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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of O/o Counsumer Dispute Redressal Forum-VI, M-Block Vikas Bhawan, New Delhi.

INTRODUCTION:-

The I.A.R. on the accounts of O/o Counsumer Dispute Redressal Forum-VI, M-Block Vikas Bhawan, New Delhi. for the period 2015-2019 was conducted by field audit party no.- II comprising of Sh. Varun Rahal, Sr.AO/IAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 23/12/2019 to 06/01/2020 (7 working days).

AIMS AND OBJECTIVES

Consumer Dispute Redressal Forum was constituted by the Govt. Of India in 1986 under Consumer Protection Act 1986. The Delhi Government notified vide notification No. 469 dated 15/05/1987 to establish consumer forum as well as State Commission. The formation of District Forum accordingly to District wise was sanctioned by Hon'ble LG of Delhi under intimation to Ministry of Home Affair and time to time notification was promulgated by the Hon'ble LG of Delhi. Consequently 10 District Forum have been established in different parts of NCT of Delhi. This forum was established in 1988 in Kasturba Gandkhi Marg Barracks. It has been shifted on 03/11/2012 to the current premises and was duly inaugurated by Mr. Harun Yusuf, Minister, Food & Supply and Sh. Dharampal, Commissioner, Food & Supply, Govt of NCT of Delhi.

The forum deals with the disputes regarding consumer complaints pertaining to housing, banking, insurance, airlines and hospitality sector along with defects and mal practices in consumer goods. The District Forum shall have the jurisdiction to entertain complaints where the value of the goods or services and the compensation, if any claim does not exceed Rupees Twenty Lakhs.

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

The following officials have served as President HOD/HOO/DDO/Cashier during 2015-19.

HOD/ HOO/ DDO/ Cashier

Name and designation of the officer/official	Period
HOD	
Sh. C.K. Chaturvedi, President	2013 to 30/11/2015
Smt. Ritu Garodia, Member	01/12/2015 to 06/05/2016
Sh. S.K. Sarvaria, President	07/05/2016 to 30/11/2017
Sh. Divya Jyoti, President	01/12/2017 to 31/12/2017
Sh. Arun Kumar Arya President	01/01/2018 to till date
Drawing and Disbursing Officer (DDO)	
Sh. C.K. Chaturvedi, President	2013 to 30/11/2015
Smt. Ritu Garodia, Member	01/12/2015 to 06/05/16
Sh. S.K. Sarvaria, President	07/05/2016 to 30/11/2017
Sh. Divya Jyoti, President	01/12/2017 to 31/12/2017

Sh. Arun Kumar Arya President	01/01/2018 to till date
Cashier	
Smt. Ravinder Kaur Basra, Head Clerk	2013 to 31/04/2015
Smt. Rarani Head, Clerk	01/05/2015 to 31/05/2016
Smt. Kamlesh Sethi, Senior Asstt.	01/06/2016 to 28/02/2017
Sh. Surender Kumar, Asstt. Section Officer	01/03/2017 to till date

Budget Allocation and Expenditure for the year 2015-2019

Year	Budget	Expenditure	Saving
2015-16	84.55	70.86	13.69
2016-17	80.70	70.42	10.28
2017-18	71.20	70.34	0.86
2018-19	65.60	65.29	0.31

Statutory Audit:-

Statutory audit of O/o Counsumer Dispute Redressal Forum-VI, M-Block Vikas Bhawan, New Delhi has been conducted by AG (Audit) Delhi upto 2017-18.

Vacancy Statement

S.No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1.	Group A	0	0	0
2.	Group B	02	02	0
3.	Group C	14	10	04
	TOTAL	16	12	04

Maintenance of Records:-

The maintenance of records of O/o Counsumer Dispute Redressal Forum-VI, M-Block Vikas Bhawan, New Delhi for the period 2015-2019 was found satisfactory subject to observations made in Current audit report.

Old Audit Report

There were 4 audit para's involving recoveries of Rs. 1120/- outstanding. On the basis of reply submitted by the Office authorities in r/o old Para's 1 Para is partly settled with the recovery of Rs 560/-. All the remaining 4 paras involving recoveries of Rs. 560/- have been incorporated in the current audit report.

S.N o.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2005-09	2	0	0	---	1,3	0
2.	2012-15	2	1120	560	1(Partly)	1,2	560
	Total	4	1120	560		4	560

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Current Audit Report (2015 - 2019)

During the course of current audit, 6 audit memo's highlighting various irregularities/recovery to the tune of Rs. 25839/- were issued. After consideration of the replies submitted by the office authorities, 03 memo with the recovery of Rs Nil/- have been settled and 3 Memos with the recovery of Rs 25839/- have been converted into 03 Para and 0 TAN which are incorporated in current audit.

Details of Current Recovery (Audit Period 2015-19)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
4	6325	0	6325	2
5	19514	0	19514	3
Total	25839	0	25839	

The internal audit report has been prepared on the basis of information furnished and made available by O/o Counsumer Dispute Redressal Forum-VI, M-Block Vikas Bhawan, 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 -II)

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Part-I

Old Report

2005-06 to 2008-09

Para 1

Performance of the Unit

The District Forum (New Delhi) was formed during 1998 is functioning under the the administrative control of the Dte. of Consumer Affairs. The District Forum shall have the jurisdiction to entertain complaints where the value of the goods or service and the compensation, if any claimed does not exceed Rupees Twenty Lakhs.

As on 31.3.2009, out of the total 22391 cases filed since the inception of the for a, 19591 have been disposed off. Out of the 2800 cases pending. The disposal of of the cases within the time frame of 90/150 as per the provisions of the Act is only 7%.

On the basis of Budget/expenditure/rev~~3~~venue and the record furnished, the following shortcoming have been noticed, reason for the same may be furnished to audit at the earliest.

(1.1) Deposit of fees received with the complaints.

As per the section 9A of of the Consumer Protection Act, e~~3~~very complaint filed under the Act shall be accompanied by a fee ranging from 100 to Rs.4000/- depending upon the value of goods. The fee shall be in form of IPO or demand draft in favour of the District Forum and same shall be credited to State Consumer Welfare Fund and if the fund is not established the same shall be credited to the receipt head of the State Govt. In this regard it has been observed that:-

The fee was introduced vide amendment of the act during 3/2004 to be deposited in the receipt head of the State Govt. The state Commission vide letter dated 4.4.05 had instructed the District Forum to deposit the fee monen in favour of PAO X. As per order District Forum(New Delhi) deposited the fee monen in favour of PAO 10.

Delay of upto 15-60 days has been noticed for depositing the cheques into treasury.

The Forum has not maintained any valuable stock register.

12/9/07

Para 2 Non deposited of Receipts Rs. 1432/- into Govt. A/c

During the observation of receipt it has been noticed that the amount Rs. 1432/- was received as per G.A.R 6 from the following employees on the A/C of Income Tax for the year 2006-07.

Name of employees	Date	G.A.R No
1. Sh Ragubir Singh	1-03-07	03
2. Sh R S Chauhan	-do-	04
3. Sh R S Chauhan	-do-	05

The same has not been deposited in the Govt. A/c.

Para 2 Non Production of Record

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

1. GPF Broad Sheet / Spouse Information
2. Property Register
3. LTC/Medical/Telephone Registers

old report

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PART III
TEST AUDIT NOTE (TAN)

TAN- 1 Sub- Qualification of service verification .

The service period in respect of are to be verified from PAO on completion of 25 years of service or 5 years before retirement as per Rule 32[1] of CCS {pension } Rules, the same may be got done under intimation to audit.

S.NO	Name of officer
1.	Sh. D S Rawat, LDC
2.	Sh. Ghanchand, HC
3.	Sh. Ramkishan, Sweeper

TAN- 2 Sub – Service book

As per memo no 3 the following short coming has been noticed:-

1. As per rule GPF –SR- 199 GIO(6) the GPF A/C no. has been entered on the first page.
2. As per rule DCRJ nomination has not been attached.
3. Family detail has not been attached.
4. As per rule the photograph has not been attested.

TAN- 3 Sub- GPF ledger

The following shortcoming were noticed:-

1. GPF broadsheet has not been maintained.
2. The ledger was not completed after 2005-06
3. G.P.F advance was sanctioned to Sh. Narender Kumar(sweeper) amounting to Rs 49650 vide cheque no 846038 of dated 13-10-05 but the same was debited in the month of nov.05. As per rule withdrawal/Advance are to debited in same month in which advance/withdrawal was taken by the employee.

TAN-4 Sub- Medical re-imburement claim bill

The medical claim bill in r/o of Sh. K K Chopra, president has claimed med. reimbursement in the year 2008-09, but sanctioned of the higher authority has not been attached in the office record.

10/6/c

TAN-5 Sub- Contingency bill

As per the contingency bill the following discrepancies were noticed:-

1. An amount of Rs. 2580/- have been drawn against CB 68 dt. 12/09/07 purchase of the computer items from SS System. No such type of entry was found in the stock register, only the bill found unsigned along with the sanction.
2. 225 no of pilot pens were purchased during the year 2007-08, but there was no entry in the stock register of the purchased item.

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PART - II

CURRENT REPORT

(PERIOD 2012-13 TO 2014-15)

Para. 3

Para 1

(Ref.Audit Memo No. 5 dt. 3.3.16)

Subject: Recovery of Rs.1120/- account of License Fees of Government Accommodations.

During the test check of Pay Bill Registers maintained by the District forum (New Delhi) Vikas Marg, Delhi it is noticed that the revised license fees of government accommodation has not been deducted w.e.f. July 2013 as notified vide order No. F. 4(1)/Mise./PWD& H /A-II./2004/2749-2765 dated 10-03-14 by the Government of N.C.T. of Delhi, Public Works Department & Housing, Allotment Branch, 5th Level "B" Wing, Delhi Secretariat, New Delhi, Details are given below:-

S.No	Name & Designation and Address.	Revised License Fees w.e.f 1-7-13	License Fees as per PBR	License Fees to be recovered w.e.f.1-7-13 to 30-8--14	Total amount be recovered
1.	Ms.Naga Kumari M. LDC Qtr No.915, Type II Gulabi Bagh New Delhi	245	205	40 X 14	560
2.	Ms Kalpana A. Nimze. Qtr No.B1/2, Type II, BIRM Hospital, Jahangir Puri, New Delhi Gulabi Bagh	245	205	40 X 14	560
				Total	1120 -560

Partly settled

Balance 560/-

The above amount of Rs.1120/-- on account of short recoveries of license fees of Government accommodations may be recovered from the above mentioned Officers/Officials after due verification of facts and figures under intimation to audit.

All other similar cases may also be reviewed.

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Para. 4

Para 2

(Ref.Audit Memo No. 7dt. 7.3.16)

Sub: Irregular Purchase of Stationery and repair of Computer and photocopier.

As per delegation of financial powers to Head of Departments and Head of Offices of Govt. of NCT of Delhi (compiled up to 31.10.2008), issued by Finance Department, Govt. of NCT of Delhi, Head of Office is the competent authority for purchase of stationery up to Rs. 10,000/- per annum, and Repair/Periodical servicing/AMC of Machinery and equipment up to Rs. 5,000/- per annum.

During the scrutiny of expenditure Register/Bill Register made available to audit party, it has been observed that the following purchases of stationery and repair of computer/photocopier were made in excess of powers of Head of Office and also while purchasing, provisions of GFR 145 and GFR 146 has not been followed.

2012-13

Purchase of Stationery			Repair of Computers/Photocopier		
S.NO.	Bill No. & date	Amount	S.NO.	Bill No. & date	Amount
1.	64 dt.17.8.12	9844	1.	65 dt 17.8.12	8800
2.	87 dt.11.10.12	11314	2.	75 dt.13.9.12	4950
3.	110 dt. Dec.2012	11444	3.	86 dt.11.10.12	9500
4.	134 dt.6.2.13	2940	4.	133 dt.06.2.13	7000
5.	142 dt.22.3.13	13082	5.	135 dt.06.2.13	15600
6.	145dt.22.3.13	14168	6.	145 dt.22.3.13	7200
TOTAL		76024	TOTAL		53050

2013-14

Purchase of Stationery			Repair of Computers/Photocopier		
S.NO.	Bill No. & date	Amount	S.NO.	Bill No. & date	Amount
1.	40 dt.5.7.13	12781	1.	39 dt.5.7.13	3600
2.	76 dt.5.10.13	20656	2.	41 dt.5.10.13	8800
3.	120 dt.8.1.14	17135	3.	121 dt.8.1.14	11236
4.	151 dt.26.3.14	22763	4.	150 dt.26.3.14	15550
TOTAL		73335	TOTAL		39186

2014-15

Purchase of Stationery			Repair of Computers/Photocopier		
S.NO.	Bill No. & date	Amount	S.NO.	Bill No.& date	Amount
1.	59 dt.20.8.14	13638	1.	35 dt.9.6.14	4000
2.	84 dt.15.10.14	17708	2.	60 dt.20.8.14	15950
3.	102 dt.16.12.14	7963	3.	103 dt.16.12.14	5400
4.	128 dt.16.3.15	21327	4.	109 dt.19.1.15	3750
			5.	119 dt. 13.2.15	3450
TOTAL		60666	TOTAL		32500

The office may get approval/ex-post facto sanction of the competent authority and submit the same to audit.

(RAKESH KUMAR)

INTERNAL AUDIT OFFICER

AUDIT PARTY No. XX

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PART-III

Tan No. 1

(Ref. Audit Memo No. 2 dt. 02.03.2016)

Subject: Pay Bill Register.

During the test check of Pay Bill registers maintained by the O/O Consumer Disputes Redressal Forum-VI, Distt. New Delhi, for the period from 2012-13 to 2014-15, the following shortcomings have been noticed:-

1. The mandatory page counting certificate not recorded in PBRs. Mandatory information/details of the employees like date of joining, GPF A/c No., address of govt. accommodation in r/o officer/officials whose license fee has been deducted etc. (which was required to be written on the upper part of each page) not found/filled completely in the PBR. Past information of the employees who are transferred to this unit were not recorded in the PBR from their LPCs(which is later on required for income tax purposes etc.) and also those employees who were transferred from this unit to another unit were not recorded in the PBR.
2. Cuttings and over writings were also noticed in the PBRs which were also not attested by the competent authority.
3. Monthly entries in the PBRs have not been signed by the D.D.O. to ensure its authenticity.
4. Entries not recorded in the G.A.R.-18(Abstract of PBRs).

Irregularities may be removed and shown to next audit.

TAN 2

(Ref. Audit Memo no. 3 dt. 02.03.2016)

Subject : Shortcomings/Irregularities in maintenance of Service Books.

During the test check of Service books maintained by the o/O the Consumer Disputes Redressal Forum-VI, Distt. New Delhi the following short coming has been noticed:-

1. The Photograph of the individual concerned was not pasted/attested in the 1st page of Service Book duly attested by the competent authority in the service book of following officials:-
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S. No.	Name	Designation	Latest photo not paste/attested
1.	Sh. Ganesh Vithoba	LDC	Color photo not attached
2.	Smt. Kamlesh Sethi	UDC	Color Photo not attested
3	Ms. Madhu Mathur	Steno Gr-II	Color photo not attached
4	Ms. Devender Kaur	Steno Gr-II	Color photo not attached

2.As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Whether the duplicate copy of Service Books have been issued to all the Officials as required under GFR – 2005(Rule-257), if not issued, intimate to audit and action may be taken as per rule.

3.Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book.

S. No.	Name	Designation
1.	Sh Ganesh Vithoba	LDC
2.	Smt. Kamlesh Sethi	UDC
3	Ms. Madhu Mathur	Steno Gr-II
4	Ms. Devender Kaur	Steno Gr-II
5	Ms Raj Rani	Gr. II

4.As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO. Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S. No.	Name	Designation
1.	Sh Ganesh Vithoba	LDC
2.	Smt. Kamlesh Sethi	UDC
3	Ms. Madhu Mathur	Steno Gr-II
4	Ms. Devender Kaur	Steno Gr-II
5	Ms Raj Rani	Gr. II

Irregularities may be removed and shown to next audit.

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TAN - 3

(Ref. Audit Memo No. 6 dt. 07.03.2016)

Subject: Irregularities in Stock Register.

During test check of the stock registers, consumable and non consumable items, following irregularities have been noticed:-

1. Annual physical verification of stock, which is mandatory as per GFR 192, has not been done during the period under audit.
2. Entries made in Consumable stock registers have not been attested by the competent authority.
3. In many cases, no signature has been obtained from the staff to which articles of stock have been issued.
4. Stock balance of Non-consumable items can be shown as "NIL" only when the items are condemned. But in the Non-consumable stock register, the balance of some items is shown as NIL on issuing to various sections. Few examples are given below :-
 - (a) Computer page-37
 - (b) UPS page-36

Irregularities may be removed and shown to next audit.

TAN
Para No. 4

(Ref. Audit Memo No. 8 dt. 08.03.2016)

Subject: Non-Production of records.

Following registers/documents have not been produced to audit despite lapse of considerable time. H.O.O. is again requested to arrange to supply below mentioned records for audit :-

1. LTC/TA/Conveyance Allowance/CEA Register.
2. File for Purchase of stationery and repair of Computer, Printer, UPS and Photocopier.
3. Tuition fee Register.
4. Electricity/Water/Telephone Bill Register.
5. Property Register

D. Kumar

PART - II
CURRENT AUDIT REPORT
(2015-2019)

(Ref. Audit Memo No. 2 dated 24/12/2019)

PARA No. 1- Purchase of official Bag.

During test check of CB No.126 dt. 28/03/16 amounting to Rs. 3500/- for purchase of official Bag from M/S Batra Sales Corporation. As per the bill/ sanction it is noticed that the expenditure sanction has been taken from HOO, conveyed vide sanction letter NoF.DF/ND/Accounts/2015-16/9353 dt. 23/03/16. As per the instruction of General Administration Department, Delhi Govt. vide circular No. F2/1117/2013/CTB/GAD/7923 dt.30/07/2014, HOD are well within their rights to entertain only the Genuine request based on the criteria of functional requirement of a particular post, hence approval of HOD is required of a particular post. Further expenditure incurred on account of purchase of official bag is not in order. Approval of HOD is not available in the instant case the same may be got regularised from the competent authority.

PARA No. 2:- Short recovery of subscription towards DGHS amounting to Rs6325/-.

(Ref. Audit Memo No. 4 dated 30/12/2019)

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Level as per 7th CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017 as per the table given below.

Grade Pay As per 6 th CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 th CPC	Subscription (in Rs.)
Rs.1800,1900,2000,2400,2800	125	Level 1 to 5	250
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

(A) During the test check of records of **Consumer Dispute Redressal Forum-VI, M-Block, Vikas Bhawan, New Delhi**, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from many officials for the period mentioned against each. The details are given below:-

S.No	Name of the	DESIGNATION	Level as per 7 th CPC	Period	Deduction Made	Deduction Due	Difference
1	Sh. Ganesh Vitoba	LDC	2	Feb,2017 to Oct, 2017	125x9=1125	250x9=2250	1125
2	Smt. Madhu Mathur	Steno	7	Feb,2017 to Sept., 2017	325x8=2600	650x8=5200	260
3	Sh. Surender Kumar	ASO	7	Feb,2017 to Sept., 2017	325x8=2600	650x8=5200	2600
						Total	6325

The DDO may undertake recovery amounting to Rs.6325/- from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed.



PARA No. 3- Short recovery in Income Tax amounting to Rs 19514/-.

(Ref. Audit Memo No. 5 dated 01/01/2020)

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During test check of Income Tax records, it is noticed that the Office authorities have not added the amount received in r/o Tuition fees/ Leave Encashment to the Income tax calculation, which is taxable income under Income Tax rule. A Few cases are as under:-

1. Calculation sheet in r/o Smt. Veena Tomar, Steno (2018-19)

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	1154828	1154828
	(-) Standard Deduction	40000	40000
	(-) Medical	7800	7800
	Gross Salary	1107028	1107028
	(+) Tuition Fee	0	24750
	(+) Leave Encashment	0	25433
	Gross Taxable Income	1107028	1157211
	(-) Rebate for deductions under 80-C	(-)150000	(-)150000
	Taxable Income	957028	1007211
	First 250000 ----- Nil (250000-500000) ---- 5 % (500000-1000000) 20 % (Above 1000000) 30 %		
	Calculation of Tax (form-16) 500000-250000 = 5 %of 250000 = 12500/- 957028-500000= 20% of 457028 = 103906/-	Calculation of Tax (as per actual) 500000-250000 = 5 %of 250000 = 12500/- 1000000-500000= 20% of 500000 = 100000/- 1007211-1000000= 30% of 7211= 2163	
	Income Tax = Rs.116406/- Education cess Tax = 4656/- Income Tax deducted as per PBR Income Tax = Rs 96406/- Education Cess = Rs 4156/-	Income Tax = Rs.114663/- Education cess = Rs.4587/-	
	Balance Tax to be recovered now	Rs. 114663-96406=18257/- (I.Tax) Rs. 4587-4156=431/- (E.Cess) TOTAL = Rs 18688/-	




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2. Calculation sheet in r/o Smt. Kamlesh Sethi, Sr. Assistant (2018-19)

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	1186626	1190596
	(-) Standard Deduction	40000	40000
	(-) Home Loan Interest	200000	200000
	Gross Salary	946626	950596
	Gross Taxable Income	946626	950596
	(-) Rebate for deductions under 80-C	(-)150000	(-)150000
	Taxable Income	796626	800596
	First 250000 ----- Nil (250000-500000) ---- 5 % (500000-1000000) ... 20 % (Above 1000000) ... 30 %		
	Calculation of Tax (form-16) 500000-250000 = 5 %of 250000 = 12500/- 796626-500000= 20% of 296626 = 59325/-	Calculation of Tax (as per actual) 500000-250000 = 5 %of 250000 = 12500/- 800596-500000= 20% of 300596 = 60119/-	
	Income Tax = Rs.71825/- Education cess Tax = 2873/-	Income Tax = Rs.72619/- Education cess = Rs.2905/-	
	Balance Tax to be recovered now	Rs. 72619-71825=794/- (I.Tax) Rs. 2905-2873=32/- (E.Cess) TOTAL = Rs 826	

The DDO may recover the short recovery of Income Tax amounting to Rs 19514/- as per detailed above from the concerned employees after due verification of facts and figure. These cases are illustrative not exhaustive, similar other cases may be reviewed.


 (IAO/Party No.-II)

PART III
TEST AUDIT NOTE

NIL


(IAO/Party No.-II)

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