

**DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)**  
**C-WING, 4<sup>TH</sup>FLOOR, DELHI SECRETARIAT,**  
**I.P. ESTATE, NEW DELHI – 110002**

**Subject:- Audit report CDRF (North East), Bunkar Complex, Nand Nagri, Delhi For the Period from 01.04.2019 to 31.03.2022.**

**INTRODUCTION**

The I.A.R on the account of Office CDRF (North East), Bunkar Complex, Nand Nagri, 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. Lalita Tulsyani, AAO and Sh. Umesh Sehgal, ASO (on Leave). The audit was conducted during 07 working days w.e.f. 01.08.2022 to 09.08.2022.

**AIMS AND OBJECTIVES:**

The District Commission was establishment by the State Govt. by Notification and consists of a President and two members. This District Commission has the jurisdiction to entertain complaints with its limit where the value of goods or services and the compensation claimed does not exceed Rs. Fifty Lakh. The principal objective of the Consumer Commission is to promote and protect the right of the consumers.

- A. Right to be protected against marketing of goods which are hazardous to life and property.
- B. Right to inform about the quality potency, purity, standard and price of goods to protect the consumer against unfair trade practice.
- C. Right to assure where ever possible, access to and authority of goods at competitive price. Also to ensure that consumer interest will be received at the due consideration at appropriate Commission.
- D. Right to seek redressal against unfair practice or unscrupulous exploitation of consumer and right to consumer education.

**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. N.K. Sharma	President	01-04-2019 to 24-06-2020
2.	Sh. Arun Kumar Arya	President	15-07-2020 to 20-09-2021
3.	Sh. Surinder Kumar Sharma	President	21-09-2021 to till date

*Handwritten signature*

**List of Cashier:-**

S. No.	Name (Sh./Smt.)	Designation	Period
1.	Chander Kanta	ASO	01-04-2019 to 05-08-2021
2.	Rajinder Kumar	ASO	06-08-2021 to 12-01-2022
3.	No Cashier was deputed	---	12-01-2022 to 31.03.2022

**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	5438000	5372645	65355
2020-21	4407000	4347843	59157
2021-22	3970000	3739659	230341

**VACANCY STATEMENT:**

GROUP	SANCTION STRENGTH	FILLED	VACANT
A	03	02	01
B	04	02	02
C	06	03	03
<b>TOTAL</b>	<b>13</b>	<b>07</b>	<b>06</b>

**STATUTORY AUDIT:**

As per certificate provided by CDRF(North East), Bunkar Complex, Nand Nagri, Delhi audit of AGCR has not been conducted till date.

**MAINTENANCE OF RECORDS:**

The maintenance of records of CDRF (North East), Bunkar Complex, Nand Nagri, Delhi was found satisfactory subject to observations made in Current audit report.

**OLD AUDIT REPORT:-**

There were 04 audit paras with NIL recovery in r/o CDRF (North East), Bunkar Complex, Nand Nagri, Delhi. On the basis of replies furnished by the unit no para has been settled.

Accordingly, outstanding 04 audit paras have been included in the current audit report as Part-1 with NIL recovery.

S. No	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening Balance	Paras settled	Para Settled No.	
1.	2004-07	01	---	---	01
2.	2004-07	01	---	---	03
3.	2013-16	01	---	---	03
4.	2016-19	01	---	---	02
TOTAL		04	---	---	04

**Details of Old Recovery:-**

S.No.	Period	Para No.	Amount to be recovered(Rs.)	Amount recovered (Rs.)	Balance (Rs.)
NIL					

**PART-II (Current Audit Report)**

**Current Audit Report:**

During the course of current audit, 11-Audit memos including 02-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 6,000/-. On the basis of reply furnished, 02 memos have been settled with recovery of Rs. 1,284/- on the spot and remaining 09 memos have been incorporated as 03 Paras and 06 TANs in the current audit report as Part-II with recovery of Rs. 4,716/-.

**Details of Current Recovery:**

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)		
		Raised	Recovered on Spot	Balance
1	3	1,284/-	1,284/-	---
2	10	4,716/-	---	4,716/-
Total		6,000/-	1,284/-	4,716/-

*dhj*

**Maintenance of Records:**

The maintenance of records of CDRF (North East), Bunkar Complex, Nand Nagri, 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 (North East), Bunkar Complex, Nand Nagri, 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 (North East), Bunkar Complex, Nand Nagri, 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

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# PART-I



List of Para (Order by Audited Year & Para)

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[View Detailed Audit Report](#)

Department :Food and Supplies & Consumer Affairs							
Sub department:Consumer Disputes Redressal Forum-IV (Distt. North-East), Bunkar Complex, Nand Nagri, Delhi (812/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2004	2007	1		Valuable Register	O	0
2	2004	2007	3		Contingent Bills / Vouchers.	O	0
3	2013	2016	3		Purchase of stationery stores beyond the delegated powers of HOO	O	0
4	2016	2019	2		Improper maintenance of Cash Book	O	0

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

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# PART-I

## OLD AUDIT REPORT (2004-2016)

**PART - II**  
**(CURRENT AUDIT)**

(Ref. Memo No.7 Date: 01.08.2007)

OLD REPORT  
Page No)

27  
to 29  
23 (37)

Para-1  
PARA No.1

**Sub. : Valuable Register**

During the test check of the records of the C.D.R.F. (NE), it has been noticed that 'Court Fee' in the form of IPO, which has been deposited by the complainant before the Forum, have not been entered in Valuable Register. In the absence of the Valuable register, the verification of realization of IPO's in Government account could not be ascertained, which is violation of note 3 of Rule 13 of CGA (R&P) Rule, 1983.

02. All the IPO's received during a particular month have been deposited in Post Office during subsequent month for issuance of cheque in favour of CDRF (IV) in Post Office.

03. Further, it has been noticed that the CRDF-IV has neither collected cheque from Post Office nor deposited in Government account in-time for realization and it has taken 3 to 14 months, which is lapse on the part of Department. Few instances are given below:

S N	Date of Receipt of IPO	Amount (in Rs.)	Date of IPO deposited in Post Office	Date of deposit of cheque in Bank	Period of realizati on of IPO
[1]	[2]	[3]	[4]	[5]	[6]
1.	02.03.07 to 24.03.07	Rs.6,800.00	23.04.2007	13.06.20 07	3 months
2.	01.02.06 to 28.0.06	Rs.5,345.00	13.03.06	02.09.06	7 months
3.	02.06.05 to 30.06.05 (Rs.3,000.00)		10.08.06	14.09.06	1 year & two



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	ii	01.07.05 28.07.05 (Rs.2,300.00)	to	Rs.5,300.00	(For Renewal		months
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04. The Forum has not made reconciliation of receipts from PAO concerned.

05. The Forum has not produced the record for 2004-05 for audit.

All the above irregularities / shortcomings may be regularized / completed. It is advised that valuable register may be prepared in prescribed Performa (GAR-5) and all transactions of IPO/BD may be entered in the valuable register and receipts may be got reconciled from the PAO and shown to audit.

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Para-2  
PARA No.3

Para No.2

(Ref. Memo No.9 Date: 03.08.2007)

Sub.: Contingent Bills / Vouchers.

During the test check of the records i.e. Contingent Vouchers for the year 2004-05 to 2006-07, following irregularities have been noticed:

01. Stationary items have been procured (as details given below), but approval of Competent Authority / Head of Department has not been obtained which may be got regularized from the Competent Authority under intimation to audit.

SN	Items	Amount	Bill No. & Date	Name of Firm
[1]	[2]	[3]	[4]	[5]
1.	Stationary Items	Rs.11,959.00	CB-140 dated 22.03.05	M/s Delhi Consumer Co-operative Wholesale Store
2.	-do-	Rs.13,508/-	CB-108 dated 30.03.06	-do-
3.	-do-	Rs.12,180/-	CB-99 dated 19.02.07	-do-

02. Quotations have not been invited from the other Government Institutions / Co-op. Stores.

03. Items have been procured, but it has not been entered in the Stock register as under:

SN	Items	Amount	Bill No. & Date
[1]	[2]	[3]	[4]
1.	Director Taxes Manual	Rs.1,594.00	CB-22 dated 21.05.05
2.	Umbrella (2)	Rs.220.00	CB-40 dated 13.07.05

Reasons of above shortcomings may be elucidated to Audit.

~~PART-III~~

**Test Audit Note On the account of the CDR Forum IV Nand Nagri Delhi for the Year 2004-05 to 2006-07.**

During the test check of the records of the Forum following irregularities / shortcomings have been noticed which may be got regularized / completed and shown to next audit: -

No.1

(1)

(Ref: memo no. 1 Date:- 27.07.2007.)

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**Sub: - Cash Book.**

During the course of audit of cash book for the period 2004-05 to 2006-07 revealed the following shortcomings / irregularities.

1. There were instance of cutting / over cutting of figures of cash book which were not attested by the competent authority. The few instances are at Page No. 17,57,58,59,87,89, 90,
2. Certificate of correctness of total of cashbook be recorded in the cashbook, which was not being done.
3. As per provisions of CCA(R & P) rules, a surprise check of cash balance at a particular date is required to be conducted in order to ensure correspondence of balance as shown in cash book and an available in cash chest. It was however noted that surprise check of cash book was not being found recorded .

Compliance be made and shown to audit.

No.2

Sub.: Fidelity Bond

(Ref. Memo No.8 Date: 02.08.2007)

The Government servant who is entrusted with the custody of Cash should be furnished security Bond for the amount prescribed by the H.O.D. under GFR 270 depending upon the amount of cash transaction involved. The security can be furnished in the form of fidelity from General Insurance Corporation of India. The security should be supported by the bond executed by the Government servant in the form of GFR 31. But during the test check of the records of the CDRF (North-East), it has been observed that the Bond for the year 2004-05 to 2006-07 has not been furnished by the Cashier of the Office. The circumstances under which the same was not obtained from the Cashier may please be given to the audit. Further, it may be explained that what safeguard was taken for the loss of Government money during the period for which no fidelity bond was furnished. Thus in the absence of the same, Government interest was not protected.

23 17 18 4- (3)

(2)

TF

No. 3

(Ref. Memo No.6 Date: 01.08.2007)

Sub.: Non-Consumable Stock Register.

During the test check of the records for the year 2004-05 to 2006-07, following irregularities have been noticed:

01. Physical verification of store has not been made during the year 2004-05 to 2006-07,
02. Progressive total of all the non-consumable stores has been reduced or balances shown NIL, which is irregular which may only be reduced after auction/transfer of the items. Separate issue / placement register has not been maintained.
03. Items have been entered in the S.R. but entries thereof have not been signed / attested by the H.O.O. / C.A. Hence, authenticity of S.R. could not be ascertained.
04. Page counting certificate has not been recorded in the S.R. Sources from where items procured and cost of items have not been recorded in the stock register.

B. Consumable Store

01. Items procured but entries thereof have not been signed / verified by the H.O.O./C.A.
02. Physical verification of store has not been made.
03. Items entered in the S.R. but detail i.e. sources of items procured, Bill No., Date and cost, etc. has not been recorded and entry made in the SR. has not been signed by the H.O.O./ C.A.
04. Items have been issued but sign of the recipient details there of has not been recorded in the register.
05. The register has been maintained roughly. Some examples are as under:

1.	File Covers	21.03.05	500 (Nos.)	Rs.2,000/-	No details of use	No sign of HOO/CA
		03.02.07	500(Nos.)	Rs.1,750/-	-do-	-do-
2.	Notesheet Pad	03.02.07	50 (Nos.)	Rs.1,250/-	-do-	-do-
3.	Photocopy Paper	03.02.07	10 Rim	Rs.1,200/-	-do-	-do-

All the above irregularities / shortcomings may be regularized / completed and shown to Audit.

No. 4

(Ref. Memo 2 Dated 30.07.2007.)

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**Sub: - Pay Bill Register & Bill Register.**

During the test check of the record of C.D.R.Forum No. IV for the year 2004-05 to 2006-07 following shortcomings have been noticed.

**A- Pay Bill Register.**

1. Pay and allowances have been drawn but entries there of have not been checked / signed by the DDO for the entire period of audit. Hence correctness of P.B Rs. Could not be ascertained.
2. A tract of pay bills have not been completed.
3. Columns of PBR i.e. scale of pay, Basic pay GPF account no, date of birth, Date of increment, government accommodation etc are unfilled. These columns are required to be completed in each case.
4. Various cuttings / over writings in the PBR have not been attested by the DDO.
5. Advances (GPF/ short terms) drawn but details and entries there of have not been recorded in the PBR.
6. The entries of deductions of pay and allowances for the period 09/2005 to 02/2006 in respect of Sh. D.S. Bawa, President of forum IV have not been made hence authenticity of PBR is doubtful

**B- Bill Register**

Bill Register has not been maintained properly and is incomplete order. Entries made in the Bill Register for the period 12.03.2005(CB 37) to 31.03.2006(CB 110) and bill no. 1 dated 07.03.2006 to 113 date 29.03.2007 have not been checked / signed by the DDO. Hence the correctness of Bill Register could not be ascertained.

1. Cuttings made at page no. 39 and bill no. 95 12.02.2007 and cancelled bill no. 89, P- 97 dated 12.03.2007. Have not been attested.
2. Summary of monthly-unpassed bills has not been worked out.
3. Cheques received recorded from PAO but entries there of have not been attested by the DDO.

the above shortcomings may be completed and be shown to audit.

No. 5

(Ref. Memo No. 3 Dated 30.07.2007)

Sub: - Verification of Qualifying Service

During the test check of the record of the officials, it has been noticed that the qualifying service of following official which has completed 25 years service has not been verified from the PAO concerned as per rule 32 of CCS (Pension) rules. Compliance may be ensured in due course:-

<u>S.No.</u>	<u>Name of Official.</u>	<u>Date of Birth</u>	<u>D.O Appointment</u>
1.	Smt. Chander Kanta H.C.	01-01-1957	08-02-1978

(A.S. KHATI)  
IAO  
Party No. VII.

2013-2016

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OLD ~~CURRENT~~ AUDIT REPORT  
(01.04.2013 To 31.03.2016)

PARA NO. 01 (Ref. Memo No.13 Dated: 03/11/2016)

**Sub: Short Recovery of Income Tax amounting to Rs. 130492/-**

During the test check Income Tax calculation alongwith form 16 as well as PBR and other relevant record for the period 2013-14 to 2015-16 in respect of officer posted in Consumer Disputes Redressal Forum-IV, it is revealed that short deduction of income tax has been made as per details given below :-

**Sh. N. K. Sharma President F.Y 2015-16 (AY 2016-17)**

S. No.	Particular	As per form 16/ Income statement	As per Audit observation (Amount in Rs.)
1	Salary of ex employer i.e District Session Judge, w.e.f 01.03.2015 to 30.06.2015 as per LPC		878290
2	Salary as President, CDRF-IV w.e.f 21.07.2015 to 29.02.2016		807178
3	Gross Income	774378	1685468
4	deduction of TA, if any u/s 10		6400
5	Deduction of sumptuary Allowance		37200
6	Deduction of washing Allowance		3600
7	any other income		0
8	Gross total income (3-4-5-6+7)		1638268
9	deduction u/s 80C under chapter VI A GPF		100150
10	deduction other section (e.g. 80E, 80G etc.) under chapter VI A UTEGIS & DHS		2480
11	Total taxable income (8-9-10)	774378	1535638
12	tax on total income	79876	280,691
13	Education cess 3% on Tax	2397	8,421
14	Total tax payable	82273	289,112
15	Tax already paid	161710	161710
16	short tax paid to be recovered (14-15)		127402

**Sh. Nishant Ahmed Alwi, Member F.Y 2014-15 (AY 2015-16)**

S. No.	Particular	As per form 16/ Income statement	As per Audit observation (Amount in Rs.)
1	Gross Income	300000	300000
2	deduction u/s 80C under chapter VI A	0	0
3	Total taxable income (1-2)	300000	300000
4	tax on total income	3000	3000
5	Education cess 3% on Tax	90	90
6	Total tax payable	3090	3090
7	Tax already paid	Nil	0
8	short tax paid to be recovered (6-7)		3090

Short recovery of income tax amounting to Rs. 130492/- may please be made from the concerned officers and deposited in the government account after due verification of facts and figures and other similar cases may be reviewed at the Department level and recovery if any may also be made under intimation to the audit.



Para-3

PARA NO. 02 (A) (Ref. Memo No.11 Dated: 02/11/2016)

Sub: Non Maintaining of valuables Register in GAR-5

As per the record/documents provided by CDRF-IV in respect of court fee/RTI fee received through IPOs, Demand Draft for the Audit period 2013-14 to 2015-16 to Audit Team. The following discrepancies/irregularities have been come to notice:-

1 According to Rule 13 of Receipt and Payment Rules, receipts 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. On the scrutiny of records pertain to postal orders/demand draft which was received in the this forum as court fees along with the complaints, it has been observed that the same was entered in a plain Register without giving the details of IPOs submitted to Post office for issuance of cheque, date of receipt of cheque from post office and date of deposit of the same into Govt. Account etc.

All the IPO's received during a particular month have been deposited in Post office in the subsequent month for issuance of cheque in favour of CDRF (IV). But It has been observed that amount received through IPOs on a/c of fee of New Case and providing certified copy to the complainant was neither fully sent to Post Office for insurance of cheque nor deposited in Govt Accounts. The details of few month as under :-

S.No	Receiving Months	Amount of IPOs collected as court fee	Amount of IPOs deposited at the P.O for issuance of cheque	Deposited in Govt a/c through ch.	Difference of Amount (In Rs.)
	<b>Year 2013-14</b>				
1	January 2014	5370/-	5270/-	5270/-	100/-
	<b>Year 2014-15</b>				
2	June 2014	8255/-	5845/-	5845/-	410/-
3	August 2014	7965/-	7960/-	7960/-	5/-
4	February 2015	5290/-	5190/-	5190/-	100/-
	<b>Year 2015-16</b>				
5	June 2015	4670/-	4620/-	4620/-	50/-
6	August 2015	6640/-	6540/-	6540/-	100/-
7	November 2015	6540/-	6340/-	6340/-	200/-
			<b>Total 2013-14 to 2015-16</b>		<b>965/-</b>

In addition to above, it is found that during the month of Oct. 2013 IPOs for Rs. 5340/- on a/c of court fee was received and same was sent to Post office for issuance of cheque in favour of the President CDRF-IV vide letter dated 01-11-13. But as per record the cheque was obtained of Rs. 5304/- and deposited into Govt. Account vide challan No. 35 dated 17-12-13. Hence, short amount of 1001/- (Rs. 965+Rs. 36/-) was deposited into Govt. Account.

2 Court Fee received through Demand Draft

It has also been found that an amount received through of DD on account of court fee as details follow has not been ascertained that same were credited in the Govt. Account. or not, same may be clarified to the audit.

S.No	Receiving Months	Amount of DD collected as court fee	DD No. & Date	Remarks
<b>Year 2013-14</b>				
1	June 2013	100/-	015765/ 10.06.2013 ✓	
2	June 2013	100/-	271686/11.06.2013 ✓	
3	June 2013	100/-	005554/17.06.2013 ✓	
<b>Year 2014-15</b>				
4	December 2014	200/-	0724454/22.12.2014 ✓	
5	December 2014	500/-	745237/12.12.2014 ✓	
6	February 2015	500/-	No DD No of IDBI Bank dt.23.02.2015	
<b>Year 2015-16</b>				
7	June 2015	200/-	011252 ✓ &09.06.2015	
8	March 2016	200/-	689573 ✓ &08.03.2016	
	Total	1900/-		

3 The forum has not made reconciliation of receipts from PAO concerned.

short deposited of receipt into Govt. account of Rs. 1001/- as mentioned in point no. 1 above may be find out and shall be deposited in Govt. Account after due verification of figure and facts under intimated to the audit. The steps may also be initiated for maintenance of records of postal orders/demand drafts received in this forum as per Receipts and Payment Rules mentioned above and shown to the next audit.

12/3/2016

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Para-3

PARA NO. 02 (B) (Ref. Memo No.12 Dated: 03/11/2016)

**Sub: Non-Deposited of Receipt of Demand Draft into Govt. Account**

In reference to point No. 2 of memo No. 11 dated 02-11-16, the Consumer Disputes Redressal Forum-IV has produce a saving account Book bearing no. 31902684087 open in the SBI, Nand Nagari and intimated that all DDs received on a/c of court fee in the favour of President, CDRF-IV were deposited in saving A/c as mentioned above instead of Govt. Account.

As per record of saving a/c book, it is revealed that an amount of Rs. 5200/- has been collected so far on account of court fees as per rule 9 of the provision under consumer protection rules, 1987, but the same has not been deposited into the Govt. Account, the entire amount may be withdrawn/collected from saving a/c immediately be deposited into the govt. account as per Receipts and Payment Rules after due verification of facts and figures under intimated to the audit.

*Sub: [unclear]*  
*[Signature]*  
*12/3/2016*

15 (25)

~~Para-3~~ Para-3

PARA NO. 03 (Ref. Memo No.10 Dated: 31/10/2016)


Sub: Purchase of stationery stores beyond the delegated powers of HOO

During test check of files related to purchase and bills of stationery/store items, it revealed that the Consumer Disputes Redressal Forum-IV purchased stationery item directly from M/s Delhi Consumer Co-Operative Wholesale Store Ltd. Karampura Road, Moti Nagar, New Delhi & M/s Lalit Kumar Dhingra, Pocket I, Dilshad Garden, Delhi on different dates during audit period as details follows. However, the rate, quantity, quality and specification etc. of items were not approved by the competent authority/purchase committee as envisaged under the General Financial rules.

S.No	Sanction No. & Date	Bill No. & date	Name of Agency	Amount (In Rs.)
<b>Year 2013-14</b>				
1	No. F. DF-IV/NE/2013-14 dated 18-9-13	CB-67/18-9-13	M/s Lalit Kumar Dhingra, Pocket I, Dilshad Garden, Delhi	4030/-
2	No. F. DF-IV/NE/2013-14 dated 20-2-14	CB-148/21.2.14	M/s Delhi Consumer Co-Operative Wholesale Store Ltd.	12469/-
3	No. F. DF-IV/NE/2013-14 dated 28-3-14	CB-158/28.3.14	Do	27847/-
<b>Total 2013-14</b>				<b>44346/-</b>
<b>Year 2014-15</b>				
1	No. F. DF-IV/NE/2013-14/135 dated 25-11-14	CB-96/25.11.14	M/s Delhi Consumer Co-Operative Wholesale Store Ltd.	13607/-
2	No. F. DF-IV/NE/2013-14/221 dated 30-3-15	CB-142/30.3.15	do	40259/-
<b>Total 2014-15</b>				<b>53866/-</b>
<b>Year 2015-16</b>				
1	No. F. DF-IV/NE/2015/173 dated 23-12-15	CB-110/05-1-16	M/s Delhi Consumer Co-Operative Wholesale Store Ltd.	36161/-
<b>Total 2015-16</b>				<b>36161/-</b>

As per delegation of financial powers to HOO Govt. of NCT of Delhi issued by, Finance Department, Govt of NCT of Delhi vide dated 31/10/2008, as per item no. 19(a) regarding purchase of stationery stores, HOO is delegated financial powers to the extent of Rs. 10,000 per annum. Hence purchased as mentioned above may be regularized after obtaining the ex-post facto approval of HOD.

Further as per GFR Rule 145. Purchase of goods without quotation : Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format. "I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."



Rule 146. Purchase of goods by purchase committee : Purchase of goods costing above Rs. 15,000/- (Rupees Fifteen Thousand) only and upto Rs. 1,00,000/- (Rupees One lakh) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under. "Certified that we \_\_\_\_\_ members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question.

The rules 145 and 146 of GFR have been violated in the above mentioned purchased. In future the CDRF-IV may please strictly adhere the provision of GFR while making such purchase as mentioned above.

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Para-5

PARA NO. 04 (Ref. Memo No.14 Dated: 04/11/2016)

Subject: Non production of record for the audit period 2013-14 to 2015-16.

The following records and registers have not been produced during the Audit period to the audit party.

- 1 LTC register
- 2 Medical Claim Register
- 3 Children Education Allowance Register
- 4 Liveries Register
- 5 Advance Register
- 6 Conveyance Register
- 7 Record of service postage stamp
- 8 Certificate of hiring Vehicle

The above mentioned records and registers may be shown to next Audit.

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**TEST AUDIT NOTES (TAN)**

**TAN No. 1(Ref. Memo No.3 Dated 26/10/2016)**

**Subject: 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 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.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to audit.

*[Handwritten signature]*

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TAN NO. 2 (Ref. Memo No.4 Dated: 26/10/2016)

Sub: - Bill register not maintained properly

During the test check of Bill register for the audit period 2013-14 to 2015-16, it has been found that the proper bill (Prescribed) register is not maintained by the Consumer Disputes Redressal Forum-IV (District North-East), Bunkar Complex, Nand Nagri, Delhi-93.

As per receipt & payment rules No. 34 a bill register in form GAR-9 should be maintained by HOD who are authorized to draw money on bills signed by them. This register is not being maintained in this office. It is suggested that bill register may be maintained by the HOO and all the bills entered prior to submitting them to the PAO.

Necessary action to rectify the above discrepancies may be taken under intimation to the Audit.

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**DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI  
DELHI SECRETARIAT: NEW DELHI – 110002**

**PARTY NO.XXIV**

**TAN No. 03 (Ref. MEMO No.5 Dated: 27/10/2016)**

**Sub.:- Cash Book**

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General Instructions for handling the cash are not being followed by H.O.O./D.D.O. as detailed below:-

1. The cash book should be closed regularly and completely checked on monthly basis. The Head of the Office/D.D.O. should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. However, same is not being done by the H.O.O./D.D.O.
2. Neither the certificate is endorsed nor are the details of closing mentioned at the end of closing of accounts.
3. On perusal of GAR-VI it has been observed that vide receipt No. 10 dated 22.05.2013 and receipt No. 11 dated 21.08.2013 issued on the collection of income tax and sell of news paper amounting to Rs.82 and amounting to Rs.530 respectively. It has been observed that there is no entry of the same in the cash book in receipt as well as payment side.

The Above shortcoming may be rectified and shown to Audit.



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TAN No. 4 (Ref. Memo No.6 Dated 27/10/2016)

**Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.**

(a) On perusal of Service Book of staff , it has been found that entry of Aadhaar Number has not been made in the Service Book of staff (some example cited in table below) as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

(b) Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

**STAFF TO BE RETIRING WITHIN 05 YEARS**

S. NO.	NAME OF THE STAFF (S/Sh/Smt.....)	DESIGNATION	DOB	DATE OF RETIREMENT
1	Beg Ram	LDC	02.07.58	31.07.2018

**STAFF WHO HAVE COMPLETED 18 YEARS OF SERVICE**

S. NO.	NAME OF THE Staff (S/Sh/Smt.)	DESIGNATION	DOB	DOIA
1	Shashi Kalra	UDC	27.11.1969	11.03.1993
2.	Vijay	Steno Gr-II	27.07.1972	09.11.1995

Further, it has also been observed that recent photographs of individual is not pasted on the first page of Service Book, the same is also required to be attested by HOS concerned. Nomination forms of DCRG, UTEGIS; family pension etc. filled by the Government servants duly accepted by HOD/HOO are required to be kept in service books.

On the perusal of Leave account of Sh. Beg Ram LDC it is found that the total leave credit in a/c mentioned as 300+more than 15 instead of 300+15 which is irregular. As per leave rules it should be written 300+15, not more than that in EL account.

Necessary action to rectify the above discrepancies may be taken under intimation to the Audit.

TAN No. 5(Ref. Memo No.7 Dated 28/10/2016)

**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the Consumer Disputes Redressal Forum-IV (District North-East), Bunkar Complex, Nand Nagri, Delhi-93 for the Audit period 2013-14, 2014-15 & 2015-16, following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic+Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. GAR-18, Abstract of Pay bill is not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary action to rectify the above discrepancies may be taken under intimation to the Audit.



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TAN No. 6 (Ref. Memo No.9 Dated 31/10/2016)

Subject: Discrepancies in Stock Registers.

During the test check of Stock register for the audit period 2013-14 to 2015-16, some discrepancies have been come to light which is given as under:-

1. Item written in Index should have page no. and if it is carried to another page then the next page no. should be allotted or written against the item at index also which is not done.
2. Some non consumable items are entered in consumable register which is in wrong practice.
3. No check has been exercise by the officer in-charge as the signature of the same is not done in stock registers.
4. In the consumable stock register it was notice that receipts of items issued was not obtained in proper manner. The items have been simply shown as issued or office use.
5. Under 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 as per GFR 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 and non-consumable items recorded during the audit period.

Necessary action to rectify the above discrepancies may be taken under intimation to the Audit.

Satish  
04/11/16  
AS/IAO  
P.No. XXIV

# PART-II

## CURRENT AUDIT REPORT (2016 to 2019)

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**PARA-1: Short deduction towards DGEHS Subscription-Recovery of Rs. 14,900/-**

**Audit Memo. No. 01**  
**Date: 23.10.2019**

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all Delhi Govt. Employees. As per the scheme, the details of which are also available on the website of Directorate of Health Services, Govt. of NCT of Delhi", following is the rate of subscription on the basis of pay of the Delhi Govt. Employees w.e.f. July, 2009:

S.No.	Grade Pay drawn per month	Rate of monthly subscription
1	UptoRs. 1650	Rs. 50/-
2	Rs. 1800, Rs. 1900, Rs.2000, Rs. 2400 &Rs. 2800	Rs. 125/-
3	Rs. 4200	Rs. 225/-
4	Rs. 4600, Rs. 4800, Rs. 5400 &Rs. 6600/-	Rs. 325/-
5	Rs. 7600 and above	Rs. 500/-

Further, the rate of subscription towards DGEHS have been revised w.e.f. **01 Feb. 2017** vide Order No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services, DGEHS Cell, Directorate of Health Services, Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:

S.No.	Corresponding levels in the Pay Matrix as per 7th CPC	Contribution (Rs. Per month)
1	Level : 1 to 5	Rs. 250
2	Level : 6	Rs. 450
3	Level : 7 to 11	Rs. 650
4	Level : 12 and above	Rs. 1000

During the test check of pay bill registers, it has been observed that the department did not deduct the subscription towards DGEHS as per the above revised rates as per detail below and thus resulted in short recovery:

S. No	Name of the employee (S/ Shri /Ms.)	DGEHS Contribution		DIFF. TO BE RECOVERED	Period/ Month	Amount short deducted to be recovered
		DEDUCTED	TO BE DEDUCTED			
1	Vijay Kumar, Steno Gr.II	225	325	100	09/2015 to 01/2017= 29 monthsX100=2900	4175
		225	650	425	02/2017 to 04/2017= 03 monthsX425=1275	
2	Chandra Kanta, Gr.II / ASO	325	650	325	02/2017 to 10/2019= 33 monthsX325=10725	10725
<b>TOTAL</b>						<b>14900</b>

The facts and figures mentioned above may please be confirmed and the recoveries may be made and deposited into govt. account.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be effected under intimation to the audit.

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PARA 4

**PARA-2: Improper Maintenance of Cash Book**

**Audit Memo. No. 06**

**Date: 01.11.2019**

As per 'Manual for Drawing and Disbursing Officers' Clause 1.27- All moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise should be immediately brought to account by the DDO in the cash book and remitted into the Bank.

During the test check of Cash Book, the following irregularities have been noticed by the audit:

1. Following GAR-6 was issued for payment received in Consumer Disputes Redressal Forum, Distt. North East and deposited into govt. account vide Challan No. mentioned against each GAR-6:

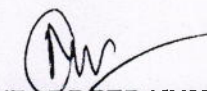
S.No.	GAR-6 (TR-V) No. & date	Amt. (Rs.)	Deposited into govt. account vide Challan No. & date
1	01 / 10.08.2018	1000	02 / 18.09.2019
2	02/ 05.09.2018	500	
3	03/ 07.09.2018	500	05/ 18.09.2018
4	04/ 13.09.2018	1322	03/ 18.09.2018
5	05/ 14.09.2018	2000	05/ 18.09.2018
6	06/ 17.09.2018	500	09/14.11.2018
7	07/ 30.10.2018	15000	06/14.11.2018
8	08/ 21.02.2019	500	09/ 02.04.2019

Para 4

However, the entry regarding receipt of govt. money and payment thereof was not made in the Cash Book whereas every receipt should be entered into the Receipt Side and all payment/deposits of govt. money should be entered into Payment Side of the Cash Book on the respective dates.

2. The receipt of govt. money should invariably be deposited into govt. account immediately and there should not be a delay in depositing the money into govt. account. The above receipts were deposited into govt. account after a period of 03 days.
3. An erasure or over-writing of an entry once made in the cash book 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 in red ink between the lines. The Head of Office / DDO should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the Office /DDO has not adhered to the instruction at few places as laid down under Rule 13 (IV) of Receipt and Payment rules.

Cash Book may be re-casted in order to take govt. receipts into Cash Book as per provision of 'Manual for Drawing and Disbursing Officers' under intimation to Audit. Further, timely deposit of govt. receipts into govt. account may be ensured in future.

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

**TAN 1: Improper maintenance of Pay Bill Registers**

**Audit Memo. No.02**  
**Dated: 28.10.2019**

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

1. Total of each column is also 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 steps may be taken to remove the above discrepancies under intimation to Audit.





**TAN 2: Discrepancies in Stock Register**

**Audit Memo. No.04**

**Dated: 31.10.2019**

Stock Register maintained by the Consumer Forum, Distt. North-East 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. The closing balance of Non-Consumable items cannot be NIL in the Stock Register. If such items are issued to the users, a separate "Issue register" should be maintained and progressive total of non consumable items should be recorded in the Stock Register. The number of item(s) disposed off due to condemnation or any other reason, should be deducted from the progressive total. A perusal of Non-Consumable Stock Register has revealed that the balance of Printer (Pg. No. 14), keyboard (Pg. No. 20) and Books (Pg. No. 06) have been shown as NIL.
3. 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 steps may be taken to remove the discrepancies under intimation to Audit.



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**TAN 3 : Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO**

**Audit Memo. No.05**

**Dated: 31.10.2019**

On test check of Service Books, it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-II/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB
1.	Laxmi Kant	Steno Gr.II	250.07.1988

Further, as per rule 32 of CCS (pension) Rules, verification of service of the Government servant should be done on completion of 18 years of qualifying service & 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.	Chander Kanta	Gr.II (DASS)	30.03.1967	26.06.1992
2	Vijay	Gr.II Steno	27.07.1972	09.11.1995

**(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/Shr/Ms.)	Designation	DOB
1	Chander Kanta	Gr.II (DASS)	30.03.1967
2	Vijay	Gr.II Steno	27.07.1972
3	Laxmi Kant	Steno Gr.II	250.07.1988

**(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. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB
1.	Chander Kanta	Gr.II (DASS)	30.03.1967
2.	Vijay	Gr.II Steno	27.07.1972

Necessary steps may be taken to remove the discrepancies under intimation to Audit.

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

# PART-II

**SUMMARY OF MEMOS**  
**CDRF (North East), Bunkar Complex, Nand Nagri, Delhi.**

Mem o No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstandi ng (Rs.)	Remarks
01	Record Memo.	---	---	---	PARA-03
02	Record Memo.	---	---	---	Settled
03	Recovery of Rs. 1,284/- on account of Wrong Fixation of Pay in r/o Sh. Ravi Chug, Sr. Asstt.	1,284	1,284	---	Settled
04	Shortcomings in Pay Bill Registers.	---	---	---	TAN-01
05	Delay in deposit of remittances to Govt. account	---	---	---	TAN-02
06	Non-payment/delivered compensation money to Complainant.	---	---	---	PARA-01
07	Discrepancies in maintenance of Consumable and Non-consumable Stock Register	---	---	---	TAN-03
08	Discrepancies in maintenance of Complaint Fee records and its proper submission in Government Account	---	---	---	TAN-04
09	Utilization of Imprest amount of Rs.1,000/- from the last three years.	---	---	---	TAN-05
10	Overpayment of Transport Allowance	4,716	---	4,716	PARA-02
11	Irregularities in maintenance of Cash Book	---	---	---	TAN-06
<b>TOTAL</b>		<b>6,000</b>	<b>1,284</b>	<b>4,716-</b>	

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

**PARA No.-01: Non-payment/delivered compensation money to Complainant.**  
**(Ref. Memo No. 06 Dated : 03.08.2022)**

As per Section 39(1)(d) of the Consumer Protection Act, 2019 “where the District Commission is satisfied that the goods complained against suffer from any of the defects specified in the complaint or that any of the allegations contained in the complaint about the services or any unfair trade practices, or claims for compensation under product liability are proved, it shall issue an order to the opposite party directing him to pay such amount as may be awarded by it as compensation to the consumer for any loss or injury suffered by the consumer due to the negligence of the opposite party.

On the scrutiny of the records for the audit period, it has been observed that the Ten cheques/DDs payable to the complainants as compensation are lying in the office of the District Commission. These cheques should have been given direct by the opposite parties to the complainant and receipt for the same should have been submitted in the court. Details of Cheques/DDs are as under:-

S. No.	Case No.	Name of Complainant	DD/Cheque No.	Date of DD/Cheque	Amount (in Rs.)
01	72/15	Deshbandhu Gautam	030884	09.05.2019	25,384
02	Ex.54/18	Amit Bhardwaj	000655	06.09.2019	22,326
03	79/16	Subhash Chand	760739	09.12.2019	36,706
04	Ex.07/19	Sandhya Garg	000826	07.02.2020	5,000
05	218/18	Vijay Kumar	005666	31.12.2019	15,500
06	Ex.45/19	S.D. Windlesh	007465	14.02.2020	17,000
07	472/15	Shafali	007456	13.02.2020	10,000
08	Ex.08/19	Dilshad Ali	532141	14.04.2019	5,000
09	18/20	LG Dass	125013	18.08.2021	5,300
10	164/15	Mustafa	417065	08.10.2020	15,000

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

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**PARA No.-02: Overpayment of Transport Allowance amounting to Rs.4,716/-**  
(Ref.Memo No. 10 Dated : 08.08.2022)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of records, it has been revealed that the Deptt. had made the payment of Transport Allowance to the following employees during his leave of full calendar month as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation <i>Earned Leave</i>	Total Months	Amount Recoverable (Rs.)
1.	Sh. Anil Kumar, Sr. Asstt.	4,716	February 2022	01	4,716/-
<b>TOTAL</b>					<b>4,716/-</b>

Irregular payment of Rs. 4716/- on account of Transport Allowance may be recovered from the concerned official after the due verification of relevant facts and figures under intimation to audit. Other similar cases may also be reviewed at your own level.


**PARA No.-03: Non Production of Record**  
(Ref. Memo No.1 dated 01.08.2022)

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

1. Property Register
2. Stock Register of TR-V
3. Attendance Register 2019 to 2022

The above mentioned record may be produced before next audit.

  
AAO

  
AO/IAO  
Party No. V

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

**TAN No.-01: Shortcomings in Pay Bill Registers.**  
**(Ref. Memo No. 04 Dated: 02-08-2022)**

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

1. **Upper column** i.e. previous PBR No., date of transfer, Aadhar 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. **Entry regarding transfer/Promotion** to and fro has not been made and copy of LPC has also not been pasted in PBR.
6. **Entry of Superannuation** of officials has not been made in the PBR.
7. **Abstract of pay Bill (GAR-18)** is not 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: Delay in deposit of remittances to Govt. account.**  
**(Ref. Memo No. 05 Dated : 03.08.2022)**

As per Receipt & Payment 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 and Cash Book, in most of the cases delay in remittance of cheques into the government account was observed :-

S. No.	Challan No.	TR/DD/ Cheque No.	DD/Cheque Date	Amount (in Rs.)	DD/Cheque deposited in Bank
01	17	15	21.10.2019	500	05.11.2019
02	14	14	18.09.2019	500	18.09.2019

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03	13	12	16.07.2019	500	20.08.2019
		13	31.07.2019	1000	
04	---	042926	13.11.2020	2030	14.01.2021
05	---	044398	08.02.2021	1250	18.03.2021
06	---	045979	16.04.2021	3580	08.07.2021

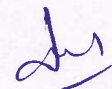
HOO is advised to take necessary steps for removing the above mentioned irregularity in future and compliance may be shown to next audit.

**TAN No.-03: Discrepancies in maintenance of Consumable and Non-consumable Stock Register.**

**(Ref. Memo No. 07 Dated : 04.08.2022)**

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. Consumable items entered in Non-Consumable Register viz. Register - Page No.16, Service Book Page No.18, TR-V(GAR-6) Page No.19 and Non-consumable items entered in Consumable Register viz. Heater Page No.114, Electric Kettle .
- (ii) Most of the columns are left blank viz. item issued to whom, signatures of the receiver, balance and signature of HOO.
- (iii) Progressive total of all the non-consumable stores has been reduced or balances shown NIL, which is irregular it may only be reduced after auction/transfer of items.
- (iv) 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.
- (v) There are number of cutting and overwriting in the Consumable and Non-Consumable Stock Register, but these cutting and overwriting have not been attested by the DDO which is irregular.





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

**TAN No.-04: Discrepancies in maintenance of Complaint Fee records and its proper submission in Government Account.**  
(Ref. Memo No. 08 Dated : 05.08.2022)

- (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/-

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

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, Nand Nagri, Delhi and a cheque is being issued by Post Master in f/o President, CDRF(NE) which is later on deposited in Bank through challans.

On scrutiny of the records provided by CDRF (North 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 and Cerify Copy Registers.
2. TR-29 Dt. 17.12.2021 amounting Rs. 8065/- deposited vide Challan No.27 dt.21.12.2021. Neither the said TR is entered on Receipt side of Cash Book nor the Challan is entered on Payment side.
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 months 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
Oct.2020	2030	---	042926 dt.13.11.2020	14.01.2021
Dec.2020	6600	06.01.2021	043987 dt.21.01.2021	04.02.2021
Jan.2021	1250	03.02.2021	044398 dt.08.02.2021	18.03.2021
Aug.2021	1650	13.09.2021	048763 dt.01.10.2021	21.10.2021

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

**TAN No.-05: Non-Utilization of Imprest amount of Rs.1,000/-,  
(Ref.Memo No. 09 Dated : 08.08.2022)**

During the Test check of Cash Book of CDRF(North East), for the period 2019-22, it has been observed that the imprest amount of Rs.1000/- has not been utilized by department since Oct.2016. 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.-06: Irregularities in maintenance of Cash Book.**

During test check of Cash book maintained by CDRF (North East), the following irregularities have been noticed:-

1. As per Rule 13(ii) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. It has been observed that during the period June to August, 2021 no entry of Cash Book has been signed/verified by DDO.

2 As per Rule 13(iii) of CGA(R&P) Rule 1983 the cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. On perusal of the cash book, it has been observed that the Cash Book was not found closed regularly and daily which is against said R&P rules and needs clarification.

3. As per Rule 13(iv) of CGA(R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of each month. The certificate of physical verification of cash will normally be in the following form.

“Certified that cash amounting to Rs\_\_\_\_\_ (Rupees\_\_\_\_\_ only) has been physically verified and found correct as per the balances recorded in the cash book.

“ But it has been observed that the said certificate has not been recorded properly by the DDO. Detail of closing balance has also not been recorded after ending of each month and even at the closing of financial year.

4. As per Receipt and Payment Rule 13(viii), 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.

5. Columns regarding Date and Receipt /TR No. not mentioned on Receipt Side and also Date and Sub-voucher/Challan No. not mentioned on Payment side in the Cash Book.

6. Cutting/overwriting not attested by DDO.

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