

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

AUDIT REPORT OF CONSUMER DISPUTES REDRESSAL FORUM, DISTT. NORTH, SHALIMAR BAGH, DELHI FOR 2019-2022

INTRODUCTION

The Internal Audit Report on the accounts of **Consumer Disputes Redressal Forum, Distt. North, Shalimar Bagh, Delhi** for the Audit Period 2019-2022 was conducted by the field Audit Party No. XXIV comprising of Smt. Geeta Girdhar, IAO and Smt. Hemlata, AAO. The audit was conducted during 07 working days w.e.f. 12.07.2022 to 20.07.2022.

AIMS AND OBJECTIVES

Consumer Disputes Redressal Forum, Distt. North, Shalimar Bagh, Delhi is established in 1998 by State Government, Consumer Disputes Redressal Forum to be known as the "District Forum". This consumer court deals with complaints where the value of the goods or services and compensation, if any, claimed is less than Rs. Twenty Lakh.

HOD/D.D.Os/CASHIERS

The following officers have served as HOD/DDO/Cashier during 2020-2022.

| S.No | Name & Designation of Officer Sh./Smt. | Period |
|------|--|--|
| | Head of Office/DDO | |
| 1. | Sh. Mukesh Kumar Gupta, President | 01.04.2019 to 20.09.2020 |
| 2. | Sh. Divya Jyoti Jaipuria, President | 21.09.2020 to 24.05.2021 |
| 3. | Sh. Arun Kumar Arya, President | 25.05.2021 to 20.09.2021 (Additional charge) |
| 4. | Sh. Arun Kumar Arya, President | 25.05.2021 to 20.09.2021 till date |
| | Cashier | |
| 1. | Sh. Rajesh Kumar, Sr. Asstt. | 01.04.2019 TO 20.09.2021 |
| 2. | Sh. Naveen, Jr. Asstt. | 21.09.2021 TO 16.02.2021 |
| 3. | Sh. Abhishek Anand Thakur, Jr. Assistant | 16.02.2021 to 23.05.2022 |
| 4. | Sh. Naveen, Junior Assistant | 24.05.2022 to till date |

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Budget & Expenditure of the Consumer Disputes Redressal Forum, Distt.North, Shalimar Bagh, Delhi for the period 2019-2022

| Period | Budget (in Rs.) | Expenditure (in Rs.) |
|-----------|-----------------|----------------------|
| 2019-2020 | 8484000 | 8389357 |
| 2020-2021 | 7025000 | 6932404 |
| 2021-2022 | 8630000 | 7063043 |

Statutory Audit: -

Statutory audit of the Office of Consumer Disputes Redressal Forum, Distt.North, Shalimar Bagh, Delhi has been conducted by AGCR (Audit) Delhi upto March, 2019 (As stated by the department).

Vacancy Position :

| S. No. | Name of the post | No. of Sanctioned posts | Filled | Vacant |
|--------|------------------|-------------------------|-----------|-----------|
| 1. | Group-A | 01 | 01 | NIL |
| 2 | Group-B | 03 | 02 | 01 |
| 3. | Group-C | 08 | 06 | 02 |
| | Total | 12 | 09 | 03 |

Maintenance of Records:-

The maintenance of record of Consumer Disputes Redressal Forum, Distt.North, Shalimar Bagh, Delhi for the period 2019-2022 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 09 old Audit para's outstanding of the office of Consumer Disputes Redressal Forum, Distt.North, Shalimar Bagh, Delhi, the office showed compliance of one old audit para and 02 audit

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| S.No. | Period | Details of outstanding paras | | | Outstanding Para Numbers |
|--------------|-----------|------------------------------|---------------|-------------------|--------------------------|
| | | Opening balance | Paras settled | Para Settled Nos. | |
| 1. | 2012-2015 | 5 | 0 | 0 | 5 |
| 2. | 2015-2019 | 4 | 3 | 1,2&4 | 1 |
| TOTAL | | 09 | 3 | | 6 |

Details of Old Recoveries

| S. No. | Period | Recovery of Para No. | Details of Recoveries [Amount in rupees] | | |
|--------------|-----------|----------------------|--|------------------------------|-------------|
| | | | Raised | Amount Recovered/Regularized | Balance |
| 1. | 2012-2015 | 02 | 3000 | 0 | 3000 |
| 2. | 2012-2015 | 03 | 2193 | 0 | 2193 |
| TOTAL | | | 5193 | 0 | 5193 |

Current Audit Report :

During the course of current audit, 15 memos (09 Record Memos, 06 audit memos and four letters (one for seating, one for remittance verification, one for old paras and one reminder for old paras) have been issued to **Consumer Redressal Forum, Distt.North, Shalimar Bagh, Delhi** for the period 2019-2022 Out of which nil audit memo settled on the spot. Remaining 06 observation audit memos have been converted to 06 paras and nil TANs which are incorporated in current audit report.

Details of Current Audit Recovery:-

| Memo No. | Para No. | Subject | Total Recoveries | Amount Recovered/Adjusted | Balance outstanding |
|--------------|----------|---|------------------|---------------------------|---------------------|
| 01 | 01 | Recovery due to discontinuation of DGEHS subscription | 10849 ✓ | 0 | 10849 |
| 02 | 02 | Recovery due to grant of an extra increment | 68296 , | 0 | 68296 |
| 04 | 04 | Recovery towards Income Tax | 54902 ✓ | 0 | 54902 |
| 05 | 05 | Short deduction towards UTGEIS | 2130 ✓ | 0 | 2130 |
| TOTAL | | | 136177 | 0 | 136177 |

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|--------------|----|-----------------------------------|---------------|----------|---------------|
| 04 | 04 | Recovery towards Income Tax | 54902 | 0 | 54902 |
| 05 | 05 | Short deduction towards UTGEIS | 2130 | 0 | 2130 |
| TOTAL | | | 136177 | 0 | 136177 |

Internal audit report has been prepared on the basis of information furnished and made available by the **Consumer Disputes Redressal Forum, Distt.North, Shalimar Bagh, Delhi** for the period 2019-2022. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.


20/07/2022

(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER

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Para I

**PART II
CURRENT REPORT
(1.4.2012 to 31.3.2015)**

Para No. 1

Para no. 1

(Memo no. 8 dated 18.2.16)

(Memo no.3 Dated 15.2.2016)

Subject :- Performance of the Unit

Para 2

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

| Year | Cases filed | Cases dispose off | Pending cases at the end of the year |
|------|-------------|-------------------|--------------------------------------|
| 2012 | 2486 | 1245 | 3045 |
| 2013 | 1138 | 1146 | 3037 |
| 2014 | 1682 | 1471 | 3248 |
| 2015 | 1726 | 1056 | 3918 |

The no.of cases pending at the end of year is quite high i.e almost 2.5 times in comparison to cases disposed off.

All efforts be made to reduce the pendency of the cases by ensuring disposal of the cases within time frame of 90/150 days as per provision of the Act under intimation to audit.

(B) As per exception (C) under Rule 13 of R&P Rules, receipts in form of local cheques of Demand drafts (to be crossed) in favour of PAO accepted by non cheque drawing DDO need not be entered in cash book but should be entered in Register of Valuables (GAR 5) and remitted into accredited bank duly supported by challan or credit to govt. Accounts. Further Note 3 states that if large number of bank drafts, cheques are received by any departmental office, receipt thereof and remittance into bank need not be entered individual itemwise in cash book. It would be sufficient if total of daily entries pertaining to same classification from register of valuable maintained for purpose is carried to cash book giving cross reference in the latter to the serial numbers thereof in the former.

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From the registers as provided, it is seen that information given in the register regarding IPOs collection is incomplete as no mention of case wise total valuation of goods or services and compensation claimed has been mentioned on basis of which IPO has been taken.

Further, the record of IPO received against case filed are not maintained as per GAR 5 as there is no initials of DDO as sign of receipt, how disposed off - with particulars (eg credit to bank, sent to PAO, returned to party), date of bank scroll in which credit traced or acknowledgement no and date of PAO/party and no initials of DDO as sign of deposit failing which it can not be ensured whether all IPOs received were timely deposited in govt. Accounts or not.

Also, no entry of total of daily entries pertaining to same classification from register of valuable maintained for purpose is carried to cash book giving cross reference in the latter to the serial numbers thereof in the former.

There is no summary of total IPO received and deposited in govt. Account on day to day basis or month basis made in the registers.

Further no record of IPOs sent to postal office for getting cheques, cheques received from post office and further their deposition in Govt. Accounts in absence of which it can not be ascertained whether all IPOs collected were timely sent to post office and cheques in turn taken were deposited in govt. Account or not.

Thus the record of IPOs collected against cases , their deposition in post office, cheques collected in turn and its deposit in PAO be maintained properly and register of valuables be also made for audit period 1.4.12 to 31.3.2015 and shown to next audit.

Para no. 2

(Memo NO. 2 Dated :- 12.2.16)

Para No. 2

Subject :- Short deduction of DGEHS subscription - Rs. 3000/-

Page 2

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010; subscription has been revised on the basis of grade pay given below:-

| Grade Pay to the beneficiary | Subscription under CGHS per months now applicable in DGEHS scheme |
|------------------------------|---|
| | Rs. |
| Rs.1650 | 50 |
| Rs.1800,1900,2000,2400,2800 | 125 |
| Rs.4200 | 225 |
| Rs.4600,4800,5400,6800 | 325 |
| Rs.7600 and above | 500 |

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It is seen from PBR that Smt. Savita Kapoor, HC has drawn salary for the period 5/2011 to 10/2013. During this period, she has taken grade pay of Rs. 4600/ and DGEHS of Rs. 225/- has been deducted from her salary instead of Rs. 325/-. Hence her recovery as per record provided, is as follows :-

| PBR No. | Grade Pay | DGHS Due | DGHS deducted | short recovery | period | no of months | amount to be recovered |
|-------------------|-----------|----------|---------------|----------------|--|--------------|------------------------|
| Savita Kapoor, HC | | | | | | | |
| 40 (2011-12) | 4600 | 325 | 225 | 100 | 5/2011 to 2/2012 | 10 | 1000 |
| 59 (12-13) | 4600 | 325 | 225 | 100 | 3/2012 to 2/2013 | 12 | 1200 |
| 76 (13-14) | 4600 | 325 | 225 | 100 | 3/2013 to 10/2013 Transferred after 10/2013 | 8 | 800 |
| Total | | | | | | | 3000 |

As the official Smt. Savita Kapoor has been transferred to Kasturba Polytechnic, Pitampura, in October, 2013, letter may be issued to concerned department to recover the amount under intimation to audit.

Further, Smt. Savita Kapoor was given GPF advance of Rs. 64000/- which was to be recovered in 22 instalment i.e. 21 instalment of 3000 and one of 1000/- which was not mentioned in LPC. This recovery may also be informed to DDO of Kasturba Polytechnic through revised LPC under intimation to audit.

Para 3

Para no.3

(Memo NO. 10 Dated :- 18.2.2016)

Subject : Short deduction of income tax of Rs. 5500/-

On test check of form 16 and other income tax record as provided, the following short comings have been noticed :

In case of Smt. Savita Kapoor, HC, and Ms. Savita Rani UDC, the HRA exemption has been not given properly as per rules and hence tax liability is calculated as under :-

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| Tax calculation of Savita Kapoor (p-59) | | | |
|---|---------|---------------------------|--|
| FY 2012-13 | | | |
| | form 16 | As per audit observations | |
| Gross salary | 532089 | 532089 | |
| Less Allowance under section 10 | | | |
| HRA | 74292 | 53972 | Total salary Rs. 420280/- Rent Rs. 96000 Rent above 10% of salary Rs. 53972 HRA paid Rs. 74292 50% of pay Rs. 210140 |
| TA | 9600 | 9600 | |
| Income under head salary | 448197 | 468517 | |
| 80/C | 68360 | 68360 | |
| 80/D | 2700 | 2700 | |
| Total taxable income | 377137 | 397457 | |
| Rounded off total income | 377140 | 397460 | |
| Tax on income above 2 lakh | 17714 | 19746 | |
| Edu ces 3% | 531 | 592 | |
| Tax due | 0 | 20338 | |
| Tax deducted | 18245 | | |
| Amount of recovery | | 2093 | |

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| Tax calculation of Sunita rani, UDC (p-63) | | | |
|--|---------|---------------------------|--|
| FY 2012-13 | | | |
| | form 16 | As per audit observations | |
| Gross salary | 380136 | 380136 | |
| Less Allowance under section 10 CEA | 2400 | 0 | |
| HRA | 46386 | 35238 | Total salary Rs. 247616/- Rent Rs. 60000 Rent above 10% of salary Rs. 35238 HRA paid Rs. 43764 50% of pay Rs. 123808 |
| TA | 9600 | 9600 | |
| Income under head salary | 321750 | 335298 | |
| 80/C | 100000 | 100000 | |
| 80/D | 1500 | 1500 | |
| Total taxable income | 220250 | 233798 | |
| Rounded off total income | 220250 | 233800 | |
| Tax on income above 2 lakh | 2025 | 3380 | |
| Edu cess 3% | 60 | 101 | |
| Tax due | 0 | 3481 | |
| Tax deducted | 2085 | | |
| Amount of recovery | | 1396 | |

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| Tax calculation of Sunita rani, UDC (p-79) | | | |
|--|---------|---------------------------|---|
| FY 2013-14 | | | |
| | form 16 | As per audit observations | |
| Gross salary | 383876 | 383876 | |
| Less Allowance under section 10 HRA | 45312 | 25796 | Total salary Rs. 282040/- Rent Rs. 54000 Rent above 10% of salary Rs. 25796 HRA paid Rs. 4531 50% of pay Rs. 141020 |
| TA | 9600 | 9600 | |
| Income under head salary | 328964 | 348480 | |
| 80/C | 100000 | 100000 | |
| 80/D | 1500 | 1500 | |
| 80/G | 410 | 410 | |
| Total taxable income | 227054 | 246570 | |
| Rounded off total income | 227050 | 246570 | |
| Tax on income above 2 lakh | 2705 | 4657 | |
| Tax credit | 2000 | 2000 | |
| Tax | 705 | 2657 | |
| Edu ces 3% | 21 | 80 | |
| Tax due | 0 | 2737 | |
| Tax deducted | 726 | | |
| amount of recovery | | 2011 | |

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The recovery of Rs. 5500/- may be made after due verification and deposited in govt. accounts under intimation to audit

Para no. 4 *Para No. 4*

(Memo NO. 6 Dated :-16.2.16)

Subject :- Charges of Hiring vehicle

The hiring of vehicle by the President of Consumer Dispute Redressal Forum was discontinued subject to tendering process as laid down in GFR 2005 by the Finance department vide U O NO. 553/DSZ dated 29.3.2014 vide Department of F&CS letter no. F.1(290)/CFS/GEN/2009-10/383 dated 24.4.2014. As per decision of the Finance Department, all the Presidents of District forum were requested to claim conveyance allowance of Rs. 9500/- per month till the process of tendering is completed.

No tender was processed by the office and payment of Rs. 25000/- was paid to President vide Bill no. 17 dated 6.5.2014 against hiring of vehicle for the month of April 2014, which is irregular.

The above expenditure be regularised from the Finance Department under intimation to audit.

Para no. 5 *Para No. 5*

(Memo NO. 7 Dated :- 17.2.2016)

Subject :- Postage stamps record

During test check of postal stamp register and dispatch register as provided, the following is observed :-

1. Two dispatch register given contains entries for the period 8.2.2012 to 5.9.2013 and from 15.10.15 to to till date. Dispatch register for the period 6.9.13 to 14.10.15 has not been provided.
2. No page counting certificate has been given on both registers but first register has been numbered and contains page no. 1 to 212 and last entry is on page no. 202. Remaining pages i.e. 203 to 212 are blank.
3. No check has been exercised by DDO as all entries in postal stamp register (except one stated above) and dispatch register are not signed by concerned Dealing Assistant and DDO.
4. The details of opening balance, consumption and closing balance of postage stamp on each day was not shown in both the dispatch register.
5. The last balance, month wise, calculated is on 5.4.2013 (p-114) and after it, no balance has been shown in the dispatch register.
6. The postal stamp register also has no page numbered and no page counting certificate has been given on it.
7. As per entry in postal stamp register, stamps have been purchased on 29.5.2013 for Rs. 4100/- and issued to Mis Aman Rani on two occasions, firstly stamps of Rs. 11000/-

Page 4

Page 5

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which have been duly received by Aman Rani, Data Entry Operator on contractual basis on 31.5.13 and secondly stamps of Rs. 27200/- but there is no receiving of same by Aman Rani and also no date is mentioned. Whereas as per dispatch register, page 141, there is unsigned entry dated 31.5.13 stating "received service stamp of Rs38000/-", thereby difference of 200/- is unaccountable. However, no opening balance, total expenditure balance in hand and grand total is given in the dispatch register.

8. Also, as per entry in postal stamp register, stamps have been purchased on 26.9.2014 for Rs. 40000/-. Smt. Sunita Rani, UDC was authorised to receive the same. The same have been entered on 27.11.2014 and stamps of Rs. 20000/- stamps shown issued to Ms Aman Rani on but there is no receiving of same by Aman Rani and also no date is mentioned. Also dispatch register for period 6.9.13 to 14.10.15 has not been provided.
9. Record memos have been issued seeking record and information of postage stamp, but no reply / record except postage stamp register and two dispatch registers as referred above, has been given.

Hence record of postage stamp be recasted and completed and shown to next audit.

Para no. 6

(Memo NO. 9 Dated :- 18.2.16)

Subject :- Stock registers of consumable and non consumable stock register

Test check of consumable and non consumable stock register as provided for the period 2012-13 to 2014-15, the following is observed :-

- No page counting certificate has been given on first page of consumable and non consumable stock register.
- No physical verification of stock has been done during the audit period in r/o consumable and non consumable stock.
- The entries in consumable stock register is from the period 2011-12 onwards only.
- No check has been exercised by DDO as there are no sign of dealing assistant/store keeper and officer in charge/DDO against any entry in consumable and non consumable stock register
- The record of non consumable stock has not been maintained in the prescribed format i.e. GFR 40.


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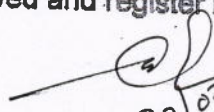
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Further, during test check of contingency bills as provided, the following is observed :

| C. Bill No. | Date | Amount | Remarks |
|-------------|----------|--------|---|
| 152 | 29.3.14 | 36928 | Sanction enclosed is not signed by HOO. Items purchased from Delhi Consumer CO op wholesale store but there is no stock entry of the same on the body of bill and consumable stock register. |
| 118 | 6.1.2014 | 22575 | Items purchased from Central Jail Factory, Delhi Consumer Co op wholesale store and there is stock entry of the same on the body of bill but no stock entry found on pages in the consumable stock register. (p-51,52,89) |
| 74 | 7.10.14 | 8209 | Items purchased from Delhi Consumer CO op wholesale store there is stock entry of the same on the body of bill but no stock entry found on pages in the consumable stock register. (p-172,71). |

As such, discrepancies be removed and register be completed and shown to next audit.


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Para no. 7

(letter dated 11.2.16)

Subject :- Verification of challans

The following challans sent for verification could not be confirmed during audit.

| Challan no. | Date | Amount | head |
|-------------|------------|--------|-------------|
| 74 | 23.3.2013 | 28940 | 1456 F&S CA |
| 75 | 29.6.2013 | 123950 | 1456 F&S CA |
| 76 | 25.7.2013 | 92975 | 1456 F&S CA |
| 77 | 14.9.2013 | 70720 | 1456 F&S CA |
| 78 | 12.4.2014 | 88310 | 1456 F&S CA |
| 79 | 28.11.2014 | 112000 | 1456 F&S CA |
| 80 | 3.2.2015 | 156000 | 1456 F&S CA |
| 81 | 9.3.2015 | 102610 | 1456 F&S CA |

The above challans be got verified under intimation to audit.

Para no. 8

(Memo no.1 dated 11.2.2016)

Subject :- Non Production of record

The following record was not produced and same may be shown to next audit.

1. Long term short term advance register
2. Purchase files for audit period 2012-15
3. LTC advance register
4. LTC, TA, CA register
5. Tuition fee / medical reimbursement register
6. Conveyance register of members
7. Mobile reimbursement and newspaper reimbursement register
8. Library record 2012-15
9. Liveries record 2012-15
10. Fidelity bond of cashier and store keeper
11. GAR-6 stock register
12. Budget control register
13. Log book of hired vehicle during audit period 2012-13 to 2014-15
14. information regarding opening balance, consumption and closing balance of postage stamp financial year wise during the audit period i.e. 1.4.2012 to 31.3.2015.

Sub-headers taken of books

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Indu Oberoi

(INDU OBEROI)
IAO audit party no. 1

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TAN NO.1

(Memo no. 5 dated 16.2.16)

Subject :- Bill Register

During test check of bill register, the following is observed :-

1. No paging of register has been done and also Page certificate has not been given on first page of the Bill register.
2. The entries of 2012-15 made in Bill register have not been checked by any officer,
3. Instances of use of fluid (instead of making entry duly attested) has been found while making entry in bill no. 29, 141, 145, 163 of 2012-13, bill no. 28,58,101,117,118 of 2013-14, bill no. 2,4,89,10,36,75 in 2014-15.
4. Cuttings have been made but same not attested in bill no. 114 dated 19.11.2012 and bill no. 51 dated 4.8.14
5. Bill no. 151 to 154 dated 7.3.13 have been canceled but not signed.
6. The bill register has not been closed monthwise and no closing balance of bills pending with PAO has been given.

The above discrepancies be removed and shown to next audit.

TAN NO.2

(Memo no. 5 dated 16.2.2016)

Subject :- Pay Bill Register

During test check of Pay bill register, the following is observed :-

- The PBR 2012-15 is in torn condition and not kept properly.
- Paging certificate has not been given on first page of the PBR.
- The entries of 2012-15 made in PBR have not been checked by DDO officer.
- Instances of use of fluid (instead of making entry duly attested) has been found on page no. 77, 93, 91 and 95 of PBR.
- GAR-18 abstract has not been made for entire audit period i.e. 2012-13 to 2014-15.

The above discrepancies may be removed and shown to next audit.


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(INDU OBEROI)
IAO audit party no. 1

**CURRENT AUDIT REPORT
PART II
(2015-16 to 2018-19)**

PARA 01: Huge pendency of cases in the District Forum-reg.
(Ref. Audit Memo No. 11 dated 20.05.2020)

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

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

| Year | Cases pending at the end of the year |
|------|--------------------------------------|
| 2015 | 3018 |
| 2016 | 3780 |
| 2017 | 3515 |
| 2018 | 3411 |

As on March, 2019, there is 3466 pending cases in the District Forum, out of 1538 cases are pending for 5 to 10 years and 270 cases are pending for more than 10 years. However, a test check of disposal and during month of February 2019 only 87 cases are disposed, similarly in the month of January 2019 only 77 cases are disposed off.

All efforts be made to reduce the pendency of the cases by ensuring disposal of the cases within time frame of 90/150 days as per provision of the Act under intimation to audit.

PARA 02: Irregularities in the Pay fixation in r/o Sh. Rajesh Kumar, Gr.III(DASS)/Sr. Assistant-reg.
(Ref. Audit Memo No. 12 dated 20.05.2020)

During the test check of Service Book in r/o Sh. Rajesh Kumar, Gr.III(DASS)/Sr. Assistant, it has been found that he has been granted Annual Increment on 01.07.2017 instead of 01.01.2017 whereas consequent upon clarification for the entitlement of employees for drawl of annual increment either on 1st January or 1st July depending on the date of appointment, promotion or grant of financial up-gradation and as per option exercised by the individuals with reference to the Ministry of Finance, Department of Expenditure O.M. No. 4-21/2017-IC/E.IIIA dated 28th November, 2019 endorsed by Finance (Estb.-III) Department, Government of NCT of Delhi, vide endorsement No. F.(21)/Fin. (ESTT.-III/07CPC/2016dsv/33 dated 08.01.2020, accordingly, the pay of Sh. Rajesh Kumar, Grade-III(DASS)/Sr. Assistant may be re- fixed as under:-

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Greta Girdhar
IAO/Audit Party-24*

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| Sl. No. | Particulars | Existing Pay (in Rs.) | Revised Pay (in Rs.) |
|---------|--|--|----------------------|
| 1. | Pay as on 30.06.2016 in the PB-1 (Rs. 5200-20200+GP Rs. 2400) | Rs. 10130+2400=12530 | |
| 2. | Grant of Annual Increment @3% in the PB-1(Rs. 5200-20200+GP Rs. 2400) | Rs. 10510+2400=12910 | |
| 3. | Pay fixed in PB-2 (Rs. 9300-34800) GP of Rs. 4200/- w.e.f 01.07.2016 under NFSG after grant of one notional increment t in the lower scale | Rs. 10900+4200=15100 | |
| 4. | Pay as on 01.07.2016 after implementation of 7 th CPG option exercised by the official | Rs. 15100X2.57=38807.00 (Cell 05 of Level 6) Rs. 39,900/- | |
| 5. | Pay as on 01.01.2017 | Rs. 39,900/- | Rs. 41,100/- |
| 6. | Pay as on 01.01.2018 | Rs. 40,100/- | Rs. 42,300/- |
| 7. | Pay as on 01.01.2019 | Rs. 42,300/- | Rs. 43,600/- |
| 8. | Pay as on 01.01.2020 | Rs. 43,600/- | Rs. 44,900/- |
| 9. | DNI | | 01.01.2021 |

Hence, the pay of Sh. Rajesh Kumar, Grade-III(DASS)/Sr. Assistant may be re- fixed and arrear of pay and allowances on account of re-pay fixation may be paid under intimation to audit.

PARA 03: Irregular maintenance of Consumable Stock Register and non- maintenance of stock registers(Non-Consumable)-reg.

(Ref. Audit Memo No. 08 dated 20.03.2020)

1. Page Counting Certificate has not been recorded duly counter signed/stamped by the Head of Office/Competent Authority in consumable register. The same may be done.
2. Rule 213(2) of GFR, 2017 stipulates that Physical Verification of (Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(2).
3. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
4. Used white fluid, overwriting recorded at many pages and so many cuttings found, which is irregular.

20/07/2022

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- 5. Details of Bill i.e. amount of articles, Numbers of quantities, Bill Number, dated etc. has not been recorded in register, the same should be recorded at the time of entry.
- 6. Brought forward entry of articles from the previous register has not been proper recorded wherein not shown to previous register pages number etc.

Further scrutiny of records it has been found that the department is not being maintained Non-Consumable/fixed assets register as per GFR-22. This is highly objectionable as per the GFR Rules, 2017. The department is hereby suggested that a Separate accounts shall be kept for fixed assets such as plant, machinery, equipment, furniture, fixtures, etc. in the form of GFR-22 (see rule 211 (ii) (a).

Necessary action may be taken in this regard and proper register of non-consumable stock register be prepared and shown to next audit.

PARA 04: Non-Production of Records-reg.

(Ref. Audit Memo dated 18.03.2020 and 20.03.2020)

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

- 1. List of obsolete/condemned articles along with approval for condemnation of competent authority.
- 2. Telephone Bill Register
- 3. Purchase file (2012-2015)
- 4. GAR-6 (Stock Register)/2012-2015
- 5. Log Book of hire vehicles during audit period (2012-2015)
- 6. Information regarding opening balance consumption and closing balance of postage stamp financial year wise to till date.

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

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Greta Girdhar
IAO/Audit Party-24

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PART - II**CURRENT AUDIT REPORT (2019-2022)****PARA NO. 01****(Audit Memo. No. 01 Date: - 15.07.2022)****Sub. Recovery due to discontinuation of DGEHS subscription amounting to Rs.10849/-.**

Delhi Govt. Employees Health Scheme (DGEHS) was launched in April, 1997 with a view to provide comprehensive medical facilities to Delhi Govt. Membership is compulsory for serving employees and is optional for pensioners in Govt. of NCT of Delhi.

While scrutiny of PBR for the audit period 2017-2022 in r/o Consumer Disputes Redressal Forum (District North) Shalimar Bagh, Delhi, it has been observed that DGEHS Subscription from Sh. Surender Kumar, ASO has been discontinued without assigning any reason w.e.f. 04/2019. However, an amount of Rs.10849/- has been reimbursed vide Bill No. MB dt. 10.04.2019.

Hence, recovery of Rs.10849/- may be made from the official mentioned above after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.


20/07/2022

12/c

PARA NO. 02

(Audit Memo. No. 02

Date: 15.07.2022)

Sub. Recovery due to grant of an extra increment to Sh. Surender Kumar, ASO amounting to Rs.68296/-.

While scrutiny of PBR for the audit period 2019-2022 in r/o Consumer Disputes Redressal Forum (District North) Shalimar Bagh, Delhi, it has been observed that Sh. Surender Kumar, ASO has been drawing Basic pay at Rs.47,600/- in Level-07 w.e.f. 01.07.2018 to 02.2019. The employee has been granted one increment w.e.f 03/2019 enhancing Basic pay to Rs.49000/- in Level-07 and again one more increment has been granted w.e.f. 07/2019 enhancing the Basic pay to Rs.50500/-

Granting of two increments within a period of 12 months to Sh. Surender Kumar, ASO is irregular.

Hence, recovery of Rs.68296/- may be made from the officials mentioned above after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.


20/07/2022

17/c

| Due - Drawn Statement in r/o Sh. Surender Kumar, A.S.O , Annexure A | | | | | | | | | | | | | | | |
|---|-------|------|-------|-------|-------|-------|------|-------|-------|-------|------------|----|------|------|-------|
| From the period of 01.03.2019 to 31.10.2021 | | | | | | | | | | | | | | | |
| MONTH | DUE | | | | | DRAWN | | | | | DIFFERENCE | | | | |
| | BP | TA | DA | HRA | TOTAL | BP | TA | DA | HRA | TOTAL | BP | TA | DA | HRA | TOTAL |
| Mar-19 | 47600 | 4032 | 5712 | 11424 | 68768 | 49000 | 4032 | 5880 | 11760 | 70672 | -1400 | 0 | -168 | -336 | -1904 |
| Apr-19 | 47600 | 4032 | 5712 | 11424 | 68768 | 49000 | 4032 | 5880 | 11760 | 70672 | -1400 | 0 | -168 | -336 | -1904 |
| May-19 | 47600 | 4032 | 5712 | 11424 | 68768 | 49000 | 4032 | 5880 | 11760 | 70672 | -1400 | 0 | -168 | -336 | -1904 |
| Jun-19 | 47600 | 4032 | 5712 | 11424 | 68768 | 49000 | 4032 | 5880 | 11760 | 70672 | -1400 | 0 | -168 | -336 | -1904 |
| Jul-19 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Aug-19 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Sep-19 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Oct-19 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Nov-19 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Dec-19 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Jan-20 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Feb-20 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Mar-20 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Apr-20 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| May-20 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Jun-20 | 49000 | 4212 | 8330 | 11760 | 73302 | 50500 | 4212 | 8585 | 12120 | 75417 | -1500 | 0 | -255 | -360 | -2115 |
| Jul-20 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Aug-20 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Sep-20 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Oct-20 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Nov-20 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Dec-20 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Jan-21 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Feb-21 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Mar-21 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Apr-21 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| May-21 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Jun-21 | 50500 | 4212 | 8585 | 12120 | 75417 | 52000 | 4212 | 8840 | 12480 | 77532 | -1500 | 0 | -255 | -360 | -2115 |
| Jul-21 | 52000 | 4608 | 14560 | 14040 | 85208 | 53600 | 4608 | 15008 | 14472 | 87688 | -1600 | 0 | -448 | -432 | -2480 |
| Aug-21 | 52000 | 4608 | 14560 | 14040 | 85208 | 53600 | 4608 | 15008 | 14472 | 87688 | -1600 | 0 | -448 | -432 | -2480 |

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| | | | | | | | | | | | | | | | |
|--------|---------|--------|--------|--------|---------|---------|--------|--------|--------|---------|--------|---|-------|--------|--------|
| Sep-21 | 52000 | 4608 | 14560 | 14040 | 85208 | 53600 | 4608 | 15008 | 14472 | 87688 | -1600 | 0 | -448 | -432 | -2480 |
| Oct-21 | 52000 | 4608 | 14560 | 14040 | 85208 | 53600 | 4608 | 15008 | 14472 | 87688 | -1600 | 0 | -448 | -432 | -2480 |
| Total | 1592400 | 135648 | 284068 | 388416 | 2400532 | 1640400 | 135648 | 292652 | 400128 | 2468828 | -48000 | 0 | -8584 | -11712 | -68296 |

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PARA NO. 03**(Audit Memo. No. 03****Date: 18.07.2022)****Sub. Huge pendency of cases in the District Forum-regarding.**

As per Section 13(13A) of the Consumer Protection Act, 1986 every complaint shall be heard as expeditiously as possible and endeavor shall be made to decide the case within 90 to 150 days from the date of receipt of the complaint. As per clause 19 of the Consumer Protection Regulation 2015, the District Forum was to decide at least 75-100 cases per month. However, the scrutiny of records reveal that there are huge no. of cases pending at the end of the year constantly as per the details given below:

| Year | Cases pending at the end of the year |
|--------------------|--------------------------------------|
| 2015 | 3018 |
| 2016 | 3780 |
| 2017 | 3515 |
| 2018 | 3411 |
| Upto 31.03.2019 | 3466 |

On scrutiny of the records pertaining to the disposal of consumer cases from 01.04.2019 to 31.03.2022, it has further been observed that there is huge pendency of cases as detailed below:

| Year | Cases registered during the year | Disposed off during the year | Pending during the year | Cases pending till the end of the year |
|------|----------------------------------|------------------------------|-------------------------|--|
| 2019 | 790 | 220 | 570 | 2448 |
| 2020 | 533 | 83 | 450 | 2898 |
| 2021 | 685 | 67 | 618 | 3516 |
| 2022 | 210 | 7 | 203 | 3968 |

From the above, it has been noticed that the forum has ~~3968~~ no. of cases lying pending since its inception. The non-compliance of the guidelines by the Forum resulted in non analysis of delay in decisions on the long pending cases.

The failure of the administration of the CDRF to gather and compile the information on pending cases resulted in non compliance of the time period prescribed under the Consumer Protection Act,1986 for timely disposal of cases.

Sincere efforts be made to reduce the pendency of the cases by ensuring disposal of the cases within time frame of 90/150 days as per provision of the Act under intimation to audit.

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20/07/2022

PARA NO. 04**(Audit Memo No. 04 Dated: 18.07.2022)****Sub: Recovery of Rs.54902/- towards Income Tax .**

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2019-2022, the Income Tax has not been deducted in r/o the following employees as per norms. As such the income tax has been re-calculated.

Rate of Income Tax for Financial Year 2019-2020, 2020-21 &2021-22(Opted for old pattern)

| | |
|---------------------------------|--|
| Upto Rs. 2, 50,000/- | Nil |
| Rs. 2, 50,001 to Rs. 3,00,000/- | 5% of income exceeding Rs. 2,50,000/- |
| Rs.3,00,001 to Rs.5,00,000/- | Rs.2500 plus 5% exceeding Rs.3,00,000/- |
| Rs. 5,00,001 to Rs. 10,00,000/- | Rs. 12500 plus 20% of income exceeding Rs.5,00,000/- |
| Rs.10,00,001 and above | Rs. 1,12,500/- plus 30% of total income exceeding |
| Rs.10,00,000/- | |

1) Sh. Surinder Kumar, Head Clerk for Financial Year 2019-2020:

| | As per Form – 16 | Correct Calculation |
|---|------------------|---------------------|
| Gross Income | 865132 | 896004* |
| Less Standard Deduction | 50000 | 50000 |
| Income chargeable under the head “Salaries” | 815132 | 846004 |
| Less Deductions under Section 80C | 60360 | 60360 |
| Less Deductions under Section 80D | 650 | 650 |
| Total Taxable Income | 754120 | 784994 |
| Taxable Income | 754120 | 784994 |
| Tax due | 63324 | 69499 |
| Education Cess@4% | 2533 | 2780 |
| Net tax payable | 65857 | 72279 |
| Short Recovery | (-)6422 | |

*The correct Gross Income as per PBR for the financial year 2019-2020 is Rs.896004/- instead of Rs.865132/- as taken in Form-16.

2) Sh. Ram Prakash, Sr. Asstt. for Financial Year 2019-2020:

| | As per Form – 16 | Correct Calculation |
|---|------------------|---------------------|
| Gross Income | 979840 | 1132698* |
| Less Standard Deduction | 50000 | 50000 |
| Income chargeable under the head “Salaries” | 929840 | 1082698 |
| Less Deductions under Section 80C | 150000 | 150000 |
| Less Deductions under Section 80D | 2250 | 2250 |
| Total Taxable Income | 777590 | 930448 |
| Taxable Income | 777590 | 930448 |
| Tax due | 65518 | 98590 |

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| | | |
|-------------------|----------|--------|
| Education Cess@4% | 2621 | 3944 |
| Net tax payable | 68139 | 102534 |
| Short Recovery | (-)34339 | |

*

The Pay arrear of Rs.152858/- drawn vide Bill No.47 dated 11.09.20 has not been taken in the Gross Income. Hence, the correct Gross Income as per PBR for the financial year 2019-2020 is Rs.1132698/- instead of Rs.979840/-.

3) Sh. Rajesh Kumar, UDC for Financial Year 2019-2020:

| | As per Form – 16 | Correct Calculation |
|---|------------------|---------------------|
| Gross Income | 749006 | 781406* |
| Less Deduction under Section 10(13A) | 36000 | 36000 |
| Income | 713006 | 745406 |
| Less Standard Deduction | 50000 | 50000 |
| Income chargeable under the head "Salaries" | 663006 | 695406 |
| Less Deductions under Section 80C | 150000 | 150000 |
| Less Deductions under Section 80D | 5400 | 5400 |
| Total Taxable Income | 507606 | 540006 |
| Taxable Income | 507610 | 540006 |
| Tax due | 14022 | 20501 |
| Education Cess@4% | 561 | 820 |
| Net tax payable | 14583 | 21321 |
| Short Recovery | (-)6738 | |

*The correct Gross Income as per PBR for the financial year 2019-2020 is Rs. 781406/- instead of Rs.749006/- as shown in Form No. 16.

4) Sh. Joginder Kumar, Steno, Gr.II for Financial Year 2021-2022:

As per Income Tax Act, Section 10(13A), the exemption under HRA benefit is the minimum of :

- i) The actual HRA received,
- ii) Actual Rent paid less 10% of salary,
- iii) 50% of Basic salary

| | As per Form – 16 | Correct Calculation |
|----------------------------------|------------------|---------------------|
| Gross Income | 1540612 | 1540612 |
| Less Deductions under section 10 | 145343 | 121616 |
| Income | 1395269 | 1418996 |

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| | | |
|---|---------|---------|
| Less Standard Deduction | 50000 | 50000 |
| Income chargeable under the head "Salaries" | 1345269 | 1368996 |
| Less Deductions under Section 80C | 150000 | 150000 |
| Less Deductions under Section 80D | 7800 | 7800 |
| Total Taxable Income | 1187469 | 1211196 |
| Taxable Income | 1187470 | 1211200 |
| Tax due | 168741 | 175860 |
| Education Cess@4% | 6750 | 7034 |
| Net tax payable | 175491 | 182894 |
| Short Recovery | | (-)7403 |

Hence, recovery of Rs.54902/- (6422+34339+ 6738+7403) may be made from the officials mentioned above after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.


20/07/2022

51c

PARA NO. 05

(Audit Memo. No. 05

Date: 19.07.2022)

Subject:-Short deduction of Rs. ~~1770/-~~ ^{2,130/-} towards UTGEIS.

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

| Group to which the employee belongs | Rate of subscription (In Rs.) | Amount Of Insurance Cover (In Rs.) |
|-------------------------------------|-------------------------------|------------------------------------|
| A | 120 | 120000 |
| B | 60 | 60000 |
| C | 30 | 30000 |

During the test check of Pay bill registers for the period 2019-2022 in r/o Consumer Disputes Redressal Forum (District North) Shalimar Bagh, Delhi, it has been observed that the department has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of Rs.1770/- as per detail below:-

| S. No | Name & Design. Sh./Smt. | Amount deducted | To be deducted | Difference | Period/ Month | Months | Amount Short Deducted (to be re covered) |
|--------------|---|-----------------|----------------|------------|------------------|--------|---|
| 1. | Smt. Anupama Dhawan, Steno-Gr.-II(Transferred on Feb, 2021) | 30 | 60 | 30 | 08/16 to 02/2021 | 55 | 1650 |
| 2. | Sh. Joginder Kumar, Steno- Gr-II | 30 | 60 | 30 | 03/21 to 06/2022 | 16 | 480 480 |
| Total | | | | | | | 1770 2130 |

Hence, recovery of Rs. ~~1770/-~~ ^{2130/-} may be made from the officials mentioned above after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOO level under intimation to audit.

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29/07/2022

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PARA NO.06

(Audit Memo No. 06 Dated: 19.07.2022)

Sub:Non-Production of Records.

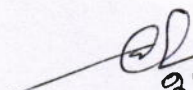
The following records has not been produced before audit.

1. GAR-VI stock Register
2. Property Register
3. Dead Stock Register
4. Non-Consumable Stock Register
5. Record Memo No. 09 regarding records pertaining to revenue received in the Form of Fee & Fine & Misc. receipts.

2018-2020

- 1.List of Obsolete/condemned articles along with the approval for condemnation of competent authority.
- 2.Telephone Bill Register
- 3.Purchase File(2012-2015)
- 4.GAR-VI stock Register(2012-2015)
- 5.Log Book of hire vehicles duing audit period(2012-2015)
- 6.Information regarding opening Balance consumption and closing balance of postage stamp financial yearwise to till date.

The above information is still awaited. The above records should be maintained and be shown to next audit.


20/07/2022

**(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV**