

**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-X, South-II District, GNCTD,
3rd Floor, C-22 & 23, Udyog Sadan, Qutab Institutional Area,
(Behind Qutab Hotel), Mehrauli, New Delhi-110016
for the period 2019-20 to 2021-22**

Introduction :-

Pursuant to List S.No.3 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, Consumer Disputes Redressal Forum-X (South-II District), GNCTD, 3rd Floor, C-22 & 23, Udyog Sadan, Qutab Institutional Area, (Behind Qutab Hotel), Mehrauli, New Delhi-110016 --- [Audit-Hq file no.11/1] 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 **17.08.22 to 22.08.22** (except 15.08.22-Gazetted Holiday-Janamasthami ; 20.08.22-Sat ; & 21.08.22-Sun) – **with total 03 working days.**

Aim & Objectives :-

Consumer Disputes Redressal Forum-X (South-II 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.

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. D.J. Jaipuriya	President		18/07/2020
2	Ms. Rekha Rani	President	19/07/2020	19/09/2021
3	Sh. A.K. Kuhar	President	20/09/2021	05/01/2022
4	Ms. Monika A. Srivastava	President	06/01/2022	Till Date

Drawing & Disbursing Office (DDO)

S.No	Name of Officer	Designation	Period	
			From	To
1	Sh. D.J. Jaipuriya	President		18/07/2020
2	Ms. Rekha Rani	President	19/07/2020	19/09/2021
3	Sh. A.K. Kuhar	President	20/09/2021	05/01/2022
4	Ms. Monika A. Srivastava	President	06/01/2022	Till Date

Cashier

S.No	Name of Officer	Designation	Period	
			From	To
1	NIL			

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
2019-20	36,60,000	37,87,255	55,320	
2020-21	37,68,000	32,49,628		5,76,115
2021-22	39,10,000	28,32,117		11,46,007

Vacancy statement :-

Staff strength of the aforesaid unit is as under :-

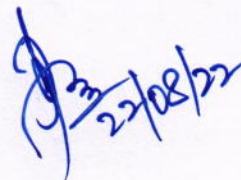
S.No.	Name of the post	Number of post		
		Sanctioned	Filled	Vacant
1.	Group-A	3	2	1
2.	Group-B	1	0	1
3.	Group-C	5	3	2
4.	Group- D	1	0	1
	Total	10	5	5

Statutory Audit :-

Statutory audit has been conducted by the Office of Principal Accountant General (Audit) Delhi, AGCR Building, New Delhi-110002 for the period 2005-19.

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.


22/08/22

55/e

Previous Audit report --- (for the period from 2005-06 to 2018-19) :-

(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 effect/ made on the spot	Balance recovery reflected in Audit Paras
(a) Previous	2005-2019	Paras O/s =	9	5,548	0	0	5,548
		TAN O/s =	5	0	0	0	0
		G-Total =	14	5,548	0	0	5,548

(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 --- (2005-2019)									
1	2005	2010	2	Less deduction of DGHS contribution in respect of staff & officers 1 Sh.Raj Kumar, Class-IV	420	0	0	420	Outstanding
2	2010	2017	2	Less/Short deduction of UTGEIS contribution/subscription 1 Sh.Om Pal Singh, Peon	195	0	0	195	Outstanding
3	2010	2017	3	Irregular reimbursement of LTC amounting to Rs.4058/- (a) Sh.SK Tandon, President	4,058	0	0	4,058	Outstanding
4	2010	2017	4	Short recovery of subscription towards DGEHS amounting to Rs.2625/- 3 Sh.Vinod Kumar Varun, Steno Grade-III	875	0	0	875	Outstanding
5	2017	2019	1	Irregular purchase of stationery stores	0	0	0	0	Outstanding
6	2017	2019	2	Delay in submission of complaint fee amount in the Govt. Account	0	0	0	0	Outstanding
7	2017	2019	3	Non adherence of time frame on deciding the complaint cases as per Consumer Protection Act,86	0	0	0	0	Outstanding
8	2017	2019	4	Discrepancies in maintenance of complaint fee records and its proper submission in Govt. A/c	0	0	0	0	Outstanding
9	2017	2019	5	Non production of Records	0	0	0	0	Outstanding
Total (Paras) =					5,548	0	0	5,548	
PART I(B) -- TEST AUDIT NOTE (TAN) --- (2005-2019)									

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22/08/22

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
1	2017	2019	T-1	Stamp Account Register	0	0	0	0	Outstanding
2	2017	2019	T-2	Shortage of staff	0	0	0	0	Outstanding
3	2017	2019	T-3	Shortcomings in Pay Bill Register	0	0	0	0	Outstanding
4	2017	2019	T-4	Shortcomings in Bill Register	0	0	0	0	Outstanding
5	2017	2019	T-5	Stock Register and Physical verification of Non-consumable and consumable stock	0	0	0	0	Outstanding
Total (TAN) =					0	0	0	0	
								Grand Total = 14	
								Merged = -0 = 14	
								Bifurcated = +0 = 14	
								Settled = 0	
								Net Bal'nc = 14	
								Paras O/s = 9	
								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 --- (2005-2019)					
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 Jaipurjar, President	7,169				
			(b)	Sh.Nand Kishore, Peon	1,301				
Total (Paras) =					38,717	0	0	38,717	

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22/08/22

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Current audit report --- (for the period from 2019-20 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	2019-2022	Paras O/s = 17	10,747	0	0	10,747
			TAN O/s = 01	0	0	0	0
			G-Total = 18	10,747	0	0	10,747

(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 --- (2019-2022)					
1	2019	2022		Bill Register (GAR-9)	0	0	0	0	Outstanding
2	2019	2022		Pay Bill Register (GAR-17 & GAR-18) - (A) & (B)	0	0	0	0	Outstanding
3	2019	2022		Payment of 'Special Allowances'	10,747	0	0	10,747	Outstanding
			1	Sh.AS Yadav, President	10,747				
4	2019	2022		Pay Fixation	0	0	0	0	Outstanding
5	2019	2022		Cash-Book (GAR-3)	0	0	0	0	Outstanding
6	2019	2022		Contingency expenditures	0	0	0	0	Outstanding
7	2019	2022		LTC	0	0	0	0	Outstanding (as TAN)
8	2019	2022		Service Book	0	0	0	0	Outstanding
9	2019	2022		Postage stamps	0	0	0	0	Outstanding
10	2019	2022		Stock Register of Consumables and Non-Consumable items	0	0	0	0	Outstanding
11	2019	2022		GAR-6 Receipt Book - (erstwhile TR-5)	0	0	0	0	Outstanding
12	2019	2022		Fees chargeable for - Extra photocopies of final-orders, Certification fees of certified copies, Inspection of records, etc.	0	0	0	0	Outstanding
13	2019	2022		Fees chargeable for - filing of complaints	0	0	0	0	Outstanding
14	2019	2022		Non-accounting of Fixed Deposit Receipts (FDRs)	0	0	0	0	Outstanding
15	2019	2022		Non-accounting of Bank account(s)	0	0	0	0	Outstanding
16	2019	2022		Non-accounting of 'Online transactions / receipts'	0	0	0	0	Outstanding
17	2019	2022		Severe low performance / productivity of this Unit	0	0	0	0	Outstanding
18	2019	2022		Non-Production of records	0	0	0	0	Outstanding
			17		10,747	0	0	10,747	

22/8/22

57/c

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(B) -- TEST AUDIT NOTE (TAN) --- (2019-2022)									
1	2019	2022		LTC	0	0	0	0	Outstanding (as TAN)
			1	Total (TAN) =	0	0	0	0	

(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 --- (2019-2022)									
1	2019	2022		Payment of 'Special Allowances'	10,747	0	0	10,747	Outstanding
			1	Sh.AS Yadav, President	10,747				

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.

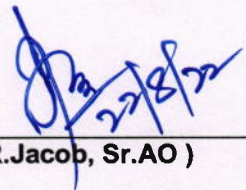
Whilst the instant 'Inspection Report' have been prepared purely in good faith and on the basis of information's furnished and made available to Audit by the aforesaid auditee Unit, it is not and does not purport to be comprehensive. The Audit Department, GNCTD or its officers or employees expressly 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)



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

Previous Audit report --- (for the period from 2005-06 to 2018-19) :-

(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 effect/ made on the spot	Balance recovery reflected in Audit Paras
(a)	Previous	2005-2019	Paras O/s = 9	5,548	0	0	5,548
			TAN O/s = 5	0	0	0	0
			G-Total = 14	5,548	0	0	5,548

(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 --- (2005-2019)					
1	2005	2010	2	Less deduction of DGHS contribution in respect of staff & officers	420	0	0	420	Outstanding
			1	Sh.Raj Kumar, Class-IV	420				
2	2010	2017	2	Less/Short deduction of UTGEIS contribution/subsription	195	0	0	195	Outstanding
			1	Sh.Om Pal Singh, Peon	195				
3	2010	2017	3	Irregular reimbursement of LTC amounting to Rs.4058/-	4,058	0	0	4,058	Outstanding
			(a)	Sh.SK Tandon, President	4,058				
4	2010	2017	4	Short recovery of subscription towards DGEHS amounting to Rs.2625/-	875	0	0	875	Outstanding
			3	Sh.Vinod Kumar Varun, Steno Grade-III	875				
5	2017	2019	1	Irregular purchase of stationery stores	0	0	0	0	Outstanding
6	2017	2019	2	Delay in submission of complaint fee amount in the Govt. Account	0	0	0	0	Outstanding
7	2017	2019	3	Non adherence of time frame on deciding the complaint cases as per Consumer Protection Act,86	0	0	0	0	Outstanding
8	2017	2019	4	Discrepancies in maintenance of complaint fee records and its proper submission in Govt. A/c	0	0	0	0	Outstanding
9	2017	2019	5	Non production of Records	0	0	0	0	Outstanding

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22/08/22

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
Total (Paras) =					5,548	0	0	5,548	
PART I(B) – TEST AUDIT NOTE (TAN) --- (2005-2019)									
1	2017	2019	T-1	Stamp Account Register	0	0	0	0	Outstanding
2	2017	2019	T-2	Shortage of staff	0	0	0	0	Outstanding
3	2017	2019	T-3	Shortcomings in Pay Bill Register	0	0	0	0	Outstanding
4	2017	2019	T-4	Shortcomings in Bill Register	0	0	0	0	Outstanding
5	2017	2019	T-5	Stock Register and Physical verification of Non-consumable and consumable stock	0	0	0	0	Outstanding
Total (TAN) =					0	0	0	0	
								Grand Total =	14
								Merged =	-0 = 14
								Bifurcated =	+0 = 14
								Settled =	0
								Net Bal'nc =	14
								Paras O/s =	9
								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

[Signature]
22/08/22

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PART-II
CURRENT AUDIT REPORT (2005-10)

PARA No. 01

(Memo No. 03)

Sub: Pay Fixation

During the course of scrutiny of Service Books & Pay Fixation, it is observed that pay of following official is to be made as per vide circular dated 29.01.2009. 10 paisa from 10 to 90 is to be ignored and not to be rounded off to next rupees ten while allowing annual increment.

Name & Designation	Pay fixed as on	Pay to be fixed as on
Mrs. Sudesh, Steno	12390/- 01.07.2008	12380/- 01.07.2008
	12770/- 01.07.2009	12760/- 01.07.2009

Recovery of overpayment of above mentioned case may be made under intimation to Audit.

PARA No. 02

(Memo No. 07)

Sub: Less deduction of DGHS contribution in respect of Staff & Officers

On scrutiny of PBR it has been observed that DGHS contribution in respect of the staff has been deduction less than the requisite deduction w.e.f. September, 2008. Details of the same is given here under:-

S. No.	Name & Designation	Period from	Amount deducted per month	Amount required to be deducted per month	Difference recoverable per month
1	Sh. Raj Kumar, Class-IV	Sept., 08 to May, 2010	Rs. 30/-	Rs. 50/-	Rs. 420/-
2	Sh. Mohinder Pal, Class-IV	-do-	Rs. 30/-	Rs. 50/-	Rs. 420/-
3	Ms. Sunita Chaulikya, UDC	-do-	Rs. 30/-	Rs. 50/-	Rs. 420/-
4	Sh. K.L. Narang, Head Clerk	-do-	Rs. 75/-	Rs. 100/-	Rs. 525/-
Total Amount Recoverable					Rs. 1785/-

not recovered
Partly
Paid
Settled
D.A. 23

4/1/10

13

7/10

The above amount of Rs. 1785/- (Rupees One Thousand Seven Hundred Eighty Five only) may be recovered from the staff as mentioned above from June, 2010, revised rate as mentioned above may be deducted from the salary of the staff under intimation to the audit.

(R.K. SHARMA)
IAO
Audit Party No. XVIII

Party Settled
April Month
DA-27

47/c

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PART-II

CURRENT AUDIT REPORT (2010-2017)

Para No.1 :- Irregular payment of Transport Allowance amounting to Rs.3600/-
(Audit Memo No. 7 dated 13.2.2018)

During the course of scrutiny of the Pay Bill Register for the years 2010-11 to 2016-17, it has been observed that transport allowance had been paid to the following Sr. Assistant even at the time of C.C.L. As per Rule the employees during absence from duty for a full calendar month due to leave/training /tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

S. No	Name & Designation	Period of leave	Transport allowance given for absence of a full calendar month	Recovery for transport allowance (Rs.)	Remarks
1.	Smt. Veena Pal, Sr. Assistant	1.3.2017 to 5.4.2017 (C.C.L.)	March 2017	3600	T.A. paid only for March 2017 ✓
Total				3600 ✓	

The aforesaid recovery of irregular payment of Transport Allowance amounting to Rs. 3600/- may be made under intimation to audit. Similar other cases of recovery of irregular payment of Transport Allowance in respect of other employees may be reviewed and recovery, if any be made under intimation to audit.

Para No. 2: Less deduction of UTGEIS contribution from the salary amounting to Rs.2220/-

(Audit Memo No. 8 dated 15.2.2018)

As per GIO(1) below Para 5.1. and 5.2 of Group Insurance Scheme, 1980 the rate of subscription to the Group A, Group B and Group C are Rs. 120/-, Rs. 60/- and Rs. 30/- respectively.

After delinking from DASS and DANICS cadre new RRs were framed for Stenographers vide notification dated 22.2.2011 and under these rules Stenographer Grade II is treated as Group B (Non Gazetted) and the rate of subscription for UTGEIS for Group B is Rs. 60/-

But on Scrutiny of PBR revealed that Department has made less deduction of UTGEIS contribution of the following official/officer.

Name & Designation Sh/Smt.	Group	Period	Due	Deducted	Difference	No. of months	Amount recoverable
Smt. Anita Dogra, Stenographer Grade-II	B	1/2012 to 2/2018	60	30	30	74	Rs.2220/-
Total							Rs.2220/- ✓

Amal Bhatt

u/c

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The rate of subscription will enhance from Rs. 30/- to Rs. 60/- from the month of March 2018. Necessary steps should be taken to recover the arrears of UTGEIS contribution amounting to Rs. 2220/- from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No. 2(b): Short deduction of UTGEIS subscription amounting to Rs.390/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1,800/-.
(Audit Memo No. 9 dated 15.2.2018)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees placed in PB-1 has not been deducted at the enhanced rate of Rs. 30/. The details are given below:

S. No.	Name & Designation	Grade Pay	Amount recovered (w.e.f. Jan. 2011 to Jan12)	Amount to be recovered (w.e.f. Jan., 2011 to Jan 2012)	Amount short recovered (w.e.f. Jan., 2011 to Jan 2012)
1.	Sh. Mahender Pal, P.C.C.	1900	15x13	30x13	195
2.	Sh. Om Pal Singh, Peon	1800	15x13	30x13	195
Total					390

PB-1 dt. 16/3/18

Outstanding
K. K. Bhat
Dtd-23

Deduction of Rs. 30/- towards UTGEIS in respect of the above officials from the month of Feb.2012 onward are in order. Further, recovery of short deduction of Rs. 390/- towards UTGEIS in r/o above employee be made after due verification under intimation to audit. Moreover, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No. 3:- Irregular reimbursement of LTC amounting to Rs. 4058 /-
(Audit Memo No. 10 dated 15.2.2018)

In terms of O.M. No. F.19024/1/EIV/2005 dated 24/3/2006 issued by Ministry of finance and O.M No. 16/1/2013-AC/usfa dated 13/1/2010 and dated 21/5/2013 issued by Finance Department, Govt. of NCT of Delhi vide OM wherein it has been stated that while on domestic travel by Air on tours, the officers are permitted to have/get booking at airlines booking counters/website of airline or through approved travel agents. Wherever, an officer seeks to utilize the services of travel agents it should be limited to M/s. Balmer Lawrie and Company, M/s. Ashok Travels and Tours, IRCTC and DTTDC also.

During the test check of audit as per records provided by the Consumer Disputes Redressal, forum-X (South II) Udyog Sadan, GNCT of Delhi Qutab Institutional Area New Delhi for the period 2010-11 to 2016-17 it is observed that Shri S.K. Tandon, the then President had utilized the services of travel agent other than as prescribed in the above mentioned OMs for booking their tickets while travelling from Jammu to Delhi in the block year 2010-13 and he was on E.L. from 2.5.2010 to 7.5.2010

At: Bhat

u/c

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Sr. No.	Name of the official and designation	Name of the Agent	Destination	Amount (Rs.)
1	Sh. S.K. Tandon, the then President, District Forum	M/s. Khosla Travels Pvt. Ltd. 610, Hemkunt Tower 6, Rajendra Place, New Delhi	Jammu to Delhi	4058
Total				4058

X

Irregular amount of LTC allowed to Sh. S.K. Tandon, the then President amounting to Rs. 4058/- may be recovered by the Deptt. from him under intimation to audit. It is pertinent to mention here that Sh. S.K. Tandon, the then President has not encashed 10 days E.L. Further all similar type of cases may be reviewed by the Department at its own level.

Para No. 4 Short recovery of subscription towards DGEHS amounting to Rs. 2625 /-
(Audit Memo No. 11 dated 15.2.2018)

The rate of subscription towards DGEHS has been revised w.e.f. 1.2.2017. The revised rates are shown below:

Corresponding levels in the Pay matrix as per 7 th CPC	CONTRIBUTION
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

On scrutiny of Pay Bill Registers, it is revealed that recovery of subscription of DGEHS has not been made in respect of following employees for the month of Feb 2017 to Aug 2017 as per above order. The detail of recovery of following employees are below:

Sr. No.	Name of the Employee	Grade pay	Period	Amount due	Amount recovered	Amount of short recovery
1.	Sh. Mahender Pal, Peon Cum Chowkidar	1900	Feb 2017 to August 2017	7x250	7x125	875 ✓
2.	Sh. Brijpal, LDC	1900	Feb 2017 to August 2017	7x250	7x125	875 ✓
3.	Sh. Vinod Kr. Varun, Steno Grade-III	2400	Feb 2017 to August 2017	7x250	7x125	875
Total				5250	2625	2625

PB-110 dt 19/1/18
PB-111 dt 17/1/18
Outstanding
12/1/18
Part

The recovery of DGEHS is in order from the month of September 2017. The aforesaid recovery of subscription towards DGEHS amounting to Rs. 2625/- may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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Para No. 5:- Non Production of Records.

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit

- (1) Long term advance and short advance register
- (2) TR-5 stock register
- (3) Register of undisbursed pay and allowances
- (4) LTC Register
- (5) CEA Register

Filed as per
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DD-23

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(A.K. BHATT)
(I.A.O. Audit Party No..XXIII)

PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-2019)**Para No. 1:- Irregular purchase of stationery stores.**
(Ref. Audit Memo No.9 dated 23.01.2020)

As per delegation of financial powers to Head of Department and Head of Office of Govt. of NCT of Delhi, President of District Forum has been given the powers of Head of Office for financial matters. The Head of Office is the competent authority for purchase of stationery upto Rs. 10,000/- per annum and repair/periodical servicing/AMC of Machinery and equipment upto Rs. 5,000/- per annum.

During the scrutiny of Contingency Bills, it has been observed that the following purchases of stationery were made in excess of powers of Head of Office and also provision of GFR 145 has not been followed:

S.No.	Bill No. & Date	Amount
Purchase of Stationery items (2017-18):		
1	CB-100 dated 11.01.2018	39375
2	CB-121 dated 23.03.2018	19489
	Total (i)	58864
Purchase of Stationery items (2018-19):		
3	CB-16 dated 03.05.2018	22154
4	CB-60 dated 14.09.2018	34449
5	CB-93 dated 17.12.2018	13154
	Total (ii)	69757
	Grand Total of Stationery items (i+ii)	128621

The department may get approval/ex-post facto sanction of the Head of Department under intimation to audit. Similar other cases may also be reviewed.

Para No. 2:- Delay in submission of Complaint fee amount in the Govt. Account and non-preparation of reconciliation statement with Pay & Accounts Office.
(Ref. Audit Memo No.10 dated 23.01.2020)

As per Section 9A of the Consumer Protection Act, every complaint filed under the Act shall be accompanied by a fee ranging from Rs. Nil to Rs.5000/- depending upon the value of goods as under:

S.No.	Total value of goods or services and the compensation claimed	Amount of fee payable
District Forum:		
1.	Up to 5 Lakh rupees	NIL

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2.	Above 5 Lakh and less than 10 lakh	Rs.200/-
3.	Rs.10 lakh and above but not exceeding Rs.20 lakh	Rs.400/-
State Commission:		
1.	Above 20 lakh and up to 50 lakh rupees	Rs.2000/-
2.	Above 50 lakh and up to 01 crore rupees	Rs.4000/-
National Commission:		
1	Above 01 crore rupees	Rs.5000/-

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:

As per Receipt & Payment Rule 6(1) all money received by or tendered to Govt. officers on account of revenues or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. account. Pay-in-slips in Form GAR-1(using perforated duplicates for carbon copying) shall be used for the purpose. Money received as aforesaid shall not be utilized to meet departmental expenditure except as authorized in sub-rule (2) not otherwise kept apart from the accounts of the Govt.

Test check of records of **CDRF-X** revealed that the department received Court Fee from complainants but not deposited in PAO within time resulted in delay upto **12 to 39** days has been noticed for depositing the cheques into bank as detailed below. The Forum has not maintained any valuable stock register.

S.No.	Ch./DD No.	Date of received	Date of deposit	Amount (in Rs.)	Delay (in days)
1	048843	17.01.2019	29.01.2019	8065	12
2	005172	23.04.2018	22.05.2018	24700	29
3	004139	12.04.2018	08.05.2018	55000	26
4	423499	10.02.2018	16.03.2018	36000	36 34
5	414321	28.10.2017	13.11.2017	40000	15
6	401755	06.06.2017	15.07.2017	26000	39
7	399123	08.05.2017	12.06.2017	26000	34 35

In view of above, necessary steps should be taken to maintain the proper records and deposit the court fee in PAO within time under intimation to audit.

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Para No. 3:- Non adherence of time frame on deciding the complaint cases as per the Consumer Protection Act, 1986.
(Ref. Audit Memo No.11 dated 24.01.2020)

Sub-Section 3A of Section 13 read with Section 8 of the Consumer Protection Act, 1986 provides that every complaint shall be heard as expeditiously as possible and endeavours shall be made to decide the complaint within a period of **three months** from the date of receipt of notice by opposite party where the complaint does not require analysis of testing of commodities and within **five months** if it requires analysis of testing of commodities.

The table below shows the total number of cases filed as complaint and pending in CDRF-X during the audit period..

No. of cases pending as on 31.03.2019	
Period (in year)	No. of cases pending
0-5	823
5-10	152
More than 10 years	26
Total	1001

The disposal within 90 days during the audit period is as under:

S.No.	Period	Total No. of cases filed during the period	Disposal of Cases within 90 days	% of disposal within 90 days
1	01.04.2017 to 31.03.2018	469	29	6.18%
2	01.04.2018 to 31.03.2019	432	54	12.5%

From the above, it has been noticed that the forum has 1001 number of complaint cases lying pending since its inception. The non compliance of the guidelines by the Forum resulted in non analysis of reasons of delay in decisions on the long pending cases.

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

Corrective action on the above may be taken under intimation to audit.

Para No. 4:- Discrepancies in maintenance of complaint fee records and its proper submission in Govt. Account
(Ref. Audit Memo No.12 dated 24.01.2020)

Amendment of Rule 9A of Consumer Protection Rules, 1987 provides that every complaint filed under the Act with the District Forum/State Commission shall be accompanied by fees as prescribed by the Govt. of India/Govt. of NCT of Delhi. The fees is being charged through IPOs are being deposited in Post Office, and a cheque is issued by post master in r/o PAO-I which is later on deposited in PAO challans.

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On scrutiny of the records of CDRF-X (South-II), following discrepancies have been observed:

- a) It has been observed that department is not maintaining any register to record receipt of IPOs and DDS which is irregular and restricts audit to verify whether the whole accumulation of IPOs/DDS has been deposited in PAO register to this effect should be maintained and IPOs/DDS may be entered daily and totaling of the same be verified by DDO/HOO to minimize the possibility of less deposit of IPOs in Govt. account.
- b) As per rule 13 of Receipts and Payment Rules, the receipts in the form of postal order/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.
- c) As per the said amendment, complaint fee has to be taken with fresh complaints only 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 compensation claimed without which it is difficult to ascertain whether the amount of fees had been charged as per norms or not.

Necessary steps should be taken to maintain the proper records under intimation to audit.

Para No. 5:- Non Production of Records

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit:-

2010-2017

1. Long term/Short term advances register
2. TR-5 Stock Register
3. Register of undisbursed pay & allowances
4. LTC Register
5. CEA Register

A.K. Bhatt

A.K. Bhatt

(A.K. BHATT)
I.A.O, Audit Party No. XXIII

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PART-III**TAN- 1: - Stamps Account Register (Ref. Audit Memo. No.13 dated 24.01.2020)**

- (i) **Non-maintenance of Stamps Register:** As per para 90 (1) of the MOP 2003, "The despatcher 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	Section Officer
1	2	3	4	5	6	7

Whereas no such record is stated to have been maintained by the College, which is irregular. Elucidate reasons.

- (ii) **Non-verification of daily entries:** As per para 90 (2) of the MOP 2003, "The Section Officer 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 despatch 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 reason.
- (iii) **No month end summary of Stamp balance:** Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

Necessary steps should be taken to rectify the irregularities of Postage Stamp Register at the earliest and may be shown to next Audit.

TAN- 2: - Shortage of Staff. (Ref. Audit Memo. No.14 dated 24.01.2020)

Consumer forum is a field where availability of adequate staff is of prominent importance so as to contribute in timely disposal of consumers' grievances. As per the statement of sanctioned strength of staff and filled post of the department as on date, the staff position of the department as given below:

S.No.	Name of the post	Sanct. Post	Filled post	Vacant post	% of vacant posts
1	President	1	0	1	100
2	Member	2	1	1	50
3	Gr.II DASS / H.C.	1	0	1	100

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4	Gr.III DASS	1	0	1	100
5	Gr.IV DASS	1	1	0	0
6	Steno. Gr.II	1	1	0	0
7	Steno. Gr.III	2	1	1	50
8	Class-IV	2	0	2	100
	Total	11	4	7	64%

It is seen from the above table that there is an acute shortage of 64% staff. The shortage of staff particularly in the departments like Consumer Forum is of concern as it adversely affects the working in discharging its mandated responsibilities. Hence, the department is advised to review the status of shortage of staff and remedial action should be taken to fill up the vacant posts in consultation with higher authorities.

**TAN- 3: - Shortcomings in Pay Bill Register (GAR-17 & GAR-18)
(Ref. Audit Memo. No.15 dated 24.01.2020)**

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

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialed by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
8. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBRs.
9. **GAR-18 not filled** **GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialed by the competent authority for its correctness.

Rectifications of the above irregularities may be made and shown to next audit.

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TAN- 4: - Shortcomings in Bill Register. (Ref. Audit Memo. No.16 dated 24.01.2020)

On scrutiny of **Bill Registers** for the years from 2017-18 to 2018-19 following shortcomings have been observed:

1. **Page counting Certificate** has not been recorded on the first of the register.
2. **Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that during 2017-18, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons.
3. **Blank Col- 5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the bill register but these columns were found blank, which is irregular.
5. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. **Cutting and Overwriting-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

Head of Office is advised that rectifications of the above irregularities may be made and shown to next audit.

Aswini Bhatt

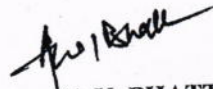
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TAN- 5: - Stock register and Physical verification of Non-consumable and consumable stock. (Ref. Audit Memo. No.17 dated 24.01.2020)

Physical verification was not done: Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of records, it has been observed that no physical verification of consumable stock/goods and materials has been undertaken for the year 2017-18 to 2018-19 by the HOO.

HOO may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and may be shown to next audit.


(A.K. BHATT)
I.A.O, Audit Party No. XXIII

Summary of the outstanding Current audit paras is as under :-**Current audit report --- (for the period from 2019-20 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	2019-2022	Paras O/s = 17	10,747	0	0	10,747
			TAN O/s = 01	0	0	0	0
			G-Total = 18	10,747	0	0	10,747

(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 --- (2019-2022)					
1	2019	2022		Bill Register (GAR-9)	0	0	0	0	Outstanding
2	2019	2022		Pay Bill Register (GAR-17 & GAR-18) - (A) & (B)	0	0	0	0	Outstanding
3	2019	2022		Payment of 'Special Allowances'	10,747	0	0	10,747	Outstanding
			1	Sh.AS Yadav, President	10,747				
4	2019	2022		Pay Fixation	0	0	0	0	Outstanding
5	2019	2022		Cash-Book (GAR-3)	0	0	0	0	Outstanding
6	2019	2022		Contingency expenditures	0	0	0	0	Outstanding
7	2019	2022		LTC	0	0	0	0	Outstanding (as TAN)
8	2019	2022		Service Book	0	0	0	0	Outstanding
9	2019	2022		Postage stamps	0	0	0	0	Outstanding
10	2019	2022		Stock Register of Consumables and Non-Consumable items	0	0	0	0	Outstanding
11	2019	2022		GAR-6 Receipt Book - (erstwhile TR-5)	0	0	0	0	Outstanding
12	2019	2022		Fees chargeable for - Extra photocopies of final orders, Certification fees of certified copies, Inspection of records, etc.	0	0	0	0	Outstanding
13	2019	2022		Fees chargeable for - filing of complaints	0	0	0	0	Outstanding
14	2019	2022		Non-accounting of Fixed Deposit Receipts (FDRs)	0	0	0	0	Outstanding
15	2019	2022		Non-accounting of Bank account(s)	0	0	0	0	Outstanding
16	2019	2022		Non-accounting of 'Online transactions / receipts'	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
17	2019	2022		Severe low performance / productivity of this Unit	0	0	0	0	Outstanding
18	2019	2022		Non-Production of records	0	0	0	0	Outstanding
			17		10,747	0	0	10,747	
PART II(B) -- TEST AUDIT NOTE (TAN) --- (2019-2022)									
1	2019	2022		LTC	0	0	0	0	Outstanding (as TAN)
			1	Total (TAN) =	0	0	0	0	

(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 --- (2019-2022)									
1	2019	2022		Payment of `Special Allowances`	10,747	0	0	10,747	Outstanding
			1	Sh.AS Yadav, President	10,747				

Detailed report of Current audit paras + TAN are enclosed

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PART – II(A) : CURRENT AUDIT OBSERVATIONS
(Current Audit Report — for the period 2019-20 to 2021-22)

PARA – 01 : Cash-Book (GAR-3)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.05 dated 18.08.22)

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

1. **Non-maintenance of Cash-Book for past almost 5 years – CB Pg-122** – 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 **w.e.f. 01.09.2017 to till-date (18.08.2022)**, i.e. aforesaid Cash Book is not being maintained for past almost 5 years, which is a serious irregularity.

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

- (a) 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 (18.08.2022)**.
- (b) 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 (18.08.2022)**.
- (c) 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 (18.08.2022)**.
- (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 (18.08.2022)**.
- (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 (18.08.2022)**.
- (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 (18.08.2022)**.

(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. ;
- (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) A comprehensive, self-contained & detailed note may be furnished to Head-of-Department of this Office at HQ-level for their appraisal & subsequent, decision in the matter.
- (iii) 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. 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)

- (a) **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”.
- (b) **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”.
- (c) **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”.

(d) 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”.
- (e) 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.
- (f) 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.
- (g) 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”.
- (h) 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.....”.
- (i) 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.
- (j) 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.
- (k) ‘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.

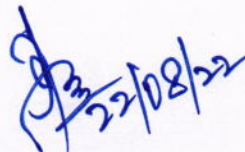
- (ii) *The relieving Government servant should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice to the incoming officer.*
- (iii) *In the case of any sudden casualty occurring or any emergent necessity arising for a Government servant to relinquish his charge.....”*

3. 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.

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.


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

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.11 dated 18.08.22)

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

1. **Practice of non-drawal of GAR-6 receipts EVER in the history of this office** – 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 has NEVER ever drawn any GAR-6 (Receipt slips) against financial receipts, **i.e., since inception of this office to till-date (18.08.2022)**, 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	3	4	5	6
1	2019-20	07	17.12.19	3,960	1456
2	2019-20	09	29.01.20	4,080	1456
3	2019-20	08	20.01.20	5,450	1456
4	2019-20	02	20.07.19	4,010	1456
5	2020-21	04	22.10.20	2,000	1456
6	2020-21	17	18.11.20	2,000	1456
7	2020-21	11	23.10.20	2,000	1456
8	2020-21	28	21.01.21	2,000	1456
9	2021-22	03	09.06.22	500	1456
10	2021-22	25	20.10.21	2,00	1456
11	2021-22	27	20.10.21	9,450	1456

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

- (a) It is noticed that Cash Book (GAR-3) is **NOT** being maintained **w.e.f. 01.09.2017 to till-date (18.08.2022)**, i.e. aforesaid Cash Book is not being maintained for past almost 5 years, which is a serious irregularity
- (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 01.04.2019 to till-date (18.08.2022)**.
- (c) 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 01.04.2019 to till-date (18.08.2022)**.
- (d) 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 01.04.2019 to till-date (18.08.2022)**.

(e) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records from 01.04.2019 to till-date (18.08.2022).**

(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. ;
- (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 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) A comprehensive, self-contained & detailed note may be furnished to Head-of-Department of this Office at HQ-level for their appraisal & subsequent, decision in the matter.
- (iii) Also, 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 (18.08.2022)**, under intimation to audit alongwith its confirmatory documentary supports.

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.

PARA – 03 : Fees chargeable for – filing of fresh / new complaints

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.13 dated 22.08.22)

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 filing of complaints** – 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) with regard to filing of complaints – 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

(e) Whereas, in the aforesaid matters (as indicated at Point-(a) to (d) 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.

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- (f) In the absence of which, instant subject could not be examined in its letter & spirits concerning – amount of fees to be charged for different services, its with effect dates and its other relevant records, 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** – Despite repeated reminders, unit has expressed its inability to produce any self-contained details regarding amount of fees charged while filing of complaints, its with effect dates, its actual receipts, its actual deposits and its other relevant records.

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	2019-20	23,100
2	2020-21	86,600
3	2021-22	1,38,100
4	2022-23	19,500
	G-Total=	2,67,300

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 01.04.2019 to 31.03.2022**.

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

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

- (a) It is noticed that Cash Book (GAR-3) is **NOT** being maintained **w.e.f. 01.09.2017 to till-date (22.08.2022)**, i.e. aforesaid Cash Book is not being maintained for past almost 5 years, which is a serious irregularity
- (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 01.04.2019 to till-date (22.08.2022)**.
- (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 01.04.2019 to till-date (22.08.2022)**.
- (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 (22.08.2022)**.
- (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 01.04.2019 to till-date (22.08.2022)**.
- (f) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records** **from 01.04.2019 to till-date (22.08.2022)**.

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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 :-
 - (a) Figures of IPOs, DDs, etc. for the period **since its last correctly-recorded to till-date (22.08.2022) on account of 'filing of fresh cases'** may be reviewed *in toto* in accordance to various orders/ guidelines/circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time.
 - (b) Also, **all the aforesaid 'receipts' & 'its deposits' may be duly reconciled with the records of this office & got ratified with concerned PAO of this office regarding its timely deposits into Government account.**
 - (c) And also, during above course of review, if any amount is ascertained as missing, same may also be recovered from the DDO.
 - (d) Point (i) to (iii) above may be completed, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.
- (iii) Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

4. **Non-production of relevant 'Receipt Reconciliation Statements'** – Despite repeated reminders, unit has expressed its inability to produce relevant '*Receipt Reconciliation Statements*' in respect of the concerned PAO 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.

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.

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PARA – 04 : Fees chargeable for – Extra photocopies of final-orders, Certification fees of certified copies, Inspection of records, etc.

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.12 dated 22.08.22)

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) with regard to 'Issue of Extra photocopies of final-orders', 'Certification fees of certified copies' & 'Inspection of records' – 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) **Fees payable** – Fees being charged by this office (District Consumer Disputes Redressal Forum) for rendering following services are :-

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/-

- (b) Whereas, in the aforesaid matters specific/authentic Government order could not be made available by the Unit ; nor, its actual date-of-effect / implementations could be furnished by the Unit.
- (c) In the absence of which, instant subject could not examined in its letter & sprits concerning – amount of fees charged for different services, its with effect dates, its actual receipts, its actual deposits and its other relevant records.

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 the 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.

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

- (a) It is noticed that Cash Book (GAR-3) is **NOT** being maintained **w.e.f. 01.09.2017 to till-date (22.08.2022)**, i.e. aforesaid Cash Book is not being maintained for past almost 5 years, which is a serious irregularity
- (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 01.04.2019 to till-date (22.08.2022)**.
- (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 01.04.2019 to till-date (22.08.2022)**.
- (d) 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 01.04.2019 to till-date (22.08.2022)**.
- (e) Despite repeated reminders, unit has expressed its inability to produce **any accounting records regarding Fixed Deposit Receipts (FDRs) records from 01.04.2019 to till-date (22.08.2022)**.

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 :-
 - (a) Figures of IPOs, DDs, etc. for the period **since its last correctly-recorded to till-date (22.08.2022) on account of 'Issue of Extra photocopies of final-orders', Certification fees of certified copies' & 'Inspection of records', etc.** may be reviewed *in toto* in accordance to various orders/guidelines/ circulars issued by competent authority as well as Delhi State Consumer Affairs, GNCTD from time to time.
 - (b) Also, **all the aforesaid 'receipts' & 'its deposits' may be duly reconciled with the records of this office & got ratified with concerned PAO of this office regarding its timely deposits into Government account.**
 - (c) And also, during above course of review, if any amount is ascertained as missing, same may also be recovered from the DDO.

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(d) Point (i) to (iii) above may be completed, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.

(iii) Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

4. **Unaccounted amount of Rs.30,860/-** – Incidentally, it is noticed from file bearing no.NIL but with subject name as 'Monthly IPO Statement & Challan 2019' that following unsigned letters addressed to "The Post Master, NCERT, New Delhi" but containing full details of IPOs received in this office – were found available :-

S.No	Letter no.	Letter date	IPO statement for the month of	No. of IPOs	Total value
1	F.CDRF-X/2020-21/NIL	NIL	Mar'20	50	3,880
2	F.CDRF-X/2020-21/NIL	NIL	Feb'20	1	20
3	F.CDRF-X/2020-21/NIL	NIL	Jul'20	52	5,200
4	F.CDRF-X/2020-21/NIL	NIL	Aug'20	2	200
5	F.CDRF-X/2020-21/NIL	NIL	Sep'20	220	18,810
6	F.CDRF-X/2020-21/NIL	NIL	Oct'20	30	2,750
				G-Total=	30,860

Whereas, there is no trace testifying realization of aforesaid amount of Rs.30,860/- and its subsequent deposit into Government revenue account.

Further, non-tractability, non-realization & non-deposit of aforesaid Government revenue is clear financial loss to State ex-chequer, which is a serious financial irregularity.

Hence, to be done now :-

- Reasons for aforesaid irregularities 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.
- Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

5. **Non-production of relevant 'Receipt Reconciliation Statements'** – Despite repeated reminders, unit has expressed its inability to produce relevant 'Receipt Reconciliation Statements' in respect of the concerned PAO 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.

Hence, to be done, now :-

- Reasons for aforesaid violation of 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.

6. 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.

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22/08/22

PARA – 05 : Non-accounting of 'Online transactions / receipts'

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.16 dated 22.08.22)

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

1. It has been recently noticed in another similar office like this office, i.e., CDRF-VII (South-West) that, for rendering of different services like 'filing of fresh complaints'; 'issue of extra photocopies of final-orders'; 'certification fees of certified copies'; 'Inspection of records', etc., the acceptable / authorized mode of payment of certain mandatory 'fees & fines' is 'IPOs', 'Bank Draft (Demand Drafts)' and 'online transactions' only.

Whereas :-

- (a) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any accounting records related to online transactions, which appears to be unlikely & unusual and thus, non-productions of it is highly irregular.
- (b) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any information's regarding receipts & payments details of aforesaid online transactions.
- (c) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any information's regarding bank reconciliation of aforesaid online transactions.

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

- (i) Reasons for non-submission of aforesaid bank records – may be elucidated to audit.
- (ii) Further :-
 - (a) Figures of 'Cash-at-Bank' for the period since its last correctly-recorded to till-date (22.08.2022) 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.
 - (b) Also, during above course of review, if any amount is ascertained as missing, same may also be recovered from the DDO.
 - (c) Point (a) to (b) above may be completed, after due verification of facts & figures, under intimation to audit alongwith its relevant confirmatory documentary supports.
- (iii) Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

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 – 06 : Non-accounting of Bank account(s)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.15 dated 22.08.22)

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

1. It is an established fact that almost all GNCTD offices maintain one or more bank accounts for their functional needs.

Maintenance of such bank account become imperative especially in offices like this Unit (CDRF-X) **where certain mandatory 'fees & fines' are being charged for rendering of different services.**

Same has recently been seen in CDRF-VII (South-West) (having balance of Rs.20,77,965/- as on 01.08.22) as well as in the immediate-neighbour-office of this Unit, i.e., CDRF-II (South), 3rd Floor (having balance of Rs.58,15,831/- as on 25.03.22).

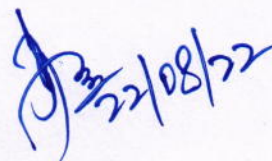
Whereas :-

- (a) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any accounting records being maintained in any bank account(s), which appears to be unlikely & unusual and thus, non-production of it is highly irregular.
- (b) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any information's regarding receipts & payments details of aforesaid bank account(s).
- (c) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any information's regarding bank reconciliation of aforesaid bank account(s).

2. **Hence, to be done now, with regard to above :-**

- (i) Reasons for non-submission of aforesaid bank records – may be elucidated to audit.
- (ii) Further :-
 - (a) Figures of 'Cash-at-Bank' for the period **since its last correctly-recorded to till-date (22.08.2022)** 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.
 - (b) Also, during above course of review, if any amount is ascertained as missing, same may also be recovered from the DDO.
 - (c) Point (a) to (b) above may be completed, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.
- (iii) Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

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.


22/08/22

PARA – 07 : Non-accounting of Fixed Deposit Receipts (FDRs)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.14 dated 22.08.22)

During test-check of 'Fixed Deposit Receipts (FDR)' records, following irregularities were noticed :-

1. It has been recently noticed in another similar office like this office, i.e., CDRF-VII (South-West) that, during the course of court proceedings –or– as part of court proceedings, any of the either parties of a complaints are directed to deposits certain percentage of amount of the case as – **security-amount, compensation-amount, mediation-amount, settlement-amount, awarded-amount, etc.**, which is done by the concerned party in the form of FDRs.

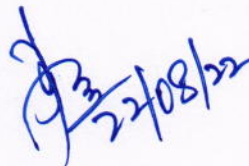
Whereas :-

- (a) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any accounting records regarding any FDRs, which appears to be unlikely & unusual and thus, non-productions of it is highly irregular.
- (b) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any information's regarding liquidation of any FDRs, after expiry of their maturity dates.
- (c) Despite repeated reminders, this unit (CDRF-X) has expressed its inability to produce any information's regarding revalidation of any FDRs, after expiry of their maturity dates.

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

- (i) Reasons for non-submission of aforesaid FDR records – may be elucidated to audit.
- (ii) Further :-
 - (a) Figures of FDRs. for the period **since its last correctly-recorded to till-date (22.08.2022)** 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.
 - (b) Also, during above course of review, if any amount is ascertained as missing, same may also be recovered from the DDO.
 - (c) Point (a) to (b) above may be completed, **after due verification of facts & figures**, under intimation to audit alongwith its relevant confirmatory documentary supports.
- (iii) Otherwise, above irregularities may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

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.


22/08/22

PARA – 08 : Severe low performance / productivity of this Unit

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.17 dated 22.08.22)

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

1. Section-38(7) of the Consumer Protection Act, 2019 provides that – “Every complaint shall be disposed of as expeditiously as possible and endeavour shall be made **to decide the complaint within a period of three months** from the date of receipt of notice by opposite party where the complaint does not require analysis or testing of commodities and within five months if it requires analysis or testing of commodities”.

Whereas, as per '**MIS Report**' regarding '**Yearly Statement of Pending Cases**' (for the period upto 31.12.2018 to 31.12.2021) as well as '**Monthly Statement of Pending Cases**' (for the period from 01.01.2022 to 31.07.2022) furnished by the Unit, following alarming facts has been ascertained :-

S. No	Period	Months	Total no. of cases filed	Disposed within 90 days	% of disposal within 90 days
1	Upto 31.12.2018	(Not known)	3407	0	0%
1	01.01.2019 to 31.12.2019	12	309	0	0%
2	01.01.2020 to 31.12.2020	12	230	0	0%
3	01.01.2021 to 31.12.2021	12	335	0	0%
4	01.01.2022 to 31.07.2022	7	207	0	0%

It is evident from above that **none (zero %) of the complaint has been decided / disposed within the stipulated period of three months (90 days)**, which speaks-in-volumes regarding the **sheer severe low performance / productivity of this Unit**, which is highly irregular.

2. **Hence, to be done now, with regard to above :-**

- (i) Reasons for non-submission of aforesaid bank 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.
- (iii) Also, aforesaid facts may be placed before HoD at HQ-Level for their appraisal & subsequent, decision in the matter.

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 'Special Allowances'

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.03 dated 18.08.22)

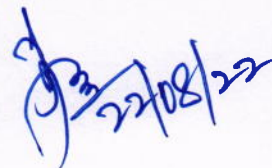
During test-check of 'PBR' records, following irregularities were noticed :-

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 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, '**Sumptuary Allowances**' is continued to be paid to **Sh.A.S.Yadav, President**, as under, which is irregular :-

S.No	FY	PBR pg no.	Period		No. of Months	Rate	Amount
			From	To			
1	2019-20	37	03/19	05/19	3	3,100	9,300
2	2019-20	37	01.06.21	14.06.21	14 days	1,447	1,447
						G-Total=	10,747

3. Hence, in this regard :-
 - (i) Reasons for payment of aforesaid 'Sumptuary Allowances' may be elucidated to audit alongwith its confirmatory documentary supports.
 - (ii) Also, recovery of aforesaid overpaid amount of **Rs.10,747/-** 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.



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PARA – 10 : Pay Fixation

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.04 dated 18.08.22)

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. **Unclear payment of Basic Pay (BP) – Ms.Shahina, 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	2019-20	38	04/19	02/20	11	25,000
2	2020-21	43	03/20	02/21	12	25,000
2	2021-22	50	03/21	30.09.21	7	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”.

Whereas, as per Clarifications Point-4 below UO No.2/06/2020/S.I/37 dated 22.02.22 issued by Services-I Branch, Services Department, GNCTD in a pay fixation matter of Member, Consumer Disputes Redressal Commission, it is clarified that the general pay-scale of Deputy Secretary post in GNCTD is classified as Level-8 (PB-2 – Rs.9300-34800 + GP-4800).

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 affirmed 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.
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 – 11 : Service Book

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.08 dated 18.08.22)

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 :-

S. No	Name of the official (Sh./Smt./Ms./Dr./ Prof) and their designation	SB pg nos (Both Voisides)	1 st page						2 nd pg	Declaration	Proofs	Nomination			Yrly	Yrly	Leave A/C	Service verification not done after										
			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 Incr't signature
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	Ranjeet Singh, Senior Assistant			X	X		X							X	X	X							X	X	X	X	-	
2	Umesh Kumar, Junior Assistant		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-
3	Upsana, Steno		X	X	X	X			X	X	X	X	X	X	X	X	X	X	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

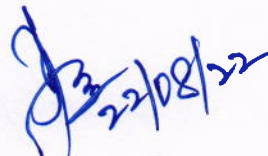
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3. **Some other observations in general regarding maintenance of service books are** – Since Service Book is the most important document of a Government servant, it is suggested that :-
- (a) **Page numbering** – Ensure that all pages in the Service 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) **Tom condition** – Some service books were found literally in pages or tom 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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- (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. Since, above points are illustrative & suggestive only ; and naot 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.


22/08/22

PARA – 12 : Contingency expenditures

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.06 dated 18.08.22)

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

1. **Non maintenance of Contingency Register and Expenditure Budget Control Register** – It has been noticed that contingency register and expenditure budget 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
2. **Non-adherence of Rule-149 of GFR-2017** – It is noticed that purchases are not made through GeM, which is incorrect. This unit should promptly initiate the process of implementation of purchases through GM. Elucidate reasons.
 3. **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.
 4. **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.
 5. **Bills-of-expenditure** – It is noticed that :-
 - (a) **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.
 - (b) **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.

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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.

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.

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PARA – 13 : Stock Register of Consumables and Non-Consumable items

(Audit period 2019-20 to 2021-22 — Reference Audit Memo No.10 dated 18.08.22)

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

1. Non-consumable Stock Register :-

- (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 **01.04.2019 to till-date (11.08.2022)**, which is highly irregular.

Otherwise also, it could be visible seen in the office that several non-consumable items (like, computers, printers, 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.

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 :-

- (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 (11.08.22)** – 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.
- (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.

8/c

- (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.

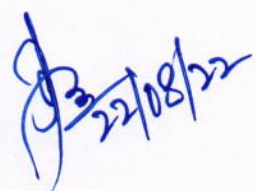
- (h) **Non-production of condemnation records** – No records have been shown to audit regarding action taken for condemnation of obsolete & unserviceable stores items, which have already completed their full life period –nor– details of GAR-6 no. & date containing realizations of its scrap value are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

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PARA – 14 : Bill Register (GAR-9)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.01 dated 18.08.22)

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

1. **No page numbering** – Pages in the registers are not serially page numbered. Elucidate.
2. **No page counting** – Mandatory page counting certificate/date of start not recorded. Elucidate.
3. **Col-2 – Incomplete recording of details** – It is noticed that **head-of-accounts** of expenditure alongwith name of its 'Object-Head' were not recorded in Col-2, i.e., "**Particulars of Bill**", which is irregular. Elucidate reasons.
4. **Col-4 – Entries not attested by DDO** – Most importantly, mandatory column no.4, i.e., "**Dated initials of the Gazatted Officer (DDO) signing the bills**", were found left blank for the period from starting of existing Bill Register, i.e., **FY 2015-16 to 13.02.2022**, i.e., DDO has not signed the entries recorded in Bill Register for almost last 7 years or more, 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.
5. **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.
 6. **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.
 7. **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.
 8. **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.
 9. **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.
 10. **Tom condition** – It is noticed that existing Bill Register is in tom condition, which is irregular. Elucidate reasons.
 11. **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.

PARA – 15 : Pay Bill Register (GAR-17 & GAR-18)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.02 dated 18.08.22)

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 horizontal and 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' below concerned salary head-of-account ; nor its relevant entries are made on 'Credit-side' below head-of-account '0071-01-500' (wherein 0071-Contributions and Recoveries towards pension and other retirement benefits ; 01-Civil ; 500-Receipts Awaiting Transfer). Elucidate reasons.
10. **Col-38 – Register unchecked & unattested** – In most cases, payment entries in the PBRs have **not** been checked and initialed by the DDO for its correctness & genuineness, which is a serious lapse as any bill signed by DDO may not have been entered in PBR and therefore, audit is unable to establish authenticities of entries made therein in the PBR. Unit may elucidate reasons for its above irregularities.
11. **GAR-18 not filled** – Also, the GAR-18 (erstwhile TR-22B), i.e., *Abstract of the paybills* – which are to be entered at the end of the PBRs – were **not** found recorded for the following period :-
 - (a) **FY-2019-20** – No entries at all. ;
 - (b) **FY-2020-21** – No entries after PB No.66 dated 04.01.2021. ;
 - (c) **FY-2021-22 to till date** – No entries at all...... which is highly irregular. Elucidate reasons.
12. 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 : Service Postage Stamps Account

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.09 dated 18.08.22)

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

1. **Non-maintenance of Service Postage Stamps Account Register** – During test-check of Bill Registers, it is noticed that Unit had drawn Government money from PAO on account of purchase of Postal Stamps, whose details is as under :-

S.No	FY	Bill No	Bill date	Bill amount
1	2019-20	15	14.05.19	29,940
2	2019-20	14	02.05.19	30,000

Whereas, as per the Manual of Office Procedure, 2010, it is stipulated that :-

- (a) **Para-90(1)** – “The despatcher will maintain an account of the postage stamps in the form given in Appendix 18”, whose specified format is 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	Section Officer
1	2	3	4	5	6	7

- (b) **Para-90(2)** – “The Section Officer 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 despatch by post to make sure

- (i) that the value of stamps affixed thereon tallies with that shown in the despatch register ; and
- (ii) that the required value has been secured by using the minimum number of stamps of appropriate higher denominations”.

- (c) **Para-90(3)** – “The branch officer in-chargewill also inspect the.....registers once a month and verify that the value of stamps in hand tallies with that shown in the register”.

2. Non-adherence and non-maintenance of aforesaid register is highly irregular. In the absence of the aforesaid prescribed service postage account register, audit is unable to offer any comment on the accuracy of service postage stamps received and utilized.

3. **Hence, to be done now, with regard to above :-**

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

- (b) Further :-

- (i) Figures of 'Postage stamps' may be reviewed *in toto*.
- (ii) And, same may be duly reconciled with the records of this office.
- (iii) And also, during above course of review, if any amount is ascertained as missing, same may also be recovered from the DDO.
- (iv) Point (i) to (iii) above may be completed, **after due verification of facts & figures**, under intimation to audit alongwith its relevant 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.

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22/08/22

PARA – 17 : Non-production of records

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo No.18 dated 22.08.22)

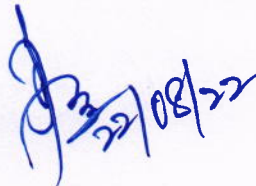
Despite repeated reminders, following records were not made available to audit :-

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. Details of bank post office accounts – as solicited vide Audit Memo No.1(D) dated 17.08.2022, 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)			
1	2	3	4	5	6	7	8	9
1								
2								
3								
4								
5								

- (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.


 22/08/22

20. Details of employees of this office – as solicited vide Vide Audit Letter no.07 dated 18.08.22, whose summary is as under :-

(a) **Sanctioned Post-wise details :-**

S. No	Name of the post	Group (A, B & C)	Sanctioned Post	Filled Post	Vacant Post	% of vacant post
1						
2						
.....so on					

(b) **Category-wise details :-**

- (i) Name, designation & gross-pay of all employees – on the pay-roll of this office (Regular).
- (ii) Name, designation & gross-pay of all employees – on the pay-roll of this office (Re-employed).
- (iii) Name, designation & gross-pay of all employees – on diverted capacity to this office.
- (iv) Name, designation & gross-pay of all employees – on diverted capacity to other offices.
- (v) Name, designation & gross-pay of all employees – on Contractual basis (Direct).
- (vi) Name, designation & gross-pay of all employees – on Contractual basis (Outsourced).
- (vii) Name, designation & gross-pay of all employees – on Daily-wages basis (Direct).
- (viii) Name, designation & gross-pay of all employees – on Daily-wages basis (Outsourced).

Note : Point-wise reply to S.No.2 above may be furnished in its sequential order – preferably in the following format :-

Category name :				
S. No	Name of the official	Designation	Gross pay	Duties assigned in brief
1				
2				
.....so on			

21. Details of pending cases of this office – as solicited vide Audit Letter no.09 dated 18.08.22, whose summary is as under :-

(a) **Month-wise details** of cases filed, as complaint in this office, during the current-audit-period may be provided – preferably in the following format :-

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

(b) **Year-wise details** of cases filed & disposed during the current-audit-period may be provided – preferably in the following format :-

S. No	Period	Total no. of cases filed during the period	Disposal of cases within 90 days	Percentage of disposal within 90%
1	2	3	4	5
1	01.04.2019 –to– 31.03.2020			
2	01.04.2020 –to– 31.03.2021			
3	01.04.2021 –to– 31.03.2022			

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22/08/22

(c) **Number of cases pending** at the end of current-audit-period may be provided – preferably in the following format :-

Period (in years)	Number of cases pending
0 – 5 years	
5 – 10 years	
More than 10 years	
Total =	

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 2019-20 to 2021-22)

TAN – 01 : Leave Travel Concessions (LTC)

(Audit period 2019-20 to 2021-22 ----- Reference Audit Memo no.07 dated 18.08.22)

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

1. **Non-maintenance of the vital LTC Register** – It is ascertained that LTC advance register has not been maintained, which is irregular.

In absence of aforesaid mandatory register, it could not be verified :-

- (a) Whether the official had submitted his/her claim within the stipulated time or not.
- (b) If the employee has taken LTC advance but he has not submitted his claim within stipulated period of one month from the date of return journey, the outstanding advance should have been recovered in one lump-sum and the claim should have been treated as one where no advance is sanctioned.
- (c) Further, penal interest @ 2% over & above the prevailing GPF interest on such advance should have been levied from the date of drawl to the date of recovery.
- (d) When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest should have been charged on that amount from date of drawl to date of recovery.
- (e) When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

Hence, in this regard :-

- (i) Reasons for non-maintenance of aforesaid mandatory register may be elucidated.
- (ii) Necessary corrective actions may immediately be taken for maintenance of LTC register, preferably, in the following format and **update it from relevant records, after due verification of facts & figures**, under intimation to audit alongwith its confirmatory documentary supports :-

S. No	Name & Designation of Government servant	Block/Year	Place of Visit	Details for whom claimed	Date of receipt of LTC application letter / claim	Office diary no. & date of said application letter / claim	Bill No. & date of Advance / Final bill	Amount of Advance / Final Bill	Office diary no. & date of letter regarding intimation of tickets booked, in case of advance drawn	Bill no. & date of adjustment of advance, if any	Date of receipt of claim	Office diary no. & date of receipt of claim	Gross amount of Bill	Net amount	Vol& Page number of Service Book, where availing of said LTC is entered	Remarks

2. **Non-recording of advance details and settlement of the claim** – Also, information like Sanction no. Sanction amount, advance taken, advance settled whether on time etc are not recorded on LTC bills, which is irregular. Reasons for the same may be elucidated to audit.
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.


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