

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

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Sub: - Audit report of O/o State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi.

INTRODUCTION:-

The I.A.R. on the accounts of O/o State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi for the period 2016-2019 was conducted by field audit party no.- II comprising of Sh. Varun Rahal, Sr.AO/IAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 29/11/2019 to 10/12/2019 (7 working days).

AIMS AND OBJECTIVES

State Consumer Dispute Redressal Commission, Govt. of NCT of Delhi functioning under the administrative control of Department of Consumer Affairs. The state commission shall have the jurisdiction to entertain complaints where the value of the goods or services and the compensation, if any, claimed exceeds Rs.20 lakh but does not exceed Rs.1 crore and to entertain appeal against the orders of any District Forum, call any records pending before the District Forum. The state Commission was established during 1987.

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

The following officials have served as President HOD/HOO/DDO/Cashier during 2016-19.

HOD

s.no.	Name and designation	period
1	Ms. Veena Birbal	21.08.2014 to 30.06.2019

HOO

S.No.	Name of the officer	Period
1	Sh. K.s. Bhorla. DANICS	08.03.2016 to 31.01.2019
2	Sh. Rajesh Sakarwal, Adhoc DANICS	01.02.2019 to 07.06.2019
3	Sh. Padmakar Ram Tripathi, DANICS	07.06.2019 to 12.07.2019
4	Sh. M.K. Gupta, DANICS	16.08.2019 to till date

DDO

S.No.	Name of the officer	POST	Period
1	Ms. Sunita Arya,	Sr.PA	19.11.2014 to till date

Cashier

S.No.	Name of the officer	POST	Period
1	Ms. Manju Setia	UDC	29.01.2015 to 08.11.2019

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Budget Allocation and Expenditure for the year 2016-2019

S.No	Year	Budget allotted	Expenditure	Balance
	2016-2017	1,73,75,000	1,71,44,021	2,30,979
1	2017-2018	2,00,00,000	1,98,00,591	1,99,409
2	2018-2019	2,02,05,000	2,00,17,098	2,87,902

Statutory Audit:-

Statutory audit of O/o Dy State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi has been conducted by AG (Audit) Delhi upto 2014-15.

Vacancy Statement

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


Maintenance of Records:-

The maintenance of records of O/o State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi for the period 2016-2019 was found satisfactory subject to observations made in Current audit report.

Old Audit Report

There were 4 audit para's involving recoveries of Rs.Nil/- outstanding. On the basis of reply submitted by the Office authorities 2 old Para's have been settled. The remaining 2 para involving recoveries of Rs. Nil/-have been incorporated in the current audit report.

S.N o.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2007-09	2	0	0	--	1,2	0
2.	2013-16	2	0	2	1,2	0	0
	Total	4	0	2	-----	2	0



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Current Audit Report (2016 - 2019)

During the course of current audit, 9 audit memo's highlighting various irregularities/recovery to the tune of Rs. 40008/- were issued. After consideration of the replies submitted by the office authorities, 05 memo with the recovery of Rs 7350/- have been settled and 4 Memos with the recovery of Rs 32658/- have been converted into 04 Para and 0 TAN which are incorporated in current audit.

Details of Current Recovery (Audit Period 2016-19)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
3	7875	6900	975	1
4	22995	0	22995	2
6	450	450	0	
7	2470	0	2470	3
8	6218	0	6218	4
Total	40008	7350	32658	

The internal audit report has been prepared on the basis of information furnished and made available by O/o State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(IAO Party -II)

Part - I

(12) (16) (13)

~~PART II~~

OLD Report

**Internal Audit Report on the Accounts of
State Consumer Disputes Redressal Commission
Govt. of Delhi, Vikas Bhawan, N. Delhi for the
Period 2007-08 to 2008-09 -1st Audit**

CURRENT AUDIT REPORT

Para (01)

Para 1

Performance of the Unit

The State Consumer Disputes Redressal Commission, Govt. of Delhi, functioning under the Administrative Control of The Dte. Of Consumer Affairs. The State Commission shall have the jurisdiction to entertain complaints where the value of the goods or services and the compensation, if any, claimed exceeds Rs.20 lakh but does not exceed Rs. 1 crore and to entertain appeal against the orders of any District Forum, call any records pending before the District Forum. The State Commission was established during 1987.

As on 31-3-09, out of the total 29162 cases filed since the inception of the fora, 28418 cases have been disposed off. Out of the 856 cases pending, only 256 cases are pending over 2 years. The disposal of the cases within the time frame of 90/ 150 days as per the provisions of the Act is 31%.

On the basis of the budget / expenditure and the record furnished, the following shortcomings have been noticed, reasons for the same may be furnished to audit at the earliest :

[1.1] Deposit of fees received with the Complaints

As per Section 9A of the Consumer Protection Act, every complaint filed under the Act shall be accompanied by a fee ranging from Rs. 100 to Rs.4000/- depending upon the value of goods. The fee charged at the level of the State Commission is Rs.2000/4000 as per the value of goods. The fee shall be in the form of IPO or demand draft in favour of the Registrar, State Commission and the same shall be credited to State Consumer Welfare fund and if the fund is not established the same shall be credited to receipt head of the State Govt. During the audit period the department is crediting the fees into the Govt. Treasury. As per records provided it has been observed that: [Records of test months seen Jan, March, Dec,08, Jan to March 09]

- (17) (15) (12)
- During the test months Jan, March, Dec,08, it had been observed that neither the entries of IPOs/ Demand Drafts valuing Rs.70,000/- in the valuable stock register have been shown nor the deposit of the amount to the treasury was furnished to audit. The possibility of expiry of the IPO/DDs cannot be ruled out.[annexure I]
 - During Jan to March 09 the commission had received IPO/DDs valuing Rs1.76lakh approximately as per the diary register. But as per the valuable stock register only Rs.82,000/- has been entered till the date of audit memo. The IPOs/DDs for this period have not been deposited in the treasury till the date of audit memo. [Annexure I]
 - The IPOs/DD valuing to Rs.10,000/- have expired after their life of six months. The commission has not shown the revalidated IPOs/DDs obtained and the deposit to the treasury [Annexure I]
 - The entries in the valuable stock register have not been taken daily or as per the diary wise. All the Columns of the valuable stock register have not been completed, The register has not been verified / checked by the Registrar, in whose favour the IPO / DDs are being received.

[1.2] Amount to be deposited for appeal

As per the provisions of the the Consumer Protection Act, if any amount is to be paid in terms of the orders of the District foras , the appeal will not be allowed unless 50% of that amount or Rs.25000/- whichever is less is deposited in the prescribed manner. For the purpose the commission is collecting FDRs / Bankers cheques / Bank guarantees for a period upto 1 year and as per the records seen for the period 2004 to 2008 it has been observed that the expiry / maturity date of these documents have lapsed.

As per the records, the commission has taken no steps to obtain the revalidated bank documents. In response to the memo the commission has not furnished the prescribed manner of collecting the guarantee from the appellants or the instructions on the subject issued by the National / State commission.

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[1.3] State Consumer Welfare Fund [Legal Aid]

The commission has created a State Consumer welfare fund [legal Aid] and an account to this effect was opened in the SBI. All the penalties imposed for non filing of rejoinders, restoration of cases, non-appearance etc. The fund is to provide legal aid to the consumers who cannot bear the legal expenses.

In response to the memo/reminders, the commission has not furnished any record relating to the subject. In the absence of the record the purpose/policy /utilization etc of the fund could not be seen. The following observations have been made on the basis of the letters/circulars issued by the State Commission and taken from the District for a[central] & files of Dte. Of Consumer Affairs.

- As per the verbal discussion with the Registrar, State Commission no record of accounts / reconciliation with the bank etc has been done. As per the Bank Pass book an amount of Rs.25 lakh is lying in the credit of the account.
- As per the letter dated 30-6-05 of the State Commission, it has been instructed to all the District Foras to deposit the fee into the legal aid account and in supersession vide letter dated 9-8-05, the Foras were directed to deposit the fee into treasury.
Due to the reason, the fee so deposited into the legal aid account is Rs.2.29 lakh which was to be transferred to the Govt. Treasury as per the letter dated 14-11-05 of Registrar. The status of the deposit into treasury or the total wrong deposit till date into legal aid was not furnished to audit in response to the memo.
- The details of total number of requests of consumers received from the District Fora and to the State Commission for the legal assistance from the fund was not furnished to audit.

[1.4] Nomination of DDO

During the audit period, it has been noticed that the Member of the commission has been nominated to function as DDO. The Member is appointed for a maximum period of five years on a consolidated pay. As per the provisions of Receipt and Payment Rules, any permanent Govt. Gazetted Officer is to be nominated as the DDO. In response to the memo the department has not furnished any reply.

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Para 02

Para 2

Subject: Other Irregularities

[2.1] Non Consumable Stock Register : The commission has not maintained / prepared the non consumable stock register and it has been verbally intimated that as all the items have been received from the Dte. Of Consumer Affairs, no register has been prepared. The same may be prepared and shown to next audit.

[2.2] Consumable Stock Register: The stock entries of Photocopy paper worth Rs.26,000/- purchased vide bill dated 16-2-08 & 2-4-07 have not been entered in the stock register. The previous stock balance of the articles of file cover, pencil packet, photocopy paper have not been carried forward

[2.3] Surcharge on telephone Bills : surcharge for the billing period 6/07 for the telephone numbers 23379146 & 23370799 amounting to Rs.190/- has been paid. The same may be recovered from the defaulter or may be got condoned from the competent authority.

Para 3

Subject: Non Production of Record

The following record has not been furnished to audit, the same may be shown to the next audit.

1. Income Tax record 08-09.
2. TA /Medical /LTC registers

[Rajpal Magoo]
IAO IV

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PART III

**Test Audit Notes on the Accounts of O/o
State Consumer Disputes Redressal Commission
Govt. of Delhi, Vikas Bhawan, Delhi
for the Period 2007-08 to 2008-09 -1st Audit**

TAN 01

TAN 1

During the course of test check of records, the following shortcomings have been noticed. The same may be got rectified and shown to next audit.

[i] Cash Book

During the month 9/08 the department had received a cheque no.362352 against the contingent bills but the receipt and payment of the same had not been entered in the cash book. The concerned voucher of the bills were also found unsigned. Individual entries in the Cash book have not been signed. The details of the bill no, have not been recorded in the cash book. Cash certificate has not been given by DDO after the end of the month.

[ii] GPF Class IV

The department has not maintained the GPF Broad sheet and the cuttings and overwritings have not been attested by the competent authority. In the following cases the calculation of interest during 07-08 was incorrect as the subscription for the Month of April was not included in the IBB, which may be corrected

<u>Name of Official</u>	<u>Interest given</u>	<u>Actual Interest to be given</u>
Sh. Vinod Kumar	8895	8975
Sh. Shyam sunder	7759	7956

[iii] Library

The accession register has not been signed by any responsible officer. The issue register has not been maintained. Physical verification of the library has not been done.

[Rajpal Magoo]
IAO IV

Annexure I

Details of IPOs/ DDs not entered / deposited / expired

S.No.	Diary No. vide which IPO/DDs were received	Total Value	Remarks
1	[i] Dec.08- 7782,7698,7678, 7646, 7543,7541,7525,7522, 7518, 7492, 7468, 7423, 7416, 7409, 7402 [ii] Jan 08-05,83,357,460 [iii] March-08 1362,1570, 1597,1612,1658,1677. 1822, 1863	Rs.70000/-	Not entered in the valuable stock register. Deposit to Treasury not shown to audit
2	[i] Jan 09- 654,644,629 [ii] Feb-09-759,855,1064, 1062, 1060, 1058, 1054, 1091, 1122, 1136, 1161, 1220, 1293, [iii] March 09 – 1362, 1415, all dy. No wef 17-3-09 to 31-3-09 & 1472	Rs.94000/-	Not entered in the valuable stock register till the date of audit memo
3	IPOs / DD received wef Jan to March 09	Rs.82,000/-	Entered in the valuable stock register but these are yet to be deposited in the treasury
4.	2008-09- 7423, 7127, 5206, 5046	Rs.10000/-	IPO/DD expired

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TEST AUDIT NOTE

TAN - 01

(Ref. Memo No. 02 dated 31.10.2016)

Sub:- Deficiencies/shortcomings in maintenance of PBR

During the test check of Audit (2013-2016), the following deficiencies were found in the maintenance of PBR:-

1. No page counting certificate is recorded in the first page of PBR.
2. No index is prepared showing the details of the employees pagewise.
3. Upper Columns of PBR are left blank.
4. Gross total with pencil have not been done for income tax calculation.
5. Columns of checker initial are left blank.
6. GAR-18 form in the back of PBR is not filled.
7. Cutting has not been attested in PBR at page no. 40 in the PBR 2015-16

The steps may be taken to remove the above mentioned deficiencies and shown to audit.



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TAN - 02

(Ref. Memo No. 03 dated 31.10.2016)

a) Consumable stock register

Sub:- Deficiencies/shortcomings in maintenance of consumable stock register

During the test check of Audit (2013-2016), the following deficiencies / shortcomings in maintenance of consumable stock register:-

1. At page 05, 30 photocopy rim received and shown to issue without any signature of recipients.
2. Any kind of indent is not taken before making the purchase of any kind.
3. The certificates of GFR 145 are not recorded anywhere for the purchases made.
4. Physical verification of stock is not done.
5. At page 286, the purchase of three ledger register (big) was done inspite of the balance of 12 register is in stock.
6. On scrutiny of the register, it is found that repair done on computer is also shown in this register which is irregular.

b) Non-consumable stock register is not being maintained.

The steps may be taken to remove the above mentioned deficiencies and shown to audit.

TAN - 03

(Ref. Memo No. 05 dated 31.10.2016)

Sub:- Deficiencies in contingency bills

As per receipt and payment rules, each and every voucher paid should be marked as paid and cancel so that the same voucher cannot be used for duplicate payment but on scrutiny of contingency bills, it came to notice to audit that vouchers have not been marked paid and cancel for examples:-

Sl.No.	Bill no. & Date	Amount (Rs.)
1.	256 & 31.03.2016	2000/-
2.	255 & 30.03.2016	9800/-
3.	268 & 31.03.2016	1730/-
4.	269 & 31.03.2016	6000/-
5.	267 & 31.03.2016	9956/-
6.	265 & 31.03.2016	8085/-
7.	263 & 31.03.2016	3300/-
8.	262 & 31.03.2016	4410/-
9.	261 & 31.03.2016	5350/-

The steps may be taken to remove the above mentioned deficiencies and shown to audit.

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TAN - 04

(Ref. Memo No. 07 dated 02.11.2016)

Subject: -Delay in depositing fee receipt received with complaints in bank

As per Receipt and Payment Rules, the money, which is received in the department, should be deposited in the bank within three days of its receipt. On scrutiny of the record, it is noticed that most of the receipts are not deposited within the time limit. Some of the instances are as under:-

i) For year 2014-15

Sl.No.	Dy.No. & date	Amount	Challan No.	Date of deposit in Govt. bank	Delay in days
1.	624 & 02.02.15	4000/-	590/15	23.03.15	47
2.	629 & 02.02.15	2000/-	591/15	23.03.15	47
3.	654&03.02.15	2000/-	592/15	23.03.15	46
4.	675&03.02.15	2000/-	596/15	25.03.15	48
5.	696&04.02.15	2000/-	597/15	25.03.15	47
6.	705&04.02.15	4000/-	599/15	25.03.15	47

ii) For year 2015-16

Sl.No.	Dy.No. & date	Amount	Challan No.	Date of deposit in Govt. bank	Delay in days
1.	1133&08.02.16	4000/-	121/16	02.03.16	20
2.	1135&08.02.16	2000/-	188/16	02.03.16	20
3.	1173&09.02.16	4000/-	122/16	02.03.16	19
4.	1172&09.02.16	2000/-	185/16	02.03.16	19
5.	1169&09.02.16	2000/-	187/16	02.03.16	19
6.	1190&09.02.16	2000/-	184/16	02.06.16	19
7.	1191&09.02.16	2000/-	186/16	02.03.16	19
8.	641&22.01.16	2000/-	183/16	02.03.16	19

The steps may be taken to deposit all the receipts in bank within time.



TAN - 05

(Ref. Memo No. 08 dated 02.11.2016)

Subject: -Improper maintenance of Register of FDR for appeal cases

During the test check of audit, the following discrepancies have been noticed:-

- a) The register of FDR for appeal cases has not been maintained as per the format described under the Govt. Accounting Rules.
- b) The page counting certificates at the beginning of the register is not recorded.
- c) Test check also revealed that in most of the cases the FDR period has been matured/expired and no revalidation has been done. Some of the cases is as under:-
- d)

Sl.No.	Sl.of Appeal register	Name of Case	Year	Amount	Expiry date
1.	170	M/s Shourya Towers Pvt. Ltd. Vs. Smt. Sharmila Anand	2013-14	27,327/-	27.02.2014
2.	200	Taneja Developers & Infrastructure Ltd. Vs. Manish Garg	2013-14	27,328/-	25.03.2014
3.	329	National Insurance Company Ltd. Vs. Sh. Melvyn J.V.D'souza & Ors.	2014-15	25,000/-	07.06.2015
4.	95	HDFC ERGO General Insurance Company Ltd. Vs. Saraswati Devio & Ors	2014-15	25,000	23.02.16
5.	96	Max Bupa Health Insurance Company Ltd. Vs. Amit Kumar Jain	2014-15	25,000	23.02.2016
6.	138	M/s Jagson Airlines Vs. Gujrat Milk Cooperative Federation	2014-15	1,56,638/-	25.05.2016
7.	139	Standard Chartered Bank Vs. Joginder Maan	2014-15	1,40,000/-	24.03.2016

The steps may be taken to remove the above mentioned deficiencies and shown to audit.

TAN - 06

(Ref. Memo No.10 dated 04.11.2016)

Subject: -Discrepancies in maintaining certified copy registers

The Commission is maintaining the certified copy registers, which deals with the fee for providing the certified copies to the various parties. On scrutiny of the registers, following discrepancies have been noticed:-

- i) The paging certificate is not been recorded in any of the register and not maintained in proper format.
- ii) Paging of the registers is not done.
- iii) DDO has not signed the receipt mentioned in the registers.

a) Discrepancies in Register for the year 2013

- i) Cutting at page no.07 is not attested by DDO. Similar type of entry made at entry no. 326,328,490,601, 602,996 & 1007 is not attested by DDO.
- ii) The amount is not attested entered at Sl.No. 185,194,210 to 214,225,230,237,238,239.

b) Discrepancies in Register for the year 2014

- i) Cutting at entry no. 170, 178, 187, 212, 219, 250, 260, 261, 262, 263, 264, 356, 393 & 394 etc. is not attested by DDO.
- ii) Amount is not entered in the register at entry no. 1689, 1343 & 1253.

c) Discrepancies in Register for the year 2015

- iii) Cutting at entry no. 170,178,187,212,219 is not attested by DDO.
- iv) The total of Rs. 145/- is wrong below entry no. 15 and Rs.405/- below entry no. 49 is also wrong.

The steps may be taken to remove the above mentioned deficiencies and shown to audit.



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TAN - 07

(Ref. Memo No.11 dated 04.11.2016)


Subject: -Deficiencies in maintaining Cash Book.

During the test check of audit, the following deficiencies have been found in maintaining the Cash book.

- i) Closing certificate is not recorded by authorized person at the end of every month.
- ii) Checker initial is not done against each and every entry.
- iii) Classification of the entry is not done.
- iv) Upper left column of cash book is left blank.
- v) Correcting fluid is used at page no. 56.
- vi) Cash payment was made to staff at page no. 57,60,61,66 etc. which is irregular.

The steps may be taken to remove the above mentioned deficiencies and shown to audit.

Dated:04.11.2016

Signature 
Name : AJAY KR. CHANDNA
Designation: I.A.O./A.O.

PART - II
CURRENT AUDIT REPORT
(2016-2019)

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PARA No. 1- Short recovery of subscription towards DGHS amounting to Rs 975/-.

(Ref. Audit Memo No. 3 dated 04/12/2019)

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

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

(A) During the test check of records State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made in r/o one official for the period mentioned below. The details are given below:-

S.No	Name of the	DESIGNATION	Level as per 7 th CPC	Period	Deduction Made	Deduction Due	Difference
1	Sh. K.S. Bhoria	Registrar	11	Feb,2017 to April, 2017	325x3=975	650x3=1950	975
						Total	975

The DDO may undertake recovery from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed. Needful may be done and shown to audit.

PARA No. 2:- Recoveries on account of Water Charges amounting to Rs 22995/-.

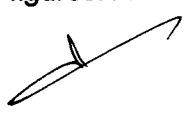
(Ref. Audit Memo No. 4 dated 05/12/2019)

Vide PWD order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 the rates of license fees and water charges (where no meter is installed) has been revised 01-07-12. During the test check of Pay bill register of State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi, it has been noticed that the water charges of Government accommodations has not been recovered at the revised rate. Further there is no relevant records was produced to audit regarding water meter installed for the said accommodation. The detail is as under:-

1. Sh. K.S. Bhoria, Registrar, A-3, Type-IV, Model Town, Delhi-110009.

S. No.	Details	Period w.e.f	Rate of water charges as per PBR	Revised Rate of Water Charges	Difference & Months	Total amount be recovered
1	Water charges	01/10/13 to 31/10/19	0	315	73 X 315	22995
					TOTAL	Rs 22995

The DDO may undertake recovery of Rs.22995/- on account of revised water charges from above official after due verification of facts and figures. All other similar cases may also be reviewed.



PARA No. 3:- Short recovery of Income Tax amounting to Rs 2470/-

(Ref. Audit Memo No. 7 dated 09/12/2019)

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- A) During test check of Income Tax records, it is noticed that employee's have taken Rent Receipt benefit and granted rebate under HRA. As per definition of the salary for calculation of HRA it includes Basic Pay + Dearness Allowance. As per the calculation sheet wrong calculation of HRA rebate was given to the official. Further as per the calculation Sheet an amount of Rs 1512/- on account of Income Tax is shown outstanding which was to be recovered from the salary, but as per the PBR no deduction was made from the official concerned. The detail is as under:-

1. Calculation sheet in r/o Sh. Mukesh Kumar, Peon (2016-17)

Calculation of rebate of H.R.A. granted to the employee	
Calculation as per Audit	
Basic pay- Rs 318400	
DA- Rs 4288	
Total (Salary)- 322688	
10% of salary - Rs.32269	
HRA Received- Rs 37032	
Rent paid annually – Rs 60000	
1. Total HRA received from employer-	Rs 37032
2. Rent Paid in excess of 10% of salary-	60000-32269= 27731
3. 50% of salary-	Rs 161344

Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
Gross Total Salary	422404	422404
(-) Transport Allowance	19200	19200
(-) Medical	1500	1500
(-) Washing Allowance	1080	1080
Gross Salary	400624	400624
(-) Rebate for HRA**	37032	27731
Gross Taxable Income	363592	372893
(-) Rebate for deductions under 80-C	48912	48912
Taxable Income	314680	323981
First 250000 ----- Nil (250000-500000) ---- 10 % (500000-1000000) 20 % (Above 1000000) 30 %		
Calculation of Tax (form-16)	Calculation of Tax (as per actual)	
314680-250000 = 10 % of 64680 = 6468/-	323981-250000 = 10 % of 73981 = 7398/-	
Income Tax = Rs.6468/- Rebate U/s 87A= Rs.5000/- Balance Tax = Rs 1468/- Education cess Tax = 44/- Income Tax deducted as per PBR Income Tax = Rs Nil/- Education Cess = Rs Nil/-	Income Tax = Rs.7398/- Rebate U/s 87A= Rs.5000/- Balance Tax = Rs 2398/- Education cess Tax = 72/-	
Balance Tax to be recovered now	Rs. 2398-0=2398/- (I.Tax) Rs. 72-0=72/- (E.Cess) TOTAL = Rs 2470/-	

The DDO may recover the short recovery of Income Tax as per detailed above from the concerned employee after due verification of facts and figure. Similar other cases may be reviewed.

PARA No.4:- Overpayment amounting to Rs 6218/- on A/c of Mobile Bill Reimbursement.

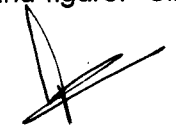
(Ref:- Audit Memo No.8 Dated: 09/12/2019)

During the test check of bills respect of reimbursement of Mobile call charges made to Hon'ble Justice Veena Birbal, President, State Consumer Dispute Redressal Commission, Vikas Bhawan, New Delhi and as per the records made available by the office the Gist of entitlement of reimbursement of bill to Hon'ble Judges it is mentioned under the head "Mobile Phone" item no. 7 that Office mobile phone will be supplied, Bill limited to Rs.30000/- per annum (i.e.Rs.2500/- per month).

Details of reimbursement made to the Hon'ble Justice for the financial year 2017-18 is as under:-

S.No.	Bill period	Bill amount	Reimbursement allowed as per entitlement	Excess reimbursed
1	08.4.17 to 07.05.17 (April'17)	3264	2500	764
2	08.05.17 to 07.06.17(May'17)	2280	2280	0
3	08.06.17 to 07.07.17(June'17)	3028	2500	528
4	08.07.17 to 07.08.17 (July'17)	2972	2500	472
5	08.08.17 to 07.09.17(August'17)	2326	2326	0
6	08.09.17 to 07.10.17(Sept'17)	2637	2500	137
7	08.10.17 to 07.11.17(Oct'17)	2633	2500	133
8	08.11.17 to 07.12.17 (November'17)	3038	2500	538
9	08.12.07 to 07.01.18 (December'17)	3824	2500	1324
10	08.01.18 to 07.02.18 (January'18)	3270	2500	770
11	08.02.18 to 07.03.18 (Feburary'18)	3477	2500	977
12	08.03.18 to 07.04.18 (March'18)	3075	2500	575
			Total	6218

HOO/DDO is hereby requested to obtain the revised entitlement list of mobile call charges reimbursement orders (if any) in respect of Hon'ble Judges of High Court, which regulates the reimbursement of mobile call charges. Failing which HOO/DDO may recover the overpayment of Rs 6218/- as per detailed above from the concerned after due verification of facts and figure. Similar other cases may be reviewed.


(IAO/Party No.-II)

PART III
TEST AUDIT NOTE

NIL

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(IAO/Party No.-II)