

**Government of NCT of Delhi
Directorate of Audit,
4th Level, 'C' Wing,
Delhi Secretariat, New Delhi-110002**

**AUDIT REPORT of
Office of the President / Head-of-Office / DDO,
Consumer Disputes Redressal Forum-VII (SW District), GNCTD,
1st Floor, Pandit Deep Chand Sharma Sahkar Bhawan,
Marble Market, Sector-20, Dwarka, New Delhi-110075
for the period 2017-18 to 2021-22**

Introduction :-

Pursuant to List S.No.4 of the *Internal Audit Programme* below Order no.12 below letter no.F.2/Audit/ Programme/2021-22/2811-15 dated 25.05.22 issued by the Directorate of Audit (HQ), GNCTD, internal audit of accounts of the **Office of the President / Head-of-Office / DDO (SW), Consumer Disputes Redressal Forum-VII (South-West District), GNCTD, 1st Floor, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 --- [Audit-Hq file no.20/1]** was conducted for the period **2019-20 to 2021-22 (3 years)** by the field Audit Party No.15 comprising of Sh.R Jacob, Sr.AO & IAO-15 and Ms.Sireesh Kusum, AAO & IAAO-15 during **01.08.22 to 16.08.22** (except 6,13.08.22-Sat ; 7,14.08.22-Sun ; 09.08.22-Gazetted Holiday-Muhram ; 10.08.22 & 11.08.22-Court Holiday ; 15.08.22-Gazetted Holiday-Independence Day) – **with total 08 working days.**

Aim & Objectives :-

Consumer Disputes Redressal Forum-VII (South-West District), GNCTD is engaged in –

- ⇒ redressing consumer's grievances and protecting their rights.
- ⇒ creating consumer awareness.
- ⇒ developing a strong consumer protection movement in Delhi.

The consumer Protection Act, 1986 (68 of 1986) has been enacted to protect consumer's interest. The provisions of the Act are compensatory in nature. The Act intends to provide simple, speedy and inexpensive redressal of consumer's grievances.

The complaints relating to following consumer grievances can be made under the Act :-

- ⇒ Any unfair trade practice or restrictive trade practice adopted by the trader.
- ⇒ Defective goods.
- ⇒ Deficiency in service.
- ⇒ Excess price charged by the trader.
- ⇒ Sale of unsafe goods, which are hazardous to life and safety when used.

9/2/8/22

83/2

HoD / HoO / DDO / Cashier :-

Following is the list of HoD/HoO/DDO/ Cashier's during the curing audit period :-

Head of Department (HoD)

S.No	Name of Officer	Designation	Period	
			From	To
1				

Head of Office (HoO)

S.No	Name of Officer	Designation	Period	
			From	To
1	Sh.Divya Jyoti Jaipuria	President	01.03.2017	12.05.2021
2	Ms.Rekha Rani	President	13.05.2021	19.09.2021
3	Sh.O.P.Saini	President	20.09.2021	28.02.2022
4	Ms.Sonica Mehrotra	President	01.04.2022	Till date

Drawing & Disbursing Office (DDO)

S.No	Name of Officer	Designation	Period	
			From	To
1	Sh.Divya Jyoti Jaipuria	President	01.03.2017	12.05.2021
2	Ms.Rekha Rani	President	13.05.2021	19.09.2021
3	Sh.O.P.Saini	President	20.09.2021	28.02.2022
4	Ms.Sonica Mehrotra	President	01.04.2022	Till date

Cashier

S.No	Name of Officer	Designation	Period	
			From	To
1	Sh.Surinder Kr Singh	LDC	01.03.2017	31.10.2018
2	Sh.Pankaj Pal	LDC	01.11.2018	31.07.2020
3	Sh.Jagdish Singh	ASO	01.08.2020	31.08.2020
4	Sh.Satish Chandra	LDC	01.09.2020	31.03.2022

Non-Plan Budget allocations and expenditure :-

Following was the Non-plan budget allocation and expenditure for the aforesaid audit period :-

Year	Budget Allotted	Expenditure	Excess	Savings
2017-18	56,43,000	57,29,174	86,174	0
2018-19	79,31,039	75,06,013	0	4,25,026
2019-20	1,01,74,000	58,58,315	0	43,15,685
2020-21	1,10,31,500	1,07,42,364	0	2,89,136
2021-22	89,35,000	84,82,388	0	4,52,612

8/2/16/8/22

Vacancy statement :-

Staff strength of the aforesaid unit is as under :-

S.No.	Name of the post	Number of post		
		Sanctioned	Filled	Vacant
1.	Group-A	3	2	1
2.	Group-B	1	0	1
3.	Group-C & D	7	2	5
	Total	11	4	7

Statutory Audit :-

Statutory audit has been conducted by the Office of Principal Accountant General (Audit) Delhi, AGCR Building, New Delhi-110002 for the period 2018-19.

Maintenance of Records :-

The general condition of books of accounts does **not** appear to be satisfactory, especially subject to the points & remarks in the instant draft 'Inspection Report' (current and previous-outstanding audit paras) read with Audit Memos issued during current audit process.



Previous Audit report --- (for the period from 1999-00 to 2016-17) --

(a) **Brief summary** of above outstanding Previous audit paras is as under :-

S. No	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Paras	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected/ made on the spot	Balance recovery reflected in Audit Paras
(a) Previous	1999-2017	Paras O/s =	6	38,717	0	0	38,717
		TAN O/s =	5	0	0	0	0
		G-Total =	11	38,717	0	0	38,717

(b) **Para-wise summary** of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
PART I(A) -- OLD AUDIT PARAS --- (1999-2017)									
1	1999	2010	2	Procedure of number of cases regarding Court Fees Structure-wise for the year 2007-08, 2008-09 & 2009-10	0	0	0	0	Outstanding
2	2010	2017	1	Recovery of Rs.30,247/- on account of excess payment of pay (a) Ms I Anandi, Steno-Gr-III	30,247	0	0	30,247	Outstanding
3	2010	2017	2	Short deduction of Income Tax amounting to Rs. 8,470/- (a) Sh.Divya Jyoti Jaipuria, President (b) Sh.Nand Kishore, Peon	8,470	0	0	8,470	Outstanding
4	2010	2017	3	Discrepancies in maintenance of complaint fee records and its proper submission in Govt. Account	0	0	0	0	Outstanding
5	2010	2017	4	Non condemnation of unserviceable items	0	0	0	0	Outstanding
6	2010	2017	5	Non production of Records	0	0	0	0	Outstanding
Total (Paras) =					38,717	0	0	38,717	
PART I(B) -- TEST AUDIT NOTE (TAN) --- (1999-2017)									
1	2010	2017	T-1	Shortcomings in Pay Bill Register	0	0	0	0	Outstanding
2	2010	2017	T-2	Non-maintenance of Postage Stamp Account	0	0	0	0	Outstanding
3	2010	2017	T-3	Shortcomings in Service Books	0	0	0	0	Outstanding
4	2010	2017	T-4	Improper maintenance of bank accounts	0	0	0	0	Outstanding
5	2010	2017	T-5	Discrepancies in maintenance of Non-consumable and Consumable Stock Registers	0	0	0	0	Outstanding

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
Total (TAN) =					0	0	0	0	
								Grand Total	= 11
								Merged	= -0 = 11
								Bifurcated	= +0 = 11
								Settled	= 0
								Net Bal'nc	= 11
								Paras O/s	= 6
								TAN O/s	= 5

(c) **Amount-wise summary** of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	PART I(A)	---		OLD AUDIT PARAS ---	(1999-	2017)			
1	2010	2017	1	Recovery of Rs.30,247/- on account of excess payment of pay	30,247	0	0	30,247	Outstanding
			(a)	Ms I Anandi, Steno-Gr-III	30,247				
2	2010	2017	2	Short deduction of Income Tax amounting to Rs. 8,470/-	8,470	0	0	8,470	Outstanding
			(a)	Sh.Divya Jyoti Jaipurkar, President	7,169				
			(b)	Sh.Nand Kishore, Peon	1,301				
Total (Paras) =					38,717	0	0	38,717	

9/3/16/22

79/4

Current audit report --- (for the period from 2017-18 to 2021-22) :-

(a) **Brief summary** of above outstanding Current audit paras is as under :-

S. No.	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected/ made on the spot	Balance recovery reflected in Audit Paras
(b)	Current	2017-2022	Paras O/s = 21	8,95,015	0	0	8,95,015
			TAN O/s = 02	0	0	0	0
			G-Total = 23	8,95,015	0	0	8,95,015

(b) **Memo-wise summary** of above outstanding Current audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	PART II(A)			CURRENT AUDIT PARAS --- (2017-2022)					
1	2017	2022	-----	Furnishing of records, information, certificates, bank details, etc.	0	0	0	0	Settled
2	2017	2022		Bill Register (GAR-9)	0	0	0	0	Outstanding (as TAN)
3	2017	2022		Pay Bill Register (GAR-17 & GAR-18) - (A) & (B)	0	0	0	0	Outstanding (as TAN)
4	2017	2022		Cash-Book (GAR-3)	1,000	0	0	1,000	Outstanding
5	2017	2022		Service Book	0	0	0	0	Outstanding
6	2017	2022		Stock Register of Consumables and Non-Consumable items	0	0	0	0	Outstanding
7	2017	2022		Electricity	0	0	0	0	Outstanding
8	2017	2022		Infrastructural expenditure on Rent including amount of Rs.36,60,655/-	0	0	0	0	Outstanding
9	2017	2022		Telephone	70	0	0	70	Outstanding
10	2017	2022		Overpayment of 'Transport Allowance'	30,012	0	0	30,012	
			1	Sh.Jagdish Singh, ASO	4,212				
			2	Sh.Muzzaffar Saba, Steno	8,424				
			3	Sh.Pankaj Pal, Jr.Asstt / LDC	4,740				
			4	Sh.Vinod Verma, Peon-cum-Chowkidar	4,212				
			5	Smt.Kavita Kaushik, Steno	4,212				
			6	Sh.Satish Chander, Jr.Asstt / LDC	4,212				
11	2017	2022		GAR-6 Receipt Book - (erstwhile TR-5)	0	0	0	0	Outstanding
12	2017	2022		GAR-7 Bank challans	0	0	0	0	Outstanding
13	2017	2022		Contingency expenditures	0	0	0	0	Outstanding
14	2017	2022		Non-deposit of bank receipts into Government Account & also, Improper maintenance of bank account	0	0	0	0	Outstanding

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16/8/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
15	2017	2022		Improper accounting of Fixed Deposit Receipts (FDRs)	0	0	0	0	Outstanding
16	2017	2022		Improper accounting of fees collected by this office	0	0	0	0	Outstanding
17	2017	2022		Payment of 'Special Allowances'	1,56,200	0	0	1,56,200	Outstanding
			1	Sh.Divya Jyoti Jaipurjar, President	1,56,200				
18	2017	2022		Pay Fixation	0	0	0	0	Outstanding
19	2017	2022		Income-Tax	7,04,703	0	0	7,04,703	Outstanding
			1	Sh.Arvind Kumar, ASO	9,482				
			2	Sh.Divya Jyoti Jaipurjar, President	1,43,331				
			3	Sh.Arvind Kumar, ASO	6,317				
			4	Sh.Divya Jyoti Jaipurjar, President	99,486				
			5	Sh.Divya Jyoti Jaipurjar, President	1,10,927				
			6	Sh.Divya Jyoti Jaipurjar, President	50,481				
			7	Sh.RS Nagar, Member	15,122				
			8	Sh.Satish Chander, Jr.Asstt / LDC	23,843				
			9	Sh.Mukesh Kumar, Sr.Asstt / ASO	14,212				
			10	Sh.Ranjeet Singh, Sr.Asstt / ASO	50,852				
			11	Sh.Om Prakash Saini, President	1,80,650				
20	2017	2022		Payment of 'Conveyance charges' as well as 'Transport Allowances'	0	0	0	0	Outstanding
21	2017	2022		Short deduction of DGEHS subscription	1,650	0	0	1,650	Outstanding
			1	Sh.Mukesh Kumar, Sr.Asstt / ASO	400				
			2	Sh.Nand Kishore, Peon	625				
			3	Sh.Surinder Kumar Sirohi	625				
22	2017	2022		Short deduction of UTGEIS subscription	1,380	0	0	1,380	
			1	Sh.Arvind Kumar, ASO	1,080				
			2	Sh.Prem Prakash, ASO	120				
			3	Sh.Nand Kishore, Peon	180				
23	2017	2022		Non-Production of records	0	0	0	0	Outstanding
24	2017	2022		Loss of Government property due to theft	0	0	0	0	Outstanding
			20		8,95,015	0	0	8,95,015	

PART II(B) – TEST AUDIT NOTE (TAN) --- (2017-2022)

1	2017	2022		Bill Register (GAR-9)	0	0	0	0	Outstanding (as TAN)
2	2017	2022		Pay Bill Register (GAR-17 & GAR-18) - (A) & (B)	0	0	0	0	Outstanding (as TAN)
			2	Total (TAN) =	0	0	0	0	
								Grand Total = 24	

9/2/16/8/22

77/12

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
								Merged	= -0 = 24
								Bifurcated	= +0 = 24
								Settled	= 1
								Net Bal'nc	= 23
								Paras O/s	= 21
								TAN O/s	= 2

(c) **Amount-wise summary of above outstanding Current audit paras is as under :-**

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
				PART II(A) --- CURRENT AUDIT PARAS --- (2017-2022)					
1	2017	2022		Cash-Book (GAR-3)	1,000	0	0	1,000	Outstanding
2	2017	2022		Telephone	70	0	0	70	Outstanding
3	2017	2022		Overpayment of 'Transport Allowance'	30,012	0	0	30,012	
			1	Sh.Jagdish Singh, ASO	4,212				
			2	Sh.Muzzaffar Saba, Steno	8,424				
			3	Sh.Pankaj Pal, Jr.Asstt / LDC	4,740				
			4	Sh.Vinod Verma, Peon-cum-Chowkidar	4,212				
			5	Smt.Kavita Kaushik, Steno	4,212				
			6	Sh.Satish Chander, Jr.Asstt / LDC	4,212				
4	2017	2022		Payment of 'Special Allowances'	1,56,200	0	0	1,56,200	Outstanding
			1	Sh.Divya Jyoti Jaipurkar, President	1,56,200				
5	2017	2022		Income-Tax	7,04,703	0	0	7,04,703	Outstanding
			1	Sh.Arvind Kumar, ASO	9,482				
			2	Sh.Divya Jyoti Jaipurkar, President	1,43,331				
			3	Sh.Arvind Kumar, ASO	6,317				
			4	Sh.Divya Jyoti Jaipurkar, President	99,486				
			5	Sh.Divya Jyoti Jaipurkar, President	1,10,927				
			6	Sh.Divya Jyoti Jaipurkar, President	50,481				
			7	Sh.RS Nagar, Member	15,122				
			8	Sh.Satish Chander, Jr.Asstt / LDC	23,843				
			9	Sh.Mukesh Kumar, Sr.Asstt / ASO	14,212				
			10	Sh.Ranjeet Singh, Sr.Asstt / ASO	50,852				
			11	Sh.Om Prakash Saini, President	1,80,650				
6	2017	2022		Short deduction of DGEHS subscription	1,650	0	0	1,650	Outstanding
			1	Sh.Mukesh Kumar, Sr.Asstt / ASO	400				
			2	Sh.Nand Kishore, Peon	625				
			3	Sh.Surinder Kumar Sirohi	625				

13/8/22

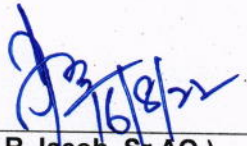
S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
7	2017	2022		Short deduction of UTGEIS subscription	1,380	0	0	1,380	
			1	Sh.Arvind Kumar, ASO	1,080				
			2	Sh.Prem Prakash, ASO	120				
			3	Sh.Nand Kishore, Peon	180				
					8,95,015	0	0	8,95,015	

Audit Disclaimer :-

Current audit has been done purely on test-check basis. Short-comings pointed-out are illustrative only and not exhaustive ; it is suggestive & indicative only. Aforesaid auditee Unit is requested to investigate & process further all matters in detail and take corrective steps in respect of all its related aspects.

Whilst the instant 'Inspection Report' have been prepared purely in good faith and on the basis of information's furnished and made available to Audit by the aforesaid auditee Unit, it is not and does not purport to be comprehensive. The Audit Department, GNCTD or its officers or employees expressly disclaims any responsibility or liability for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the report or any representation or warranty, express or implied, with respect to the information contained in this 'Inspection Report'.

Therefore, factual inaccuracies, if any, noticed in the report may immediately be communicated to Audit Party No.15 / Directorate of Audit (HQ),GNCTD by aforesaid auditee Unit along with its relevant confirmatory documentary supports.

Signature of IAO-15 : 
 Name of IAO-15 : (Sh.R.Jacob, Sr.AO)

29/1

Summary of the outstanding Previous audit paras is as under :-

Previous Audit report --- (for the period from 1999-00 to 2016-17) --

(a) Brief summary of above outstanding Previous audit paras is as under :-

S. No	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Paras	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effected/ made on the spot	Balance recovery reflected in Audit Paras
(a)	Previous	1999-2017	Paras O/s = 6	38,717	0	0	38,717
			TAN O/s = 5	0	0	0	0
			G-Total = 11	38,717	0	0	38,717

(b) Para-wise summary of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
PART I(A) -- OLD AUDIT PARAS --- (1999-2017)									
1	1999	2010	2	Procedure of number of cases regarding Court Fees Structure-wise for the year 2007-08, 2008-09 & 2009-10	0	0	0	0	Outstanding
2	2010	2017	1	Recovery of Rs.30,247/- on account of excess payment of pay	30,247	0	0	30,247	Outstanding
			(a)	Ms I Anandi, Steno-Gr-III	30,247				
3	2010	2017	2	Short deduction of Income Tax amounting to Rs. 8,470/-	8,470	0	0	8,470	Outstanding
			(a)	Sh.Divya Jyoti Jaipuria, President	7,169				
			(b)	Sh.Nand Kishore, Peon	1,301				
4	2010	2017	3	Discrepancies in maintenance of complaint fee records and its proper submission in Govt. Account	0	0	0	0	Outstanding
5	2010	2017	4	Non condemnation of unserviceable items	0	0	0	0	Outstanding
6	2010	2017	5	Non production of Records	0	0	0	0	Outstanding
Total (Paras) =					38,717	0	0	38,717	
PART I(B) -- TEST AUDIT NOTE (TAN) --- (1999-2017)									
1	2010	2017	T-1	Shortcomings in Pay Bill Register	0	0	0	0	Outstanding
2	2010	2017	T-2	Non-maintenance of Postage Stamp Account	0	0	0	0	Outstanding
3	2010	2017	T-3	Shortcomings in Service Books	0	0	0	0	Outstanding

9/16/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
4	2010	2017	T-4	Improper maintenance of bank accounts	0	0	0	0	Outstanding
5	2010	2017	T-5	Discrepancies in maintenance of Non-consumable and Consumable Stock Registers	0	0	0	0	Outstanding
Total (TAN) =					0	0	0	0	
								Grand Total	= 11
								Merged	= -0 = 11
								Bifurcated	= +0 = 11
								Settled	= 0
								Net Bal'nc	= 11
								Paras O/s	= 6
								TAN O/s	= 5

(c) **Amount-wise summary** of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	PART I(A)	---		OLD AUDIT PARAS --- (1999-2017)					
1	2010	2017	1	Recovery of Rs.30,247/- on account of excess payment of pay	30,247	0	0	30,247	Outstanding
			(a)	Ms I Anandi, Steno-Gr-III	30,247				
2	2010	2017	2	Short deduction of Income Tax amounting to Rs. 8,470/-	8,470	0	0	8,470	Outstanding
			(a)	Sh.Divya Jyoti Jaipuria, President	7,169				
			(b)	Sh.Nand Kishore, Peon	1,301				
Total (Paras) =					38,717	0	0	38,717	

Photocopies of the old paras + TAN are enclosed herewith

16/8/22

73/C

15/2

PART - II
Current Audit Report
(2010 - 2017)

During the course of current audit, 14 audit memo's highlighting various irregularities/short recovery to the tune of Rs. 59135/- were issued. Department has replied some of them and 04 memos having recovery amounting of Rs. 20,418/- were settled and outstanding 03 memos having recovery to the tune of Rs 38,717/- is still recoverable. Remaining 10 Memos have been converted to 05 Paras & 05 TANs which are incorporated in current audit report as Part II.

Details of Current Recovery (Audit Period 2010-17)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
03	3855/--	3855/-	Nil	NIL
04	270/-	270/-	Nil	NIL
05	4043/-	4043/-	Nil	NIL
08	30247/-	Nil	30247/-	Para 01
12	8470/-	Nil	8470/-	Para 02
13	12250/-	12250/-	Nil	NIL
Total	59,135/-	20,418/=	38,717/-	

The internal audit report has been prepared on the basis of information furnished and made available by Consumer Dispute Redressal Forum- VII Sheikha Sarai-II, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

(IAO Party - 33)

740

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PART-I (a)
OLD AUDIT REPORT.

PART-II
CURRENT AUDIT REPORT (1999-2010)

PARA No. 01

(Ref. Memo No. 03)

Sub: Less deduction of DGHS prescribed deductions / contribution in respect of officers & staff from September, 2008

On scrutiny of PBR, it has been observed that DGHS contribution the following is being deducted less than the prescribed rates, therefore, recovery mentioned against each may be made under intimation to the audit & in future from June, 2010 the deductions may be made as detailed below:-

S. No.	Name & Designation	Contribution of DGHS made	DGHS recovery to be made	Total recovery to be made
1	Sh. Vipin Gupta	50/- p.m.	75/- p.m.	Rs. 525/-
2	Smt. Chander Kanta	50/- p.m.	75/- p.m.	Rs. 525/-
3	Sh. Balwant Singh	75/- p.m.	100/- p.m.	Rs. 500/-
	TOTAL			Rs. 1550/-

The above mentioned amount of Rs. 1550/- (Rupees One Thousand Five Hundred Fifty) may be recovered under intimation to the audit

Already letter wrote letter
No 3807/5-6 of
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PARA-1

PARA No. 02

(Ref. Memo No. 06)

Sub: Procedure of number of cases regarding Court Fees Structure wise for the year 2007-08, 2008-09 & 2009-10

Refer to memo number 4 dated 08.06.2010 vide which the information regarding number of cases as per the court fees structure wise as asked but the said court fees structure was not maintained by this office. Therefore, the information as asked for, any be completed and provided to the next audit for scrutiny.

(R.K. SHARMA)
IAO
Party No. 18

71/c

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PART - II

CURRENT AUDIT REPORT
(2010-2017)

PARA-02:

Para 01: Recovery of Rs.30,247/- on account of excess payment of pay.

(Ref. Audit Memo No. 08 dated 16.03.2018)

Scrutiny of Service Book, PBR, LPC, arrear bill and other allied records of Ms. I. Anandhi, Steno Grade-III, revealed that though the said official was on EOL w.e.f. 17.03.2015 to 31.05.2015, she has been paid pay emoluments/arrear for the EOL period which has resulted in over payment amounting to Rs.30247/- as detailed below :-

Ms. I. Anandhi, Steno Grade-III

Pay fixed in PB-II scale of Rs.9300-34800 Grade Pay Rs.4200/-

Period	Amount Paid by the Department (Rs.)	Amount admissible as per audit observation (Rs.)	Overpayment to be recovered (Rs.)
17.03.15 to 31.03.15	42525	21950	20575
01.04.15 to 30.04.15	4836	Nil	4836
01.05.15 to 31.05.15	4836	Nil	4836
Total	52197	21950	30247/-

Further, it has also been observed that the said official has not marked her attendance since February, 2016 to December, 2016 except on 01.07.2016(increment day) which is irregular. On verbal discussion with HOO, it has been gathered that she was not on leave for the entire period but inadvertently has failed to mark her attendance. As she has been paid full TA for the said period/months, HOO is advised to ensure her attendance from the other available records in office, incorporate her EL/EOL/CCL entries in Services Book and if, she is on leave for any full calendar month, her TA for the particular month may please be recovered as per rules under intimation to audit.

Necessary steps should be made to recover Rs.30247/- (Rs. Thirty Thousand Two Hundred Forty Seven Only) from the concerned employee and deposited in Govt. Account after due verification of facts under intimation to audit. Other similar cases may also be reviewed at your own level for similar action.

2

PARA-03

Para 02 : Short deduction of income tax amounting to Rs.8470/-

(Ref. Audit Memo No. 12 dated 20.03.2018)

During test check of Income Tax calculation sheet and Form 16 of of Consumer Disputes Redressal Forum-VII, Shiekh Sarai-II, New Delhi for the audit period, the following discrepancies have been found:-

1. Sh. Divya Jyoti Jaipuria, President

2016-17	Calculation as per Deptt.	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross Income	1361376	*1338178	As per record, deduction for Rs. 23198/- on a/c of CPF was wrongly calculated in gross income and shown in Form 16 for rebate under 80CCD(i) & (ii) as NPS..
Less HRA Rebate (House Rent)	148978	148978	
Total	1212398	1189200	
Deduction under 80C	112400	112400	
Deduction under 80CCD	23198	Nil	
Deduction under 80 CCD (II) (NPS)	23198	Nil	
Taxable Income(rounded off)	1053600	1076800	
Income Tax upto Rs.250,000	Nil	Nil	
IT @ 10%	25000	25000	
IT @ 20%	100000	100000	
IT @ 30%	16080	23040	
Total Income Tax	141080	148040	
Education Cess 3%	4232	4441	
Total	145312	152481	
Tax Deducted at Source		145312	IT Rs.6960/- and E.Cess Rs.209/-
Short Recovery		7169	



69/C

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2. Sh. Nand Kishore, Peon

2016-17	Calculation as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	498845	498845	HRA Rebate:-
Less Transport Allowance	19200	19200	1. HRA received - Rs.43416/-
Less HRA Rebate (House rent)	36108	20164	2.50% of salary(Rs.398363/-): Rs.199182/-
Less Washing Allowance	1080	1080	3.Rent paid in excess of 10% of salary:(Rs.60000-39836) =20164/- ✓
Total	442457	458401	Rent paid @ Rs.5000- p.m.
Deduction under 80C	144270	144270	HRA Rebate admissible (least of above 3): Rs. 20164/-
Deduction under 80 D	1500	1500	
Taxable Income(rounded off)	296690	312630	
Income Tax up to Rs.250,000	Nil	Nil	
IT @ 10%	Nil	1263	
Total Income Tax	Nil	1263	
Education Cess 3%	Nil	38	
Total	Nil	1301	
Tax Deducted at Source		Nil	IT Rs.1263/- and E. Cess Rs.38/-
Short Recovery		1301	

Necessary steps should be made to recover of Rs.8470/- (Rs.7169+1301) from the concerned employee and deposited in Govt. Account after due verification of facts under intimation to audit. Other similar cases may also be reviewed at your own level for similar action.



68/C

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PARA-04

Para 03: Discrepancies in maintenance of Complaint fee records and its proper submission in Government account.

(Ref. Audit Memo No. 14 dated 21.03.2018)

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:-

(i) S.no.	Value of Goods/Services and compensation laimed	Amount of fee payable (Rupees)
1	Upto Rs. 1 Lakh	100/-
2	Above one lakh but less than 5 lakh rupees	200/-
3	Above five lakh but less than 10 lakhs rupees	400/-
4	Above 10 lakh but not exceeding Rs. 20 lakhs rupees	500/-

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

S.no.	Nature of document	Amount of fee payable (Rupees)
1	Extra photocopy of final order irrespective of number of pages	20/-
2	Certification fee of the certified copy	20/- per copy of 5 pages + Re 1/- over and above 5 pages
3	Inspection of records	10/-

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

On scrutiny of the records of CDRF-VII, following discrepancies have been observed:-

a) No register of IPOs/DDs w.e.f. 01.4.2010 to 01.02.2013 was provided to audit for scrutiny which restricts audit to verify whether the whole accumulation of IPO/DDs has been deposited in PAO. A register to this effect should be maintained and IPO/DDs may be entered daily and totaling of same be verified by D.D.O./H.O.O. to minimize the possibility of less deposit of IPOs in Govt account.

976

- b) As per instructions of Registrar, State Commission Disputes Redressal Commission dated 30th June, 2005, deposits made in Govt. account must have been tallied with Accounts Assistant of Commission every month but same has never been done and needs clarification.
- c) As per rule 13 of Receipts and Payment the receipts in the form of Postal Orders/Demand Drafts accepted by DDO should be entered in cash book or Register of Valuables in GAR- 5 but the same has not been followed during audit period.
- d) As per the said amendment, complaint fee has to be taken with fresh complaints only and not in case of execution cases but scrutiny of institution register revealed that no such column was mentioned regarding the nature of case and amount of compensation claimed without which it is difficult to ascertain whether the amount of fees has been charged as per norms or not.
- f) Non maintenance of Inspection registers: No inspection register has been maintained by the Forum hence it could not be verified whether fees of inspection of files and photocopy of orders and other documents has been charged as per norms or not.
- g) AS per Rule 21 of Receipts and Payment Rules a receipt received on behalf of Govt a duly signed receipt must be given to the payee. However it has been observed that no such receipts are being issued while receiving the postal orders/demand draft. Steps may be taken to follow the rules as laid down in Receipts and Payment.
- h) It has also been observed that neither the postal orders received have not been deposited in the post office on time nor cheques received from post office deposited into bank in time. During audit period, it was observed that considerable time has been taken in ranging from 1 to 3 months in depositing the complaint fee in State Commission which is irregular as detailed below:-

Month of receipt of Postal Order	Amount as per challan file (in 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
May to June/12	15615/-	14/07/2012	406024/14.07.12	130-30/07/2012
-	11625/-	18/09/2010	336526/18.9.2010	97-13/10/2010
-	10245/-	10/11/2010	343597/10.11.2010	120-08/12/2010
May to June/13	20975/-	12/09/2013	651500/12.09.2013	136/A-19/12/13
16.01.15 to 31.01.15	6340/-	Jan 2015	Jan 2015	152-23/02/2015
16.09.15 to	18055/-	Oct 2015	Oct 2015	157-01/12/2015

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15.10.15					
21.01.16 15.03.16	to	22100/-	09/04/2016	525217/09.04.2016	162-21/04/2016

i) As per information provided fee amount is being received through IPOs and demand drafts but challans files revealed that only accumulation of IPOs has been deposited in PAO and drafts are being deposited in saving account No.1768101019043 in Canara bank, Triveni phase II, New Delhi (which is being operated in the name of President, District Forum VII to enter cheques received from defaulter parties) whereas the same should also be deposited in government account through challans.

Necessary steps should be taken to maintain the proper records under intimation to audit. Accumulation of Court fee received through DDs should also be deposited in PAO through challans under intimation to audit.

PARA-05

Para 04: Non condemnation of unserviceable items.

(Ref. Audit Memo No. 10 dated 19.03.2018)

Scrutiny of records revealed that in pursuance of Asstt. Director (Consumer Affairs) order No.F.50/202(18)/f&S/CA/879 dated 7.10.2014 regarding disposal of obsolete/irreparable non-consumable items, a meeting of condemnation board was held on 19.02.2016 in the chamber of President, CDRF-VII. After the inspection of unserviceable items it was unanimously decided to:-

- i) Prepare separate list of electronics and other items
- ii) Send the said list to PWD deptt. and obtain their NOC
- iii) Obtain requisite information from General branch of F&S Deptt i.e date of purchase and book value etc.
- iv) Segregate items/stores as per specification
- v) For condemnation of IT items, obtain NOC from IT Deptt.
- vi) After (i) to (v) above is completed, send the proposal to General branch, F&S deptt. for approval of higher authorities.

Vide CDRF-VII order No.384 and 385 dated 29.9.2016 letter to Addl. Director, IT deptt. and Engineer in Chief, PWD were sent for taking their NOC but thereafter no initiative has been taken for speedy condemnation of unserviceable items. As most of these items are lying since 1999 (inception of CDRF-VII), delay in condemnation is deteriorating the value of articles to be disposed of and is a revenue loss to govt.

Necessary steps should be initiated for their condemnation as per GFR and amount realized may be deposited in govt revenue under intimation to audit.



PARA-06


Para 05. Non-Production of Records

(Ref. Audit Memo No. 01(A)(B) dated 09.03.2018)

The following records are either not maintained in the office for the period 2010- 2017 or not produced to the audit:

1. Income Tax calculation files for the year 2012-13 & 2013-14.
2. Medical reimbursement bill register
3. LTC bill register/TA bill register
4. Long term/Short term advances Register

The same may be produced to the next audit.


IAO/Party No.33

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PART-I (B)
~~PART-III~~
TEST AUDIT NOTE

TAN 01 Shortcomings in Pay Bill Register.

(Ref. Audit Memo No. 02 dated 12.03.2018)

During the test-check of Pay Bill Register, following irregularities have been noticed:-

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not been filled in the PBRs. Apart from the name, DOB, DOJ, DOI and GPF No, the other details Residential address, Bank details, ECS details, Aadhar No., DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs.
2. **Register unchecked** – Entries in the PBR have not been checked and initialed by competent authority/D. D. O. for its correctness in PBRs.
3. **Cutting, Overwriting and Pasting** – Cutting, overwriting and pasting noticed in the PBRs were not attested by the competent authority.
4. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBRs.
5. **Incomplete columns-** Total of each column of Pay & allowance has not been done for Income Tax Calculation purposes
6. **Abstract of Pay Bills (GAR-18)** in the PBR has not been maintained from Nov. 2011 to March 2017. This should also be signed by the DDO.
7. **Copies of LPCs of transferred and newly joined employees have not been pasted in PBR** which restricts audit to comment on accuracy of allowances paid and assessment of their taxable income for a particular financial year.

Necessary steps should be taken to update the PBRs and shown to audit.

TAN- 02- Non-maintenance of Postage Stamps Account Register

Scrutiny of bill registers revealed that during audit period postage stamps worth Rs. 2,80,000/- have been procured in this office as detailed below :-

S.No	Bill No.	Date	Amount (in Rs.)
1	95	04/02/2010	70000/-
2	92	19.10.2011	10000/-
3	141	16/03/2012	50000/-
4	99	30/03/2013	50000/-
5	41	25/07/2014	50000/-
6	111	26/02/2015	50000/-
		Total	2,80,000/-

In this connection, following discrepancies have been observed:-

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a) As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Concerned Incharge
1	2	3	4	5	6	7

Whereas no such record is stated to have been maintained by this office, which is irregular.

b) As per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular. Elucidate reasons.

c) Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

d) Stock register of postage stamps revealed that last issuance to concerned official/dispatcher was on 05.03.2015 and though as on date stamps amounting to Rs.47100/- are lying unused since 07.05.2015 but the dak is being dispatched through post office, Malviya nagar on monthly payment basis (without prior utilization of stamps available in office) which is a loss to govt. revenue.

Necessary steps may be taken to remove the above mentioned irregularities under intimation to audit.

TAN 03- Shortcomings in service books.

(Ref. Audit Memo No. 07 dated 15. 03.2018)

During scrutiny of Service Books, the following observations are made:-

1. Service Book to be shown to the official every year –

As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to the official concerned once in a year as token of check.

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2. Re-attestation –

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority and the same has not been done. A few instances are here under:-

- (i) Mr. Arvind Kumar, Head clerk
- (ii) Mr. Surinder Kumar Singh, LDC
- (iii) Mr. Nand Kishore, Peon

3. Service Verification from PAO-

As per Rule 32 of CSS Pension Rules, the service of those Govt. employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No.	Name	Date of Birth	Date of Appointment	Date of Superannuation
01.	Mr, Arvind Kumar, Head Clerk	10.12.1970	24.08.1992	31/12/2030
02.	Mr. Nand Kishore, Peon	01.05.1965	04.04.1994	30.04.2025

4. Annual verification of services-

Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect but has not been done

5. Date of Birth in words-

Date of Birth of Govt. servant should be noted in number and words at the first page of the Service Book. However, in the following cases, Date of birth of Govt. Servant was not recorded in words.

- (i) Mr. S.S. Sidhu, Member
- (ii) Ms. Harshali Kaur, Member

(6) Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, latest photos have not been found pasted/or attested :-

- (I) Mr. Arvind Kumar, Head clerk
- (ii) Mr. Surinder Kumar Singh, LDC
- (iii) Mr. Nand Kishore, Peon

(7) Form of Home Town declaration should be filled up and pasted in the service book, which have not been found pasted in the following cases:-

- (I) Mr. Arvind Kumar, Head clerk

2

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- (ii) Mr. Surinder Kumar Singh, LDC
 - (iii) Mr. Nand Kishore, Peon

(8) Fingers and Thumb impression of the employee should be marked on first page of the service book, which have not been found printed in the following cases-

- (i) Mr. S.S. Sidhu, Member
- (ii) Ms. Harshali Kaur, Member
- (III) Mr. Arvind Kumar, Head Clerk

(9) Leave Account of Sh. S. S. Sidhu, Member has not been maintained since September, 2016 to date.

(10) Entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3 (03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015.

Necessary steps may be taken to rectify the above irregularities under intimation to audit.


TAN 04: Improper maintenance of bank account.

(Ref. Audit Memo No. 09 dated 16. 03.2018)

Scrutiny of records revealed that CDRF VII is maintaining DDO saving account No.1768101019043 in Canara bank, Triveni phase II, New Delhi in the name of President, District Forum VII wherein drafts received as court fees and certain cheques received from defaulter parties in favour of President are being entered. After the judgement/disposal of case, the payment is made to concerned party in whose favour the judgement is made.

Scrutiny of Pass books provided to audit revealed that though there is an accumulation amounting to Rs.12,44,510/- as on 14.03.2018 but neither any cash book is being maintained nor any reconciliation has ever been done to authenticate the accuracy of balance. In the absence of proper reconciliation it is difficult to ascertain whether all the cheques/drafts received from defaulter parties have been credited in said account or not and also does not rule out possibility of wrong payment to winning party as it is being done out of total accumulation in said account.

Reasons for above irregularities may please be elucidated to audit and necessary steps should be taken to maintain cash book and get the reconciliation done under intimation to audit.



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TAN 05: Discrepancies in maintenance of Non Consumable and Consumable Stock Registers.

(Ref. Audit Memo No11 dated 19.03.2018)

During scrutiny of Stock registers for the period 2010-11 to 2016-17 the following shortcomings have been noticed:-

- a) As per instruction page counting certificate is to be recorded by a responsible officer before use but it has been noticed no page certificate has been recorded in the Consumable / Non Consumable Registers.
- b) Under Rule 190 of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-41. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR - 41, in the absence of which actual opening and closing balances could not be worked out.
- c) Further, there are number of items which are of non-consumable in nature but entered in consumable register for eg .wall clock(pg 83), mayur jug(pg.91 &155), calculators(pg.142),Key boards(pg 158), computer mouse AERO(PG.150) etc. have been entered in consumable stock register which is against norms.
- d) As per rules, con-consumable items can not be treated as NIL unless they are condemned and amount realized after condemnation is deposited in govt. Account but it has been observed that non consumable items such as upgrade library edition (pg.41), books(pg 48), head phone(pg 47), hot case(pg 44)etc.have been shown as NIL which is irregular.
- e) Entries in the consumable stock register has been incorporated is a very haphazard manner. One item has been entered at different pages and no proper care has been taken to incorporate correct balance after issuance. Further, it has also been observed that there is a gap of 3-4 years in stock entries of essential store items. As all bills for purchases/contingency/OE were not produced to audit, audit is unable to assess the accumulation of the stock.
HOO is advised to scrutinize all purchase bills and ensure their proper stock and authenticate balances.
- f) Under Rule 192 of GFR, physical verification of all consumable and non-consumable items should be made at least once a year by an officer other than the custodian of the

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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 stores items. A certificate of verification alongwith 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 01/10/2010 to 31/03/2017 by the forum.

The above irregularities may be rectified and shown to next audit.


IAO/Party No.33

58/c

Summary of the outstanding Current audit paras is as under :-

Current audit report --- (for the period from 2017-18 to 2021-22) :-

(a) Brief summary of above outstanding Previous audit paras is as under :-

S. No	Audit	Audit period	Total Paras/ Memos	Recovery pointed out as per Audit Memos	Recovery dropped on the spot on the basis of clarifications / documents furnished	Recovery effect/ made on the spot	Balance recovery reflected in Audit Paras
(b)	Current	2017-2022	Paras O/s = 21	8,95,015	0	0	8,95,015
			TAN O/s = 02	0	0	0	0
			G-Total = 23	8,95,015	0	0	8,95,015

(b) Memo-wise summary of above outstanding Previous audit paras is as under :-

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
	PART II(A)			CURRENT AUDIT PARAS --- (2017-2022)					
1	2017	2022	-----	Furnishing of records, information, certificates, bank details, etc.	0	0	0	0	Settled
2	2017	2022		Bill Register (GAR-9)	0	0	0	0	Outstanding (as TAN)
3	2017	2022		Pay Bill Register (GAR-17 & GAR-18) - (A) & (B)	0	0	0	0	Outstanding (as TAN)
4	2017	2022		Cash-Book (GAR-3)	1,000	0	0	1,000	Outstanding
5	2017	2022		Service Book	0	0	0	0	Outstanding
6	2017	2022		Stock Register of Consumables and Non-Consumable items	0	0	0	0	Outstanding
7	2017	2022		Electricity	0	0	0	0	Outstanding
8	2017	2022		Infrastructural expenditure on Rent including amount of Rs.36,60,655/-	0	0	0	0	Outstanding
9	2017	2022		Telephone	70	0	0	70	Outstanding
10	2017	2022		Overpayment of 'Transport Allowance'	30,012	0	0	30,012	
			1	Sh.Jagdish Singh, ASO	4,212				
			2	Sh.Muzzaffar Saba, Steno	8,424				
			3	Sh.Pankaj Pal, Jr.Asstt / LDC	4,740				
			4	Sh.Vinod Verma, Peon-cum-Chowkidar	4,212				
			5	Smt.Kavita Kaushik, Steno	4,212				
			6	Sh.Satish Chander, Jr.Asstt / LDC	4,212				
11	2017	2022		GAR-6 Receipt Book - (erstwhile TR-5)	0	0	0	0	Outstanding
12	2017	2022		GAR-7 Bank challans	0	0	0	0	Outstanding
13	2017	2022		Contingency expenditures	0	0	0	0	Outstanding

13/6/22

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S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
14	2017	2022		Non-deposit of bank receipts into Government Account & also, Improper maintenance of bank account	0	0	0	0	Outstanding
15	2017	2022		Improper accounting of Fixed Deposit Receipts (FDRs)	0	0	0	0	Outstanding
16	2017	2022		Improper accounting of fees collected by this office	0	0	0	0	Outstanding
17	2017	2022		Payment of 'Special Allowances'	1,56,200	0	0	1,56,200	Outstanding
			1	Sh.Divya Jyoti Jaipuria, President	1,56,200				
18	2017	2022		Pay Fixation	0	0	0	0	Outstanding
19	2017	2022		Income-Tax	7,04,703	0	0	7,04,703	Outstanding
			1	Sh.Arvind Kumar, ASO	9,482				
			2	Sh.Divya Jyoti Jaipuria, President	1,43,331				
			3	Sh.Arvind Kumar, ASO	6,317				
			4	Sh.Divya Jyoti Jaipuria, President	99,486				
			5	Sh.Divya Jyoti Jaipuria, President	1,10,927				
			6	Sh.Divya Jyoti Jaipuria, President	50,481				
			7	Sh.RS Nagar, Member	15,122				
			8	Sh.Satish Chander, Jr.Asstt / LDC	23,843				
			9	Sh.Mukesh Kumar, Sr.Asstt / ASO	14,212				
			10	Sh.Ranjeet Singh, Sr.Asstt / ASO	50,852				
			11	Sh.Om Prakash Saini, President	1,80,650				
20	2017	2022		Payment of 'Conveyance charges' as well as 'Transport Allowances'	0	0	0	0	Outstanding
21	2017	2022		Short deduction of DGEHS subscription	1,650	0	0	1,650	Outstanding
			1	Sh.Mukesh Kumar, Sr.Asstt / ASO	400				
			2	Sh.Nand Kishore, Peon	625				
			3	Sh.Surinder Kumar Sirohi	625				
22	2017	2022		Short deduction of UTGEIS subscription	1,380	0	0	1,380	
			1	Sh.Arvind Kumar, ASO	1,080				
			2	Sh.Prem Prakash, ASO	120				
			3	Sh.Nand Kishore, Peon	180				
23	2017	2022		Non-Production of records	0	0	0	0	Outstanding
24	2017	2022		Loss of Government property due to theft	0	0	0	0	Outstanding
			20		8,95,015	0	0	8,95,015	

PART II(B) – TEST AUDIT NOTE (TAN) --- (2017-2022)

1	2017	2022		Bill Register (GAR-9)	0	0	0	0	Outstanding (as TAN)
2	2017	2022		Pay Bill Register (GAR-17 & GAR-18) - (A) & (B)	0	0	0	0	Outstanding (as TAN)

16/8/22

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S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
Total (TAN) =					0	0	0	0	
								Grand Total = 24	
								Merged = -0 = 24	
								Bifurcated = +0 = 24	
								Settled = 1	
								Net Bal'nc = 23	
								Paras O/s = 21	
								TAN O/s = 2	

(c) **Amount-wise summary of above outstanding Previous audit paras is as under :-**

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
PART II(A) --- CURRENT AUDIT PARAS --- (2017-2022)									
1	2017	2022		Cash-Book (GAR-3)	1,000	0	0	1,000	Outstanding
2	2017	2022		Telephone	70	0	0	70	Outstanding
3	2017	2022		Overpayment of 'Transport Allowance'	30,012	0	0	30,012	
			1	Sh.Jagdish Singh, ASO	4,212				
			2	Sh.Muzzaffar Saba, Steno	8,424				
			3	Sh.Pankaj Pal, Jr.Asstt / LDC	4,740				
			4	Sh.Vinod Verma, Peon-cum-Chowkidar	4,212				
			5	Smt.Kavita Kaushik, Steno	4,212				
			6	Sh.Satish Chander, Jr.Asstt / LDC	4,212				
4	2017	2022		Payment of 'Special Allowances'	1,56,200	0	0	1,56,200	Outstanding
			1	Sh.Divya Jyoti Jaipurian, President	1,56,200				
5	2017	2022		Income-Tax	7,04,703	0	0	7,04,703	Outstanding
			1	Sh.Arvind Kumar, ASO	9,482				
			2	Sh.Divya Jyoti Jaipurian, President	1,43,331				
			3	Sh.Arvind Kumar, ASO	6,317				
			4	Sh.Divya Jyoti Jaipurian, President	99,486				
			5	Sh.Divya Jyoti Jaipurian, President	1,10,927				
			6	Sh.Divya Jyoti Jaipurian, President	50,481				
			7	Sh.RS Nagar, Member	15,122				
			8	Sh.Satish Chander, Jr.Asstt / LDC	23,843				
			9	Sh.Mukesh Kumar, Sr.Asstt / ASO	14,212				
			10	Sh.Ranjeet Singh, Sr.Asstt / ASO	50,852				
			11	Sh.Om Prakash Saini, President	1,80,650				
6	2017	2022		Short deduction of DGEHS subscription	1,650	0	0	1,650	Outstanding
			1	Sh.Mukesh Kumar, Sr.Asstt / ASO	400				

17/8/22

S. No	Start year	End year	Para No	Subject	Recovery pointed out	Recovery dropped on the basis of clarifications / documents furnished	Recovery effected / made on the spot	Balance recovery reflected in Audit Paras (7-8-9=10)	Remark / Status at the completion of the current audit
1	2	3	4	5	6	7	8	9	10
			2	Sh.Nand Kishore, Peon	625				
			3	Sh.Surinder Kumar Sirohi	625				
7	2017	2022		Short deduction of UTGEIS subscription	1,380	0	0	1,380	
			1	Sh.Arvind Kumar, ASO	1,080				
			2	Sh.Prem Prakash, ASO	120				
			3	Sh.Nand Kishore, Peon	180				
					8,95,015	0	0	8,95,015	

Detailed report of Current audit paras + TAN are enclosed

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16/8/22

51C

PART – II(a) : CURRENT AUDIT OBSERVATIONS (Current Audit Report — for the period 2017-18 to 2021-22)

PARA – 01 : Cash-Book (GAR-3)

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.04 dated 03.08.22)

During test-check of 'Cash Book' records, irregularities as detailed below were noticed :-

1. **Non-maintenance of Cash-Book for past more than 21 months (i.e., 1 year & 9 months)**
– **CB Pg-102** – As per Rule-13(i) of CGA(R&P) Rules, 1983 read with its other relevant rules, it is stipulated that – "Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3".

Whereas, it is noticed that Cash Book (GAR-3) is **NOT** being maintained **after 03.11.2020 to till-date (03.08.2022)**, i.e. aforesaid Cash Book is not being maintained for past more than 3+ years, which is a serious irregularity.

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (i) It is noticed from the Cash-Book (GAR-3) recordings during current audit period 01.04.2017 to 30.11.2018 that **not a single amount of receipt & payment is shown, except just carrying-over of the Imprest money of Rs.1,000/- (which also is never utilized as per the last 8+ year Cash-Book shown to audit)**, which is highly unlikely and thus, is irregular.
- (ii) Despite repeated reminders, unit has expressed its inability to produce **any GAR-5 (Register of Valuables)** record to audit testifying recording of receipts **from 01.04.2017 to till-date (03.08.2022)**.
- (iii) Despite repeated reminders, unit has expressed its inability to produce **any GAR-6 (Receipt slips)** record to audit testifying drawl of against financial receipts **from 01.04.2017 to till-date (03.08.2022)**.
- (iv) Despite repeated reminders, unit has expressed its inability to produce **any GAR-7 (Bank Challans) record** testifying deposits of Government receipts **from 01.04.2017 to till-date (03.08.2022)**.
- (v) Despite repeated reminders, unit has expressed its inability to produce **any Indian Postal Orders (IPO) deposit & its reconciliation statement with actual receipts** record testifying deposits of Government receipts **from 01.04.2017 to till-date (03.08.2022)**.
- (vi) Despite repeated reminders, unit has expressed its inability to produce **any Bank Demand Draft (DD) receipt, its deposit & its bank reconciliation statement** record testifying deposits of Government receipts **from 01.04.2017 to till-date (03.08.2022)**.
- (vii) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records** **from 01.04.2017 to till-date (03.08.2022)**.

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

Whereas, it cannot be accepted that no transactions had ever occurred during aforesaid period.

Moreover, day-to-day work of the Unit involves :-

- (a) Receipts & Payments from/to PAO of this office. ;
- (b) Receipts & Payments from/to other offices related to this office. ;
- (c) Receipts & Payments from/to staff (serving & retired) working in this office. ;
- (d) Receipts & Payments from/to vendors against supplies made/condemnations. ;
- (e) Receipts & Payments of fees & fines from Consumer Court proceedings. ;
- (f) Receipts & Payments of fees & fines from general public members. ;

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- (g) Receipts & Payments of unspent balances of this office. ;
(h) etc., etc., etc.

In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, maintaining of due GAR-7 bank challans, making due entries in the Cash-Book as well as its other related records, **it cannot be ascertained :-**

- (a) **whether all transactions related to receipts & payment of Government money have been duly accounted for or not** ;
(b) **whether all transactions related to receipts & payment of Government money have been duly accounted under stipulated/proper head-of-accounts** ;
(c) **Whether all revenues or receipts or dues of Government has been duly deposited into Government account** – in accordance to Rule-6(1) of the CGA(RP) Rules, 1983 – “All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government”.
(d) **Whether there had been any undue delay in deposit of Government money into Government account** – in accordance to above Rule-6(1) of the CGA(RP) Rules, 1983.

As such, accounting procedure maintained by the Unit is highly irregular.

Hence :-

- (i) Reasons for aforesaid violation of may be elucidated to audit
(ii) Immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures since last correctly-recorded Cash-Book to till-date (03.08.2022)**, under intimation to audit alongwith its confirmatory documentary supports.

2. CB pg-102 – Missing amount of Rs.1,000/- or could be more – It is noticed that :-

- (i) As per CB pg-102 of aforesaid Cash-Book, the **'Closing Balance'** on Payment-side as on 03.11.2020 stands as Rs.1,000/-.
(ii) Whereas, no further transaction thereafter is recorded in the Cash-Book to till-date (03.08.2022).
(iii) Therefore, the amount as detailed at Point-(b) above of **Rs.1,000/- or more** is missing and appears to have been misappropriated / embezzled.

Hence, in view of above :-

- (i) Recovery of **Rs.1,000/-** may be made from the-then DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.
(ii) Further, the figures in Cash-Book for the period **since last correctly-recorded Cash-Book to till-date (03.08.2022)** to till-date (i.e.,03.08.2022) may be reviewed in accordance to Rule-13 of CGA(R&P) Rules, 1983 read with its other relevant rules and if any other amount is ascertained as missing, same may also be recovered from the DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.

3. **CB pg-1 to CB pg-102 – Idle-lying government money of Rs.1,000/- for last 8+ years**
– It is noticed that from the recording of current Cash Book pg-1 (dt:20.09.2012) to pg-102 (dt:03.08.2020) that an amount of Rs.1,000/-, which has been withdrawn by the Unit from State ex-chequer's account and kept-in-hand without even put to use on a single occasion and this idle-kept government money of Rs.1,000/- for last 8+ years is highly irregular. Elucidate reasons for the same.
4. **Other irregularities** are as under :-
(a) **Month name** – Name of the month **not** mentioned.
(b) **Head-of-Account** – 'Classification' column (Col-11) of Cash-book not duly recorded.
5. **Following are some other important points to be adhered in maintenance of aforesaid Cash-Book (GAR-3) :-**
(Important note) : Below listed points are illustrative only and not exhaustive ; Unit may follow all other rules & regulations in the matter)
- (i) **Page counting certificate** – As per Note-1 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated that – “.....Before bringing a cash book into use, the Head of Office or the officer nominated by him under Note 1 should count the number of pages and record a certificate of count on the first page of the Cash-book”.
- (ii) **Attestation of each entry by HoO** – As per Rule 13(ii) of CGA(RP) Rules, 1983 read with Rule 13(v) of CGA(RP) Rules, 1983, it is stipulated that – “All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the Head-of-Office in token of check”.
- (iii) **Attestation of each entry by DDO** – As per Rule 13(iii) of CGA(RP) Rules, 1983, it is stipulated that – “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”.
- (iv) **Recording of month-end 'Closing Balance' certificate & summary –**
- (i) As per Rule 13(ii) of CGA(RP) Rules, 1983, it is stipulated that – “At the end of each month, Head-of-the-Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.....”.
- (ii) Further, as per footnote(1) below FORM GAR-3 (Cash-Book) read Rule-13(i) of CCS(R&P) Rules, 1983, form of certificate to be recorded at month-end is stipulated as – “Certified that the cash balance has been physically verified by me today i.e.....(date) and found to be Rs..... (Rupees.....) which tallies with the closing balance as worked out in the cash book”.
- (v) **Details of undisbursed amount** – Details regarding the undisbursed amount at the end of every month were **not** found prepared in the format containing cols (i) Bill no & date ; (ii) Amount of bill ; (iii) Date of encashment ;(iv) Name of Payee ; (v) Amount Disbursed ; and (vi) Date of payment.
- (vi) **Recording of Bank Reconciliation Statements** – Proper and authenticated monthly 'Bank Reconciliation Statements' reconciling 'Cash-Book' and 'Pass-Book' should have been recorded (preferably in the Cash-Book, itself) alongwith aforesaid certificate, summary and relevant supporting documents.

3/6/22

(vii) **Cutting & Overwriting** – As per Rule 13(vi) of CGA(RP) Rules, 1983, it is stipulated that – “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 should initial every such correction and invariably date his initials”.

(viii) **Availability of strong cash-chest or almirah** – As per Note-1 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated that – “.....Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall)..... The cash chest/almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorised persons.....”.

(ix) **Recording of complete entries** – Particulars / nature of transactions of ‘From whom received’ (on Receipt-side) and of ‘To whom paid’ (on Payment-side) should be recorded with self-explanatory remarks especially regarding ‘on account of’ alongwith its related source-details / destination-details / GAR-6 Receipt / GAR-7 Challan / other details.

(x) **Periodic surprise checks to be conducted** – Surprise check of Cash-Book and its ‘Closing Balance’ alongwith its physical verifications of ‘Cash-in-Hand’ or ‘other valuables banking instruments’ shall be done by the Head-of-Office or any other officer nominated for the purpose.

(xi) **‘Transfer of Charge’** – As per Rule-286(2) of GFR-2017, it is stipulated that – “In cases in which the transfer of charge involves assumption of responsibility for cash, stores, etc., the following instructions should be observed :-

(i) The Cash Book or imprest account should be closed on the date of transfer and a note recorded in it over the signatures of both the relieved and the relieving Government servants, showing the cash and imprest balances and the number of unused cheques/receipt books, if any, made over and received by them respectively.

(ii) The relieving Government servant should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice to the incoming officer.

(iii) In the case of any sudden casualty occurring or any emergent necessity arising for a Government servant to relinquish his charge.....”

6. **Hence, to be done, now :-**

- (a) Reasons for aforesaid violation of may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

7. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**

- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 02 : GAR-6 Receipt Book – (erstwhile TR-5)

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.11 dated 05.08.22)

During test-check of 'GAR-6' records, following irregularities were noticed :-

1. **Practice of non-drawl of GAR-6 receipts for past 5+ months or more** – As per Rule-22(1) of Central Government Account (Receipts and Payments) Rules, 1983, it is stipulated that – "Receipt books in machine numbered Form G.A.R. 6 may be obtained from the Central Forms Store, Calcutta. **This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by Departmental regulations to suit the convenience of any particular department or office.**"

Whereas, it is noticed that Unit does **not** have any GAR-6 (Receipt slips) record testifying drawl of against financial receipts, **for current-audit-period from 01.04.2017 to till-date (05.08.2022), i.e. there is no record of acknowledgement of Government money for past 5+ months or more, which is a serious irregularity.**

Non-issue of payee's receipts against acknowledgement of money received from him/her is highly irregular, which may probably lead to misappropriation or embezzlement of Government funds.

Further, it is ascertained from GAR-7 Challan records of the Unit has been periodically remitting Government money into accredited bank of concerned PAO-I (i.e., SBI, RK Puram, ND). Examples of a few cases are illustrated as under :-

S. No	FY	GAR-7 Challan No.	Bank seal testifying deposit date	Amount deposited	Head-of-Account
1	2		4	5	6
1	2019-20	06	21.01.20	2,800	AB-12, Misc and other receipts
2	2019-20	07	21.01.20	4,410	AB-12, Misc and other receipts
3	2019-20	08	21.01.20	10,275	AB-12, Misc and other receipts
4	2019-20	09	01.02.20	15,070	AB-12, Misc and other receipts
5	2019-20	09	12-03.20	14,585	AB-12, Misc and other receipts
6	2020-21	01	23.09.20	10,460	1456, AB-12, Misc and other receipts
7	2020-21	02	07.10.20	4,263	1456, AB-12, Misc and other receipts
8	2020-21	03	03.11.20	5,300	YA-55, Misc and other receipts

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (a) It is noticed from the Cash-Book (GAR-3) recordings during current audit period 01.04.2017 to 30.11.2018 that **not a single amount of receipt & payment is shown, except just carrying-over of the Imprest money of Rs.1,000/- (which also is never utilized as per the last 8+ year Cash-Book shown to audit),** which is highly unlikely and thus, is irregular.
- (b) Despite repeated reminders, unit has expressed its inability to produce **any GAR-5 (Register of Valuables)** record to audit testifying recording of receipts **from 01.04.2017 to till-date (03.08.2022).**
- (c) Despite repeated reminders, unit has expressed its inability to produce **any GAR-7 (Bank Challans) record** testifying deposits of Government receipts for the period :-
- from 01.04.2017 to 31.03.2018 ;**
 - from 01.04.2018 to 31.03.2019 ;**
 - from 01.04.2019 to 31.03.2020 except for 31.01.20, 01.02.20 & 03.03.20 ;**
 - from 01.04.2020 to 31.03.2021 except for 23.09.20, 07.10.20 & 03.11.20 ;**
 - from 01.04.2021 to till-date (03.08.2022).**

12/16/22

49/c

- (d) Despite repeated reminders, unit has expressed its inability to produce any Indian Postal Orders (IPO) deposit & its reconciliation statement with actual receipts record testifying deposits of Government receipts from 01.04.2017 to till-date (03.08.2022).
- (e) Despite repeated reminders, unit has expressed its inability to produce any Bank Demand Draft (DD) receipt, its deposit & its bank reconciliation statement record testifying deposits of Government receipts from 01.04.2017 to till-date (03.08.2022).
- (f) Despite repeated reminders, unit has expressed its inability to produce any accounting records regarding Fixed Deposit Receipts (FDRs) records from 01.04.2017 to till-date (03.08.2022).

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

Whereas, it cannot be accepted that no transactions had ever occurred during aforesaid period.

Moreover, day-to-day work of the Unit involves :-

- (i) Receipts & Payments from/to PAO of this office. ;
- (ii) Receipts & Payments from/to other offices related to this office. ;
- (iii) Receipts & Payments from/to staff (serving & retired) working in this office. ;
- (iv) Receipts & Payments from/to vendors against supplies made/condemnations. ;
- (v) Receipts & Payments of fees & fines from Consumer Court proceedings. ;
- (vi) Receipts & Payments of fees & fines from general public members. ;
- (vii) Receipts & Payments of unspent balances of this office. ;
- (viii) etc., etc., etc.

In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, maintaining of due GAR-7 bank challans, making due entries in the Cash-Book as well as its other related records, it cannot be ascertained :-

- (a) whether all transactions related to receipts & payment of Government money have been duly accounted for or not. ;
- (b) whether all transactions related to receipts & payment of Government money have been duly accounted under stipulated/proper head-of-accounts. ;
- (c) Whether all revenues or receipts or dues of Government has been duly deposited into Government account – in accordance to Rule-6(1) of the CGA(RP) Rules, 1983 – “All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government”.
- (d) Whether there had been undue delay in deposit of Government money into Government account – in accordance to above Rule-6(1) of the CGA(RP) Rules, 1983.

As such, accounting procedure maintained by the Unit is highly irregular.

Hence :-

- (i) Reasons for aforesaid violation of may be elucidated to audit
- (ii) Immediate necessary steps may be taken for review & rectification of aforesaid gross violation of rules below CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, after due verifications of facts & figures since last correctly-recorded Cash-Book, GAR-6, GAR-7, other related records, etc. to till-date (05.08.2022), under intimation to audit alongwith its confirmatory documentary supports.

16/8/22

2. **Stock entries of GAR-6 books** – In this regard, it is stated that :-

(d) **Stock** – The stock entries testifying proper accounting of every receipt books received, its issue and its balance-in-hand is not made available to audit. In the absence of above, audit is unable to offer any comments regarding accuracy of GAR-6 receipts books and whether all the receipts have been duly entered in Cash-Book or not.

(e) **Physical verification of Receipt Books** – Further, its annual physical verification testifying the unused books in stock as well as balance of the number of unused receipt forms/slips of current book in use, as on the date of verification – may also be made available to audit.

Hence, to be done, now :-

(i) Reasons for aforesaid violation of may be elucidated to audit.

(ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-

(a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.

(b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.

(c) All related rule position & other Government directives in the matter are duly adhered.

47/C

PARA – 03 : GAR-7 Bank challans

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.12 dated 05.08.22)

During the test-check of GAR-7 challans, following irregularities were noticed :-

1. Non-recording of GAR-7 challans in Cash- Book (GAR-3) – It is stated that :-

- (a) As per Rule-13(ii) of Central Government Account (Receipts and Payments) Rules, 1983, it is stipulated that – “All monetary transactions should be entered in the cash book as soon as they occur....”.
- (b) As per Exception(c) below Rule 13(ii) of CGA(RP) Rules, 1983 read with Rule 13(v) of CGA(RP) Rules, 1983, it is stipulated that – “Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form GAR-5) and remitted into the accredited bank duly supported by challans for credit to Government Account”.
- (c) Further, As per Note-3 below Rule 13 of CGA(RP) Rules, 1983, it is stipulated 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 the cash book. It would be sufficient 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”.

Whereas, it is noticed that Unit does **not** have any GAR-3 (Cash Book) record testifying receipt & deposits of Government money, **which is a serious irregularity :-**

2. Non-production of GAR-7 challans – Despite repeated reminders, unit has expressed its inability to produce any GAR-7 (Bank Challans) record testifying deposits of Government receipts for the period :-

- (g) **from 01.04.2017 to 31.03.2018 ;**
- (h) **from 01.04.2018 to 31.03.2019 ;**
- (i) **from 01.04.2019 to 31.03.2020 except for 31.01.20, 01.02.20 & 03.03.20 ;**
- (j) **from 01.04.2020 to 31.03.2021 except for 23.09.20, 07.10.20 & 03.11.20 ;**
- (k) **from 01.04.2021 to till-date (05.08.2022).**

Non-production of the aforesaid records shows that either the record is not being maintained or the production of the same has been purposely avoided, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned HoO.

The matter may please be brought to the notice of higher authorities for information and all these records may be furnished at the time of next audit.

3. Other irregularities – Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (a) It is noticed from the Cash-Book (GAR-3) recordings during current audit period 01.04.2017 to 30.11.2018 that **not a single amount of receipt & payment is shown, except just carrying-over of the Imprest money of Rs.1,000/- (which also is never utilized as per the last 8+ year Cash-Book shown to audit),** which is highly unlikely and thus, is irregular.

26/8/22

- (b) Despite repeated reminders, unit has expressed its inability to produce **any GAR-5 (Register of Valuables)** record to audit testifying recording of receipts **from 01.04.2017 to till-date (05.08.2022)**.
- (c) Despite repeated reminders, unit has expressed its inability to produce **any GAR-6 (Receipt slips)** record to audit testifying drawl of against financial receipts **from 01.04.2017 to till-date (05.08.2022)**.
- (d) Despite repeated reminders, unit has expressed its inability to produce **any Indian Postal Orders (IPO) deposit & its reconciliation statement with actual receipts** record testifying deposits of Government receipts **from 01.04.2017 to till-date (05.08.2022)**.
- (e) Despite repeated reminders, unit has expressed its inability to produce **any Bank Demand Draft (DD) receipt, its deposit & its bank reconciliation statement** record testifying deposits of Government receipts **from 01.04.2017 to till-date (05.08.2022)**.
- (f) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records** **from 01.04.2017 to till-date (05.08.2022)**.

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

Whereas, it cannot be accepted that no transactions had ever occurred during aforesaid period.

Moreover, day-to-day work of the Unit involves :-

- (i) Receipts & Payments from/to PAO of this office. ;
- (ii) Receipts & Payments from/to other offices related to this office. ;
- (iii) Receipts & Payments from/to staff (serving & retired) working in this office. ;
- (iv) Receipts & Payments from/to vendors against supplies made/condemnations. ;
- (v) Receipts & Payments of fees & fines from Consumer Court proceedings. ;
- (vi) Receipts & Payments of fees & fines from general public members. ;
- (vii) Receipts & Payments of unspent balances of this office. ;
- (viii) etc., etc., etc.

In the absence of aforesaid non-adherences to the set procedures, checks & balances regarding accounting of Government money, drawing of due GAR-6 receipt slips, maintaining of due GAR-7 bank challans, making due entries in the Cash-Book as well as its other related records, **it cannot be ascertained :-**

- (a) **whether all transactions related to receipts & payment of Government money have been duly accounted for or not** ;
- (b) **whether all transactions related to receipts & payment of Government money have been duly accounted under stipulated/proper head-of-accounts** ;
- (c) **Whether all revenues or receipts or dues of Government has been duly deposited into Government account** – in accordance to Rule-6(1) of the CGA(RP) Rules, 1983 – “All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government”.
- (d) **Whether there had been undue delay in deposit of Government money into Government account** – in accordance to above Rule-6(1) of the CGA(RP) Rules, 1983.

As such, accounting procedure maintained by the Unit is highly irregular.

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451C

Hence :-

- (i) Reasons for aforesaid violation of may be elucidated to audit
- (ii) Immediate necessary steps may be taken for review & rectification of aforesaid gross violation of Rule-13 of CGA(R&P) Rules, 1983 and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures since last correctly-recorded Cash-Book to till-date (05.08.2022)**, under intimation to audit alongwith its confirmatory documentary supports.

4. **Undue delay in deposit of money into Government account** – As per Rule-6(1) of the CGA(RP) Rules, 1983 – “All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, **without undue delay**, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government”.

Whereas, in the situation practiced by the unit of (as detailed in Point-1 above) of non-recording of all transactions in prescribed GAR-3 Cash-Book **it cannot be ascertained whether any undue delay had occurred in deposit of Government money into its designated respective Government account**.

Same could be reviewed only after rectification of Point-1 to 3 above.

Hence, needful for Point-1 to 3 above may be done immediately for the current-audit-period from 01.04.2018 to till-date (05.08.2022), **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

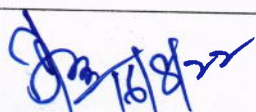
(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods, also).

5. **Irregularities in the available GAR-7 challans** – It is noticed that :-

- (a) **Incomplete 'Classification' recordings** – It was noticed that 'Head-of-Accounts' were **not** recorded in full in many of the GAR-7 Challans.
- (b) **Non-reference of GAR-6 nos in GAR-7 challans** – It is noticed that relevant GAR-6 receipt nos. and its other related are not duly recorded in the GAR-7 challans drawn by the Unit. In the absence of which, due crossing-linking & self-check of records are absent, which is irregular.
- (c) **Non-reference of GAR-3 details in GAR-7 challans** – It is noticed that relevant GAR-3 Cash-Book details are not duly recorded in the GAR-7 challans drawn by the Unit. In the absence of which, due crossing-linking & self-check of records are absent, which is irregular.

Hence, to be done, now :-

- (i) Reasons for aforesaid violation of may be elucidated to audit.
 - (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
6. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts be re-confirmed for correctness & factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.



PARA – 04 : Improper accounting of fees collected by this office
(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.16 dated 11.08.22)

During test-check of 'Fees' records, following irregularities were noticed :-

1. **Non-availability of authentic Government issued orders/guidelines/circulars regarding various fees to be chargeable for different services** – At the outset, it is stated that despite repeated reminders, unit has expressed its inability to produce files/documents containing comprehensive upto-date orders/guidelines/circular/etc related to different fees to be charged by this office (District Consumer Disputes Redressal Forum) as issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time, which is highly irregular.

2. **Alternatively information's** – However, it has to be gathered from internet sources that :-

- (a) **Section-35(2) of the Consumer Protection Act, 2019**, clearly stipulates that –
“Every complaint filed under sub-section (1) shall be accompanied with such fee and payable in such manner, including electronic form, as may be prescribed”.

- (b) **Rule-9A(1) of Consumer Protection (Second Amendment) Rules, 2006**, stipulates that – Every complaint filed under sub-section (1) of section 12, sub-section (1) of section 17 and clause (a) in sub-clause (i) of section 21 of the Act shall be accompanied by a fee as specified in the table given below in the form of crossed Demand Draft drawn on a nationalised bank or through a crossed Indian Postal Order.....” ;

S. No.	Total Value of goods or services and the compensation claimed	Amount of fee payable
1	Upto one lakh rupees – For complainants who are under the Below Poverty Line holding Antyodaya Anna Yojana Cards	Nil
2	Upto one lakh rupees – For complainants other than Antyodaya Anna Yojana card holders	Rs.100
3	Above one lakh and upto five lakh rupees	Rs.200
4	Above five lakh and upto ten lakh rupees	Rs.400
5	Above ten lakh and upto twenty lakh rupees	Rs.500

- (c) **Rule-9A(2) of Consumer Protection (Second Amendment) Rules, 2006**, stipulates that – “The concerned authority referred to in sub-rule (1) shall credit the amount of fee received by it into.....the Receipt Account of the State Government.....”.

- (d) As per '**Procedure for filing complaint**' information available at website of www.delhi.statecommission.nic.in/filing_procedure.htm, it is stipulated that – “The complaint should be filed along with fee in the form of Postal Order/ Demand Draft, as prescribed” and the prescribed fees (in the form of IPOs or DDs) stated therein is as under :-

S. No.	Value of goods or services paid as consideration	Amount of fee payable
1	Upto Rupees Five lakhs	Nil
2	Above Rupees Five lakhs and upto Rupees Ten lakhs	Rs.200
3	Above Rupees Ten lakhs and upto Rupees Twenty lakhs	Rs.400
4	Above Rupees Twenty lakhs and upto Rupees Fifty lakhs	Rs.1,000
5	Above Rupees Fifty lakhs and upto Rupees One crore	Rs.2,000

48/C

- (e) **Other information's gathered** – In addition to above, certain other fees are also being charged by this office (District Consumer Disputes Redressal Forum) for issue of following documents :-

S.No	Nature of documents	Amount of fee payable
1	Extra photocopy of final order irrespective of number of pages	Rs.20/-
2	Certification fees of certified copies	Rs.20/- per copy of 5 pages + Re.1/- over & above 5 pages
3	Inspection of records	Rs.10/-

- (f) Whereas, in the aforesaid matters (as indicated at Point-(a) to (e) above), specific/authentic Government order could not be made available by the Unit nor its actual date-of-effect / implementations could not be furnished by the Unit.
- (g) In the absence of which, instant subject could not examined in its letter & sprits concerning – amount of fees to be charged for different services, its with effect dates and its other relevant records, etc. etc. etc.

Hence, to be done now, with regard to above :-

- (i) Reasons for non-maintenance of such vital finance-related-documents authentically-issued by Government from time-to-time and which is required for day-to-day functioning of this Unit – may be elucidated to audit.
- (ii) Authentic Government orders in the above matters may be obtained and instant matter may be reviewed *in toto*, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
3. **Non-maintenance of any proper fees-receipt registers** – Following are some important practice directions laid-down on the subject of "Issue of certified copies of the orders passed" issued below Circular no.1/SCDRC/2020/446A dated 17.08.08 issued by State Consumer Disputes Redressal Commission, GNCTD :-
- (a) As per **practice directions no.2(c)**, it is stipulated that – "**The Court Master shall....issue certified copies....if request is made for issue of certified copies by third parties or for the additional copies from parties, the same shall be issued on payment basis as prescribed**".
- (b) As per **practice directions no.2(d)**, it is stipulated that – "**The Court Master shall return the file(s) of the subject after one month to the record keeper and if an application is made for issue of certified copy of the order after it reaches the Record Section, the Record Keeper shall issue it on payment basis at the prescribed rates....**".
- (c) As per **practice directions no.3**, it is stipulated that – "**The payment received in this behalf either by the Court Master or Record Keeper as the case may be, shall be deposited in the account maintained for the purpose of depositing fee for filing a complaint as prescribed by the Central Government by rules**".
- (d) As per **practice directions no.4**, it is stipulated that – "**Accordingly, all the Court Masters and the Record Keepers shall maintain for the purpose.....a separate register and make the entry of Certified Copy of the order issued. These Register shall be placed before the Registrar (President), once in a month preferably on the last day of the month for checking / appending signatures**".

Whereas, despite repeated reminders, unit has expressed its inability to produce any self-contained receipt and its payment (deposit) records of **various fees collected by this office for different services**, which is highly irregular.

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42c

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (a) It is noticed from the Cash-Book (GAR-3) recordings during current audit period 01.04.2017 to 30.11.2018 that **not a single amount of receipt & payment is shown, except just carrying-over of the Imprest money of Rs.1,000/- (which also is never utilized as per the last 8+ year Cash-Book shown to audit),** which is highly unlikely and thus, is irregular.
- (b) Further, it is noticed that Cash Book (GAR-3) is **NOT** being maintained **after 03.11.2020 to till-date (11.08.2022)**, i.e. aforesaid Cash Book is not being maintained for past more than 3+ years, which is a serious irregularity.
- (c) Despite repeated reminders, unit has expressed its inability to produce **any GAR-5 (Register of Valuables)** record to audit testifying recording of receipts **from 01.04.2017 to till-date (11.08.2022)**.
- (d) Despite repeated reminders, unit has expressed its inability to produce **any GAR-6 (Receipt slips)** record to audit testifying drawl of against financial receipts **from 01.04.2017 to till-date (11.08.2022)**.
- (e) Despite repeated reminders, unit has expressed its inability to produce **any GAR-7 (Bank Challans)** record testifying deposits of Government receipts **from 01.04.2017 to till-date (11.08.2022)**.
- (f) Despite repeated reminders, unit has expressed its inability to produce **any Indian Postal Orders (IPO) deposit & its reconciliation statement with actual receipts** record testifying deposits of Government receipts **from 01.04.2017 to till-date (11.08.2022)**.
- (g) Despite repeated reminders, unit has expressed its inability to produce **any Bank Demand Draft (DD) receipt, its deposit & its bank reconciliation statement** record testifying deposits of Government receipts **from 01.04.2017 to till-date (11.08.2022)**.
- (h) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records from 01.04.2017 to till-date (11.08.2022)**.

In the absence of above, audit is unable to offer any comment on the accuracy, correctness & genuineness of the amounts received in this office and its subsequent deposit into Government account. Nor, any comments could be offered of any misappropriation or embezzlement of aforesaid amounts.

Hence, to be done now, with regard to above :-

- (i) Reasons for non-maintenance of aforesaid vital finance-related-documents of receipts & its payment (deposit) accounts may be elucidated to audit.
- (ii) Further, figures of IPOs, DDs, etc. for the period **since its last correctly-recorded to till-date (11.08.2022)** may be reviewed in accordance to various orders/guidelines/circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time including the aspect that if any amount is ascertained as missing, same may also be recovered from the DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.

4. **'Complaint-fees' – Improper maintenance of its related accounts** – It is gathered from the 'Institution Register' of this office that following DDs / IPOs have been received in this office on account of Complaint-fees :-

S.No	FY	IPO amounts received
1	2017-18	125950
2	2018-19	132834
3	2019-20	50000

KD file pg-49/c (for
Month-wise details)

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4	2020-21	519084
5	2021-22	66500
6	2022-23	13800
	G-Total=	9,08,168

Whereas, despite repeated reminders, unit has expressed its inability to produce any DDs / IPOs deposit & its reconciliation statement with actual receipts record testifying deposits of Government receipts from 01.04.2017 to 31.03.2022.

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods, also).

Hence, to be done now, with regard to above :-

- (i) Reasons for non-maintenance of aforesaid vital finance-related-documents of receipts & its payment (deposit) accounts may be elucidated to audit.
- (ii) Further, figures of DDs / IPOs for the period since its last correctly-recorded to till-date (11.08.2022) may be reviewed in accordance to various orders/guidelines/circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time including the aspect that if any amount is ascertained as missing, same may also be recovered from the DDO, after due verification of facts & figures, under intimation to audit alongwith its relevant confirmatory documentary supports.

5. **'Certified-copies fees & Inspection fees' – Improper maintenance of its related accounts** – It is gathered from the 'Certified-copies & Inspection Register' that :-

- (a) **Non-production of records** – Despite repeated reminders, unit has expressed its inability to produce any Indian Postal Orders (IPOs) receipt records, its deposits & its reconciliation statement with actual receipts record testifying deposits of Government receipts from 01.04.2017 to 13.03.2018.
- (b) **Non-production of accounts related to deposit of IPO amounts into Government Account** – It is gathered from the 'Certified-copies & Inspection Register' that following IPOs have been received in this office on account of photocopy-fees and inspection-fees :-

S.No	FY	IPO amounts received
1	14-31.03.2018	1,645
2	2018-19	13,849
3	2019-20	13,560
4	2020-21	3,180
5	2021-22	4,680
	G-Total=	36,914

Whereas, despite repeated reminders, unit has expressed its inability to produce any Indian Postal Orders (IPO) deposit & its reconciliation statement with actual receipts record testifying deposits of Government receipts from 01.04.2017 to 31.03.2022. (Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods, also).

Hence, to be done now, with regard to above :-

- (iii) Reasons for non-maintenance of aforesaid vital finance-related-documents of receipts & its payment (deposit) accounts may be elucidated to audit.
- (iv) Further, figures of IPOs for the period since its last correctly-recorded to till-date (11.08.2022) may be reviewed in accordance to various orders/guidelines/circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time including the aspect that if

KD file pg 40-49/c (for S.No-wise details)

any amount is ascertained as missing, same may also be recovered from the DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.

6. **Non-production of relevant 'Bank Reconciliation Statements'** – Despite repeated reminders, unit has expressed its inability to produce relevant 'Bank Reconciliation Statements' in respect of the bank accounts with the records of various receipts being received in this this office, which is highly irregular.

In the absence of above, audit is unable to offer any comments on the correctness & genuineness of various receipts & payments amounts transacted by this Unit.

7. **Hence, to be done, now :-**

- (a) Reasons for aforesaid violation of may be elucidated to audit.
(b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

8. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
(a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
(b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
(c) All related rule position & other Government directives in the matter are duly adhered.

39/C

PARA – 05 : Non-deposit of bank receipts into Government Account & also, Improper maintenance of bank account

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.14(A) dated 08.08.22 and No.14(B) dated 10.08.22)

During test-check of 'Bank account' records, following irregularities were noticed :-

1. **Details of the bank account for records** – A 'Savings Bank' account bearing no.1768101019043 of this office, in the name of 'District Consumer Disputes Redressal', is being maintained in Canara Bank, Sector-20, Dwarka, ND-77 (IFSC : CNRB0006478 & MICR : 110015339), since long.
2. **Non-deposit of receipts into Government Account** – As per last-entry (dated : 01.08.2022) of its Pass-Book, the in-hand balance of 'Cash-at-Bank' is shown as Rs.20,77,965/-.

Whereas, despite repeated reminders, unit has expressed its inability to produce any information regarding the source of amounts being deposited in the aforesaid account.

However, as per oral information gathered from the Unit, amounts received in the aforesaid bank account are in the form of prescribed fees received on different services provided by this office like complaint-fees, photocopy-fees and inspection-fees.

If affirmative, reference is made to Rule-6(1) of the CGA(RP) Rules, 1983, which stipulates that – "All money received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Money received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the accounts of the Government".

And, aforesaid non-deposit of Government receipts into Government account had resulted in direct loss of revenue to State ex-chequer and thus, is highly irregular.

Hence, to be done now, with regard to above :-

- (a) Reasons for aforesaid non-deposit of Government receipts into Government account in violation of CGA(RP) Rules, 1983 – may be elucidated to audit.
 - (b) Further, such receipt figures for the period **since its last correctly-recorded to till-date (08.08.2022)** may be reviewed in accordance to various orders/guidelines/circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time including the aspect that if any amount is ascertained as missing, same may also be recovered from the DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.
3. **Non-reconciliation of 'Cash-at-Bank'** – As per last-entry (dated : 01.08.2022) of its Pass-Book, the in-hand balance of 'Cash-at-Bank' is shown as Rs.20,77,965/-.

Whereas, neither any Cash-Book entry nor any GAR-6 (erstwhile TR-5) nor any bank reconciliation has ever been done to ascertain correctness, genuineness & reconciliations of the balances of 'Cash-at-Bank'.

Additionally, situation is further grave & murkier with further revelations of related matters that :-

- (ii) It is noticed from the Cash-Book (GAR-3) recordings during current audit period 01.04.2017 to 30.11.2018 that **not a single amount of receipt & payment is shown, except just carrying-over of the Imprest money of Rs.1,000/- (which also is never utilized as per the last 8+ year Cash-Book shown to audit)**, which is highly unlikely and thus, is irregular.
- (iii) Despite repeated reminders, unit has expressed its inability to produce **any GAR-5 (Register of Valuables)** record to audit testifying recording of receipts **from 01.04.2017 to till-date (08.08.2022)**.

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38/C

- (iv) Despite repeated reminders, unit has expressed its inability to produce **any GAR-6 (Receipt slips)** record to audit testifying drawl of against financial receipts **from 01.04.2017 to till-date (08.08.2022).**
- (v) Despite repeated reminders, unit has expressed its inability to produce **any GAR-7 (Bank Challans) record** testifying deposits of Government receipts **from 01.04.2017 to till-date (08.08.2022).**
- (vi) Despite repeated reminders, unit has expressed its inability to produce **any Bank Demand Draft (DD) receipt, its deposit & its bank reconciliation statement** record testifying deposits of Government receipts **from 01.04.2017 to till-date (08.08.2022).**
- (vii) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records** **from 01.04.2017 to till-date (08.08.2022).**

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods).

In the absence of any Cash-Book entries or any other relevant records (as stated above), audit is unable to offer any comments on whether all the receipts received in this office has been duly credited into its account and thereby its deposits onto Government account.

Hence, to be done now, with regard to above :-

- (i) Reasons for non-maintenance of aforesaid vital finance-related-documents of receipts & its payment (deposit) accounts may be elucidated to audit.
- (ii) Further, bank figures for the period **since its last correctly-recorded to till-date (08.08.2022)** may be reviewed in accordance to various orders/guidelines/circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time including the aspect that if any amount is ascertained as missing, same may also be recovered from the DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.

4. **Non-remittances of periodic interest amount into Government receipt account** – It is noticed from the Pass-Book that following periodic interest have been earned/received by this office in respect on the balance of amounts at credits of the aforesaid 'Savings Bank' account no.1768101019043 of this office :-

S.No	Pass Book Vol No.	Date of withdrawal	Amount withdrawn	Remark
1	3	30.04.2018	12,194	
2				Bank pass-book for the period 31.07.2018 to 15.05.2019 not produced to audit. Hence, no comments could be offered.
3	4	31.07.2019	16,924	
4	4	31.10.2019	16,856	
5	5	31.01.2020	16,013	
6	5	30.04.2020	14,454	
7				Bank pass-book for the period 30.04.2020 to till-date (12.08.2022) earlier submitted to audit but was not produced to audit, on subsequent demand. Hence, no comments could be offered.
		G-Total=	76,441*	* denotes that the amount of interest as could have earned against S.No.2 & 7 shall also be added herewith to arrive at the definite figures.

Non-remittances of periodic interest amount into Government receipt account had resulted in loss of revenue to State ex-chequer, which is highly irregular.

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Hence, to be done now, with regard to above :-

- (a) Reasons for non-remittances of above periodic amounts may be elucidated to audit.
- (b) Needful corrective action may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

(Note : Matter here is being stated for current-audit-period only ; Unit may review facts & figures for other periods, also).

5. **Unclear debits** – It is noticed from the Pass-Book for the period from 30.04.2020 to till-date (12.08.2022) that certain amounts were found withdrawn (debited) from the aforesaid 'Savings Bank' account no.1768101019043 of this office – without assigning any reasons, which is highly irregular.

Said bank pass-book for the period 30.04.2020 to till-date (12.08.2022) earlier submitted to audit but was not produced to audit by the Unit, on subsequent demand.

Hence, no comments could be offered.

However, in the aforesaid matter needful corrective action may immediately be taken and in case, any withdrawal is noticed without prior approval of the HoO, the same may be recovered from the defaulting officials, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

6. **Non-production of records** – Despite repeated reminders, unit has expressed its inability to produce 'Bank Pass-Book' **for the period from 01.05.2020 to 27.08.2021**, which is irregular.

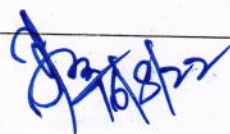
Non-production of the aforesaid records shows that either the record is not being maintained or the production of the same has been purposely avoided, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned HoO.

The matter may please be brought to the notice of higher authorities for information and all these records may be furnished at the time of next audit.

7. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.



PARA – 06 : Improper accounting of Fixed Deposit Receipts (FDRs)

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.15 dated 08.08.22)

During test-check of 'Fees' records, following irregularities were noticed :-

1. On scrutiny of this office file bearing no.DF-VII/President-Acctt/1, it is noticed that following FDRs were placed in the file :-

S.No	FDR No.	FDR date	FDR maturity	FDR amount
1	KC/548721	23.06.2015	23.06.2016	1,05,000
2	5443085	07.01.2017	01.02.2018	27,500
3	TDR/UFPL/B/1552770	05.11.2019	05.11.2020	10,00,000

In this regard, it is stated that :-

- (a) Despite repeated reminders, unit has expressed its inability to produce any clarifications regarding aforesaid FDRs, which is highly irregular.
 - (b) Despite repeated reminders, unit has expressed its inability to produce further information's regarding any other such FDRs, which is highly irregular.
 - (c) Despite repeated reminders, unit has expressed its inability to produce any accounting records regarding aforesaid FDRs and any other such FDRs, which is highly irregular.
 - (d) Despite repeated reminders, unit has expressed its inability to produce any information's regarding liquidation of aforesaid FDRs and any other such FDRs, after expiry of their maturity dates, which is highly irregular.
 - (e) Despite repeated reminders, unit has expressed its inability to produce any information's regarding revalidation of aforesaid FDRs and any other such FDRs, after expiry of their maturity dates, which is highly irregular.
2. **Hence, to be done now, with regard to above :-**
- (i) Reasons for non-submission of records as indicated at Point-1(a) to 1(d) – may be elucidated to audit.
 - (ii) Further, FDRs figures for the period **since its last correctly-recorded to till-date (08.08.2022)** may be reviewed in accordance to various orders/guidelines/ circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time including the aspect that if any amount is ascertained as missing, same may also be recovered from the DDO, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.
3. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 07 : Infractionous expenditure on Rent including amount of Rs.36,60,655/-

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.08 dated 04.08.22)

During test-check of Rent records, it is noticed that :-

1. **Non-maintenance of 'Rent Register'** – It is gathered from the Unit that no 'Rent Register' is being maintained, which is irregular.

In the absence of aforesaid register, audit is unable to offer any comment on the accuracy of Rent expenditures incurred.

Hence :-

- (i) Reasons for non-maintenance of said register may be elucidated.
- (ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **GNCTD paying huge monthly rent to GNCTD** – In this regard, it is stated that as per Para-5 of Rent Agreement of this office, between Delhi Co-operative Housing Finance Corporation Ltd (DCHFC) and Department of Food, Supplies & Consumer Affairs, GNCTD, it is stipulated that – *“Whereas, the Delhi Co-operative Housing Finance Corporation Ltd (for short DCHFC) is an apex Co-operative Society floated / constituted by the Government of Delhi..... Its 96% of share capital has been subscribed by the Delhi Government. Its Board of Directors (are) nominated by the (Hon'ble) Lt.Governor of Delhi.....”*

Above is an unusual position, where financial expenditure is being incurred on account of payment of monthly rent @ Rs.2,39,629/- with 5% annual increase (rate of 1st Floor rent only) by a GNCTD office and is being paid to another GNCTD office.

Incidentally, it is added herewith that as per information gathered, instant four-storied building is being occupied by Department of Food & Supplies, GNCTD (Ground Floor), Consumer Affairs, GNCTD (1st Floor), Directorate of Health Services, GNCTD (Basement, 2nd & 3rd floor) and are paying similar amount (+more) on account of monthly rent.

Hence, the matter may be reviewed for exemption of payment of monthly rent – in consultation with higher authorities of HQ-level and Finance Department, GNCTD – so as to avoid any infractionous expenditure incurred from Government funds.

3. **Infractionous expenditure of Rs.36,60,655/- on payment of rent of unutilized building** – It is noticed that following amounts have been paid by the Unit to Delhi Co-operative Housing Finance Corporation Ltd (DCHFC) on account of monthly rent – as under :-

FY	GAR-29 Bill no.	GAR-29 Bill date	GAR-29 Bill amount	Bill period
2018-19	101	14.12.18	21,10,039	18.07.18 to 31.03.19
2020-21	83	28.09.20	31,01,231	01.04.19 to 31.03.20

Further, it is noticed from recordings at Para-111/pg-33n of this office file bearing no.F.50/ 202(4)/F&S/CA/2017 ; CD No.000552006 that – *“....**CDRF-VII (this office)** has shifted to the new building at Pt.Deep Chand Sharma Sahkar Bhawan, Sector-20, Dwarka and is fully functional w.e.f. 21.10.2019.....”*

Hence, it is evident from above that payment of **Rs.36,60,655/-** (21,10,039 + 15,50,616 (31,01,231÷12=258435.92 ; 2358435.92 x 6 (Apr-Sep)=1550615.52 ; i.e., say 15,50,616) = 36,60,655) on account of rental charges have been made w.e.f. **18.07.2018** but actually this office was operational/functional w.e.f. **21.10.2019** only – i.e. payment of rent for almost 14 months has been made for unutilized building, which is highly irregular.

Otherwise, above building could have been hired once the preparatory works for operationalization of the aforesaid office were duly complete.

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34/C

Hence, payment of aforesaid **Rs.36,60,655/-** as rent without using the building is wastage of Government funds and construes to infructuous expenditure incurred from Government funds.

To be done, now – With regard to above point :-

- (a) Reasons for aforesaid huge wastage of Government money may be elucidated.
- (b) Specific, detailed and self-contained explanation regarding aforesaid matter may be placed before FD, GNCTD, **after due verifications of facts & figures**, for their appraisal & subsequent, decision in the matter.

KD file pg-4/c

4. **Inappropriate clause in Rent Agreement** – As per **Clause-8** of the Rent Agreement, it is stated that – “The DHS will be responsible for all the maintenance of the entire Bhawan, i.e., Building, Electricity, Air condition, Lift, Security, etc.....”.

Whereas, it is a known fact that a “centralized Air Condition with Variable Refrigerant Flow (VRF) system” and “02 number of Lifts (capacity each lift-8 persons)” are very costly equipment's and its repair & maintenance obviously involves huge costs, which shall be undertaken by the concerned huge-rent-receiving/enjoying-agency (DCHFC) and not by the user-tenants.

Whereas, the huge-rent-receiving/enjoying-agency (DCHFC) is concerned with profiting itself by receiving the rent money only and rest is left upon DHS, which is just another tenant of DCHFC.

As such, the aforesaid clause is one-side, biased & unfair and thus, faulty.

Hence, the entire ‘Rent Agreement’ clause may be reviewed & redrafted again especially aforesaid **Clause-8** needs to be immediately dropped. All repair & maintenance and other relevant services of the building shall be made to be borne by the huge-rent-receiving/enjoying-agency (DCHFC) only.

KD file pg-22/c

5. **Improper expenditure on non-functioning of ‘centralized Air Condition’ in the building** – As per item S.No.4(b) of Handing-over & Taking-over, it is stipulated that – “Fully centralized Air Conditioned with Variable Refrigerant Flow (VRF) system” has been handed-over by Delhi Co-operative Housing Finance Corporation Ltd (DCHFC) to Department of Food, Supplies & Consumer Affairs, GNCTD.

Whereas, it is gathered that aforesaid centralized air-conditioning system are not functioning since Apr'2019 to till-date (04.08.2022), i.e., it has been defunct for the past almost 3½ years and no effort is being made by the concerned huge-rent-receiving/enjoying-agency (DCHFC) to rectify the same.

It is undeniable fact that at the time of fixation of rate of monthly rent, above factor of availability of centralized air-conditioning system in the building may have also been enticed / considered in determination of such huge rent per month.

Hence, it is stated that payment of monthly rent without availability of the promised “Fully centralized Air Conditioned with Variable Refrigerant Flow (VRF) system” is infructuous expenditure incurred from Government funds, which may :-

- (a) Either, be duly recovered from the concerned huge-rent-receiving/enjoying-agency (DCHFC), **after due verifications of facts & figures**, under intimation to audit.
- (b) Or, specific, detailed and self-contained explanation regarding aforesaid matter may be placed before FD, GNCTD, **after due verifications of facts & figures**, for their appraisal & subsequent, decision in the matter.

9/3/16/8/22

33/c

KD file pg-22/c

6. **Improper expenditure on non-functioning of 'Lift' in the building** – As per item S.No.4(b) of Handing-over & Taking-over, it is stipulated that – “02 number of Lifts (capacity each lift-8 persons)” has been handed-over by Delhi Co-operative Housing Finance Corporation Ltd (DCHFC) to Department of Food, Supplies & Consumer Affairs, GNCTD.

Whereas, it is gathered that aforesaid two (02) lifts are not functioning since Apr'2020 to till-date (04.08.2022), i.e., it has been defunct for the past almost 2½ years and no effort is being made by the concerned huge-rent-receiving/enjoying-agency (DCHFC) to rectify the same.

It is undeniable fact that at the time of fixation of rate of monthly rent, above factor of availability of two (02) lifts in the building may have also been enticed / considered in determination of such huge rent per month.

Hence, it is stated that payment of monthly rent without availability of the promised “02 number of Lifts (capacity each lift-8 persons)” is infructuous expenditure incurred from Government funds, which may :-

- (a) Either, be duly recovered from the concerned huge-rent-receiving/enjoying-agency (DCHFC), **after due verifications of facts & figures**, under intimation to audit.
- (b) Or, specific, detailed and self-contained explanation regarding aforesaid matter may be placed before FD, GNCTD, **after due verifications of facts & figures**, for their appraisal & subsequent, decision in the matter.

12/8/22

PARA – 08 : Electricity

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.07 dated 04.08.22)

During test-check of electricity bills, it is noticed that :-

1. **Non-maintenance of 'Electricity expenditure Register'** – It is gathered from the Unit that no 'Electricity expenditure Register' is being maintained, which is irregular.

In the absence of aforesaid register, audit is unable to offer any comment on the accuracy of electricity expenditures incurred.

Hence :-

- Reasons for non-maintenance of said register may be elucidated to audit.
- Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Non-installation of sub-meter for assessing factual reading of electricity consumption** – It is gathered that :-

- Current building is located at Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, ND-75. ;
- Ownership of the entire said four-storied building vests with Delhi Housing Finance Corporation Limited. ;
- Its First floor with covered area of 332.12 sq.mtr, i.e., 3575 sq.ft. has been allotted on lease for a period of 10 years to Food & Supplies Department (Hq), GNCTD w.e.f. 01.10.2014 for functioning of its office of Consumer Disputes Redressal Forum-VII (South-West District), GNCTD @ Rs.2,39,629/- per month (during 18.07.21 to 17.07.22 as per pg-191/c of this office file no.F.50/202(4)/F&S/CA/2017 ; CD No.000552006) subject to further annual enhancement @ 5% every year.
- Further, it is noticed that following bills have been paid by the Unit on account of electricity charges to Office of the Additional Director (Mobile Health Scheme), Directorate General of Health Services, GNCTD, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, ND-75 in accordance to per **Clause-8** of the Rent Agreement, wherein it is stipulated – "That DHS will be responsible for all the maintenance of the entire Bhawan, i.e., Building, Electricity, Air Condition, Lift, Security, etc..... The DHS may collect the maintenance charges from other occupant departments in the said Bhawan on proportionate/mutual/actual basis." :-

FY	GAR-29 Bill no.	GAR-29 Bill date	GAR-29 Bill amount	Bill period
2020-21	137	27.02.21	10,02,058	18.07.2018 to 12.01.2021

- Furthermore, it is stated that as per **Clause-9** of the Rent Agreement, it is stipulated that – "Whereas electric meter is already installed in the said Bhawan and the various departments including **lessee to whom space is being provided on rent in the said Bhawan can install the sub-meter for payment of electricity bill.**"

Whereas, it is noticed that despite having clause of installing a separate sub-meter for the leased premises aforesaid amount of **Rs.10,02,058/-** has been paid for the amount computed **on proportionate basis**, instead of payment of electricity charges **on factual consumption**, is not justified and therefore, is irregular.

Incidentally, it is added that the aforesaid claim of Rs.10,02,58/- made to DGHS, GNCTD, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, ND-75 is not supported by its relevant bills issued by BSES alongwith its proportionate basis calculations, which is again irregular.

9/3/16/8/22

Thus :-

- (a) Electricity charges currently being paid by the Unit – may not be as per their factual consumptions of electricity.
- (b) It could happen that the Unit may be paying – more than or even less than – their actual consumptions of electricity.

Therefore, for the reasons :-

- (i) that aforesaid Office of Consumer Disputes Redressal Forum-VII (South-West District), GNCTD is going to continue / function / exist for long.
- (ii) that expenditure on electricity charges is to be incurred on factual consumption.
- (iii) that transparency needs to be maintained in expenditure on electricity charges.
- (iv) that installation of new electric meter from BSES is an easy & normal process.

.....it is requested that that the Unit may immediately obtain a separate electricity meter / connection from BSES with electric tariff of "Domestic" category – so as to avoid any infractious expenditure incurred from Government funds.

3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
 - (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 09 : Payment of 'Conveyance charges' as well as 'Transport Allowances' to same officials

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.20 dated 12.08.22)

During test-check of PBR records, following irregularities were noticed :-

- 1. Non-availability of authentic Government issued orders/guidelines/circulars regarding payment of any specific 'Allowances'** – At the outset, it is stated that despite repeated reminders, unit has expressed its inability to produce files/documents containing comprehensive upto-date orders/guidelines/circular/etc regarding payment of any specific 'Allowances' as issued by competent authority or Delhi State Consumer Affairs, GNCTD from time to time, which is highly irregular.
- 2. Payment of 'Conveyance charges as well as Transport Allowances'** – It is noticed that 'Conveyance charges as well as Transport Allowances' are being paid to the President, and two Members of this office.

In this regard, it is stated that :-

- (a) 'Conveyance charges'** – As per Rule-2(ii) of the Delhi Consumer Protection Rules, 1987 (as available on internet), it is stipulated that – "For the purpose of attending the sittings of the District Forum, a Member shall be entitled to actual **conveyance charges** subject to a ceiling of one hundred and fifty rupees per day of sitting".

And, it is noticed that **a fixed amount of Rs.9,500/- per month is being paid** to the President, and two Members of this office.Also, the aforesaid monthly payment of fixed monthly amount of Rs.9,500/- **is not being included in the Income-Tax calculations** of the President, and two Members of this office.

- (b) 'Transport Allowance'** – It is known fact that 'Transport Allowance' is given to compensate for the expenditure incurred for commuting both to and fro between the place of duty and residence.

And, it is noticed that :-

- (i) 'Transport Allowance'** are being paid to monthly basis on the rates as per aforesaid OM to two Members & one President, as under :-

S. No	FY	PBR pg no.	Name of the official	Period		Amounts
				From	To	
1	2021-22	34	Smt.Harshali Kaur, Member	14.10.21	02/22	4716 + 2738 + 4716 + 4716 = 16,886
2	2022-23	49	Smt.Harshali Kaur, Member	03/22	05/22	4716 + 4824 + 4824 = 14,364
3	2022-23	50	Sh.Ramesh Chander, Member	09/21	05/22	60070 + 9648 + 9648 = 79,366
4	2021-22	51	Sh.Om Prakash Saini, President	09/21	02/22	7565 + 20633 + 20633 + 20633 + 21105 + 21105 = 1,11,674
					G-Tot=	2,22,290

- (ii)** Incidentally, it is stated that previously 'Transport Allowance' was not being paid either to any President or Member, which is noticed from the following PBR entries :-

S.No	FY	PBR pg no.	Name of the official
1	2017-18	5	Sh.Divya Jyoti Jaipurjar, President
2	2017-18	6	Sh.SS Sidhu, Member
3	2017-18	7	Smt.Harshali Kaur, Member

29/C

S.No	FY	PBR pg no.	Name of the official
4	2018-19	12	Sh.Divya Jyoti Jaipuria, President
5	2018-19	13	Sh.SS Sidhu, Member
6	2018-19	14	Smt.Harshali Kaur, Member
7	2019-20	16	Sh.Divya Jyoti Jaipuria, President
8	2019-20	19	Sh.RS Nagar, Member
9	2020-21	25	Sh.Divya Jyoti Jaipuria, President
10	2020-21	26	Sh.RS Nagar, Member
11	2021-22	35	Sh.Divya Jyoti Jaipuria, President

Note : All the above officers had drawn monthly only 'Conveyance Charges' @ Rs.9,500/- per month.

(c) In view of above, payment of 'Conveyance Charges' as well as 'Transport Allowance' per month to same officials does appears to be inconsistent – especially when there was no previous practice of the same.

(d) Hence, with regard to above :-

- (i) Either, specific speaking orders regarding :-
 - (a) Monthly payment of 'Conveyance Charges' as well as 'Transport Allowance' to same official – as issued by FD, GNCTD – may be made available to audit.
 - (b) Rate of monthly payment of 'Conveyance Charges' – as issued by FD, GNCTD – may be made available to audit.
 - (c) Regarding non-taxable aspect of 'Conveyance Charges' – as issued by FD, GNCTD – may be made available to audit.
- (ii) Also, until point-wise clarifications of above is received from FD, GNCTD, payment of monthly payment of 'Conveyance Charges' as well as 'Transport Allowance' to the officials as indicated at Point-2(b)(i) above may be kept-in-abeyance.
- (iii) Otherwise, recovery of overpayment of 'Transport Allowance' from the officials as indicated at Point-2(b)(i) above may immediately be made from the concerned officials, after due verification of facts & figures, under intimation to audit alongwith all its confirmatory documentary supports.

3. Since, above points are illustrative & suggestive only; and not exhaustive, ensure that:-
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

9/2/22

PARA – 10 : Income-Tax

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.19 dated 12.08.22)

During test-check of 'Income-tax' records, following irregularities were noticed :-

1. **'Income-tax calculation sheet' not maintained** – Despite repeated reminders, unit has expressed its inability to produce step-wise 'Income-tax calculation sheet' alongwith its relevant confirmatory documents containing :-

- Monthly pay & allowances and its deductions. ;
- Addition of all types of other incomes. ;
- Calculation of House rent allowance exemption.;
- Deduction u/s 80C ,80D,80DD,80G,80GG,80U,etc. ;
- Deduction for new pension scheme 80CCD (contributory pension fund). ;
- Rebate u/s 87 for Income Less than five lakh has also been provided. ;
- Calculations for arriving at the annual tax liability. ;
- etc., etc., etc.

.....are not being maintained by the Unit.

In the absence of aforesaid vital details, audit is unable to offer any comments on accuracy, correctness & genuineness of the Income-Tax calculated & deducted by this College.

As such, current procedure followed by the Unit is highly irregular.

Hence :-

- Elucidate reasons for non-maintenance of aforesaid vital Income-Tax document.
- Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports and on such review, if any recoveries arises, same may immediately be made, **after due verifications of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Recovery of income-tax** – During test-check, irregularities were noticed in following cases :-

Sh.Arvind Kumar, ASO -- (PBR pg no.1)															FY : 2017-18		
1	0	Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm
		7,60,103	0	0	1,200	0	0	0	0	7,58,903	0	7,58,903	0	0	0	0	7,58,903
		GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdl	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+
		2,70,000	360	0	0	0	0	0	0	0	0	0	0	0	(0)	0	1,50,000
		NPS-E(Ad)	NPS-Govt			DGHS	PhyDep	Med Tr'tmt	Edn Loan	Int H-Loan	Electc veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc		Tot 80D+
		0	0			6,500	0	0	0	0	0	0	0	0	0	0	6,500
		I-Tax	Cess@3%	Due-Tax		I-Tax	Cess@3%	Sal-Ded'tn		I-Tax	Cess@3%	Challan			Bal I-Tax	Cess@3%	Bal Tax
		32,980	989	33,969		23,774	713	24,487		0	0	0			9,206	276	9,482
<p>(a) Short recovery of Income-Tax</p> <p>(b) Despite repeated reminders, Unit express its inability to prodice I-Tax calculation sheet and its relevant supporting documents to audit..... As such, I-Tax had to be calculated on avaiable PBR figures.</p> <p>(c) Hence, outstanding amount of Rs.9482/- may be recovered, after due verifications of facts & figures, under intimation to audit.</p>																	

Current Audit Report (Part-II(a) & II(b)) — for the period 2017-18 to 2021-22

Consumer Disputes Redressal Forum-VII (South-West District), GNCTD,
1st Floor, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 — [Audit-Hq file no.20/1]

0 Sh.Divya Jyoti Jaipuria, President — (PBR pg no.5) (Sr. Ctzn) FY : 2017-18																
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Ply	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm	
17,61,048	0	0	0	0	0	0	0	17,61,048	0	17,61,048	0	0	0	0	17,61,048	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+	
0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	
NPS-E(Ad)	NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc		Tot 80D+	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
I-Tax	Cess@3%	Due-Tax		I-Tax	Cess@3%	Sal-Ded'tn		I-Tax	Cess@3%	Challan				Bal I-Tax	Cess@3%	Bal Tax
3,38,315	10,149	3,48,464		1,99,158	5,975	2,05,133		0	0	0				1,39,157	4,174	1,43,331
<p>(a) Short recovery of Income-Tax</p> <p>(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit..... As such, I-Tax had to be calculated on available PBR figures.</p> <p>(c) Hence, outstanding amount of Rs.143331/- may be recovered, after due verifications of facts & figures, under intimation to audit.</p>																

3 0 Sh.Arvind Kumar, ASO — (PBR pg no.9) FY : 2018-19																
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Ply	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm	
8,08,712	0	0	0	0	0	0	0	8,08,712	40,000	7,68,712	0	0	0	0	7,68,712	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+	
3,00,000	360	0	0	0	0	0	0	0	0	0	0	0	(0)	0	1,50,000	
NPS-E(Ad)	NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc		Tot 80D+	
0	0	0	0	7,800	0	0	0	0	0	0	0	0	0	0	7,800	
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Sal-Ded'tn		I-Tax	Cess@4%	Challan				Bal I-Tax	Cess@4%	Bal Tax
34,682	1,387	36,069		28,608	1,144	29,752		0	0	0				6,074	243	6,317
<p>(a) Short recovery of Income-Tax</p> <p>(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit..... As such, I-Tax had to be calculated on available PBR figures.</p> <p>(c) Hence, outstanding amount of Rs.6317/- may be recovered, after due verifications of facts & figures, under intimation to audit.</p>																

4 0 Sh.Divya Jyoti Jaipuria, President — (PBR pg no.12) (Sr. Ctzn) FY : 2018-19																
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Ply	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm	
18,22,490	0	0	0	0	0	0	0	18,22,490	40,000	17,82,490	0	0	0	0	17,82,490	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+	
0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	
NPS-E(Ad)	NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc		Tot 80D+	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Sal-Ded'tn		I-Tax	Cess@4%	Challan				Bal I-Tax	Cess@4%	Bal Tax
3,44,747	13,790	3,58,537		2,49,087	9,964	2,59,051		0	0	0				95,660	3,826	99,486
<p>(a) Short recovery of Income-Tax</p> <p>(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit..... As such, I-Tax had to be calculated on available PBR figures.</p> <p>(c) Hence, outstanding amount of Rs.99486/- may be recovered, after due verifications of facts & figures, under intimation to audit.</p>																

5 0 Sh.Divya Jyoti Jaipuria, President — (PBR pg no.16) (Sr. Ctzn) FY : 2019-20																
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Ply	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm	
20,10,238	0	0	0	0	0	0	0	20,10,238	40,000	19,70,238	0	0	0	0	19,70,238	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+	
0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	
NPS-E(Ad)	NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc		Tot 80D+	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Sal-Ded'tn		I-Tax	Cess@4%	Challan				Bal I-Tax	Cess@4%	Bal Tax
4,01,072	16,043	4,17,115		2,94,412	11,776	3,06,188		0	0	0				1,06,660	4,267	1,10,927
<p>(a) Short recovery of Income-Tax</p> <p>(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit..... As such, I-Tax had to be calculated on available PBR figures.</p> <p>(c) Hence, outstanding amount of Rs.110927/- may be recovered, after due verifications of facts & figures, under intimation to audit.</p>																

Current Audit Report (Part-II(a) & II(b)) — for the period 2017-18 to 2021-22

Consumer Disputes Redressal Forum-VII (South-West District), GNCTD,
1st Floor, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 — [Audit-Hq file no.20/1]

0 Sh.Divya Jyoti Jaipuria, President --- (PBR pg no.25) (Sr.Ctzn) (New I-Tax slab) FY : 2020-21																	
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
20,26,222	0	0	0	0	0	0	0	20,26,222	0	20,26,222	0	0	0	0	20,26,222		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Hand'p	Othr/Misc	Tot 80D+		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Sal-Ded'tn			I-Tax	Cess@4%	Challan			Bal I-Tax	Cess@4%	Bal Tax
3,45,366	13,815	3,59,181			2,96,800	11,900	3,08,700			0	0	0			48,566	1,915	50,481

(a) Short recovery of Income-Tax
(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit.....
..... As such, I-Tax had to be calculated on available PBR figures.
(c) Hence, outstanding amount of Rs.50481/- may be recovered, after due verifications of facts & figures, under intimation to audit.

7 Sh.RS Nagar, Member --- (PBR pg no.26) (Sr.Ctzn) (Old I-Tax slab) FY : 2020-21																	
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
5,72,700	0	0	0	0	0	0	0	5,72,700	50,000	5,22,700	0	0	0	0	5,22,700		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+		
0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Hand'p	Othr/Misc	Tot 80D+		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Sal-Ded'tn			I-Tax	Cess@4%	Challan			Bal I-Tax	Cess@4%	Bal Tax
14,540	582	15,122			0	0	0			0	0	0			14,540	582	15,122

(a) Short recovery of Income-Tax
(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit.....
..... As such, I-Tax had to be calculated on available PBR figures.
(c) Hence, outstanding amount of Rs.15122/- may be recovered, after due verifications of facts & figures, under intimation to audit.

8 Sh.Satish Chander, Jr.Asstt / LDC --- (PBR pg no.37) (Old I-Tax slab) FY : 2021-22																	
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
7,49,816	0	0	0	0	0	0	0	7,49,816	50,000	6,99,816	0	0	0	0	6,99,816		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+		
1,40,000	360	0	0	0	0	0	0	0	0	0	0	0	(0)	0	1,40,360		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Hand'p	Othr/Misc	Tot 80D+		
0	0	0	0	0	3,000	0	0	0	0	0	0	0	0	0	3,000		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Sal-Ded'tn			I-Tax	Cess@4%	Challan			Bal I-Tax	Cess@4%	Bal Tax
23,792	952	24,744			866	35	901			0	0	0			22,926	917	23,843

(a) Short recovery of Income-Tax
(b) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit.....
..... As such, I-Tax had to be calculated on available PBR figures.
(c) Hence, outstanding amount of Rs.23843/- may be recovered, after due verifications of facts & figures, under intimation to audit.

9 Sh.Mukesh Kumar, Sr Asstt / ASO / HC --- (PBR pg no.38) (Old I-Tax slab) FY : 2021-22																	
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) HostelEA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capl gains	Othr Sour'c	Bank Int	Grs Inc'm		
8,74,924	0	1,12,540	0	0	0	0	0	7,62,384	50,000	7,12,384	0	0	0	0	7,12,384		
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Mult	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+		
3,00,000	360	0	0	0	0	0	0	0	0	0	0	0	(0)	0	1,50,000		
NPS-E(Ad)	NPS-Govt				DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Elect'c veh	80G-Don	80TTA-B-Int	Pmt Hand'p	Othr/Misc	Tot 80D+		
0	0	0	0	0	5,400	0	0	0	0	0	0	0	0	0	5,400		
I-Tax	Cess@4%	Due-Tax			I-Tax	Cess@4%	Sal-Ded'tn			I-Tax	Cess@4%	Challan			Bal I-Tax	Cess@4%	Bal Tax
23,896	956	24,852			10,200	440	10,640			0	0	0			13,696	516	14,212

(a) Short recovery of Income-Tax
(b) PBR entries are incomplete.
(c) Despite repeated reminders, Unit express its inability to produce I-Tax calculation sheet and its relevant supporting documents to audit.....
..... As such, I-Tax had to be calculated on available PBR figures.
(d) Hence, outstanding amount of Rs.14212/- may be recovered, after due verifications of facts & figures, under intimation to audit.

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16/8/22

Current Audit Report (Part-II(a) & II(b)) — for the period 2017-18 to 2021-22

Consumer Disputes Redressal Forum-VII (South-West District), GNCTD,
1st Floor, Pandit Deep Chand Sharma Sahkar Bhawan, Marble Market, Sector-20, Dwarka, New Delhi-110075 — [Audit-Hq file no.20/1]

0 Sh.Ranjeet Singh, Sr Asstt / ASO / HC --- (PBR pg no.39)											(Old I-Tax slab)				FY : 2021-22	
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) Hostel/EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm	
9,47,480	0	0	0	0	0	0	0	9,47,480	50,000	8,97,480	0	0	0	0	8,97,480	
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Muti	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+	
3,06,060	360	0	0	0	0	0	0	0	0	0	0	0	(0)	0	1,50,000	
NPS-E(Ad)		NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc	Tot 80D+	
0		0			3,000	0	0	0	0	0	0	0	0	0	3,000	
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Sal-Ded'tn		I-Tax	Cess@4%	Challan			Bal I-Tax	Cess@4%	Bal Tax	
61,396	2,456	63,852		12,500	500	13,000		0	0	0			48,896	1,956	50,852	

(a) Short recovery of Income-Tax
 (b) PBR entries are incomplete.
 (c) Despite repeated reminders, Unit express its inability to prodice I-Tax calculation sheet and its relevant supporting documents to audit.....
 As such, I-Tax had to be calculated on avaiable PBR figures.
 (d) Hence, outstanding amount of Rs.50852/- may be recovered, after due verifications of facts & figures, under intimation to audit.

11 0 Sh.Om Prakash Saini, President --- (PBR pg no.51)											(Sr.Ctzn)				(New I-Tax slab)		FY : 2021-22	
Gross Sal	(+)NPS(G)	(-) Rent rcpt	(-) CEA	(-) Hostel/EA	(-) Tpt Alw	(-) Uniform	(-) Orderly	Net Sal	(-)Std Ded	Sal Chr'bl	House Pty	Capit gains	Othr Sour'c	Bank Int	Grs Inc'm			
20,25,339	0	0	0	0	0	0	0	20,25,339	0	20,25,339	0	0	0	0	20,25,339			
GPF	UTEGIS	LIC	PLI	PPF	HBA (Ppl)	Tut-Fees	Sukn Smdi	UTI/Muti	Shr/Deb/Bd	NSC/T-FD	Pen/Ors/Msc	80CCD	NPS-E(Org)	NPS-E(Tkn)	Tot 80C+			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
NPS-E(Ad)		NPS-Govt			DGHS	PhyDep	Med Trfnt	Edn Loan	Int H-Loan	Electc veh	80G-Don	80TTA-B-Int	Pmt Handi'p	Othr/Misc	Tot 80D+			
0		0			0	0	0	0	0	0	0	0	0	0	0			
I-Tax	Cess@4%	Due-Tax		I-Tax	Cess@4%	Sal-Ded'tn		I-Tax	Cess@4%	Challan			Bal I-Tax	Cess@4%	Bal Tax			
3,45,102	13,804	3,58,906		1,71,400	6,856	1,78,256		0	0	0			1,73,702	6,948	1,80,650			

(a) Short recovery of Income-Tax
 (b) Despite repeated reminders, Unit express its inability to prodice I-Tax calculation sheet and its relevant supporting documents to audit.....
 As such, I-Tax had to be calculated on avaiable PBR figures.
 (c) Hence, outstanding amount of Rs.180650/- may be recovered, after due verifications of facts & figures, under intimation to audit.

Hence, aforesaid outstanding amount of **Rs.7,04,703/-** may be recovered, from the officials/ assessees, after due verifications, under intimation to audit alongwith all confirmatory supporting documents.

3. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

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PARA – 11 : Pay Fixation

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.18 dated 12.08.22)

During test-check of pay related records, following irregularities were noticed :-

1. **Non-availability of authentic Government issued orders/guidelines/circulars regarding grant of pay** – At the outset, it is stated that despite repeated reminders, unit has expressed its inability to produce files/documents containing comprehensive upto-date orders/guidelines/circular/etc regarding grant of pay as issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time, which is highly irregular.

2. **FY-2021-22 – Unclear drawl of Basic Pay (BP) – Sh.Diviya Jyoti Jaipuria, President** – It is ascertained from the records that during the current-audit-period from 01.04.2017 to 12.05.2021, aforesaid official has been paid pay & allowance in the pay-scale of Rs.51550-1230-58930-1380-63070.

As per Para-1(2) of office order no.F.50/205(8)/F&S/CA/611 dated 12.05.16 issued by Department of Food Supplies & Consumer Affairs, GNCTD on the subject of appointment of Sh.Diviya Jyoti Jaipuria as President, CDRF, Delhi on whole time basis, it is stipulated that – “The salary, allowances and conditions of appointment will be governed by the provisions of the Delhi Consumer Protection Rules, 1987, as amended from time to time”.

Further, As per Rule-3(1)(a) of the Delhi Consumer Protection Rules, 1987 (as available on internet), it is stipulated that – “The President of the District Forum shall receive the salary, allowance and other perquisites as are admissible to a sitting judge of the District Court, if appointed on whole time basis.....”.

Accordingly, it may be clarified with confirmatory documentary supports that pay of the Sh.Diviya Jyoti Jaipuria, President has been paid in accordance to aforesaid guidelines.

Whereas, despite repeated reminders, unit has expressed its inability to produce files/documents containing comprehensive upto-date orders/guidelines/circulars/etc as issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time – with regard to the following points :-

- Basis of grant of aforesaid pay-scale of Rs.51550-1230-58930-1380-63070.
- Whether above pay-scale pertains to 5th CPC or 6th CPC or 7th CPC or any other relevant pay-commission.
- If it pertains to 5th CPC or 6th CPC or any other relevant pay-commission, justifications regarding non-eligibility of the official for grant of 7th CPC or next such relevant pay-commission w.e.f. 01.01.2017 (or any other such implementation-date) – may be elucidated to audit, **after due verification of facts & figures**, alongwith all its confirmatory documentary supports.

3. **Unclear payment of Basic Pay (BP) – Smt.Harshali Kaur, Member** – It is noticed from the PBR that following BP has been paid to aforesaid official during the current-audit-period :-

S.No	FY	PBR pg no.	Period		No. of Months	Rate
			From	To		
1	2017-18	7	03/17	02/18	12	25,000
2	2018-19	14	03/18	04/19	2	25,000

Whereas, as per Clause-2 of terms & conditions enumerated generally in order of appointment of Member, District Consumer Disputes Redressal Commission, , it is stipulated that – “He/she is entitled to pay equal to the pay at the minimum of scale of pay of a Deputy Secretary of the State Government and other allowances as admissible to such officer”.

Hence, to be done, now :-

- (a) Reasons as to why consolidated amount of only Rs.25,000/- was paid to the official – may be elucidated to audit alongwith all its confirmatory documentary supports.
- (b) If any irregularities is noticed to have been occurred, necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

4. **Unclear payment of 'Transport Allowance' – Smt.Harshali Kaur, Member** – It is noticed from the PBR that following 'Transport Allowance' has been paid to aforesaid official @ Rs.3,600/- + DA% during the current-audit-period :-

S.No	FY	PBR pg no.	Period		No. of Months	Amounts
			From	To		
1	2021-22	34	14.10.21	02/22	5	4716 + 2738 + 4716 + 4716
2	2022-23	49	03/22	05/22	3	4716 + 4824 + 4824

Whereas, as per Clause-2 of terms & conditions enumerated generally in order of appointment of Member, District Consumer Disputes Redressal Commission, , it is stipulated that – "He/she is entitled to pay equal to the pay at the minimum of scale of pay of a Deputy Secretary of the State Government and other allowances as admissible to such officer".

Accordingly, entry scale of Deputy Secretary (who are mostly DANIC officer) in 6th CPC pre-revised pay-scale was PB-3 – Rs.15600-39100 with Grade Pay Rs.5400/-, whose corresponding / revised pay-scale in 7th CPC is Level-10.

Hence, to be done, now :-

- (a) Reasons as to why aforesaid official is not considered under Level-10 in 7th CPC – may be elucidated to audit alongwith all its confirmatory documentary supports.
- (b) If any irregularities is noticed to have been occurred, necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

5. **FY-2021-22 – Unclear drawl of Basic Pay (BP) – Sh.Satish Chander, Jr.Asstt – PBR Pg-28** – It is noticed that :-

- (a) In the month of 03/2021, the official had drawn BP of Rs.31,100/- in 7th CPC.
- (b) From the month of 04/2021, the official had drawn BP of Rs.35,000/- in 7th CPC.
- (c) From the month of 07/2021, the official had drawn BP of Rs.37,200/- in 7th CPC.

Drawl of aforesaid different Basic Pay (BP) are not in consistent with Level-3 (although Level number not mentioned in PBR) below 7th CPC pay-matrix. Hence, appears to be irregular.

Hence, to be done, now :-

- (c) Reasons for aforesaid violation of may be elucidated to audit.
- (d) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

6. **Unusual drawl of Bonus – Sh.Satish Chander, Jr.Asstt – Pg-28** – It is noticed that the official had drawn four bonus of Rs.6,908/- each vide bill no.7, 8 & 9 dated 13.04.21 and one vide bill no.54 dated 30.10.21.

Non-claiming of bonus is very unusual from the official's part itself and also, releasing of four (04) bonus payments in one FY is very unusual and thus, appears to be inconsistent.

Hence, to be done, now :-

- (a) Reasons for aforesaid violation of may be elucidated to audit.
 - (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
7. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

9/3/22

PARA – 12 : Payment of 'Special Allowances'

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.17 dated 11.08.22)

During test-check of 'Pay fixation' records, following irregularities were noticed :-

1. **Non-availability of authentic Government issued orders/guidelines/circulars regarding payment of any specific 'Allowances'** – At the outset, it is stated that despite repeated reminders, unit has expressed its inability to produce files/documents containing comprehensive upto-date orders/guidelines/circular/etc regarding payment of any specific 'Allowances' as issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time, which is highly irregular.
2. Whereas, as per Para-3 of OM No.F.No.29/1/2017-E.II(B) dated 11.07.17 issued by Ministry of Finance, Department of Expenditure, Government of India, it was stipulated that – “.....disbursement of all existing allowances which have **not** been specifically recommended for continuation in terms of Resolution (No.11-1/2016-IC) dated 6th July, 2017 shall be discontinued from the salary of the month of July,2017”.

And whereas, during test-check of PBR, it was noticed that contrary to aforesaid Government orders, '**Special Allowances**' is continued to be paid to **Sh.Diviya Jyoti Jaipuria, President**, as under, which is irregular :-

S.No	FY	PBR pg no.	Period		No. of Months	Rate	Amount
			From	To			
1	2017-18	5	03/17	02/18	12	3,100	37,200
2	2018-19	12	03/18	02/19	12	3,100	37,200
3	2019-20	16	03/19	02/20	12	3,100	37,200
4	2020-21	25	03/20	02/21	12	3,100	37,200
5	2021-22	35	03/21	04/21	2	3,100	6,200
6	2021-22	35	01.05.21	12.05.21	12 days	3,100	1,200
						G-Total=	1,56,200

3. **Hence, to be done, now :-**

- (a) Reasons for payment of aforesaid 'Special Allowances' may be elucidated to audit alongwith its confirmatory documentary supports.
 - (b) Otherwise, payment of above inadmissible may be immediately be discontinued.
 - (c) Also, recovery of aforesaid overpaid amount of **Rs.1,56,200/-** may immediately be made from the official concerned, **after due verification of facts & figures**, under intimation to audit alongwith all its confirmatory documentary supports.
4. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

16/8/22

PARA – 13 : Short deduction of DGEHS subscription

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.21 dated 12.08.22)

As per OM No.S11011/11/2016-CGHS(P)EHS dated 09.01.17 read with OM No.S11011/11/2016-CGHS(P)/EHS dated 13.01.17 issued by EHS Section, Ministry of Health & Family Welfare, Government of India, ND and its endorsement vide OM No.F.25 (iii)/DGHS/140/ DHS/09/204079-204243 dated 02.05.17 issued by DHS, GNCTD, for availing benefits under DGHS, the monthly rates of subscription was revised, **w.e.f. 01.02.2017** in accordance to 7th CPC as under :-

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

Whereas, on test-check of PBRs, it revealed that contrary to above short recovery of DGEHS subscriptions were made from the following officials :-

S. No.	Name of the official & Designation	FY	PBR pg	GP/Level	Period - From	Period - To	No of Mths	Due	Deducted	Short rec'y	Total differ	Emp-wise Total
1	Mukesh Kumar. ASO	2021-22	38	4,600 / 7	12/21	01/22	2	650	450	200	400	400
2	Nand Kishore, Peon	2016-17			02/17	02/17	1	125	250	125	125	
		2017-18	3		03/17	06/17	4	125	250	125	500	625
3	Surinder Kumar Sirohi	2016-17			02/17	02/17	1	125	250	125	125	
		2017-18	2		03/17	06/17	4	125	250	125	500	625
											G-Tot =	1,650

In this regard :-

- Reasons for the same may be elucidated to audit.
- All subscriptions may be made as per prevailing prescribed rates.
- Also, aforesaid amount of **Rs.1,650/-** may be recovered from the concerned official, after due verification of facts and figures, under intimation to audit alongwith its confirmatory documentary supports.
- Since, above points are illustrative & suggestive only, and not exhaustive, **ensure that:-**
 - Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - All related rule position & other Government directives in the matter are duly adhered.

16/8/22

PARA – 14 : Short deduction of UTEGIS subscription

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.22 dated 12.08.22)

During test-check of PBRs, following irregularities were noticed :-

- In accordance to **6th CPC** implementation of CCS(RP) Rules, 2008 notified vide GSR No.622(E) dated 29.08.08 issued by Department of Expenditure, Ministry of Finance, Government of India read with – (a) Notification order no.SO.946(E) dated 09.04.09 ; & (b) OM No.11012/7/2008-Estt.(A) dated 17.04.09 both issued Department of Personnel & Training, Ministry of Personnel, Public Grievances and Pensions, Government of India, it is stipulated that – “.....all civil posts under the Union, shall be classified as follows” :-

S.No	Description of Posts	Classification of posts
1 (a)	A Central Civil post in Cabinet Secretary's scale (Rs.90000- fixed), Apex Scale (Rs.80000-fixed) and Higher Administrative Grade plus scale (Rs.75500-80000) ; and	Group-A
(b)	A Central Civil post carrying the following grade pays – Rs.12000, Rs.10000, Rs.8900 and Rs.8700 in the scale of pay of Rs.37400-67000 in Pay Band-4, and Rs.7600, Rs.6600 and Rs.5400 in the scale of pay of Rs.15600-39100 in Pay Band-3.	
2	A Central Civil post carrying the following grade pays – Rs.5400, Rs.4800, Rs.4600 and Rs.4200 in the scale of pay of Rs.9300-34800 in Pay Band-2.	Group-B
3	A Central Civil post carrying the following grade pays – Rs.2800, Rs.2400, Rs.2000, Rs.1900 and Rs.1800 in the scale of pay of Rs.5200-20200 in Pay Band-1.	Group-C
4	A Central Civil post carrying the following grade pays – Rs.1300, Rs.1400, Rs.1600, Rs.1650 in the scale of pay of Rs.4440- 7440 in 1S Scale	Group-D (till the posts are upgraded)

- In accordance to **7th CPC** implementation of CCS(RP) Rules, 2008 notified vide GSR No.622(E) dated 29.08.08 issued by Department of Expenditure, Ministry of Finance, Government of India read with – (a) Notification order no.SO.3578(E) dated 09.11.17 ; & (b) OM F.No.11012/10/2016-Estt.A-III dated 08.12.17 both issued Department of Personnel & Training, Ministry of Personnel, Public Grievances and Pensions, Government of India, it is stipulated that – “.....all civil posts.... under the Union, shall be classified as follows” :-

S.No	Description of Posts	Classification of posts
1	A Central Civil Post carrying the pay in the Pay Matrix at the Level from 10 to 18.	Group-A
2	A Central Civil Post carrying the pay in the Pay Matrix at the Level from 6 to 9.	Group-B
3	A Central Civil Post carrying the pay in the Pay Matrix at the Level from 1 to 5.	Group-C

- Also, it is ascertained that :-

(a) All posts drawing pay in the Grade pay of Rs.4200/-, Rs.4600/- & Rs.4800/- are classified as Group “B” (Non-Gazetted) non-ministerial posts w.e.f. 09.04.2009,.....for benefits.....like LTC, UTEGIS and DGEHS subscription etc. including financial benefits as admissible under the rules”. **Accordingly, their UTEGIS subscription rate is Rs.60/- per month.**

(b) **Other relevant posts** – is classified as Group “C” (Non-Gazetted) posts carrying pre-revised Grade-Pay of Rs.2800/- ; Rs.2400/- ; Rs.2000/- ; Rs.1900/- and Rs.1800/- . **Accordingly, their UTEGIS subscription rate is Rs.30/- per month.**

- Whereas, on test-check of PBRs, it revealed that contrary to above short recovery of UTEGIS subscriptions were made from the following officials :-

S. No	Name	Desig'n	Due-From	Due-To	Months	Amount Due	Amount deducted	Amount to be recovered	
1	Sh. Arvind Kumar	ASO	01.03.2017	28.02.2018	12	60	30	360	
			01.03.2018	28.02.2019	12	60	30	360	
			01.03.2017	28.02.2018	12	60	30	360	1080
2	Sh. Prem Prakash	ASO	01.08.2020	30.11.2020	04	60	30	120	120
3	Sh. Nand Kishore	Peon	01.03.2017	30.06.2017	12	30	15	180	180
								G-Tot=	1,380

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In this regard :-

- (a) Reasons for the same may be elucidated to audit.
 - (b) All subscriptions may be deducted in future as per prevailing prescribed rates.
 - (c) Also, aforesaid amount of **Rs.1,380/-** may be recovered from the concerned official as listed above, **after due verification of facts and figures**, under intimation to audit alongwith its confirmatory documentary supports.
5. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
- (a) Above facts are confirmed for correctness ; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

17/c

PARA – 15 : Service Book

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.05 dated 03.08.22)

During the test-check of Service Books, following irregularities were noticed:-

- 1. Non-availability of important documentary supports / entries related to service matters** – During test-check, it was noticed that following mandatory documents / entries were **not** available in their service books. Some cases (though not exhaustive) are as illustrated below :-

Sl. No	Name of the official (Sh./Smt./Ms./Dr./ Prof) and their designation	SB pg nos (Both Vols/sides)	1 st page						2 nd pg		Declaration		Pro of s		Nomination		Yrly		Yrly		Leave A/C		Service verification not done after —OR— Remark				
			Aadhar No.	GPF / PRAN No.	I-Tax PAN No	DGEHS Card	Photograph	DoB in words	Medical Certificate	Character & Antecedent	Oath of allegiance	No bigamous marriage	Home-town	Details of family	Edn qual'n + DoB cert'e	SC / ST / OBC	GPF	UTEGIS	DCRG / Gratuity	Family Pension	Annual Incrt signature	UTEGIS – FORM-13		Comopletion of 18 yrs service	EL – updated	HPL – updated	Spl Leave - updated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1	Ashok Kumar, UDC	X	X	X	X				X	X				X	X							X	X	X	X	X	28.03.22 to till date
2	Mukesh Kumar, ASO		X	X	X	X	X				X	X	X	X			X	X	X	X	X	X	X				
3	Kuldeep , Steno			X	X	X			X	X			X									X	X				

In the matter of above, it is stated that :-

- (a) 'X' in above Table denotes that irregularity exist in the particular case and requires necessary rectifications of the said irregularities / omissions, after due verification.
- (b) Above list is illustrative only & not exhaustive. Unit may review all cases on above lines.

- 2. CGEGIS / UTEGIS Form to be pasted in Service Books** – As per OM No.F.7(17)-EV/89 dated 26.02.1990, it is stipulated that – “.....Form No.13, as in the proforma appended, should invariably be included in the Service Books of all the existing members as well as the new members admitted to the Scheme hereafter. Every year, in the month of January and at the time of transfer of the members of the Scheme the Head of Office shall record a certificate as given below, in the Remarks (Col.No.7) of the Form No.13 over his dated signatures :-

“Subscription at the rate of Rs..... appropriate to Group..... of the Scheme recovered from the pay and allowance for the period from January..... to December.....”.

All other events in the nature of promotion, transfer on deputation/foreign service, absorption in Public Sector Undertakings/Autonomous Bodies, retirement, etc., occurring during the service career of the member of the Scheme, shall also be recorded in the appropriate column (Col.No.6) of Form No.13 and duly attested by the appropriate authority over his dated signatures.”

Form No.13

Date of Joining Govt. Service	Date of admission to the CGEGIS/ UTEGIS Scheme	Group to which admitted	Rate of monthly contribution	Period		Event with exact date affection Cols (3) and (4)	Remark
				From	To		
1	2	3	4	5	6	7	8

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16/C

3. **Some other observations in general regarding maintenance of service books are –**
Since Service Book is the most important document of a Government servant, it is suggested that :-

- (a) **Page numbering** – Ensure that all pages in the Service Books (left-side & right-side) are duly page numbered. Also, volume numbers are clearly mentioned.
- (b) **10% Service Book securitization by HOO** – As per GOID(1) and GOIO(4) under Rule SR-199 – The HOO should scrutinize atleast 10% of these documents (Service Books and Leave Account) and initial the same in token of having done so – (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.
- (c) **Duplicate Service Book** – As per SR-198(1), it is stipulated that – “The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained by the Head of the Office and the second copy should be given to the Government servant for safe custody.....”. Further, as per SR-198(2), it is stipulated that – “In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation.....”.
- (d) **Revision of older nomination forms** – It was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were dating back to their period of initial joining in government service. It is presumed that several changes might have happened in life the Government servant. Hence, it is suggested that such old nomination case may be identified and officials concerned may be requested to review their nominations & if desired, revised such nomination forms, as per admissibility of rules.
- (e) **Re-attestation of particulars** – Particulars recorded on the 1st page of each service-book is required to be re-attested by HOO, after every five years.
- (f) **Torn condition** – Some service books were found literally in pages or torn condition. Hence, it is suggested that such service book may be immediately got mended so as to obviate loss of any important pages/information related to service of the concerned official.
- (g) **Leave A/c** – Leave account of all official may be duly updated, after due verifications.
- (h) **Recordings in SB** – All recording in Service Books may be with detailed self-explanatory, clear & legible handwriting alongwith seal & dated-signature of HOO.
- (i) **F/N & A/N recordings** – While recording all orders, the date of its effect alongwith the fact of ‘Forenoon’ (F/N) / ‘Afternoon’ (A/N) – may be explicitly / distinctly mentioned with bold & underlined letters using highlighter.
- (j) **Pasting of orders** – All vital documents related to the service events of the officials, which does affect their pay (like appointment, promotion, financial upgradation, etc. etc) may be aptly pasted on its relevant pages alongwith recording of its comprehensive self-explanatory entries under the seal & dated-signature of HOO – for records & ready references in future.
- (k) **Option letters** – Ensure that attested photocopies of option letters, if any, submitted by the officials in connection with their pay-fixations – may be duly pasted in Service Books.
- (l) **Maintenance of documents** – Ensure that oversized papers or loose papers are not kept in Service Books.
- (m) **Blank pages** – In many cases, 1st page of the PART-II of the service book of the official was found blank. Ensure that same is duly filled with factual information's & duly certified.

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27/10/22

- (n) **Unattested cutting & overwriting's** – Numerous cutting & overwriting noticed in the several Service Books, which were **not** found attested by the Head-of-the-unit.
- (o) **Maintain Service Book as per rules** – Service Book of all the officials may be maintained strictly in accordance with Rule SR-196 to SR-203 as well as all the other related guidelines/directions issued by the Government from time to time in this regard.
4. **Hence, to be done, now :-**
- (a) Reasons for aforesaid violation of may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
5. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.



PARA – 16 : Contingency expenditures

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.13 dated 05.08.22)

During test-check of contingency expenditure records relating, following discrepancies were noticed :-

1. **Non-production of bills** – Despite several repeated reminders, unit has expressed its inability to produce the following bills to audit :-

S.No	FY	Bill no.	Bill dated	Bill amt	S.No	FY	Bill no.	Bill dated	Bill amt
1	2017-18	8	06.04.17	14,976	15	2020-21	42	24.07.20	2,500
2	2017-18	73	03.10.17	38,000	16	2020-21	78	15.09.20	24,924
3	2017-18	108	07.12.17	2,655	17	2020-21	146	11.03.21	6,195
4	2018-19	16	02.05.18	10,000	18	2020-21	146	11.03.21	6,195
5	2018-19	18	02.05.18	2,006	19	2021-22	62	09.12.21	8,250
6	2018-19	53	13.08.18	2,006	20	2021-22	63	09.12.21	24,998
7	2018-19	72	08.10.18	9,450	21	2021-22	64	09.12.21	10,384
8	2019-20	35	04.06.19	4,600	22	2021-22	78	31.01.22	9,300
9	2019-20	55		13,637	23	2021-22	79	31.01.22	10,866
10	2019-20	56		3,527	24	2021-22	87	22.02.22	11,245
11	2019-20	58	05.08.19	2,000	25	2021-22	88	23.02.22	29,835
12	2019-20	72	21.08.19	5,100	26	2021-22	89	21.03.22	10,371
13	2019-20	90	04.11.19	33,000	27	2021-22	90	21.03.22	6,400
14	2019-20	156	13.03.20	6,200	28	2021-22	93	26.03.22	10,830
								Total	3,19,450

Non-production of the aforesaid records shows that either the record is not being maintained or the production of the same has been purposely avoided, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned HoO.

Hence, to be done, now :-

- (i) Reasons for non-production of aforesaid expenditure bills may be elucidated.
 - (ii) Necessary corrective actions may immediately be taken to trace them and shown to next audit for scrutiny.
 - (iii) Also, specific, detailed and self-contained explanation regarding aforesaid matter may be placed before HoD at HQ-level, **after due verifications of facts & figures**, for their appraisal & subsequent, decision in the matter.
2. **Non maintenance of 'Contingency Register' and 'Expenditure Control Register'** – It has been noticed that 'Contingency Register' and 'Expenditure Control Register', which are mandatory record has not been maintained by this office.
- Thus, current process followed by the Unit is highly irregular.
- Hence :-
- (i) Reasons for non-maintenance of aforesaid records may be elucidated to audit.
 - (ii) Necessary corrective actions may immediately be taken, after due verification of facts & figures, under intimation to audit alongwith its confirmatory documentary supports
3. **Non-adherence of Rule-149 of GFR-2017** – It is noticed that several purchases are not made through GeM, which is incorrect. Elucidate reasons.

13/C

4. **Non-adherence of Rule-154 of GFR-2017 (between Rs.01-25,000/-)** – It is noticed that several purchases incurred below Rs.25,000/- are not made by furnishing the prescribed certificate stating that – “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”, which is absolute contraventions of Rule-154 of GFR-2017 and thus, incorrect. Elucidate reasons.
5. **Non-adherence of Rule-155 of GFR-2017 (between Rs.25,001-2,50,000/-)** – It is noticed that several purchases incurred below Rs.2,50,000/- are not made by furnishing the prescribed certificate stating that – “Purchase of goods costing above Rs.25,000/- and upto Rs.2,50,000/- 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”. Elucidate reasons.
6. **Bills-of-expenditure** – It is noticed that :-
- (i) **Non-recording of GFR-154 & GFR-155 certificates** – Mandatory certificates as stipulated below Rule-154 & Rule-155. It has not been recorded in any of the bills-of-expenditure, which is highly irregular. Reasons for the same may be elucidated to audit.
- (ii) **Non-recording of bill verification and its certifications** – It is noticed that in several bills-of-payment, mandatory expenditure verification and its certifications were not found recorded in confirmation of its financial prudence, correctness & genuineness. Example of a commonly-used format for general category of purchase – is as under for ready reference :-

It is certified :-

1. that Bill verified & Passed-for-Payment for Rs. _____ (Rupees _____).
2. that Goods received in good condition.
3. that Job carried out satisfactorily.
4. that above purchase has been duly entered in Consumable / Non-consumable Stock Register at Page no..... at its S.No.....
5. that there is no duplicity of purchase or work.
6. that no duplicate payment is being made in the above list.
7. that above payment has not been claimed & made earlier.
8. that all codal formalities has been observed in incurring above expenditure.
9. (Rule-154 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that “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.”
10. (Rule-155 of GFR-2017 certificate – for expenditure below Rs.25,000/-) – that “we, 1..... 2..... 3..... members of the purchase committee are jointly and individually satisfied that the goods 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 recommended, and it is not debarred by Department of Commerce or Ministry/ department concerned.”

Signature : 1. _____ 2. _____ 3. _____

(Dated signature & seal of
(Head of Office & DDO)

Note : Above list is illustrative only and not exhaustive ; Unit may add / delete other items, accordingly.

Reasons for non-recording of aforesaid mandatory expenditure verification and its certifications may be elucidated to audit.

7. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that**:-
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

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120

PARA – 17 : Stock Register of Non-Consumable and Consumables items

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.06 dated 03.08.22)

During test-check of Stock Register of consumables, following irregularities were noticed:-

1. Non-consumable Stock Register – It is noticed that :-

(a) **Non-maintenance of Non-consumable Stock Register** – Despite repeated reminders, unit has expressed its inability to produce **any Non-consumable Stock Register** of this Office to audit testifying recording of stocks from the date of current audit period of **01.04.2017 to till-date (03.08.2022)**, which is highly irregular.

Whereas, it is noticed from 'Bill Register' of this Office that several expenditure of Government money have been incurred by this Office, from State ex-chequer's account, on account of non-consumable items.

Otherwise also, it could be visible seen in the office that several non-consumable items (like, computers, printers, photocopy machines, defunct photocopy machines, almirahs, tables, chairs, etc.) are available in this Office.

Whereas, non-recording of such items in the prescribed 'Non-consumable Stock Register' format of FORM GFR-22 as stipulated in GFR-2017 (erstwhile FORM GFR-40 of GFR-2005) is highly irregular.

(b) Therefore :-

- (i) The currently procedure followed by the Unit is incorrect and may result in misuse of items or pilferage or non-accounting or misappropriation of Government property, which may ultimately result in loss of Government money or its infractous expenditures.
- (ii) In the absence of aforesaid vital documents, audit is unable to offer any comments on accuracy of store items originally purchased/received in this unit and its current status/ availability in this office.

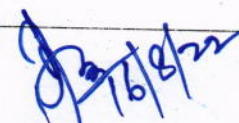
2. Consumable Stock Register – It is noticed that :-

(a) **Non-maintenance of Stock Register in prescribed format of GFR** – It is noticed that Stock Register of Consumables for the period **from 01.04.2017 to till-date (03.08.22)** – is **not** being maintained in the prescribed format of FORM GFR-23 as stipulated in GFR-2017, which is irregular.

(b) **Non-recording of volume numbers** – The sequential volume number of the stock register has also **not** been recorded on the existing stock registers. Same may be done.

(c) **Unchecked registers** – It is noticed that the existing Stock Register is never been checked & verified by HoO for its correctness & genuineness, which is irregular.

(d) **Non-maintenance of Indent-files** – It is ascertained from the records as well as from the Unit that stores are issued without following stipulated indenting procedure, which is in absolute contraventions of Rule-209 of GFR-2017. In the absence of aforesaid vital documents, purchases made of various items for stores could not cross-checked / co-related with its issue / consumptions. The current procedure followed by the unit is absolutely incorrect and may result in misuse of items or pilferage or non-accounting or misappropriated, which may further result in loss of Government money or its infractous expenditures. Reasons for the same may be elucidated.



11/c

(e) **Non-recording of purchase details** – Neither the suppliers details –nor– date of purchase –nor–specifications of items purchased –nor– sanction order no. & date –nor– reference of GAR-29 bill & date raised to PAO vide which payment were made to above supplier – were found recorded in the Stock Registers, which is irregular as the same is extremely important in ascertaining its reserve price at the time of condemnation of such items.

(f) **Non-recording of vital details** – Generally, the stock registers pages are such that at-a-glance one can easily ascertain the quantity received, quantity issued and quantity balance; whereas the stock registers maintained in the above letter & spirits.

Columns therein of “Quantity-consumed; How-consumed; & Signature of receiving authority” – are not recorded in most of the cases.

It appears that the entries in the stock register are made merely to complete the formality regarding stock entry to be recorded on the body of the bill. Consequently, current procedure adopted in maintenance of the register does not solve any other purpose because it does not reveal facts regarding stock-issued or stock-in-hand.

As a result, the main purpose of maintaining a stock-register gets defeated because it fails to depict the quantity received (in RECEIPT column) ; minus quantity issued (in ISSUE column) ; and resultant as balance quantity in-hand (in BALANCE column).

Reason for not maintaining the stock-registers in stipulated format may be elucidated.

(g) **Physical verification of stock not done** – Contrary to Rule-192 of GFR 2005 and Rule-213 of GFR 2017, the yearly physical verification of stock has **not** been undertaken and certificate thereafter has also not been recorded in the stock registers – even once, which is irregular. Reasons for the same may be elucidated to audit and stock position may be re-checked for doing the needful at the earliest, after due verification, under intimation to audit.

(h) **Non-production of condemnation records** – No records have been shown to audit regarding action taken for condemnation of obsolete & unserviceable stores items, which have already completed their full life period –nor– details of GAR-6 no. & date containing realizations of its scrap value are recorded in the stock registers, which is irregular.

3. **With regard to above points :-**

- (a) Reasons for aforesaid irregularities may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
- (c) Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

4. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

PARA – 18 : Overpayment of `Transport Allowance`

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.10 dated 05.08.22)

During test-check of `Transport Allowance` records, following discrepancies were noticed :-

- 1. Overpayment of Transport Allowance** – As per Para-3 of OM No.21/3/2020-E.II(B) dated 01.12.20 issued by Department of Expenditure, Ministry of Finance, Government of India on the subject of admissibility of Transport Allowance during nation-wise lockdown due to COVID-19 pandemic, it was clarified that **“.....employees, who could not attend office.....or worked from home.....in a whole calendar month during lockdown period, are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for commuting office”.**

Whereas, test-check of pay-sheets reveals that `Transport Allowances` were paid to the following officials during aforesaid period:-

S. No	Name (S/Sh/Smt)	Designation	Apr'20	May'20	Jun'20	May'21	Total
1	Jagdish Singh	ASO	4,212	0	0	0	4,212
2	Muzzaffar	Steno	4,212	0	4,212	0	8,424
3	Pankaj Pal	Junior Assistant	1,580	1,580	1,580	0	4,740
4	Vinod Verma	Peon cum Chowkidar	4,212	0	0	0	4,212
5	Kavita Kaushik	Personal Assistant	0	0	0	4,212	4,212
6	Satish Chander	Junior Assistant	0	0	0	4,212	4,212
						G-Total	30,012

Aforesaid overpayment of `Transport Allowance` amounting to **Rs.30,012/-** may immediately be recovered and deposited in Government account, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. Other similar cases, if any, may also be taken into account for similar action.
3. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that** :-
 - (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

9/c

PARA – 19 : Telephone

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.09 dated 05.08.22)

During test-check of telephone records, following discrepancies were noticed :-

1. **Non-maintenance of 'Telephone Register'** – 'Telephone Register' containing specific, detailed and self-contained records incurred on account of telephones are not been maintained by the Unit, which is highly irregular. In the absence of which, audit is unable to offer any comments on accuracy of the amount expended on account of telephone charges. Hence, in this regard :-

- (i) Reasons for non-maintenance of aforesaid mandatory register may be elucidated.
(ii) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

2. **Payment of 'Late Payment Charges'** – During test check of GAR -29 bill no. CB-57 dated 12.11.21 for Rs.1,757/- pertaining to the period 01.10.21 to 31.10.21, it is noticed that apart from routine 'Call Charges' and 'Accessories Charges', following extra payments have been made to MTNL in the name of 'Late Payment Charges', which otherwise is not admissible :-

S.No	Telephone No	Bill No	Date	Amount
1	28050114	2517690696	07.11.21	70
			Total =	70

Hence, in this regard :-

- (i) **Either**, permission for payment of aforesaid 'Late Payment Charges' may be elucidated to audit alongwith its relevant Government order. ;
(ii) **Or**, matter may be brought on records and specific ex-post facto approval for **Rs.70/-** may be obtained from competent authority at HQ-level, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
(iii) **Or**, the aforesaid inadmissible amount of **Rs.70/-** may immediately be deposited in government account, **after due verification of facts and figures**, under intimation to audit alongwith its confirmatory documentary supports.

3. **Non-production of bills** – Despite repeated reminders, unit has expressed its inability to produce the following bills to audit testifying its expenditures incurred from Government funds :-

S.No	FY	Bill no.	Bill dated	Bill amt
1	2018-19	7	19.04.18	4,858
2	2018-19	25	10.05.18	4,930
3	2018-19	29	08.06.18	4,930
4	2018-19	39	09.07.18	4,930
5	2018-19	48	08.08.18	4,930
6	2018-19	59	11.09.18	4,930
7	2018-19	73	09.10.18	4,930
8	2018-19	87	16.11.18	4,938
9	2018-19	99	14.12.18	4,952
10	2018-19	109	10.01.19	4,952
11	2018-19	119	-----	4,952
12	2018-19	129	15.03.19	4,952
13	2019-20	11	08.04.19	4,952

S.No	FY	Bill no.	Bill dated	Bill amt
14	2019-20	25	08.05.19	4,952
15	2019-20	43	-----	4,952
16	2019-20	51	08.07.19	4,952
17	2019-20	65	-----	4,940
18	2019-20	77	09.08.19	5,106
19	2019-20	89	10.10.19	4,940
20	2020-21	121	06.01.21	4,647
21	2020-21	132	09.02.21	2,583
22	2020-21	142	08.03.21	3,630
23	2021-22	6	12.04.21	3,612
24	2021-22	17	07.05.21	3,612
25	2021-22	26	22.06.21	3,612
			Total=	1,15,674

9/2/22

8/c

Hence, to be done, now :-

- (i) Reasons for non-production of aforesaid expenditure bills may be elucidated.
 - (ii) Necessary corrective actions may immediately be taken to trace them and shown to next audit for scrutiny.
 - (iii) Otherwise, specific, detailed and self-contained explanation regarding aforesaid matter may be placed before HoD at HQ-level, **after due verifications of facts & figures**, for their appraisal & subsequent, decision in the matter.
4. Since, above points are illustrative & suggestive only ; and not exhaustive, **ensure that :-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

13/1/22

PARA – 20 : Loss of Government property due to theft

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.24 dated 16.08.22)

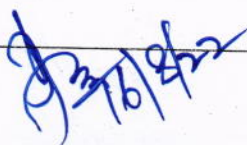
In reply to S.No.17 below Audit Memo No.1(b) dated 01.08.2022, it has been brought to the notice of audit by the Unit vide its Certificate S.No.17 of its office letter no. 2206 dated 16.08.22 that incidents of theft had occurred twice in this office on 02-04.05.2022 as well as on 13-17.05.2022 and some valuable items of this office like files, TV, etc. etc. have been stolen.

In this regard, it is further stated that :-

1. After the 1st instance of theft on 02-04.05.2022, **reoccurrence another theft incident on 13-17.05.2022 clearly shows the lackadaisical approach, lack of alertness & carefulness on the part of the office**, which is highly irregular. Elucidate reasons.
2. Despite repeated reminders, unit has expressed its inability to produce any records **regarding precautionary measures being taken against the recurrences of such cases in future**, which is highly irregular. Elucidate reasons.
3. Despite repeated reminders, unit has expressed its inability to produce any records **regarding filing of First Information Report (FIR) in the concerned Police Station regarding the second theft incident occurred on 13-17.05.2022**, which is highly irregular. Elucidate reasons.

In the absence of which, audit is unable to offer any comments on the extent of financial loss incurred to State-exchequer. Elucidate reasons.

4. Despite repeated reminders, unit has expressed its inability to produce any **records regarding action was taken to pursue the case with the police authorities and outcome of its police investigations**, which is highly irregular. Elucidate reasons.
5. Despite repeated reminders, unit has expressed its inability to produce any records **regarding the items should being struck off from the stock register**, after obtaining due approval of competent authority of Hq-level. Elucidate reasons.
6. Despite repeated reminders, unit has expressed its inability to produce any records **regarding the aforesaid theft cases being departmentally investigated by an appropriate Enquiry Committee of this office and inter alia fixing the responsibility for the loss – in accordance to Rule-34, 36, 37 & 38 of GFR-2017**, which is highly irregular. Elucidate reasons.
7. Despite repeated reminders, unit has expressed its inability to produce any records **confirming the matter being pursued vigorously and final action in the case of theft by fixing responsibility and recover of loss incurred to State-exchequer & recovery thereof or by waiving the loss with the sanction of competent authority**. Elucidate reasons.
8. Despite repeated reminders, unit has expressed its inability to produce any records **confirming the appraisal of aforesaid theft incidents to the Head of Department, i.e., Secretary, Food Supplies & Consumer Affairs, GNCTD**, which is highly irregular. Elucidate reasons.



6/c

PARA – 21 : Non-production of records

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo No.23(R) dated 16.08.22)

Despite repeated reminders, following records were not made available to audit :-

1. Master register of the staff working in this Unit (Regular, Adhoc, Contract, Outsourced, etc).
2. Master Register of files (File Index Register).
3. Brief regarding aim, functioning, grants, targets, achievements, etc., etc., etc. of this college
4. Expenditure Control Register – containing head-wise & bill-wise monthly details.
5. 'Standing guard file' consisting copies of principles, policy decisions/orders, etc.
6. Telephone & Mobile expenditure Register.
7. Electricity expenditure Register.
8. Water expenditure Register.
9. Rain Harvesting expenses & its related records.
10. Tuition Fee reimbursement Register.
11. Medical reimbursement Register.
12. LTC reimbursement Register.
13. TA reimbursement Register.
14. Advance payments made from all accounts.
15. Condemnation file / records.
16. Advance Register.
17. Spouse Information
18. IPOs, Bank Drafts, Online-payments & FDRs.

19. **Verification of Remittances** – Following GAR-7 details were submitted to PAO-I (through this office) vide Audit Letter No.03 dated 04.08.22 ; but despite repeated reminders, the Unit failed to submit the above letter to PAO-I for their necessary action until last-date (16.08.22), i.e., until conclusion of the current audit, which in itself reflects the seriousness, sensitivity, effort & attitude of the Unit towards audit :-

S. No	FY	GAR-7 Challan No.	Bank seal testifying deposit date	Amount deposited	Head-of-Account
1	2		4	5	6
1	2019-20	06	21.01.20	2,800	AB-12, Misc and other receipts
2	2019-20	07	21.01.20	4,410	AB-12, Misc and other receipts
3	2019-20	08	21.01.20	10,275	AB-12, Misc and other receipts
4	2019-20	09	01.02.20	15,070	AB-12, Misc and other receipts
5	2019-20	09	12-03.20	14,585	AB-12, Misc and other receipts
6	2020-21	01	23.09.20	10,460	1456, AB-12, Misc and other receipts
7	2020-21	02	07.10.20	4,263	1456, AB-12, Misc and other receipts
8	2020-21	03	03.11.20	5,300	YA-55, Misc and other receipts

20. Details of bank post office accounts – as solicited vide Audit Memo No.1(D) dated 01.08.2022, whose summary is as under :-

- (a) Details in respect of all the Bank and Post Office accounts maintained / operated by the unit may be provided to audit, preferably in the following performae :-

S. No	Bank name & its address	Account name (in full)	Account number	Nature of account (Savings, Current, or any other)	Purpose / Nature of the account	Name & Designation of the officer authorized to operate the account	Closing balance of Bank-Book as on 31.03.?? (of last day of the current audit year)	Are the Bank-Book balances at col.no.8 have been duly reconciled upto date with the Pass-book or not (YES / NO)
				Date of Opening above account	Current status of account (Active / Closed)			

16/8/22

1	2	3	4	5	6	7	8	9
1								
2								
3								
4								
.....so on								

- (b) 'Bank Reconciliation Statement' in respect of all the aforesaid accounts may be provided.
- (c) 'Counterfoils' of cheque books of all the aforesaid accounts may be provided.
- (d) Upto-date pass-books of all the aforesaid accounts may also be attached.
- (e) Also, a self-testifying certificate may also be furnished that apart from above submitted bank/PO details, no other bank/PO accounts are being maintained in the Unit.

21. Details of employees of this office – as solicited vide Vide Audit Letter no.02 dated 02.08.22, whose summary is as under :-

- (a) Name, designation & gross-pay of all employees – on the pay-roll of this office (Regular).
- (b) Name, designation & gross-pay of all employees – on the pay-roll of this office (Re-employed).
- (c) Name, designation & gross-pay of all employees – on diverted capacity to this office.
- (d) Name, designation & gross-pay of all employees – on diverted capacity to other offices.
- (e) Name, designation & gross-pay of all employees – on Contractual basis (Direct).
- (f) Name, designation & gross-pay of all employees – on Contractual basis (Outsourced).
- (g) Name, designation & gross-pay of all employees – on Daily-wages basis (Direct).
- (h) Name, designation & gross-pay of all employees – on Daily-wages basis (Outsourced).

22. Details of pending cases of this office – as solicited vide Audit Letter no.08 dated 12.08.22, whose summary is as under :-

Month	Opening balance of cases pending	Addition during the month	Final judgment/ disposal during the month	Balance of cases pending (Col – 2+3-4)
1	2	3	4	5

Non-production of the aforesaid records shows that either the record is not being maintained or the production of the same has been purposely avoided, which is highly irregular.

Due to non-production of records, audit is unable to offer any comments on accuracy of expenditures incurred on account of above subjects.

Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit at any stage by any agency, the whole responsibility shall lie upon the concerned HOS.

The matter may please be brought to the notice of higher authorities for information and also, all above records may be furnished at the time of next audit.

Signature of IAO-15 :

Name of IAO-15 :


 (Sh.R.Jacob, Sr.AO)

PART-II(b) : TEST AUDIT NOTE (TAN)

(The current audit period was for the period 2017-18 to 2021-22)

TAN – 01 : Bill Register (GAR-9)

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo no.02 dated 02.08.22)

During test-check of Bill Register, following irregularities were noticed :-

1. **No page numbering** – Pages in the registers are not serially page numbered. Elucidate reasons.
2. **No page counting** – Mandatory page counting certificate/date of start not recorded. Elucidate.
3. **Illegible recordings** – At several places it is noticed that recordings in Bill Registers are not made clearly & legibly, which is highly irregular. For example – (a) CB-86 dated 04.10.19 to PB-143 dated 05.02.20 ; (b) CB-43 dated 27.07.20 to PB-56 dated 18.08.20 ; (c) BO-07 dated 13.04.21 to CB-72 dated 10.01.22. Elucidate reasons.
4. **Col-2 – Incomplete recording of details-(I)** – It is noticed that break-up / details of **clubbed-bills** containing claims / payments pertaining to different officials / agencies and their respective amounts were not found recorded in Col-2, i.e., **“Particulars of Bill”**, which is irregular. Elucidate reasons.
5. **Col-2 – Incomplete recording of details-(II)** – It is noticed that in few cases **head-of-accounts** alongwith name of its **‘Object-Head’** were not found recorded in Col-2, i.e., **“Particulars of Bill”**, which is irregular. Elucidate reasons.
6. **Col-4 – Unsigned – FY 2021-22 & FY 2022-23 – (Bill no.CB-20 dt 14.06.2021 to Bill no.MB-58 dated 29.07.22)** – Most importantly, mandatory column no.4, i.e., **“Dated initials of the Gazatted Officer (DDO) signing the bills”**, were found left blank for more than 12 months, which is highly irregular.

In the absence of above mandatory attestations, there is no validity of correctness & genuineness of entries made, which is a serious lapse as any bill signed by DDO may not have been entered in Bill Registers and money so drawn from accredited Bank could be misappropriated and therefore, audit is unable to establish authenticities of entries made therein in the Bill Registers.

In this regard :-

- (i) Unit may elucidate reasons for its above irregularities.
 - (ii) Necessary corrections may now be made and shown to audit.
7. **Col-10,11 & 12 – Non-recording of payment details** – Details of relevant cheques / ECS / NEFT / RTGS / UTR numbers have **not** been recorded at Col-10,11 & 12 against several bills, which is again highly irregular. Elucidate reasons.
 8. **Non-recording of vital information’s** – Information regarding the Income-Tax ; Education-Cess ; SGST & CGST amounts, which are required for reconciliation with PAO at the close of the month are **not** duly recorded in Bill Registers against its related bills. Elucidate reasons.

9. **Cuttings & Overwriting** – Numerous unattested cuttings/overwriting noticed, which is irregular. In the absence of which it could not be ascertained whether such cutting & overwriting of bills were cancelled before submission to concerned payment-making-authority –or– after passing of bill by concerned payment-making-authority. Clarify & certify.
10. **Unexplained cancellation of bills** – Numerous unattested & unexplained bill-cancellations noticed without assigning any reasons, which is irregular. In the absence of which it could not be ascertained whether such cancellation of bills were cancelled before submission to concerned PAO –or– after passing of bill by concerned PAO. Elucidate reasons.
11. **Non-recording of Year-end certificate** – After close of FY, DDO is supposed to record a certificate of year closure alongwith starting to ending bill numbers of the year. Whereas it is noticed that same has not been duly recorded under the seal & signatures of DDO. Elucidate reasons.
12. **Wastage of stationary** – It is noticed that more than 60-70% of pages were left blank in the Bill Registers for FY-2017-19 & FY-2019-22, that has resulted in wastage of precious Government stationary, which is highly irregular. Elucidate reasons.
13. **Hence, to be done, now :-**
- (a) Reasons for aforesaid violation of may be elucidated to audit.
 - (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.
14. Since, above points are illustrative & suggestive only; and not exhaustive, **ensure that:-**
- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
 - (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
 - (c) All related rule position & other Government directives in the matter are duly adhered.

20

TAN – 02 : Pay Bill Register (GAR-17 & GAR-18)

(Audit period 2017-18 to 2021-22 ----- Reference Audit Memo no.03(A) dated 02.08.22 and no.03(B) dated 10.08.22)

During test-check of Pay Bill Registers (PBRs), following irregularities were noticed :-

1. **No page certificate** – Mandatory page counting certificate/date of start not recorded. Elucidate.
2. **Register not alphabetically indexed** – Alphabetic index containing names & its corresponding page numbers **not** recorded, which is irregular. Elucidate reasons.
3. **Cutting & Overwriting** – Several cuttings, overwritings & fluid-corrections were noticed in the PBRs without assigning any reasons and are also without any attestation by DDO under his signature & seal, which is irregular. Elucidate reasons.
4. **Incomplete recording of officials details** – Mandatory details of the officials (which was required to be recorded on the left-upper part of each page) were **not** found to have been filled, completely, in the PBR, which is irregular. In most cases, apart from the name & designation, the other details are **not** recorded.
5. **Non-recording of pay-scales** – In most cases, full/detailed Grade-Pay (6th-CPC), Pay-scales (7th-CPC), Pay-Levels (7th-CPC) and its Pay-Cells (7th-CPC) are **not** recorded, which is irregular.
6. **Past information not recorded** – Past information of the employees who are transferred-in to this unit were **not** distinguishably noted in the PBRs, from their LPCs, which are absolutely important for income-tax purposes, records-purposes, etc.
7. **Incomplete entries** – In some cases, it was also noted that PBRs entries were **not** found made for the full-year –nor– it is clarified whether the official were transferred-IN / transferred-OUT of this unit, which is irregular. Elucidate reasons.
8. **Vertical totals not worked-out** – At the close of every financial year vertical totals should be worked out and should be squared-up – **for all columns** – for the purpose of accounting as well as income-tax calculations. Whereas, it is noticed that same has **not** been done, which is irregular. Elucidate reasons.
9. **Non-recording of NPS (Government contributions)** – No entries of NPS (Government contributions) are made on 'Debit-side' ; nor relevant entries are made in the 'Total Deductions' columns & 'Net Amount Payable' column. Elucidate reasons.
10. **GAR-18 not filled** – Also, the GAR-18 (erstwhile TR-22B), i.e., Abstract of the paybills – which are supposed to be entered at the end of the PBRs – were **not** found recorded, which is highly irregular. Elucidate reasons.
11. **Records of two FY entered in one page – Sh.Muzaffar Saba, Steno, Gr-III – Pg-28** – It is noticed that pay-bill entries in respect of the official for the FY-2020-21 and FY-2021-22 has been combined & recorded in one page, which is irregular.

16/8/22

12. Hence, to be done, now :-

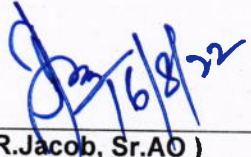
- (a) Reasons for aforesaid violation of may be elucidated to audit.
- (b) Necessary corrective actions may immediately be taken, **after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports.

13. Since, above points are illustrative & suggestive only; and not exhaustive, ensure that:-

- (a) Above facts are confirmed for correctness; factual inaccuracy, if any, be brought to notice of audit.
- (b) Also, other cases may be reviewed & rectified on the above lines, under intimation to audit.
- (c) All related rule position & other Government directives in the matter are duly adhered.

Signature of IAO-15 : _____

Name of IAO-15 : _____


(Sh.R.Jacob, Sr.AO)