the form of Demand Draft/postal orders accepted by DDOs should be entered either in Cash Book or in the Register of Valuables in GAR-5, same was not done by Forum.
02. Postal order received in the District Forum-East as court fees were entered in a plain register without giving the details of receipt of Postal order in the Forum.
03. It has been observed that postal orders received in the District Forum were kept for 4 to 5 months with Forum before submitting it into post office for issuing the cheque.
04. After receiving the cheques from Post Office, it should be deposited into bank within one or two days but on perusal of records/ information provided to the audit, it is observed that cheques received from Post office were deposited into S.B.I after two to three month

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through Challan thus undue delay had occurred in the deposit of Govt. receipt into Govt. Account.

- 05. Further, as per information provided to the audit it is observed that Postal orders received as court fees for the month of November-2018 and February-2019 for amounting to Rs. 8450/- and Rs. 2750/- have not been deposited into Post office for preparing of cheque till date.
- 06. During test check of postal order register, it is revealed that total amount taken in the register was not found correct in the following months:-

Month and Year	Details as per record maintained by the office			As per Audit observation		
	No. of IPOs	Amount	Total Amount	No. of IPOs	Amount	Total Amount
May-2017	2	10	40	2	10	20
Sept.-2017	2	100	20	2	100	200

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.

TAN 1: Improper maintenance of Pay Bill Registers

13 4

Audit Memo. No.01

Dated: 14.02.2020

During the test check of the PBRs, the following irregularities have been noticed:

1. Total of each column is required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
2. There are several cuttings & over-writings in the PBRs and use of correcting fluid has also been made to rectify the entries in PBR. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.

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TAN 2: Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO

Audit Memo. No.02

Dated: 17.02.2020

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 & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Sangeeta Kumari	Steno Gr.II	17.07.1970	30.11.1992
2	Anupam Gaur	ASO	05.01.1967	07.08.1992

(B) Improper maintenance of S/Books:

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 accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:

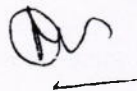
S.No.	Name of the official (S/Shri/Ms.)	Designation	DOB
1	Sangeeta Kumari	Steno Gr.II	17.07.1970
2	Anupam Gaur	ASO	05.01.1967
3	Yogesh Kumar Pipil	Sr. Asstt.	10.07.1976

(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 the following cases:

S. N O.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB
1.	Yogesh Kumar Pipil	Sr. Asstt.	10.07.1976

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



TAN 3 :Discrepancies in Stock Register

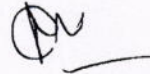
Audit Memo. No. 03

Dated: 18.02.2020

Stock Register maintained by Consumer Disputes Redressal Forum (Distt. East), CSC Complex, Saini Enclave, Delhi has been scrutinized. The following shortcomings have been noticed:

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items and non-consumable items were undertaken by the Authorities in the Stock Register.
2. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the concerned Officer in charge.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



TAN 4: Pending cases related to Redressal of consumer's grievance.

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Audit Memo. No. 06

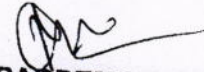
Dated: 20.02.2020

During test check of records relating to number of cases filed and number of cases disposed, it has been observed that a large number of cases were outstanding with forum. The details of the cases is given below:-

Year	Opening balance	No of case filed	No of cases disposed	Outstanding cases
2017-18	2820	597	697	2720
2018-19	2720	502	692	2530

In view of the above information, it is revealed that the number of outstanding cases at the end of year is quite high i.e three to four times in comparison to the number of cases disposed off by the forum.

Necessary efforts may be made to reduce the number of outstanding cases pending with the Forum under intimation to the Audit.



(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART-II

SUMMARY OF MEMOS
CDRF(East), Saini Enclave, Delhi.

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo.	---	---	---	PARA-02
02	Record Memo.	---	---	---	Settled
03	Record Memo.	---	---	---	Settled
04	Shortcomings in Pay Bill Registers.	---	---	---	TAN-01
05	Shortcomings in Bill register	---	---	---	TAN-02
06	Record Memo.				Settled
07	Delay in deposit of remittances to Govt. account				TAN-03
08	Utilization of Imprest amount of Rs.1,000/- from the last three years.				TAN-04
09	Discrepancies in maintenance of Consumable and Non-consumable Stock Register	---	---	---	TAN-05
10	Discrepancies in maintenance of Complaint Fee records and its proper submission in Government Account	---	---	---	TAN-06
11	Irregular claim of LTC-Recovery	2,204/-	---	2,204/-	PARA-01
TOTAL		2,204/-	---	2,204/-	

[Handwritten Signature]

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

PARA No.-01: Irregular claim of LTC- Recovery of Rs. 2204/-.
(Ref. Memo No. 11 Dated : 28.07.2022)

As per OM No.31011/3/2015-Estt.(A.4) dated 09.02.17 issued by the department of Personnel and Training, vide which it is stated that if public transport is available in a particular area, the Govt. servant will reimburse the fair admissible for journey by otherwise entitled mode of public transport from the nearest airport/train way station/bus terminal to the declared place of visit by the shortest Route.

During test check of LTC bill, it is revealed that Sh. Anupam Gaur, ASO has availed the Home Town LTC for self and three of his family members for the block year 2018-19 for visiting Shillong and reimbursed the amount of Rs. 33,061/- accordingly vide Bill No.153 dt. 24.02.2020. Further, it is observed that he was allowed reimbursement of taxi fare from Guwahati Airport to Guwahati City, Guwahati City to Shillong and Shillong to Guwahati , which is irregular. The details are given as under:-

Name & Designation	Bill No. & Date	Place visited by Pvt. Vehicle/taxi	Mode of transport	Amount paid (Rs.)	Amount to be paid (Rs.)	Amount to be recovered (Rs.)
Sh. Anupam Gaur, ASO	153 dt. 24.02.2020	Guwahati Airport to Guwahati City	Prepaid Taxi (Uber)	628	---	628
		Guwahati City to Shillong and Shillong	Pvt. Vehicle	1576	---	1576
		Shillong to Guwahati	Pvt. vehicle		---	
TOTAL				2204		2204

Irregular payment of Rs.2204/- on account of LTC may be recovered from the concerned official after due verification of relevant facts and figures under intimation to audit. Other similar cases may also be reviewed and action may be taken at your own level under intimation to audit.

PARA No.-02: Non Production of Record
(Ref. Memo No.1 dated 19.07.2022 and 09 Dated 26.07.2022)

Following record of audit period has not been produced to audit :-

1. TR-V/GAR-6
2. Attendance Register w.e.f. 01.04.2019 to 04.06.2020
3. Postage Stamp Register.

The above mentioned record may be produced before next audit.



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Party No. V

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

TAN No.-01: Shortcomings in Pay Bill Registers.
(Ref. Memo No. 04 Dated: 21-07-2022)

During the test check of the PBRs maintained by the The President/HOO, Consumer Disputes Redressal Forum (Distt. East), Delhi, for the audit period 2019 -20 to 2021 -22 following shortcomings have been noticed :-

1. **Upper column** i.e. previous PBR No., Basic pay, pay scale/Level, date of joining, date of transfer, Aadhar No., Govt. Accommodation, Pan No. Service verified, Long term Advances, GPF Details etc. have not been filled in PBR .
2. **Every entry in the PBR** should be authenticated by DDO, but it has been observed that entries in the PBR during the audit period were not signed by DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
3. **Gross totaling** of all relevant columns for Income Tax purpose has not been carried out in PBR.
4. **Over writing/cutting** found in the PBR at many places which is not attested by the DDO.
5. **Abstract of pay Bill (GAR-18)** is not maintained & signed by DDO during audit period.

HOO is advised to take necessary steps for removing the above mentioned discrepancies and compliance may be shown to next audit.

TAN No.-02: Shortcomings in Bill register
(Ref. Memo No. 05 Dated : 21.07.2022)

On test check of bill register maintained by The President/HOO, Consumer Disputes Redressal Forum (Distt. East), Delhi, the 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 not noticed that all entries were found unsigned by the DDO from 2019-20 to 2021-22, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the 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. Entries made in Col. No.9, 10 and 11 of the bill registers were also attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But the same is not

available. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.

3. Col No.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.
4. Cutting and Over-writings: - There are 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.
5. ECS details have not been mentioned in the Bill Register against most of the entries. Date of sending of ECS by the PAO has not been found mentioned against bills.

HOO is advised to take necessary steps for removing the above mentioned discrepancies and compliance may be shown to next audit.

TAN No.-03: Delay in deposit of remittances to Govt. account
(Ref. Memo No. 07 Dated : 22.07.2022)

As per R&P Rules 1983, money should be deposited in the Government Account as soon as it is received or on the next working day during the scrutiny of Challan files, it was observed that in the following cases there was delay of 25 to 84 days in remittance of cheques into the government account –

S. No.	Challan No.	DD/Cheque No.	DD/Cheque Date	Amount (in Rs.)	DD/Cheque deposited in Bank
01	57	075964	9/10/2019	68,170.00	17-12-2019
02	58	075964	9/10/2019	28,560.00	17-12-2019
03	60	082209	25/02/2020	21,960.00	20-05-2020
04	66	012298	10/08/2020	2,000.00	05-10-2020
05	67	089715	15/09/2020	2,300.00	05-10-2020
06	85	508451	13/01/2021	1,000.00	03-03-2021
07	39	446366	28/02/2022	1,000.00	24-03-2022

HOO is advised to take necessary steps for removing the above mentioned irregularity in future and compliance may be shown to next audit.

TAN No.-04: Utilization of Imprest amount of Rs.1,000/- from the last three years.
(Ref.Memo No. 08 Dated : 22.07.2022)

During the Test check of Cash Book of CDRF(East), for the period 2012-22, it has been observed that the imprest amount of Rs.1000/-has not been utilized by department since 2012.

The entire amount is lying with them and not recouped even once. Imprest amount is granted to the office to meet the contingency expenditure.

HOO is advised to utilize the same in day to day contingencies.

TAN No.-05: Discrepancies in maintenance of Consumable and Non-consumable Stock Register
(Ref. Memo No. 09 Dated : 26.07.2022)

During scrutiny of Stock Registers for the period 2019-20 to 2021-22 the following shortcomings have been noticed:-

- (i) Consumable and Non-Consumable registers have not been maintained properly. Most of the columns are left blank viz. item issued to whom, signatures of the receiver, balance and signature of HOO.
- (ii) Under Rule 192 of GFR, physical verification of all consumable and non-consumable items should be carried out 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 store items. A certificate of verification along with 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 by the Forum.
- (iii) New Non-consumable Register has been opened without carrying forward the balances of items of previous Register.

HOO is advised to take necessary steps for removing the above mentioned discrepancies and compliance may be shown to next audit.

TAN No.-06: Discrepancies in maintenance of Complaint Fee records and its proper submission in Government Account.
(Ref.Memo No. 10 Dated : 28.07.2022)

- (i) 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:-



S. No.	Value of Goods/Services and compensation claimed	Amount of Fee payable (Rs.)
01	Upto Rs. 1 Lakh	100/-
02	Above one lakh but less than 5 lakh rupees	200/-
03	Above five lakh but less than 10 lakhs rupees	400/-
04	Above 10 lakh but not exceeding Rs. 20 Lakhs rupees	500/-

W.e.f. 20.07.2020

S. No.	Value of Goods/Services and compensation claimed	Amount of Fee payable (Rs.)
01	Upto Rs. Five Lakh	NIL
02	Above Rupees Five lakh and upto Rupees ten lakh	200/-
03	Above Rupees Ten lakh and upto Rupees twenty lakh	400/-
04	Above Rupees twenty lakh and upto Rs. fifty lakh	1,000/-
05	Above Rupees fifty lakh and upto rupees one crore (w.e.f. 30.12.2021 transferred to State Commission)	2,000/-

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

2.

S. No.	Nature of document	Amount of fee payable (Rs.)
01	Extra photocopy of final order irrespective of number of pages	20/-
02	Certification fee of the certified copy	20/- per copy of 5 pages + Re.1/- over and above 5 pages
03	Inspection of records	10/-

The above referred fees is being charged through IPOs or bank drafts, IPOs are being deposited in Post Office, Krishna Nagar and a cheque is issued by Post Master in f/o PAO 17 which is later on deposited in PAO through challans.

On scrutiny of the records provided by CDRF (East), it has been observed that the concerned records/registers have not been maintained properly and following discrepancies have been noticed:-

1. Paging Certificate as well as page numbers are not recorded in the Complaint Fee Registers and the records are not maintained in proper format.
2. As per Receipt and Payment Rule 13, if large number of bank drafts, cheques are received by any departmental office, receipt thereof and remittance into bank need not be entered individual item wise in the cash book. It would be adequate if the total of the daily entries pertaining to the same classification from a register of valuable (Form GAR 5) maintained for the purpose is carried to the cash book, giving cross reference in the latter to the serial numbers thereof in the former. However it has been observed that the Valuables Register as per GAR-5 has not been maintained for the IPOs/DDs and Cheques and no entry of these receipts is reflected in the Cash Book. The same is irregular and restricts audit to verify whether all the Govt. receipts have been deposited timely in Govt. A/c.
3. It has also been observed that neither the postal orders received have been deposited in the post office on time nor the cheques received from post office have been deposited into the Bank in time. It has also been observed that in some cases considerable time, ranging from 1 to 2 years has been taken in depositing the complaint fee in Government Account which is irregular as detailed below:-

Month of receipt of Postal order	Amount as per challan file (Rs.)	Date of Deposit into Post Office	Cheque No. & Date of issue of cheque by Post office	Challan No. and Date of deposit into PAO A/c
April to Sept.21	25,400	12.07.2022	109768 dt.23.07.2022	Not deposited
Oct. to March 2021	60,250	31.05.2022	109236 dt. 21.06.2022	06 dt.19.07.2022
Dec.2017	60	15.09.2020	089715 dt. 15.09.2020	67 dt. 25.09.2020
Feb.2018	50	05.08.2020	087506 dt.06.08.2020	61 dt. 11.08.2020
Sept.2020 to March,2021	36,880	28.07.2022	Cheque awaited	

HOO is advised to take necessary steps for removing the above mentioned discrepancies and compliance may be shown to next audit.



AAO



AO/IAO
Party No. V