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**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P. ESTATE, NEW DELHI**

**Sub:- Internal audit report on the accounts of Delhi Fire Service, Bhikaji Cama Place, New Delhi, for the period 01.04.2018 to 31.03.2020.**

**PART – I**

**A) Introductory**

The main function of the unit is to safeguard the lives and property of people of area covered under the jurisdiction of Bhikaji Cama Place division from fire and emergency and providing rescue arrangement in case of natural calamities. Eight sub stations are functioning i.e. Nehru Place, Okhla-Ph.I, Okhla Ph.II, Chanakyapuri, Sarita Vihar, Mathura Road, Bhikaji Cama Place and Safdarjung, Nehru Place, Jasola Geetanjali under Bhikaji Cama Place Division.

The accounts of **Delhi Fire Service, Bhikaji Cama Place, New Delhi** for the period 01.04.2020 to 31.03.2022 was test audited by the audit party no. XXVII and headed by Sh. Prabhu Narayan Jha AAO/IAO and Sh. Rishabh Kumar, ASO w.e.f. 03.08.2022 to 18.08.2022 (10 days).

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:

**1. HOO**

S.No.	Name	Period
1.	Sh. Sumesh Kumar Dua	01.04.2020 to 31.03.2022

**2. DDO**

S.N o.	Name	Period
1.	Sh. Chander Mohan	13.11.2019 to 21.12.2021
2.	Sh. S.K.Dua	22.12.2021 to 03.08.2022

**3. Cashier**

S.N o.	Name	Period
1.	Sh. Suresh Kumar	01.04.2015 to till date

## BUDGET ALLOTMENT AND EXPENDITURE INCURRED

The details of budget allotted and expenditure incurred during the year 2020-21 to 2021-22 are as under:-

Year		
	Allotment (in Rs.)	Expenditure (in Rs.)
<del>2018-19</del> 2020-21	279500000	259899082
<del>2019-20</del> 2021-22	297100000	279339456

## VACCANCY POSITION

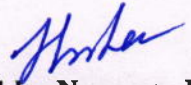
Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	06	06	00
02	Group B	69	28	41
03	Group C	475	282	193
	<b>TOTAL</b>	<b>550</b>	<b>316</b>	<b>234</b>

## AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the unit till the year 2018.

## GENERAL

The general conditions of the record of Delhi Fire Service, Bhikaji Cama Place, New Delhi for the period 01.04.2020 to 31.03.2022 was found to be satisfactory, subject to the observation made in the current audit report.

  
(Prabhu Narayan Jha)  
AAO./IAO  
Audit Party no. XXVII

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**PART - I A**  
**OLD AUDIT REPORT**

There were twenty two outstanding paras in old audit report with outstanding recovery of Rs.11,43,579/-. The department has not provided any reply so all the 22 paras are still outstanding with a recovery of Rs.11,43,579/- and incorporated in the current audit report as **Part-I.**

**(A)**

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	1997-98	2	0	0	1,2
2	1998-01	5	0	0	3,4,5,6,7
3	2004-06	6	0	0	8,9,10,11,12,13
4	2009-10	3	0	0	14,15,16,
5	2015-18	3	0	0	17,18,19,
6	2018-20	3	0	0	20,21,22
<b>Total</b>		<b>20</b>			

**(B) Details of Old Recovery pending**

YEAR	Para no.	Amount
1998-01	3	12390
2004-06	6	362439
2015-18	1	67476
2015-18	2	36000
2015-18	3	11724
2018-20	1	195702
2018-20	2	184248
2018-20	3	273600
<b>Total</b>		<b>1143579</b>





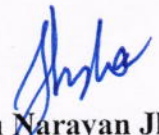
**PART- IB**  
**Current audit report**

During the course of current audit 07 preliminary audit memos plus one record memo were issued and a recovery of Rs.1,97,626/- was pointed out. Out of 06 memos 02 memo No.02 and 03 merged and converted into 01 para. Remaining 05 memos have been converted into 03 Para and 02 TAN with outstanding recovery of Rs.197626/- and incorporated in the current audit report as Part-II.

The details of the recoveries are as under:-

Memo no.	Subject	Recovery pointed out	Recovery effected/verified	Recovery outstanding
02	:-Irregular reimbursement of LTC for third resulting to a Recovery of Rs.6000/- in r/o Sh. LAL Mani LF.107/53	6000	--	6000
03	Recovery of TA, Ration Money and RP from Sh. Lal Mani, LF-107/53 amounting to Rs.10548/-.	10548	--	10548
03	Recovery of TA, Ration Money and RP from Sh. Pradeep Kumar,FO-189-64 amounting to Rs.10548/-.	10548	--	10548
04	Short Recovery of License Fee amounting to Rs.170530/-	170530	--	170530
	<b>Total</b>	<b>197626</b>	<b>--</b>	<b>197626</b>

The inspection report of **Delhi Fire Service, Bhikaji Cama Place, New Delhi** has been prepared on the basis of information furnished and made available. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

  
Prabhu Narayan Jha)  
AAO/IAO  
Audit Party no. XXVII



Main

① Para No-2

PARA-1 - Surcharge on Water/Electricity/Tele. bills:-  
(1997-98) (Ref Mem no 4 dt. 28/5/98)

Bill no. 512 dt. 31/3/98 for Rs. 295000/-

A bill for Rs. 378406/- in respect of water charges of fire station Matha Place was received by this dept. for Rs. 378406/- and payment made for 295000/- The amt. of Rs 378406/- includes an arrear of Rs 333876/- and surcharge of Rs 17955/- The arrear pertains to the period from 27.7.92 onwards, since the Govt of NCT of Delhi took over the Delhi Fire Services from MCD w.e.f 10/11/94 The amount for period of 27/7/92 to 9/11/94 should be reimbursed from MCD.

It is therefore requested that necessary steps may be taken for the reimbursement of the amount from MCD at the earliest.

PARA-2 Para No. 2  
 Stock register: (Ref Memo no. 5 dt 28/5/98)  
 (1997-98)

471C  
 18/11/98  
 18/11/98

59

During the course of audit while checking the dead stock register maintained by Midakji Cama place Fire Station, following irregularities have been noticed:

1. Physical verification has not been conducted by the audit unit after 1995. As per rule 116(1) in GFR physical verification of all stock items should be conducted once in a year. Now the needfull may be done and compliance shown to next audit.
2. It has been observed that one page of different types of items has been allotted in dead stock register since separate page of each items should be maintained. Now needfull may be done and compliance shown to audit for examples

Page	Its allotted
7	1. Log book 2. Spare stepni 3. Jake rode 4. wheel winch 5. Floor side winch
8	1. Ceiling fan 2. Desert cooler 20"

3. Non-consumable stock register has not been produced to audit

PARA-3 Para No. 3  
~~PARA-3~~

PARA-3 - Income-tax (Ref memo no. 9 dt 30/10/01)  
 (1998-2001)

(2) Sri. Kay War Singh (Cochin)

G.R.	142,286
(-1SD)	20,000
Tax Income	122,286 - 00
Tax	123,290
(-10000 - 1000)	
12,658 - 200	13658 -
(-7 Rebate 4/1/00)	
(- Saving Rs. 6000)	
(- 10% restricted)	12000
(- Tax already Pd)	1658
	1033
Bal. Tax Lias.	600

work: Done in balance sheet



46/c

49  
58

(10) Mr. M.K. Bantua (2000-2001) D-1

Gross Salary: 2,27,799  
 (-) Rebate on S/O: 2,000  
 2,17,799

(-) Rebate on medical  
 (a) Policy life Rs 0-4667 -  
 (b) Pension - 6708 -  
 (c) LIC/CRIF - 1140 - 12,715 -

Taxable Income 2,05,084 - 85  
 2,05,030  
 35,521 -

Tax:  
 50-60 @ 10% 1000  
 60-150 @ 20% 18000  
 150- @ 30% 16500

Note: 100% rebate has the  
 effect of Rs 18000 instead of  
 Rs 12,715 -

(-) Rebate u/c S/O on  
 Savings of CIP, Insur. etc.  
 & FD/BI Bond - (Restricted) 6,16,000 -  
 17.5% @ 15% (+2%)

17,527 -  
 3320 -

(-) Tax already Pd  
Balance Tax Liability -

22,847 -  
 21,147 -  
 1,700 -

Could

(12) Mr. Ram Dass (18/95)

C.S. 106908 -  
 (-) S/O - 20,000 -  
 86908 -  
 Tax 86910 -

50-60 @ 10% 1000  
 60-150 @ 20% 5382 - 6382 -

(-) Rebate u/c S/O  
 on Sav. of Rs. 7300 @ 20% 1460 -  
 + S/O 12% 4922 -  
 5910 -  
 (-) Tax Pd. 5513 -

Balance Tax Liability 1000



14) Sh. Rajbir Singh, (A.K.A.)

C.I.C. 116884 -  
(-) SD 20,000 -

Taxable Income 96884 -

Tax  
50-60 @ 10% 1000 -  
60-150 @ 20% 7376 - 8376 -

(-) Rebate 4/8 88

on savings of Rs. 30720 -  
@ 20% 6144 -

(+) 8% 12%  
Tax liability → 2500 -

470  
~~124~~  
~~124~~  
69

48  
57

Could be (8) -

our page:

15) Sh. Han Singh,

Gross Salary - 98970 -

(-) SD - 20,000 -

Taxable Income 78970 -

Tax  
50-60 - 1000 -  
@ 10% 3794 -

60 - @ 20% 2794 -

(-) Rebate 4/8 88  
on savings of Rs. 6360/-  
@ 20% 1272 -

(+) 8% 12%  
2522 -  
303 -

(11)



Don't Re-raise:-

1999-2000

44/c  
1999  
182/c

47 56

(67) Sh. O. K. Bhatnagar, Delhi.

Gross Salary -	22,5461 -
(-750)	20,000 -
<u>Taxable Income</u> -	<u>20,5461 -</u>
	20,5460

Tax:

5000 @ 10% = 1000  
6000 @ 20% = 1200

150 - @ 30% = 450

NOTE: Wrong calculation of Tax

(-) Rebate u/s 88

on 10% C.I.S. & D.C.I. (max)

1,14,000 -

(-750) @ 10%

2,638 -  
2164 -

Tax payable ->

23802 -

(- Income Tax already paid) 17,701 -

Bal. Tax Liabilities -> 6,101 -

(67) Sh. Ram Dass (DVR 399) Chandigarh

Gross Salary -	107861
(-750)	20,000 -
<u>Taxable Income</u> ->	<u>87,861 -</u>
	87,860

Tax:

5000 @ 10% = 1000

6000 @ 20% = 1200

6572 -

(- Rebate u/s 88

on 10% C.I.S. & D.C.I. 12360

2472 -

(-750)

4100 -

(-750) @ 10%

110 -

Tax payable ->

4510 -

(- already paid

4447 -

Bal. Liability -> 63 -

Contribution (5)



Account Analysis

(17) Sh. Jagat Singh - (LF/4205)

Gross Salary - 113158 -  
 (-) SD - 20000 -  
93158 or.  
Taxable Income - 93160 -

Tax:  
 50-70 @ 10% 10000 -  
 60-150 @ 20% 6632 -  
7632 -

(-) Rebate 4/288  
 or Rs. 23360 @ 25% (-) 24672 -

Tax Payable - 2960 -  
 (+) 10% Surcharges - 355 -

(-) Tax already  
 Pd. 3315 -  
2952 -  
Bal. Tax Payable 363 -

In view of above, the DDO/HO is  
 hereby requested to take necessary  
 remedial action, so that these type of  
 mistakes could not be repeated  
 in future. Whenever the discrepancy  
 found in order, the recovery shall  
 be made under intimation to  
 Audit. Similar cases on the aforesaid  
 guidelines may also reviewed.

43/c  
~~44/c~~  
~~45/c~~  
 46



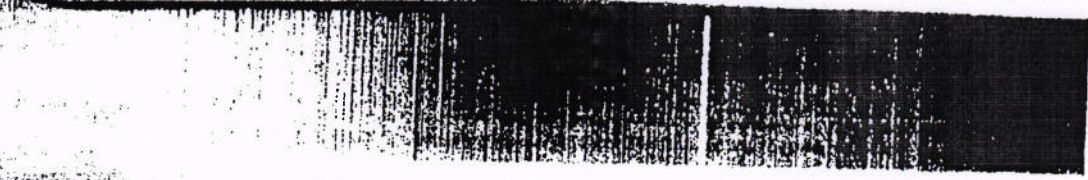
SERVICE BOOK

(Ref Memo No. 7 dt 30/10/01)

4  
12/11  
1998  
Page No. 4  
54  
45

During scrutiny of service books, following irregularities were noticed:-

- (i) It is generally seen that the nomination forms regarding G.P.F, D.C.R.G, C.E.I.S were not found attached in the service books of all employees. Needles may pl. be done now & shown to audit.
- (ii) Details of family was not found attached in all the service books for the purpose of LTC, gratuity leave etc. Needles may pl. be done now and shown to audit. The service verification in retiring persons has also not done.
- (iii) The pay fixation formula of VII pay commission was not found attached in the service books. The needles may pl. be done now and shown to the audit.
- (iv) The services with pay bill & A.P.R. was not found verified up to date by D.D.O in all the service books. Needles may pl. be done now & shown to audit.
- (v) Entry regarding H.B.A was not found made in the service book in D.D. Sh. Baidhey, Sh. Raviyam, D.O & B. Kishore Kumar, fire man. Needles may please be done now & shown to audit.
- (vi) The first page of service book of Newly appointed officers was not found attested by the H.O.D. for example - B. Bal Raj, fireman, B. Chhat Singh, F.M. Other cases of similar nature may also be reviewed. Needles may pl. be done now and shown to audit.
- (vii) Annual increment was not found entered in all the service books during the audit period. Needles may pl. be done now & shown to audit.
- (viii) The entry regarding A.C.P with orders of competent authority as well pay fixation order were not found made in all the service books who got their transfer. Needles may pl. be done now & shown to audit.





PARA 5 - LONG TERM ADVANCES

(5)

1998-2001

During scrutiny of long term advances it has been observed that the following officers/officials have been obtained the HBA/SC for Advance as mentioned against each:

(Ref Memo No. 6 dt 30/10/01)  
41/2

1997/2  
Tara No 553  
44

Sr	Name of officer with Designation	Loan Taken	Nature of Loan
1	St. Radley Kumar S.O.	Rs 3,60,000/-	HBA
2	St. Sunder Kumar S.O.	Rs 20,500/-	HBA
3	St. K.K. Sarema S.O.	Rs 30,000/-	SC for Adv.

On completion of construction/purchase the house should be insured by the officer at his cost against fire, flood and lightning for the full value of the house, the insurance policy should be deposited with Govt. and premium receipt should be produced for inspection. The insurance should be kept alive till liquidation of Advance and interest thereon but no officer has been shown insurance policy to the Audit. In case of the house has not been insured the full amount of Advance plus interest over and above penal interest may be recovered under intimation to Audit.

Similarly in case of SC for Adv. the officer should be insured of his cost against fire theft, till the Advance with interest is recovered but the official has not shown the insurance policy as well as copy of Receipts. In case SC for has not been purchased or SC for is not insured the full amount of Advance with penal interest be recovered under intimation to Audit.

DR R-1



Discrepancies for the Audit period following  
 discrepancies were noticed.

- ① Water filter Consumption - was purchased from M/s. Aqua Fresh. A- No 5807 - but no label formalisation was observed during purchase of water filter in the absence of any of the conditions. The purchase is irregular. This expenditure may be got regularized from the Competent Authority under Introduction to Audit.
- ② The sanction for Rs 1000/- for purchase of Cleaning/Sanitizing 9 items was issued by AO (Pins) vide their letter No F4/DFs/OB/99/297-90 dt 14.12.99. But this office has incurred Rs 10074/- which is more than the sanction. As such ex-post facto sanction may pl be obtained for this excess amount. In addition the condition formalities has also not been observed for this purchase. The expenditure may pl be regularized from the Competent Authority/ P.O. under introduction to Audit. In other similar cases vide 189 dt 26.5.2000. No. 9974/- for purchase sanitizing 9 items, the label formalisation has not been observed.
- ③ The following Contingent bills were not been produced to Audit for scrutiny. The same may pl be traced and shown to Audit:

Sr	Bill No	dt	Amount
1	404	15/11/98	Rs 25343/-
2	405	15/11/98	Rs 7476/-
3	406	15/11/98	Rs 7072/-

ODD BANG  
 (M. R. B. 2007)



1998-2001

(2) As per bill contract register SL. No. 1577/98 (Ref Memo m. 3 dt 23/10/01)

39K  
7  
63  
45  
Tara No. 7

Person has claimed LTC of Rs. 1,53,000/- vide bill No. 1577/98 dt 9/6/2000. The official copy has not been signed by the DDO. An bill No. has been given on the body of the bill. It is not clear how much amount has been sanctioned by the DDO. This needs identification.

(3) The following LTC bill where details are given below have not been produced to Audit for verification of correctness of the same may pl be traced and shown to Audit.

1998-99

Sr No.	RCU No.	Dt.	Amount
1.	173.	13/7/98	Rs. 407/-
2.	497	4/3/99	Rs. 12060/-

Sr No.	RCU No.	Dt.	Amount
1	201/30	10/4/99	Rs. 1940/-
2	375/4/11	4/10/99	Rs. 1882/-
3	522/7/17/99	7/12/99	Rs. 11957/-
4	523	7/10/99	Rs. 1287/-

1998-2000

Sr No.	RCU No.	Dt.	Amount
1	229	1.7.99	Rs. 5047/-
2	410	2.2.2000	Rs. 3004/-
3	533	13/3/2000	Rs. 17300/-



381c  
176/c  
450

GOVERNMENT OF NCT OF DELHI  
DIRECTORATE OF AUDIT  
(Audit Party No.1)

**PART - II : CURRENT AUDIT REPORT**

( for the period of 2001-02 to 2005-06, whose audit was conducted currently -  
excluding the period of 2000-03 and 2003-04 which was conducted by DACR)

PARA-8

8

**PARA-1 : GPF Class-IV - Ledger & Pass-Books - 2004-06**  
(Ref Memo no.1 dated 09.03)

Following irregularities were noticed during the test-check of the **GPF Class-IV-  
Ledger & their Pass-Books :-**

1. **Mr Shly Charan, Sweeper (Bhikali Cama Place) - 2005-06 (Page no.7)** - An entry is recorded in the 'Withdrawals' column of the ledger, wherein an amount of Rs.9000/- is shown withdrawn vide bill no.GPF-577 dt 16.02.05. Also the said amount of Rs.9000/- had been deducted in the closing balance/summary for the year 2005-06. Whereas no corresponding entry for any withdrawal was found recorded in the pass-book of the official. Hence, factual position may be clarified to audit (alongwith supporting documents) - with necessary rectification in the books.
2. **Mr Sukhbir Singh, Sweeper (Saldarjung) -**
  - (a) **2002-03 (Page no.26)** - An amount of Rs.10000/- was drawn as advance vide bill no. GPF-698 dt 27.03.03; but the same has **not been debited** to the closing balance/summary for the year 2002-03. Necessary corrections may be made in the ledger and shown to audit.
  - (b) **2005-06 (Page no.37)** - It was evident from his GPF pass-book that a 'withdrawal' of Rs.55000/- was granted to the official vide bill no.GPF-535 dt. 01.02.06. Whereas no entry for the same had been debited in his ledger account maintained by the office. Necessary corrections may be made in the ledger and shown to audit.
3. It was also noticed that :-
  - (a) **incorrect calculation of progressive total** in the following cases :-
    - (i) 2004-05 (Page no.27) - Mr Sukhbir Singh, Sweeper (Saldarjung)
    - (ii) 2005-06 (Page no.113) - Mr Shyam Kumar, Sweeper
    - (iii) 2005-06 (Page no.142) - Ms Orwali, Peon
  - (b) **incorrect calculation of interest** in the following cases :-
    - (i) 2003-04 (Page no.81) - Mr Vinod Singh
    - (ii) 2003-04 (Page no.134) - Ms Parkashwati, Sweeperess

Aforesaid incorrect calculations may have resulted in **excess credit** or **less credit** of interest to the official, for the said year. Hence, calculations may be reviewed and do the needful correction in the books, under intimation to audit. Other similar cases may also be reviewed on the above lines.

MANORAMA RAWAT  
Sr. Accounts Officer  
Directorate of Audit  
Govt. of NCT of Delhi  
Delhi Sheraton Hotel  
New Delhi-110002



PARA-9

9  
Para No. 8

371c b1

197c

49  
40

**PARA - 2 : Medical Reimbursements - 2004-06**

(Ref Memo no.2 dated 09.03.07)

Following irregularities were noticed during the test-check of the *medical reimbursement* records :-

**1. Mr Roop Ram, FM-78/56 - Bill no.MB-383 dated 13.10.04 for Rs.8993/-**

Aforesaid case pertains to the reimbursement of the medical expenses incurred by the official for medical treatment of his mother for the disease of weakness and fever at a private clinic namely Tomer Clinic, Jattari, Allgarh during the period 16.11.03 to 23.11.03.

The case was initially sent to DHS seeking their approval for reimbursement of expenditure. Pursuant to the case DHS had raised a query on page 3/n of the file that - "The discharge summary is not submitted which may be ensured from the concerned department". Endorsing the above requirement, the MS(NH)-I also demanded the production of the requisite document and returned the file to the DFS for compliance, with the approval of DHS, vide U.O.No.4881 dated 21.09.04.

Whereas in the instant case, it appears that DFS had misinterpreted the remarks of DHS as approval for reimbursement of expenditure and the full amount of Rs.8993/- was reimbursed to the official, which is not in order.

Hence, either an ex-post facto sanction for Rs.8993/- of the DHS may be obtained in the matter -or else- a recovery of the paid amount may be made from Mr Roop Ram, FM-78/56, after due verification of all the relevant documents and facts, under intimation to audit.

**2. Mr Dilbagh Singh, FM-9/53 - Bill no.MB-579 dated 08.03.06 for Rs.60438/-**

Case pertains to the reimbursement of the medical expenses incurred by the official for his own medical treatment for the disease of antibody of Hepatitis C Virus (Anti-HCV) at Sunder Lal Jain Hospital during the period 30.09.05 onwards.

In the instant case, it was noticed that that gross-claim of the aforesaid bill was Rs.95438/- and a recovery of advance of Rs.35000/- was adjusted to it and the net payable amount was claimed as Rs.60438/-.

Though proper sanction of the competent authority was found to have been obtained regarding drawal of the aforesaid advance of Rs.35000/- ; but the approval of competent authority for expenditure of Rs.60438/-, beyond the initially estimated expenditure of Rs.35000/-, was found available in the file. As such, the medical reimbursement of Rs.60438/- is not in order.

Hence, either an ex-post facto sanction of Rs.60438/- may be obtained from the competent authority -or else- a recovery of the paid amount may be made from Mr.Dilbagh Singh, FM-9/53, after due verification of all the relevant documents and facts, under intimation to audit.



PARA-10

Para No. 9

361c

622

488

**PARA - 3 : Leave Travel Concessions - 2004-06**

(Ref Memo no.3 dated 09.03.07)

**Mr Mahesh Kumar, FO-83/59 - Bill no.LTC-236 dated 10.08.04 for Rs.20120/-** Case pertains to the LTC claim of the official for his bus journey performed to visit from New Delhi to Trivendrum in respect of self, wife, father, mother and two daughters - from 09.06.04 to 01.07.04.

During scrutiny of the bill, the following irregularities were noticed :-

- (a) From the Bill-Register, it was noticed that the aforesaid bill was raised to PAO vide another bill no.LTC-20 dated 11.04.05 for Rs.20120/-. Reasons for the same may be elucidated to audit.
- (b) The 'Details of Family', placed at 71/c in the file in FORM-3 is also not accepted by the competent authority (photocopy enclosed as Annexure-1/ Para-3). Moreover, the form submitted by the official is undated (whereas his date of appointment in service was 01.10.02).
- (c) Further, in his application dated NIL, the official Mr Mahesh Kumar, FO-83/59 had not declared the farthest point of visit as KanayaKumari. Whereas no proof was found attached with the bill (like - Check-post seal of the concerned States on the permit) testifying the actual entry at Kanaya Kumari (Tamil Nadu) or Trivendrum (Kerala) as well as other States of tour in South India. In the absence of such vital testimony, the claim is not in order.
- (d) From the copy of the permit (photocopy enclosed as Annexure-2/Para-3), it was noticed that a "temporary permit" bearing no.TPP/ 005898/2004 was issued to one Mr Inderveer s/o Mr Raj Kumar for bus no.DL-1PA-4664 by the Transport Department, GNCTD. But in the said letter, it was observed that there was no dispatch no. and date on the issued temporary permit. Hence, the photocopy document of the said permit may be got verified (whether the permits was issued by STA, Delhi) from the Transport Department, GNCTD, under intimation to audit.
- (e) Similarly, no dispatch no, and date had been recorded on the "Travel Certificate" bearing no.1A-002382 dated 05.07.04 issued by the Nagaland Tourism Department (photocopy enclosed as Annexure-3/Para-3). As such, the photocopy document of the said "travel certificate" may also be got verified and certified from the Nagaland Tourism Department, Government of Nagaland, AG Road, Kohima, Nagaland, under intimation to audit.
- (f) The above formalities may be got completed and verified. Otherwise, either the incurred expenditure may be got regularized from the Head-of-Department -or else- recovery of Rs.20120/- may be made from the official after due verification of all the relevant documents and facts, under intimation to audit.



PARA-11

Para No. 10

357c 59  
173/c

47  
28

**PARA - 4 : Non-collection of Licence Fees, Electricity-charges and Water-charges of the government quarters allotted to officers and other employees**

(Ref Memo no.6 dated 14.03.07)

It has been observed in the context of government accommodations that :-

1. There are approximately 30 government quarters (family accommodations) in each 'Fire Stations'; making a total of approximately 180 in all the six 'Fire Stations', under the jurisdiction of this Division. These quarters were in the categories of two room flats; three room flats and four room flats. Further, these flats were allotted to the various officials working in Delhi Fire Service, GNCTD, as per their designation.
2. Whereas no licence fees or no electric-charges or no water-charges were found recovered from its allottees (except Class-IV-Safai Karamchari), which is totally in contraventions to the rules of allotment of government accommodations.
3. Whereas regarding electricity charges - the Chief Fire Officer, DFS had issued orders on 02.04.02 to install electric sub-meters at each staff quarters at the earliest possible and fixed the electric charges to be recovered, w.e.f April'04 @ :-
  - (a) Rs.400/- per month for Divisional Officers ;
  - (b) Rs.300/- per month for Assistant Divisional Officers ;
  - (c) Rs.250/- per month for Station Officers ;
  - (d) Rs.150/- per month for SO and other ranks

Basis of deciding the aforesaid rate seems to have disparity - as a person having high-electricity-consuming electronics items like A/C, Washing Machine, etc and a person not having the said electronics items are paying the same rate - whereas their consumption of electricity are of different ratio. Hence, there arises disparity.

4. Whereas, neither any records confirming the installation of sub-meters nor any records regarding recoveries of electricity charges, in compliance to the aforesaid orders, were made available to audit. Reason could not be elucidated to audit by the unit.
5. Instead, it was noticed from the PBRs that an amount of Rs.10/- per month is being paid to all the employees of Delhi Fire Service as - *Electricity Allowance*. Reason/meaning of the nature of this item could not be elucidated by the unit.
6. Furthermore, it was also observed that all the expenditure incurred on the maintenance of aforesaid residential government quarters, its electricity charges and its water charges - are being paid by the Government out of the Contingency Fund, which is irregular.
7. Queries revolving the aforesaid issues mostly remained unanswered or unsatisfactory, despite repeated requests. Nor any related records/guidelines/directions pertaining to the aforesaid issues were made available to audit.

Hence, in this regard kindly elucidate :-

- (a) If there exists, any specific orders issued by the competent authority with the concurrence of the PWD Division of Land & Building Department, GNCTD and the Finance Department, GNCTD regarding licence fees-FREE, electricity-charges-FREE and water-charges-FREE allotment of the government quarters



to officials working in Delhi Fire Service – the same may be made available to audit.

Otherwise, in the absence of such specific orders – it would be construed that the non-collection of the aforesaid fees as irregular and the government is being made to bear the burden of expenditure on the maintenance, electricity and water charges of these flats.

Under the circumstances, i.e., in case of non-existence of any specific orders:-

- (i) firstly, the reasons for non-collection of Licence Fees, Electricity-charges and Water-charges with regard to the government quarters allotted to officers and employees may be elucidated to audit ;
- (ii) secondly, recovery on account of Licence Fees, Electricity-charges and Water-charges may be made from the allottees from the date of allotment of government quarter to till-date with the consultation of PWD, Land & Building Department, GNCTD.

Compliance in this regard may be reported to audit.

- (b) Unless, the electricity rates (as stated at point no.3 above) have the concurrence of PWD, Land & Building Department, GNCTD and Finance Department, GNCTD, the aforesaid orders are irregular and may be reviewed, under intimation to audit.

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PARA-12 (12) Para No. 11

PARA-8 : Government quarters (Ref Memo no.6 dated 14.03.07)

PHC

- (a) Details regarding the total number of quarters (type-wise) in the various 'Fire Stations' which are falling under the jurisdiction of this Divisional Office - including the details regarding the area of these quarters (in sq.mts) - may be made available to audit.
- (b) Details of allottee's (type-wise), since its construction or since 10.11.94 (i.e., the date from which DFS was transferred from MCD to GNCTD), whichever is earlier - may be made available to audit.
- (c) Details of vacant flats (type-wise), since its construction or since 10.11.94 (i.e., the date from which DFS was transferred from MCD to GNCTD), whichever is earlier - may be made available to audit.
- (d) Details of the government quarters (type-wise) occupied by the families after retirement/death - since its construction or since 10.11.94 (i.e., the date from which DFS was transferred from MCD to GNCTD), whichever is earlier - may be made available to audit.
- (e) Furthermore, it was also noticed that some of the aforesaid government quarters were allotted to the employees were not vacated after the death/retirement of the Government servant and is been continuously unauthorized occupied by them or by their families, without payment of any kind of fees/charges to the Government, which is also in absolute contravention to the rules. Complete details of such government quarter's may also be furnished.



PARA-13  
13  
Para No. 12

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**PARA - 6 . Income-tax (Ref Memo no.7 dated 19.03.07)**

During the test-check of the *Income-Tax records*, the following anomalies were noticed :-

1. Further, it was also noticed from the income-tax performa of various officials to whom government quarters were allotted - that the following specific amount were added to their gross-salary at a standard rates :-

- (a) Rs.245/- for Divisional Officers and Dy.Divisional Officers ;
- (b) Rs.148/- for Station Officers ;
- (c) Rs.122/- for Sub-Officers ;
- (d) Rs.49/- for Fireman and Leading Fireman.

The aforesaid amount multiplied by 12 (months) was added in the income-tax performa at S.No.6 of the said performa in the name of "10% of the basic-pay in case of rent-free".

It may be noticed from the nomenclature of the item that actually an amount equivalent to 10% of their basic-pay (plus DP) multiplied by 12 should have been added to their gross-salary, for further calculation of income-tax.

Whereas, practically only the standard aforesaid amount is added to their gross salary ; which compared to their basic-pay (plus DP) is very nominal. Reason could not be elucidated to audit by the unit.

Whereas, during test-check of the aforesaid unexplained figures were not included while calculating the income-tax or its recoveries. Hence, firstly the reasons for the aforesaid item may be ascertained and elucidated to audit and then, if convincing, necessary figures in respect of the aforesaid item may be included and recalculations of income-tax may be made, after due verification of all the relevant documents and facts, under intimation to audit.

2. Following is the abstract of Irregularities noticed during test-check :-

S. No	Year	No of cases	Brief audit observation	Amount
1	2004-05	177	Short recovery of Income Tax	426215
2	2005-06	12	Short recovery of Income Tax	3759
				429974

Detailed calculation of the aforesaid outstanding amount is shown in the enclosed Annexure-4/Para-6.

In case, there are any other facts in the aforesaid cases, the same may be brought to the notice of audit -otherwise- a recovery of Rs.429974/- may be made from the officials (for the amount mentioned against their name), after recalculation and due verification of all relevant records, under intimation to audit.

( Encl : Annexure as stated above )



Para No-13  
PARA-14  
14  
Partially settled  
311  
19/10  
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**Non-Production of Records**  
(Ref Memo no.8 dated 19.03.07)

The following records were not made available to audit for scrutiny, despite of numerous written and verbal requests :-

- S-1. Spouse information (of previous audit of 2000-01 and current audit of 2004-05)
- 2. Long-term Advances Register.
- S-3. LTC Registers
- 4. Income-tax calculation sheet for 1998-99 in respect of Nehru Place FS.
- 5. Liveries records
- 6. Property Register
- S-7. A letter dated 12.03.07 was sent to the PAO-2, R K Puram for verifications of remittances during the audit period. Whereas, the said PAO had verified all the requested remittances - except the deposit of receipt vide TR-5 No.59 for Rs.38483/- (Rs.37182/- + Rs.1301/-). The unit concerned had assured to take-up the matter with concerned Bank & PAO and show the compliance to next audit.
- S-8. GPF pass-book of Mr Omr Prakash, Sweeper and Mr Chandar Pal, Sweeper not produced to audit for scrutiny.

Settled

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. 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 will lie on the concerned HOS.

However, the same may please be traced and shown to next audit for scrutiny.

Sl. No 1, 3, 7 & 8 settled.  
Manorama Rawat

MANORAMA RAWAT  
Accounts Officer  
New Delhi



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Name of the Government servant: **Mahesh Kumar**  
 Designation: **FC-33/89**  
 Date of birth: **5-5-1973**  
 Date of appointment: **1-10-2002**

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Details of the members of the family

(1)	(2) Names of the members of family	(3) Date of birth	(4) Relationship	(5) Initials of the Head of Office	(6)
	SMT. Kamlesh	28 years	Wife		
	Kum. Ruchi	2-5-97	Daughter		
	Kum. Bhawna	22-11-99	Daughter		
	Mrs. Bhugan	10-3-2003	Son		
	Smt. Kadamay	64 years	Father		
	SMT. Dharmwanti	60 years	Mother		

I hereby undertake to keep the above particulars up-to-date for notification to the Head Office in the event of any addition or alteration.

Place: .....

Dated the .....

- Family for this purpose means -
- (a) wife, in the case of a male Government servant,
  - (b) husband, in the case of a female Government servant,
  - (c) sons below eighteen years of age (including daughters below the same age, if adopted and born or adopted legally before retirement).

NOTE: WIFE and husband shall include respectively, legally adopted children, if any.



29/10

Annexure 2 / Page 3

3/2

FORM NO. 1 (1971)  
Rule 54 of Delhi Motor Vehicle Rules, 1957  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI

1. Temporary Permit No. : 171/M-278/2001

2. Name of the Owner : 171/M-278/2001

3. Driver's Name : RAJ KUMAR

4. Address : 171, FOURTH ESTATE, DELHI

5. Type of Vehicle : BUS

6. (i) Registration No. : DL 17N 4144  
(ii) Seating Capacity : 15  
(iii) Laden Weight (G.W.) : 13200

7. Chassis No. : 4128AN0012545

8. Engine Number : 994210117

9. Purpose of Journey(s) : For the Personal Use of the Driver

10. (a) Route or area for which Temporary Permit is Valid : DELHI TO MATHURA VIA DELHI

(b) Maximum number of passengers which may be carried at a time : 15

(c) Whether a conductor must be carried : Yes

(d) Whether the vehicle may be used for the carriage of goods in place of passengers : No

(e) Any other conditions as laid down by S.T.A. as per Section 47 of Motor Vehicle Act, 1946 : None

11. Valid from : 10-10-2001

12. Date of Expiry : 01-11-2001



For Chief Minister's Office  
Chhokri (Jangpore)

Issuing Date : 09-10-2001  
Printed by : 171/M-278/2001  
Printed on : 09-10-2001

D.D.O. Delhi  
Bhikaji Cama Place, N. Delhi

P.R.O.  
Govt. of Nagaland  
Wahled Tourism Department  
New Delhi.




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GOVERNMENT OF NAGALAND  
**NAGALAND TOURISM DEPARTMENT**



**TRAVEL CERTIFICATE**

ROUTE: 002/107  
 This is to certify that the Government of Nagaland has actually travelled in Luxury/Delux Bus Train

and back. The journey started on 9/6/07

1/7/07 20, 120/- Twenty Two hundred and twenty  
 per seat

PERMIT NO. 417/2007-08

NAME: Kum N. Singh

**NAGALAND TOURISM**

Signature: *(Signature)*

NOTE: This certificate is issued only to bona fide passengers who possess valid tickets for tours conducted by the Nagaland Tourism Department and not by any private party/person.

FOR MORE INFORMATION CONTACT THE TOURISM DEPARTMENT, NEW DELHI

Bhikaji Cama Place, N. Delhi



## ANNEXURE - 4 / Para-6

( Reference to Para 6 : Income-tax - of the current audit of 2004-05 and 2005-06 )

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### 2004-05

Related Important Information's	
Less - Standard Deductions :	
Upto Rs.500000	40% of salary or Rs.30000
Above Rs.500000	Rs.20000
Less : Rs.5000/- as rebate for women - u/s 88D	

Taxable Income	Rates of Income-tax for the year 2004-05
Upto Rs.50000	NIL
Rs.50001 to Rs.60000	10% of income exceeding Rs.50000
Rs.60001 to Rs.150000	Rs.1000 plus 20% of income exceeding Rs.60000
Rs.150001 and Above	Rs.19000 plus 30% of income exceeding Rs.150000
Plus - Education Cess @ 2%	

Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
1	Mr Baladin, LFM-702 (18)	Gross Salary= 129633 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98073	Total I-Tax= 8815 GPF= 42000 CGEIS= 360 Total Savings= 42360 Rebate= 8472	Tax pay'bl= 143 2% SC pay'bl= 3 Tax paid= 0 SC paid= 0 Outstanding= 146	146
2	Mr Badri Prasad, LFM-48/50 (19)	Gross Salary= 113745 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82185	Total I-Tax= 5437 GPF= 20000 CGEIS= 360 Total Savings= 20360 Rebate= 4072	Tax pay'bl= 1365 2% SC pay'bl= 27 Tax paid= 0 SC paid= 0 Outstanding= 1392	1392
3	Mr Ajit Singh, LFM-195 (20)	Gross Salary= 150522 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 118962	Total I-Tax= 12792 GPF= 54000 CGEIS= 360 Total Savings= 54360 Rebate= 10872	Tax pay'bl= 1920 2% SC pay'bl= 38 Tax paid= 0 SC paid= 0 Outstanding= 1958	1958
4	Mr Jai Kumar, FMDVR-5/55 (26)	Gross Salary= 117954 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 86394	Total I-Tax= 6279 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 2607 2% SC pay'bl= 52 Tax paid= 0 SC paid= 0 Outstanding= 2659	2659
5	Mr Satish Kumar, 7B/52 (32)	Gross Salary= 121388 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 89828	Total I-Tax= 6966 GPF= 27000 CGEIS= 360 Total Savings= 27360 Rebate= 5472	Tax pay'bl= 1494 2% SC pay'bl= 30 Tax paid= 0 SC paid= 0 Outstanding= 1524	1524
6	Mr Davinder Singh, FM-80/53 (33)	Gross Salary= 120306 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 88746	Total I-Tax= 6749 GPF= 22500 CGEIS= 360 Total Savings= 22860 Rebate= 4572	Tax pay'bl= 2177 2% SC pay'bl= 44 Tax paid= 0 SC paid= 0 Outstanding= 2221	2221
7	Mr Mohan Singh, FM-121/53 (34)	Gross Salary= 119436 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87876	Total I-Tax= 6575 GPF= 23000 CGEIS= 360 Total Savings= 23360 Rebate= 4672	Tax pay'bl= 1903 2% SC pay'bl= 34 Tax paid= 0 SC paid= 0 Outstanding= 1941	1941
8	Mr Suresh Kumar, FM-16/57 (36)	Gross Salary= 111831 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000	Total I-Tax= 5054 GPF= 12000 CGEIS= 360 Total Savings= 12360	Tax pay'bl= 2582 2% SC pay'bl= 52 Tax paid= 0 SC paid= 0	2634

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PB 186  
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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax					
S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
9	Mr Joginder Singh, FM-149/56 (37)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Outstanding= 2634 Tax pay'bl= 580 2% SC pay'bl= 12 Tax paid= 0 SC paid= 0 Outstanding= 592	592
10	Mr Dharampal, FM-18/52 (39)	Gross Salary= 126478 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 94918	Total I-Tax= 7984 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 5512 2% SC pay'bl= 110 Tax paid= 0 SC paid= 0 Outstanding= 5622	5622
11	Mr Anil Kumar, FM-26/57 (40)	Gross Salary= 111831 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 80271	Total I-Tax= 5054 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2582 2% SC pay'bl= 52 Tax paid= 0 SC paid= 0 Outstanding= 2634	2634
12	Mr Rajinder S, FM-30/56 (41)	Gross Salary= 113923 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82363	Total I-Tax= 5473 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 3001 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3061	3061
13	Mr Gyanender Kumar, FM-95/59 (42)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 69851	Total I-Tax= 2770 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'bl= 1498 2% SC pay'bl= 30 Tax paid= 0 SC paid= 0 Outstanding= 1528	1528
14	Mr Ravinder Singh, FM-123/59 (43)	Gross Salary= 100227 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68667	Total I-Tax= 2733 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 261 2% SC pay'bl= 5 Tax paid= 0 SC paid= 0 Outstanding= 266	266
15	Mr Radha Krishan, SO (47)	Gross Salary= 135192 Tpt Allow= 0 Wsh'g Allow= 480 Stand'd Ded= 30000 Taxble In'cm= 104712	Total I-Tax= 9942 GPF= 48000 CGEIS= 360 Total Savings= 48360 Rebate= 9672	Tax pay'bl= 270 2% SC pay'bl= 5 Tax paid= 0 SC paid= 0 Outstanding= 275	275
16	Mr Om Prakash, LFM-428 (51)	Gross Salary= 120635 Tpt Allow= 0 Wsh'g Allow= 330 Stand'd Ded= 30000 Taxble In'cm= 90305	Total I-Tax= 7061 GPF= 20000 CGEIS= 330 Total Savings= 20330 Rebate= 4066	Tax pay'bl= 2995 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3055	3055
17	Mr Dharampal, LFM-441 (52)	Gross Salary= 136563 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 106203	Total I-Tax= 10241 GPF= 38500 CGEIS= 360 Total Savings= 38860 Rebate= 7772	Tax pay'bl= 2469 2% SC pay'bl= 49 Tax paid= 0 SC paid= 0 Outstanding= 2518	2518
18	Mr Braham Singh, LFM-599 (53)	Gross Salary= 136563 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000	Total I-Tax= 10241 GPF= 42000 CGEIS= 360 Total Savings= 42360	Tax pay'bl= 1769 2% SC pay'bl= 35 Tax paid= 0 SC pd = 0	1804

PB 187  
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PB 189  
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PB-189  
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PB-188  
14.6.10



25/10/05  
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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax					
S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
		Taxble In'cm= 106203	Rebate= 8472	Outstanding= 1804	
19	Mr Hari Ram Meena, LFM-73/50 (54)	Gross Salary= 131946 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 100386	Total I-Tax= 9077 GPF= 14400 CGEIS= 360 Total Savings= 14760 Rebate= 2952	Tax pay'bl= 6125 2% SC pay'bl= 123 Tax paid= 0 SC paid= 0 Outstanding= 6248	6248
20	Mr Pradhan Singh, DVR-6 (60)	Gross Salary= 129264 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98904	Total I-Tax= 8781 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'bl= 1509 2% SC pay'bl= 30 Tax paid= 0 SC paid= 0 Outstanding= 1539	1539
21	Mr Raj Kumar, FM/DVR-64/55 (64)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
22	Mr Ishwar Singh, FM-881 (69)	Gross Salary= 117438 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 85878	Total I-Tax= 6176 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 1304 2% SC pay'bl= 26 Tax paid= 0 SC paid= 0 Outstanding= 1330	1330
23	Mr Krishan Kumar, FM-13/47 (71)	Gross Salary= 131333 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 99773	Total I-Tax= 8955 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 4083 2% SC pay'bl= 82 Tax paid= 0 SC paid= 0 Outstanding= 4165	4165
24	Mr Satish Kumar, FM-34/47 (72)	Gross Salary= 130398 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98938	Total I-Tax= 8768 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 3896 2% SC pay'bl= 78 Tax paid= 0 SC paid= 0 Outstanding= 3974	3974
25	Mr Surender Kr Sharma, FM-56/50 (73)	Gross Salary= 132853 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 101293	Total I-Tax= 9259 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 4387 2% SC pay'bl= 88 Tax paid= 516 SC paid= 0 Outstanding= 3959	3959
26	Mr Jagvir Singh, F-44/52 (74)	Gross Salary= 125458 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93898	Total I-Tax= 7780 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 4108 2% SC pay'bl= 82 Tax paid= 0 SC paid= 0 Outstanding= 4190	4190
27	Mr Bhagwan Dass, FM-73/52 (75)	Gross Salary= 124967 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93407	Total I-Tax= 7681 GPF= 10500 CGEIS= 360 Total Savings= 10860 Rebate= 2172	Tax pay'bl= 5509 2% SC pay'bl= 110 Tax paid= 0 SC paid= 0 Outstanding= 5619	5619
28	Mr Phool Kumar, FM-75/52 (76)	Gross Salary= 125458 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93898	Total I-Tax= 7780 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 5308 2% SC pay'bl= 106 Tax paid= 0 SC paid= 0 Outstanding= 5414	5414
29	Mr Kishore Kumar,	Gross Salary= 124887	Total I-Tax= 7665	Tax pay'bl= 3993	

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14670

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46 24/c 102/c 36

Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax					
S. No	Name of the official, Designation(PBR Pg Ho)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
	FM-79/52 (77)	Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93327	GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	2% SC pay'bl= 80 Tax paid= 0 SC paid= 0 Outstanding= 4073	4073
30	Mr Sunil Sagar, FM-89/52 (78)	Gross Salary= 126478 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 94918	Total I-Tax= 7984 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 4312 2% SC pay'bl= 86 Tax paid= 0 SC paid= 0 Outstanding= 4398	4398
31	Mr Ram Phal, FM-99/52 (79)	Gross Salary= 125458 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93898	Total I-Tax= 7780 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 4108 2% SC pay'bl= 82 Tax paid= 0 SC paid= 0 Outstanding= 4190	4190
32	Mr Satish Kumar, FM-29/53 (80)	Gross Salary= 134712 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 103152	Total I-Tax= 9630 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 7158 2% SC pay'bl= 143 Tax paid= 0 SC paid= 0 Outstanding= 7301	7301
33	Mr Ajit Singh, FM-54/56 (82)	Gross Salary= 114244 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82684	Total I-Tax= 5537 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 3065 2% SC pay'bl= 61 Tax paid= 0 SC paid= 0 Outstanding= 3126	3126
34	Mr Vidayanand, FM-83/56 (83)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 1780 2% SC pay'bl= 36 Tax paid= 0 SC paid= 0 Outstanding= 1816	1816
35	Mr Rajender Singh, FM-84/56 (84)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
36	Mr Vijender Singh, FM-85/56 (85)	Gross Salary= 114299 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82739	Total I-Tax= 5548 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 676 2% SC pay'bl= 14 Tax paid= 0 SC paid= 0 Outstanding= 690	690
37	Mr Krishan Kumar, FM-97/56 (86)	Gross Salary= 114473 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82913	Total I-Tax= 5583 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 3111 2% SC pay'bl= 62 Tax paid= 0 SC paid= 0 Outstanding= 3173	3173
38	Mr Ram Raitan, FM-99/56 (87)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
39	Mr Bal Raj, FM-148/56 (88)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360	Total I-Tax= 5452 GPF= 12000 CGEIS= 360	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0	3040



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Reason for all the recoveries of 2004-05 was -- Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
40	Mr Phool Kumar, FM-160/56 (89)	Stand'd Ded= 30000 Taxble In'cm= 82259 Gross Salary= 114839 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 83279	Total Savings= 12360 Rebate= 2472 Total I-Tax= 5656 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	SC paid= 0 Outstanding= 3040 Tax pay'ble= 3184 2% SC pay'ble= 64 Tax paid= 0 SC paid= 0	3248
41	Mr Bachchu Singh, FM-164/56 (90)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Outstanding= 3248 Tax pay'ble= 2980 2% SC pay'ble= 60 Tax paid= 0 SC paid= 0	3040
42	Mr Kedar Lal, FM-206/56 (91)	Gross Salary= 113812 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82252	Total I-Tax= 5450 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Outstanding= 3040 Tax pay'ble= 2978 2% SC pay'ble= 60 Tax paid= 0 SC paid= 0	3038
43	Mr Gyan Singh, FM-207/56 (92)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Outstanding= 3038 Tax pay'ble= 2980 2% SC pay'ble= 60 Tax paid= 0 SC paid= 0	3040
44	Mr Shobha Ram, FM-17/57 (93)	Gross Salary= 111831 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 80271	Total I-Tax= 5054 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Outstanding= 3040 Tax pay'ble= 2582 2% SC pay'ble= 52 Tax paid= 0 SC paid= 0	2634
45	Mr Suresh, FO-14/60 (94)	Gross Salary= 98784 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 67224	Total I-Tax= 2445 GPF= 0 CGEIS= 360 Total Savings= 360 Rebate= 72	Outstanding= 2634 Tax pay'ble= 2373 2% SC pay'ble= 47 Tax paid= 0 SC paid= 0	2420
46	Mr Sunil Kumar, FM-21/56 (96)	Gross Salary= 115319 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 83759	Total I-Tax= 5752 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Outstanding= 2420 Tax pay'ble= 3280 2% SC pay'ble= 66 Tax paid= 0 SC paid= 0	3346
47	Mr Umesh Kumar, FM-94/59 (97)	Gross Salary= 101027 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 69467	Total I-Tax= 2893 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Outstanding= 3346 Tax pay'ble= 421 2% SC pay'ble= 8 Tax paid= 0 SC paid= 0	429
48	Mr Jasbir Singh, FO-73/59 (103)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 3500 CGEIS= 360 Total Savings= 3860 Rebate= 772	Outstanding= 429 Tax pay'ble= 1998 2% SC pay'ble= 40 Tax paid= 0 SC paid= 0	2038
49	Mr Baljeet Singh, FO-134/59 (104)	Gross Salary= 100227 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68667	Total I-Tax= 2733 GPF= 3500 CGEIS= 360 Total Savings= 3860 Rebate= 772	Outstanding= 2038 Tax pay'ble= 1961 2% SC pay'ble= 39 Tax paid= 0 SC paid= 0	2000

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
50	Mr Vijay Bahadur, STO (111)	Gross Salary= 159246 Tpt Allow= 0 Wsh'g Allow= 480 Stand'd Ded= 30000 Taxble In'cm= 128766	Total I-Tax= 14753 GPF= 66000 CGEIS= 720 Total Savings= 66720 Rebate= 13344	Tax pay'bl= 1409 2% SC pay'bl= 28 Tax paid= 0 SC paid= 0 Outstanding= 1437	1437
51	Mr Bhagwan Singh, LFM-412 (117)	Gross Salary= 115731 Tpt Allow= 200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 85171	Total I-Tax= 6034 GPF= 24000 CGEIS= 360 Total Savings= 24300 Rebate= 4860	Tax pay'bl= 1174 2% SC pay'bl= 23 Tax paid= 0 SC paid= 0 Outstanding= 1197	1197
52	Mr Karan Singh, DVR-8/49 (130)	Gross Salary= 138423 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 106863	Total I-Tax= 10373 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 6701 2% SC pay'bl= 134 Tax paid= 684 SC paid= 0 Outstanding= 1197	6151
53	Mr Subhash Sindhu, DVR-12/48 (132)	Gross Salary= 123182 Tpt Allow= 300 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 92522	Total I-Tax= 7504 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 2632 2% SC pay'bl= 53 Tax paid= 0 SC paid= 0 Outstanding= 2685	2685
54	Mr Ajay Kumar, FM/DVR-11/55 (133)	Gross Salary= 116880 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 85320	Total I-Tax= 6064 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 3592 2% SC pay'bl= 72 Tax paid= 0 SC paid= 0 Outstanding= 3664	3664
55	Mr Rajbir Singh, FM/DVR-20/85 (134)	Gross Salary= 118860 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87300	Total I-Tax= 6460 GPF= 30000 CGEIS= 360 Total Savings= 30360 Rebate= 6072	Tax pay'bl= 338 2% SC pay'bl= 8 Tax paid= 0 SC paid= 0 Outstanding= 396	396
56	Mr Kapoor Singh, FM/DVR-57/55 (135)	Gross Salary= 116880 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 85320	Total I-Tax= 6064 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 3592 2% SC pay'bl= 72 Tax paid= 0 SC paid= 0 Outstanding= 3664	3664
57	Mr Sukhbir Singh, FM-102 (138)	Gross Salary= 148593 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 117033	Total I-Tax= 12407 GPF= 37500 CGEIS= 360 Total Savings= 37860 Rebate= 7572	Tax pay'bl= 4835 2% SC pay'bl= 97 Tax paid= 4492 SC paid= 90 Outstanding= 350	350
58	Mr Kuldeep Singh, FM-860 (140)	Gross Salary= 143478 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 111918	Total I-Tax= 11384 GPF= 48000 CGEIS= 360 TF= 7200 Total Savings= 55560 Rebate= 11112	Tax pay'bl= 272 2% SC pay'bl= 5 Tax paid= 0 SC paid= 0 Outstanding= 277	277
59	Mr Sarafaraj Hassan, FM-957 (141)	Gross Salary= 114204 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 83844	Total I-Tax= 5769 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 897 2% SC pay'bl= 18 Tax paid= 0 SC paid= 0 Outstanding= 915	915

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
60	Mr Ravinder Singh, FM-10/47 (143)	Gross Salary= 125599 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 94039	Total I-Tax= 7808 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 5336 2% SC pay'bl= 107 Tax paid= 0 SC paid= 0 Outstanding= 5443	5443
61	Mr Jagvir Singh, FM-11/47 (144)	Gross Salary= 130398 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98838	Total I-Tax= 8768 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 3896 2% SC pay'bl= 78 Tax paid= 0 SC paid= 0 Outstanding= 3974	3974
62	Mr Veer Pal, FM-10/50 (145)	Gross Salary= 110359 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 78799	Total I-Tax= 4760 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2288 2% SC pay'bl= 46 Tax paid= 0 SC paid= 0 Outstanding= 2334	2334
63	Mr Ram Niwas, FM-20/52 (146)	Gross Salary= 125198 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93638	Total I-Tax= 7728 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 2856 2% SC pay'bl= 57 Tax paid= 0 SC paid= 0 Outstanding= 2913	2913
64	Mr Sukesh Kumar, FM-21/52 (147)	Gross Salary= 125978 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 94418	Total I-Tax= 7884 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'bl= 612 2% SC pay'bl= 12 Tax paid= 0 SC paid= 0 Outstanding= 624	624
65	Mr Satbir Singh, FM-24/52 (148)	Gross Salary= 99177 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 67617	Total I-Tax= 2523 GPF= 9000 CGEIS= 360 Total Savings= 9360 Rebate= 1872	Tax pay'bl= 651 2% SC pay'bl= 13 Tax paid= 0 SC paid= 0 Outstanding= 664	664
66	Mr Rajender Singh, FM-10/53 (149)	Gross Salary= 119068 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87508	Total I-Tax= 6502 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 1630 2% SC pay'bl= 33 Tax paid= 0 SC paid= 0 Outstanding= 1663	1663
67	Mr Devender Singh, FM-11/53 (150)	Gross Salary= 119352 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87792	Total I-Tax= 6558 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'bl= 5286 2% SC pay'bl= 106 Tax paid= 0 SC paid= 0 Outstanding= 5392	5392
68	Mr Jal Prakash, FM-22/53 (152)	Gross Salary= 119058 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87508	Total I-Tax= 6502 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 1630 2% SC pay'bl= 33 Tax paid= 0 SC paid= 0 Outstanding= 1663	1663
69	Mr Mawasi Ram, FM-93/53 (154)	Gross Salary= 119068 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87508	Total I-Tax= 6502 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 1630 2% SC pay'bl= 33 Tax paid= 0 SC paid= 0 Outstanding= 1663	1663

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
70	Mr Raj Kumar, FM-96/53 (155)	Gross Salary= 119436 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87876	Total I-Tax= 6575 GPF= 17200 CGEIS= 360 Total Savings= 17560 Rebate= 3512	Tax pay'ble= 3063 2% SC pay'ble= 61 Tax paid= 0 SC paid= 0 Outstanding= 3124	3124
71	Mr Kanhiya Lal, FM-103/53 (156)	Gross Salary= 119832 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 88272	Total I-Tax= 6654 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 4182 2% SC pay'ble= 84 Tax paid= 0 SC paid= 0 Outstanding= 4266	4266
72	Mr Suresh Kumar, FM-104/53 (157)	Gross Salary= 120398 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 88836	Total I-Tax= 6767 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'ble= 5495 2% SC pay'ble= 110 Tax paid= 0 SC paid= 0 Outstanding= 5605	5605
73	Mr Harbans Lal, FM-105/53 (158)	Gross Salary= 119352 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87792	Total I-Tax= 6558 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 1686 2% SC pay'ble= 34 Tax paid= 0 SC paid= 0 Outstanding= 1720	1720
74	Mr Attar Singh, FM-119/53 (159)	Gross Salary= 118436 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87876	Total I-Tax= 6575 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 4103 2% SC pay'ble= 82 Tax paid= 0 SC paid= 0 Outstanding= 4185	4185
75	Mr Sanjay Kumar, FM-13/56 (160)	Gross Salary= 113453 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 81893	Total I-Tax= 5379 GPF= 17000 CGEIS= 360 Total Savings= 17360 Rebate= 3472	Tax pay'ble= 1907 2% SC pay'ble= 38 Tax paid= 0 SC paid= 0 Outstanding= 1945	1945
76	Mr Pradeep Kumar, FM-42/56 (161)	Gross Salary= 111379 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 79819	Total I-Tax= 4964 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 92 2% SC pay'ble= 2 Tax paid= 0 SC paid= 0 Outstanding= 94	94
77	Mr Virender Singh, FM-77/56 (162)	Gross Salary= 114779 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 83219	Total I-Tax= 5644 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 3172 2% SC pay'ble= 63 Tax paid= 0 SC paid= 0 Outstanding= 3235	3235
78	Mr Devender Singh, FM-154/56 (164)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'ble= 1780 2% SC pay'ble= 36 Tax paid= 0 SC paid= 0 Outstanding= 1816	1816
79	Mr Rajeev Kumar, FM-156/56 (165)	Gross Salary= 110327 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 78767	Total I-Tax= 4753 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'ble= 3481 2% SC pay'ble= 70 Tax paid= 0 SC paid= 0 Outstanding= 3551	3551
80	Mr Anil Kumar, FM-213/56 (166)	Gross Salary= 114473 Tpt Allow= 1200	Total I-Tax= 5583 GPF= 24000	Tax pay'ble= 711 2% SC pay'ble= 14 Outstanding= 725	725

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
		Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82913	CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax paid= 0 SC paid= 0 Outstanding= 725	
81	Mr Neer Singh, FO-7/59 (170)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 298 2% SC pay'bl= 6 Tax paid= 0 SC paid= 0 Outstanding= 304	304
82	Mr Roshan Lal, FO-42/59 (171)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30300 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 298 2% SC pay'bl= 6 Tax paid= 0 SC paid= 0 Outstanding= 304	304
83	Mr Manjeet, FO-56/59 (172)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 298 2% SC pay'bl= 6 Tax paid= 0 SC paid= 0 Outstanding= 304	304
84	Mr Surender, FO-121/59 (175)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 298 2% SC pay'bl= 6 Tax paid= 0 SC paid= 0 Outstanding= 304	304
85	Mr Gird Raj, LFM-629 (6)	Gross Salary= 129102 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98742	Total I-Tax= 8748 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'bl= 1476 2% SC pay'bl= 30 Tax paid= 0 SC paid= 0 Outstanding= 304	1506
86	Mr Suresh Kumar, LFM-677 (7)	Gross Salary= 148593 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 117033	Total I-Tax= 12407 GPF= 60000 CGEIS= 360 Total Savings= 60360 Rebate= 12072	Tax pay'bl= 335 2% SC pay'bl= 7 Tax paid= 0 SC paid= 0 Outstanding= 342	342
87	Mr Khem Chand, LFM-283 (10)	Gross Salary= 120440 Tpt Allow= 500 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 89580	Total I-Tax= 6916 GPF= 30000 CGEIS= 360 Total Savings= 30360 Rebate= 6072	Tax pay'bl= 844 2% SC pay'bl= 17 Tax paid= 0 SC paid= 0 Outstanding= 861	861
88	Mr Than Singh, LFM-48 (11)	Gross Salary= 121399 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 89839	Total I-Tax= 6968 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 4496 2% SC pay'bl= 90 Tax paid= 0 SC paid= 0 Outstanding= 4586	4586
89	Mr Jagbir Singh, DVR-10/48 (16)	Gross Salary= 176189 Tpt Allow= 1100 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 144729	Total I-Tax= 17946 GPF= 60000 CGEIS= 360 TF= 9600 Total Savings= 89960 Rebate= 13592	Tax pay'bl= 3954 2% SC pay'bl= 79 Tax paid= 2565 SC paid= 24 Outstanding= 1444	1444
90	Mr Birbal, BVT-14/48 (17)	Gross Salary= 163307 Tpt Allow= 1200	Total I-Tax= 15349 GPF= 48000	Tax pay'bl= 2407 2% SC pay'bl= 48	800

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
		Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 131747	CGEIS= 360 LIC= 7949 TF= 8400 Total Savings= 64709 Rebate= 12942	Tax paid= 1607 SC paid= 48 Outstanding= 800	
91	Mr Jagbir Singh, FM/DVR-58/15 (21)	Gross Salary= 111228 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 79668	Total I-Tax= 4934 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 2462 2% SC pay'ble= 49 Tax paid= 0 SC paid= 0 Outstanding= 2511	2511
92	Mr Jagbir Singh, FM-771 (25)	Gross Salary= 118269 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87909	Total I-Tax= 6582 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'ble= 2910 2% SC pay'ble= 58 Tax paid= 0 SC paid= 0 Outstanding= 2968	2968
93	Mr Raj Singh, FM-366 (26)	Gross Salary= 125878 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 95518	Total I-Tax= 8104 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 5632 2% SC pay'ble= 113 Tax paid= 0 SC paid= 0 Outstanding= 5745	5745
94	Mr Yashpal, FM-867 (27)	Gross Salary= 143958 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 112398	Total I-Tax= 11480 GPF= 45000 CGEIS= 360 TF= 2880 LIC= 2088 LIC= 5608 Total Savings= 55936 Rebate= 11187	Tax pay'ble= 293 2% SC pay'ble= 6 Tax paid= 0 SC paid= 0 Outstanding= 299	299
95	Mr Yash Pal, FM-949 (30)	Gross Salary= 143478 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 111918	Total I-Tax= 11384 GPF= 40000 CGEIS= 360 LIC= 1632 TF= 3000 Total Savings= 44992 Rebate= 8998	Tax pay'ble= 2386 2% SC pay'ble= 48 Tax paid= 293 SC paid= 6 Outstanding= 2135	2135
96	Mr Suresh Mann, FM-8/43 (32)	Gross Salary= 139383 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 107823	Total I-Tax= 10565 GPF= 23000 CGEIS= 360 LIC= 14069 PLI= 5220 Total Savings= 42649 Rebate= 8530	Tax pay'ble= 2035 2% SC pay'ble= 41 Tax paid= 0 SC paid= 0 Outstanding= 2076	2076
97	Mr Ramesh Rana, FM-21/50 (33)	Gross Salary= 108350 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 76790	Total I-Tax= 4358 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 1886 2% SC pay'ble= 38 Tax paid= 448 SC paid= 0 Outstanding= 1476	1476
98	Mr Rajesh Kumar, FM-78/50 (34)	Gross Salary= 107219 Tpt Allow= 0 Wsh'g Allow= 360	Total I-Tax= 4372 GPF= 6000 CGEIS= 360	Tax pay'ble= 3100 2% SC pay'ble= 62 Tax paid= 431	2731

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
		Stand'd Ded= 30000 Taxble In'cm= 76859	Total Savings= 6360 Rebate= 1272	SC paid= 0 Outstanding= 2731	
99	Mr Mahak Singh, FM-89/50 (35)	Gross Salary= 106855 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 76495	Total I-Tax= 4299 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 1827 2% SC pay'ble= 37 Tax paid= 463 SC paid= 0 Outstanding= 1401	1401
100	Mr Jagpal, FM-103/52 (37)	Gross Salary= 125458 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93898	Total I-Tax= 7780 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 5308 2% SC pay'ble= 106 Tax paid= 0 SC paid= 0 Outstanding= 5414	5414
101	Mr V S Mishra, FM-139/52 (38)	Gross Salary= 128418 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 94858	Total I-Tax= 7972 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 5500 2% SC pay'ble= 110 Tax paid= 0 SC paid= 0 Outstanding= 5610	5610
102	Mr Salbir Singh, FM-31/53 (39)	Gross Salary= 118312 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 86752	Total I-Tax= 6350 GPF= 27000 CGEIS= 360 Total Savings= 27360 Rebate= 5472	Tax pay'ble= 878 2% SC pay'ble= 18 Tax paid= 0 SC paid= 0 Outstanding= 896	896
103	Mr Mahabir Singh, FM-60/53 (40)	Gross Salary= 119548 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87988	Total I-Tax= 6598 GPF= 22100 CGEIS= 360 Total Savings= 22460 Rebate= 4492	Tax pay'ble= 2106 2% SC pay'ble= 42 Tax paid= 0 SC paid= 0 Outstanding= 2148	2148
104	Mr Babu Ram, FM-68/53 (41)	Gross Salary= 118872 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87312	Total I-Tax= 6462 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 1590 2% SC pay'ble= 32 Tax paid= 0 SC paid= 0 Outstanding= 1622	1622
105	Mr Rakesh Verma, FM-78/53 (43)	Gross Salary= 119156 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87596	Total I-Tax= 6519 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 4047 2% SC pay'ble= 81 Tax paid= 0 SC paid= 0 Outstanding= 4128	4128
106	Mr Sunil Kumar, FM-92/53 (44)	Gross Salary= 119892 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 88332	Total I-Tax= 6666 GPF= 27000 CGEIS= 360 Total Savings= 27360 Rebate= 5472	Tax pay'ble= 1194 2% SC pay'ble= 24 Tax paid= 0 SC paid= 0 Outstanding= 1218	1218
107	Mr Haider Abbas, FM-2/54 (46)	Gross Salary= 94587 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 64227	Total I-Tax= 1845 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'ble= 573 2% SC pay'ble= 11 Tax paid= 0 SC paid= 0 Outstanding= 584	584
108	Mr Ravinder Singh, FM-1/56 (47)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'ble= 1780 2% SC pay'ble= 36 Tax paid= 0 SC paid= 0 Outstanding= 1816	1816

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
109	Mr Naseeb Singh, FM-25/56 (48)	Gross Salary= 114414 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82854	Total I-Tax= 5571 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 1899 2% SC pay'bl= 38 Tax paid= 0 SC paid= 0 Outstanding= 1937	1937
110	Mr Subhash Kumar, FM-46/56 (50)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
111	Mr Ravinder Pal, FM-47/56 (51)	Gross Salary= 114414 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82854	Total I-Tax= 5571 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 3099 2% SC pay'bl= 62 Tax paid= 0 SC paid= 0 Outstanding= 3161	3161
112	Mr Om Prakash, FM-170/56 (52)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
113	Mr Surender, FM-171/56 (53)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 1790 2% SC pay'bl= 36 Tax paid= 0 SC paid= 0 Outstanding= 1816	1816
114	Mr Ashok, FM-172/56 (54)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 2980 2% SC pay'bl= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
115	Mr Ajay Kumar Dagar, FO-24/60 (56)	Gross Salary= 98784 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 67224	Total I-Tax= 2445 GPF= 0 CGEIS= 360 Total Savings= 360 Rebate= 72	Tax pay'bl= 2373 2% SC pay'bl= 47 Tax paid= 0 SC paid= 0 Outstanding= 2420	2420
116	Mr Vijender Singh, FM-50/52 (57)	Gross Salary= 127252 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 95592	Total I-Tax= 8138 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'bl= 5666 2% SC pay'bl= 113 Tax paid= 0 SC paid= 0 Outstanding= 5779	5779
117	Mr Rajesh Kumar, FO-9/59 (67)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 3500 CGEIS= 360 Total Savings= 3860 Rebate= 772	Tax pay'bl= 1998 2% SC pay'bl= 40 Tax paid= 0 SC paid= 0 Outstanding= 2038	2038
118	Mr Subhaash Chand, FO-57/59 (70)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 9000 CGEIS= 360 Total Savings= 9360 Rebate= 1872	Tax pay'bl= 898 2% SC pay'bl= 18 Tax paid= 0 SC paid= 0 Outstanding= 916	916



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Reason for all the recoveries of 2004-05 was - Inccrrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
119	Mr Rajeev Kumar, FO-126/59 (71)	Gross Salary= 100227 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68667	Total I-Tax= 2733 GPF= 6300 CGEIS= 360 Total Savings= 6660 Rebate= 1332	Tax pay'ble= 1401 2% SC pay'ble= 28 Tax paid= 0 SC paid= 0 Outstanding= 1429	1429
120	Mr Sunil Kumar, FO-98/59 (72)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 298 2% SC pay'ble= 6 Tax paid= 0 SC paid= 0 Outstanding= 304	304
121	Mr Jagdish Chander, SO-251 (79)	Gross Salary= 142829 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 112469	Total I-Tax= 11494 GPF= 54000 CGEIS= 360 Total Savings= 54360 Rebate= 10872	Tax pay'ble= 622 2% SC pay'ble= 12 Tax paid= 192 SC paid= 0 Outstanding= 438	438
122	Mr Sensar Pal, LFM-58 (83)	Gross Salary= 131513 Tpt Allow= 500 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 109653	Total I-Tax= 9131 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'ble= 1859 2% SC pay'ble= 37 Tax paid= 0 SC paid= 0 Outstanding= 1896	1896
123	Mr Inder Dev, LFM-537 (85)	Gross Salary= 129699 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 99339	Total I-Tax= 8868 GPF= 42000 CGEIS= 360 Total Savings= 42360 Rebate= 8472	Tax pay'ble= 396 2% SC pay'ble= 8 Tax paid= 0 SC paid= 0 Outstanding= 404	404
124	Mr Mahinder Singh, DVR-671 (94)	Gross Salary= 156756 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 126396	Total I-Tax= 14279 GPF= 63300 CGEIS= 360 Total Savings= 63660 Rebate= 12732	Tax pay'ble= 1547 2% SC pay'ble= 31 Tax paid= 0 SC paid= 0 Outstanding= 1578	1578
125	Mr Madan Pal, DVR-827 (95)	Gross Salary= 142039 Tpt Allow= 500 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 111179	Total I-Tax= 11236 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'ble= 3964 2% SC pay'ble= 79 Tax paid= 0 SC paid= 0 Outstanding= 4043	4043
126	Mr Krishan Kumar, FM/DVR-18/55 (99)	Gross Salary= 101424 Tpt Allow= 300 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 70764	Total I-Tax= 3153 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'ble= 1681 2% SC pay'ble= 38 Tax paid= 0 SC paid= 0 Outstanding= 1919	1919
127	Mr Sunil Kumar, FM/DVR-62/56 (100)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 2980 2% SC pay'ble= 60 Tax paid= 0 SC paid= 0 Outstanding= 3040	3040
128	Mr Sehazad Singh, FM-91 (105)	Gross Salary= 127174 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 95614	Total I-Tax= 8123 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 3251 2% SC pay'ble= 65 Tax paid= 0 SC paid= 0 Outstanding= 3316	3316



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Reason for all the recoveries of 2004-05 was – Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
129	Mr Sukhbir Singh, FM-773 (108)	Gross Salary= 118269 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87909	Total I-Tax= 6582 GPF= 30000 CGEIS= 360 Total Savings= 30360 Rebate= 6072	Tax pay'bl= 510 2% SC pay'bl= 10 Tax paid= 0 SC paid= 0 Outstanding= 520	520
130	Mr Amrit Pal, FM-938 (110)	Gross Salary= 122418 Tpt Allow= 500 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 91558	Total I-Tax= 7312 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'bl= 40 2% SC pay'bl= 1 Tax paid= 0 SC paid= 0 Outstanding= 41	41
131	Mr Sureah Kumar, FM-18/50 (114)	Gross Salary= 131893 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 100333	Total I-Tax= 9067 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 5395 2% SC pay'bl= 108 Tax paid= 516 SC paid= 0 Outstanding= 4987	4987
132	Mr Kaptan Singh, FM-28/50 (116)	Gross Salary= 131899 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 100339	Total I-Tax= 9068 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 4196 2% SC pay'bl= 84 Tax paid= 516 SC paid= 0 Outstanding= 3764	3764
133	Mr Brij Mohan, LFM-74/50 (117)	Gross Salary= 125067 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 93507	Total I-Tax= 7701 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 4029 2% SC pay'bl= 81 Tax paid= 0 SC paid= 0 Outstanding= 4110	4110
134	Mr Bal Kishan, FM-35/53 (119)	Gross Salary= 119436 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87876	Total I-Tax= 6575 GPF= 30000 CGEIS= 360 Total Savings= 30360 Rebate= 6072	Tax pay'bl= 503 2% SC pay'bl= 10 Tax paid= 0 SC paid= 0 Outstanding= 513	513
135	Mr Surender, FM-89/53 (120)	Gross Salary= 119832 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 88272	Total I-Tax= 6654 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 1782 2% SC pay'bl= 36 Tax paid= 0 SC paid= 0 Outstanding= 1818	1818
136	Mr Lal Mani, FM-107/53 (121)	Gross Salary= 119436 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87876	Total I-Tax= 6575 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 2903 2% SC pay'bl= 58 Tax paid= 0 SC paid= 0 Outstanding= 2961	2961
137	Mr Bhim Singh, FM-120/53 (122)	Gross Salary= 118912 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 87352	Total I-Tax= 6470 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'bl= 2798 2% SC pay'bl= 36 Tax paid= 0 SC paid= 0 Outstanding= 2854	2854
138	Mr Virender Singh, FM-81/56 (123)	Gross Salary= 114559 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82999	Total I-Tax= 5600 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'bl= 728 2% SC pay'bl= 15 Tax paid= 0 SC paid= 0 Outstanding= 743	743
139	Mr Ashok Kumar, FM-150/56 (125)	Gross Salary= 113719 Tpt Allow= 1200	Total I-Tax= 5432 GPF= 12000	Tax pay'bl= 2960 2% SC pay'bl= 59	3019



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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
		Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82159	CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax paid= 0 SC paid= 0 Outstanding= 3019	
140	Mr Anil Kumar, FM-151/56 (126)	Gross Salary= 113724 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82164	Total I-Tax= 5433 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 561 2% SC pay'ble= 11 Tax paid= 0 SC paid= 0 Outstanding= 572	572
141	Mr Suresh Prasad, FM-137/56 (127)	Gross Salary= 114473 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82913	Total I-Tax= 5583 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'ble= 1911 2% SC pay'ble= 38 Tax paid= 0 SC paid= 0 Outstanding= 1949	1949
142	Mr Rajesh Kumar, FM-14/57 (128)	Gross Salary= 112791 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 81231	Total I-Tax= 5246 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 2774 2% SC pay'ble= 55 Tax paid= 0 SC paid= 0 Outstanding= 2829	2829
143	Mr Rajesh Kumar, FM-33/47 (129)	Gross Salary= 130398 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98838	Total I-Tax= 8768 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 3696 2% SC pay'ble= 78 Tax paid= 0 SC paid= 0 Outstanding= 3974	3974
144	Mr Hariish Chand, FM-20/59 (135)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 3500 CGEIS= 360 Total Savings= 3860 Rebate= 772	Tax pay'ble= 1998 2% SC pay'ble= 40 Tax paid= 0 SC paid= 0 Outstanding= 2038	2038
145	Mr Chander Bose, FO-22/59 (136)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 9000 CGEIS= 360 Total Savings= 9360 Rebate= 1872	Tax pay'ble= 898 2% SC pay'ble= 18 Tax paid= 0 SC paid= 0 Outstanding= 916	916
146	Mr Satish Kumar, FO-66/59 (137)	Gross Salary= 100691 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 69331	Total I-Tax= 2866 GPF= 3500 CGEIS= 360 Total Savings= 3860 Rebate= 772	Tax pay'ble= 2094 2% SC pay'ble= 42 Tax paid= 0 SC paid= 0 Outstanding= 2136	2136
147	Mr Navrang, FO-82/59 (138)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 9000 CGEIS= 360 Total Savings= 9360 Rebate= 1872	Tax pay'ble= 898 2% SC pay'ble= 18 Tax paid= 0 SC paid= 0 Outstanding= 916	916
148	Mr Mahesh Kumar, FO-83/59 (139)	Gross Salary= 100691 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 69331	Total I-Tax= 2866 GPF= 7000 CGEIS= 360 Total Savings= 7360 Rebate= 1472	Tax pay'ble= 1394 2% SC pay'ble= 28 Tax paid= 0 SC paid= 0 Outstanding= 1422	1422
149	Mr A S Malik, STO (143)	Gross Salary= 156182 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000	Total I-Tax= 14164 GPF= 24000 PLI= 3936 TF= 10260	Tax pay'ble= 738 2% SC pay'ble= 15 Tax paid= 604 SC paid= 12	137

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Reason for all the recoveries of 2004-05 was – Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
		Taxble In'cm= 125822	CGEIS= 360 LIC= 2575 NSC= 26000 Total Savings= 87131 Rebate= 13426	Outstanding= 137	
150	Mr Surender Pal, LFM-80 (147)	Gross Salary= 125974 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 95614	Total I-Tax= 8123 GPF= 24000 CGEIS= 360 Total Savings= 24360 Rebate= 4872	Tax pay'ble= 3251 2% SC pay'ble= 65 Tax paid= 0 SC paid= 0 Outstanding= 3316	3316
151	Mr Ram Sanehi, LFM-429 (150) <i>Rehner</i>	Gross Salary= 128145 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 95785	Total I-Tax= 8157 GPF= 32000 CGEIS= 360 Total Savings= 32360 Rebate= 6472	Tax pay'ble= 1685 2% SC pay'ble= 34 Tax paid= 0 SC paid= 0 Outstanding= 1719	1719
152	Mr Mehkam Singh, LFM-684 (153)	Gross Salary= 129102 Tpt Allow= 0 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 98742	Total I-Tax= 8748 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'ble= 1476 2% SC pay'ble= 30 Tax paid= 0 SC paid= 0 Outstanding= 1506	1506
153	Mr Naresh Kumar, DVR-17/49 (158) <i>Exp'd</i>	Gross Salary= 136425 Tpt Allow= 500 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 105565	Total I-Tax= 10113 GPF= 36000 CGEIS= 360 Total Savings= 36360 Rebate= 7272	Tax pay'ble= 2841 2% SC pay'ble= 57 Tax paid= 0 SC paid= 0 Outstanding= 2898	2898
154	Mr Ramesh Kumar, DVR-23/49 (161)	Gross Salary= 162547 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 130987	Total I-Tax= 15197 GPF= 30000 CGEIS= 360 Total Savings= 30360 Rebate= 6072	Tax pay'ble= 9125 2% SC pay'ble= 183 Tax paid= 0 SC paid= 0 Outstanding= 9308	9308
155	Mr Raj Pal, FM/DVR-59/55 (162)	Gross Salary= 116880 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 85320	Total I-Tax= 6064 GPF= 12000 CGEIS= 360 Total Savings= 12360 Rebate= 2472	Tax pay'ble= 3592 2% SC pay'ble= 72 Tax paid= 0 SC paid= 0 Outstanding= 3664	3664
156	Mr Sukhbir Singh, FM-776 (164)	Gross Salary= 132801 Tpt Allow= 400 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 102041	Total I-Tax= 9408 GPF= 42000 CGEIS= 360 Total Savings= 42360 Rebate= 8472	Tax pay'ble= 936 2% SC pay'ble= 19 Tax paid= 0 SC paid= 0 Outstanding= 955	955
157	Mr Jal Prakash, FM-953 (166)	Gross Salary= 127728 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 96168	Total I-Tax= 8234 GPF= 18000 CGEIS= 360 Total Savings= 18360 Rebate= 3672	Tax pay'ble= 4562 2% SC pay'ble= 91 Tax paid= 0 SC paid= 0 Outstanding= 4653	4653
158	Mr Mehar Chand, FM-5/43 (167)	Gross Salary= 138353 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 106803	Total I-Tax= 10361 GPF= 42000 CGEIS= 360 Total Savings= 42360 Rebate= 8472	Tax pay'ble= 1889 2% SC pay'ble= 38 Tax paid= 0 SC paid= 0 Outstanding= 1927	1927
159	Mr Inderjeet,	Gross Salary= 138363	Total I-Tax= 10361	Tax pay'ble= 3066 Outstanding= 1927	3127

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Reason for all the recoveries of 2004-05 was - Incorrect calculation ; resulting in short recovery of I-Tax

S. No	Name of the official, Designation(PBR Pg No)	Calculation of Taxable Income	Calculation of Tax & Rebate on savings	Calculation of Tax Outstanding	Balance Rec'ble
169	Mr Samander, FM-52/56 (183)	Gross Salary= 111147 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 79587	Total I-Tax= 4917 GPF= 10000 CGEIS= 360 Total Savings= 10360 Rebate= 2072	Tax pay'ble= 2845 2% SC pay'ble= 57 Tax paid= 0 SC paid= 0 Outstanding= 2902	2902
170	Mr Sajender Singh, FM-102/56 (185)	Gross Salary= 113453 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 81893	Total I-Tax= 5379 GPF= 23000 CGEIS= 360 Total Savings= 23360 Rebate= 4672	Tax pay'ble= 707 2% SC pay'ble= 14 Tax paid= 0 SC paid= 0 Outstanding= 721	721
171	Mr Birender Singh, FM-165/56 (186)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 23000 CGEIS= 360 Total Savings= 23360 Rebate= 4672	Tax pay'ble= 780 2% SC pay'ble= 16 Tax paid= 0 SC paid= 0 Outstanding= 796	796
172	Mr Omkar Dutt, FM-166/56 (187)	Gross Salary= 113819 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 82259	Total I-Tax= 5452 GPF= 23000 CGEIS= 360 Total Savings= 23360 Rebate= 4672	Tax pay'ble= 780 2% SC pay'ble= 16 Tax paid= 0 SC paid= 0 Outstanding= 796	796
173	Mr Naraina Lal, FM-209/56 (188)	Gross Salary= 114779 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 83219	Total I-Tax= 5644 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'ble= 4372 2% SC pay'ble= 87 Tax paid= 0 SC paid= 0 Outstanding= 4459	4459
174	Mr Raj Kumar, FM-108/59 (194)	Gross Salary= 100411 Tpt Allow= 1200 Wsh'g Allow= 380 Stand'd Ded= 30000 Taxble In'cm= 68851	Total I-Tax= 2770 GPF= 10000 CGEIS= 360 Total Savings= 10360 Rebate= 2072	Tax pay'ble= 698 2% SC pay'ble= 14 Tax paid= 0 SC paid= 0 Outstanding= 712	712
175	Mr Virender, FO-15/60 (195)	Gross Salary= 98784 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 67224	Total I-Tax= 2445 GPF= 0 CGEIS= 360 Total Savings= 360 Rebate= 72	Tax pay'ble= 2373 2% SC pay'ble= 47 Tax paid= 0 SC paid= 0 Outstanding= 2420	2420
176	Mr Phool Kumar, FO-17/60 (196)	Gross Salary= 98784 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 67224	Total I-Tax= 2445 GPF= 0 CGEIS= 360 Total Savings= 360 Rebate= 72	Tax pay'ble= 2373 2% SC pay'ble= 47 Tax paid= 0 SC paid= 0 Outstanding= 2420	2420
177	Mr Sukhbir Singh, Safal Karamchari (200)	Gross Salary= 98182 Tpt Allow= 1200 Wsh'g Allow= 360 Stand'd Ded= 30000 Taxble In'cm= 66622	Total I-Tax= 2324 GPF= 6000 CGEIS= 360 Total Savings= 6360 Rebate= 1272	Tax pay'ble= 1052 2% SC pay'ble= 21 Tax paid= 0 SC paid= 0 Outstanding= 1073	1073
					426215

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PB-191

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PB-19:

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2005-06

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Rates of Income-tax for the year 2005-06

Taxable Income	Women	Others
Upto Rs.100000	NIL	NIL
Rs.100001 to Rs.135000	NIL	NIL
Rs.135001 to Rs.150000	10% of income exceeding Rs.135000	10% of income exceeding Rs.100000
Rs.150001 to Rs.250000	Rs.1500 plus 20% of income exceeding Rs.150000	Rs.3500 plus 10% of income exceeding Rs.135000
Rs.250001 and Above	Rs.21000 plus 30% of income exceeding Rs.250000	Rs.5000 plus 20% of income exceeding Rs.150000

Plus - Education Cess @ 2%

s. No.	Name of the official & Designation	PBR No.	Rg Pg No.	Observations	Tot-Incm -Tpt Allow -Wah Afw -LG Fund +G-Tx Inc	Savings under Sec-80 & Sec-86	Bal Taxable Incom (col 6-8)	Calculation of I-Tax payable (as per above table)	Tx- payable + 2% SC -Tx-paid =Bal/nc	
1	2	3	4	5	6	7	8	9a	9b	10
1	Mr Vijender Singh, FM-50/52	57	1	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	133661 -1200 -360 -215 =131886	CGEGIS= 360 GPF= 22000 Total= 22360	109526	109526 x 10% =9526	9526 x 10% =953	953 +19 =968 -104 =104
2	Mr Madan Lal, DVR-827	87	1	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	152914 -0 -360 -319 =152235	CGEGIS= 360 GPF= 48000 Total= 48360	103875	-100000 3875 x 10% =388	3875 x 10% =388	388 +8 =396
3	Mr Santok Singh, DCFO	12	3	Documentary evidence of - LIC=2682 ; LIC=5196 and HBA=20000 - not made available to audit	309655 -0 -480 -675 =308500	CGEGIS= 1440 GPF= 68000 Total= 69440	239060	239060 -150000 +5000 =89060	89060 x 20% =17812	22612 +456 =23068 -23000 =68
4	Mr Harbans Lal, ADO	16	4	Documentary evidence of - PLI=5940 ; LIC=12498 and LIC=3554 - not made available to audit	217881 -0 -480 -469 =216932	CGEGIS= 1200 LIC= 3554 GPF= 72000 Total= 76754	140178	140173 -100000 40178 x 10% =4018	40178 x 10% =4018	4018 +80 =2144 =1954
5	Mr Dharampal, FM-18/52	42	6	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	134681 -1200 -360 -215 =132906	CGEGIS= 360 LIC= 9493 GPF= 14000 Total= 23853	109053	109053 -100000 9053 x 10% =905	9053 x 10% =905	905 +18 =855 =68
6	Mr Satish Kumar, FM-102/52	45	6	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	133079 -1200 -360 -215 =131304	CGEGIS= 360 GPF= 12000 Total= 12360	118944	118944 -100000 18944 x 10% =1894	18944 x 10% =1894	1894 +38 =1847 =12
7	Mr Sadhu Ram, FM-59/53	47	7	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	127558 -1200 -360 -0 =125998	CGEGIS= 360 GPF= 12000 Total= 12360	113638	113638 -100000 13638 x 10% =1364	13638 x 10% =1364	1364 +27 =1370 =21
8	Mr Bhagwan Dass, FM-73/52	78	8	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	133435 -1200 -360 -215 =131660	CGEGIS= 360 GPF= 12000 Total= 12360	119300	119300 -100000 19300 x 10% =1930	19300 x 10% =1930	1930 +38 =1924 =44
9	Mr Satish Kumar, FM-29/59	81	8	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	128598 -1200 -360 -207 =126831	CGEGIS= 360 GPF= 12000 Total= 12360	114471	114471 -100000 14471 x 10% =1447	14471 x 10% =1447	1447 +29 =1372 =104
10	Mr Krishan Kumar, FM-97/56	85	9	Documentary evidence of - LIC=8450 and LIC=1552 - not made available to audit	122404 -1200 -360 -198 =120646	CGEGIS= 360 LIC= 2485 GPF= 12000 Total= 14846	105800	105800 -100000 5800 x 10% =580	5800 x 10% =580	580 +12 =592 =592



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1	2	3	4	5	6	7	8	9a	9b	10
Name of the official No & Designation	PBR No.	Rg Pg No	Observations	Tot-incm -Tpt Allow -Weh Adv -LG Fund +G-Tx Inc	Savings under Sec-80 & Sec-88	Bal Taxble Incom (col 6-8)	Calculation of I-tax payable (as per above table)	Tx payble + 2% SC -Tx-paid =Bal'nc		
Mr Ram Rattan, FM-99/56	88	9	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	=120646 123270 -1200 860 -198 =121512	CGEGIS= 360 PLI= 8520 GPF= 12000 Total= 20880	100652	100652 X 10% 632 =632	632 -632 =0	632 -632 =0	632 -632 =0
Mr Vidhya Nand, FM-83/56	100	10	Incorrect calculation of Income-tax ; resulting in short recovery of I-Tax	122790 -1200 -360 -198 =121032	CGEGIS= 360 GPF= 18000 Total= 18360	102672	102672 X 10% 2672 =2672	2672 -2672 =0	2672 -2672 =0	2672 -2672 =0
										3759

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**PART-II**

**CURRENT AUDIT REPORT IN R/O DELHI FIRE SERVICE,  
BHIKAJI CAMA PLACE FOR THE PERIOD 2009-10**

~~PARA 15~~ Para No. 14  
Para NO.01 Ref. AM no.05&07dt.03.06.10& dt.07.06.10

**Sub:- Status of Fire Stations.**

Record of Fire Stations under jurisdiction of BCP for 2009-10 was test audited which revealed following discrepancies:-

- (i) **Inadequate Infrastructure-** It has been observed that Fire Station of Okhla Ph-I, which facilitates Industrial Units is functioning in porta cabin with non -functional static water tanks. Efforts initiated to provide pucca structure to Fire Station and status as on date with documentary evident was asked for but not provided to audit.
- (ii) **Position of Fire fighting Vehicles and operational staff.-** Scrutiny of occurrence book and other records of fire stations revealed that availability of man power and vehicles at each Fire Stations is also not as per frequency/complaints registered as detailed below which clearly indicates that Nehru Palace Fire Station has highest number of fire reports but number of operational staff posted there is only 24 which is less than other fire stations where less fire reports registered. Norms of their posting were asked for not provided to audit.

Name of Fire Station	No of Fire Reports Registered	FM & FO	NO. OF VEHICLES	OUT OF ORDER VEHICLES
BCP	833	42	9	0
Okhla Phase-III	117	13	3	2
Mathura Road	597	26	3	0
Nehru Place	1158	24	8	01 (Since 7 years)
Chankya Puri	528	22	3	01 (Since 2 years)
Safdarjung	642	21	6	01 (1 & half year)
Sarita Vihar	317	04	2	0
Okhla Ph-I	294	05	2	0

Reasons for out of order vehicles with status as on date was asked for but not provided to audit. Inadequate availability of man power and vehicles at Nehru Place, Sarita Vihar and Okhla Ph-I may be clarified and efforts may be initiated to enhance strength over there.



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(iii) **Vacant Posts:-** Division has 08 functional fire stations as on date under its jurisdiction located at various locations in South Delhi. Scrutiny of vacancy statement as on date provided by DFS, Bhikaji Cama Place Division revealed as under—

- a. Out of total sanctioned strength of 303 operational staff (FM & FO) only 157 are filled i.e. 48% posts of operational staff are lying vacant as on date
- b. 13 posts of Radio Telephone Operator(RTO) were sanctioned vide order dated 24.12.96, all are lying vacant as on date, and out of 13 posts, 12 are vacant since 1996(date of creation). If these posts are not required efforts may be initiated to surrender/abolish said post under intimation to audit.

Above facts shows that most of the total sanctioned posts of operational staff are lying vacant who plays very important role in case of emergency and performance of the deptt depends upon the operational staff. The lives & property of the people of Delhi can't be compromised due to shortage of operational staff.

Hence, there is an urgent need to get fill these posts immediately. Deptt may take necessary action by apprising the position to higher authorities of the concerned deptt. to fill these posts. Action taken report in this regard may be intimated to Audit.

(iv) **Proposal for New Fire Stations:-**It has been observed that Jasola Fire Station is not functional as on date in spite of sanctioned staff strength. Reasons for same as asked for were not provided to audit. Details in r/o Newly proposed Fire Stations under jurisdiction of Bhikaji Cama Place alongwith station thereof also not provided to audit.

(v) Availability of underground static water tanks and tube wells (alongwith recommendations of DFS) at each Fire Stations was not provided to audit.

(vi) **Staff Quarters:-** Out of 127 Staff Quarters under jurisdiction of BCP, 16 qtrs are vacant and 02 are unauthorizely occupied by Government Officials. 8 quarters of Sarita Vihar (4 Quarters of Type II and III each) are lying vacant since construction resulting in loss of Government Revenue. It has been informed to audit that these quarters are vacant due to no provision of electricity. Efforts initiated in this regard and outcome was asked for but not provided to audit. Further it has also been observed that allotment letter of staff quarters does not contain any term and condition/penalty for unauthorized occupancy which restrict department to get the quarter vacant in time.

The above facts may be brought to the notice of higher authority for an appropriate action at their end.



Para 2: ~~PARA-16~~ Para No. 15 Reference AM No. 04 Dated : 21/06/2010

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**Sub:- Non-Surrender of Savings under Salary Heads**

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the financial year. Scrutiny of Reconciliation Statements for the period 2009-10 of D.F.S. BCP Division revealed that the said division was allotted 7.5 crores under Salary head(Non Plan) but there was saving amounting to the tune of Rs.27.8 lac.

Above savings shows deptt. had neither prepared the budget as per requirement nor surrendered the surplus funds while preparation of R.E. and excess /savings statements which is a serious lapse on the part of the deptt. as the said savings could be utilized in a needy deptt. if DFS, BCP Division had surrendered these surplus funds/savings in time to Finance Deptt. through DFS (HQ). Reasons for said lapse may elucidated to audit.

Para 3: ~~PARA-17~~ Ref. AM No. 06 Dated : 7/06/2010

Para No. 16

**Sub:- Stores & Stock Registers.**

Scrutiny of Stock Registers of DFS, BCP Division revealed following discrepancies:-

- 1. Physical verification of stock:-** Rule-192 (1) & (2) of GFR envisages that physical verification of fixed assets and consumable stores should be verified at least once in a year and discrepancies, if any, should be recorded in the concerned register for appropriate action by competent authority but stock registers of consumable and non consumable items of DFS BCP Division revealed that such physical verification has never been conducted by the department during audit period which is in contravention to the said rules of GFR. Hence, department may take necessary action under rule 192 (3) of GFR under intimation to audit.
- 2. Non-Condensation of unserviceable items:-** Non-consumable items have been entered in "Dead stock register" by each fire station under jurisdiction of BCP Fire division. In most of fire stations such items are lying since 1980s and intimated by concerned staff that most of the items are unserviceable/condemn but till date no list of such items has been prepared by any fire station. A list of such items be prepared by all fire stations and action may be initiated for condemnation as per rules.
- 3. Transfer of Vehicles:-** It has been observed that vehicle of one Fire station is being transferred to other fire station by single entry in non-consumable register. No authority letter signed by any competent authority has been pasted in stock register.

(G.L. PRASAD)

IAO

Audit Party No-V



**PART - II**  
**CURRENT AUDIT REPORT**  
**(2015-2018)**

Para 12

**Para 01: Over payment of Transport Allowance, Special Allowance and Risk Pay amounting to Rs. 67476/-**

(Ref. Audit Memo No. 04 dated 18/05/2018)

As per M.F. O. M. No. No. 21 (1) /97- E. II(B) dated 3/10/1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22.02.2002 this allowance will not be admissible if a government employee is absent from duty for full calendar month(s) due to leave, training, tour etc. vide O. M. 21(1)/97-E. II (B) dated 22.2.2002.

During the test check of records for the audit period, it has been revealed that the following employees were on leave for a period of complete calendar month or more due to leave but they were paid Transport Allowance, washing allowance, special allowance and risk pay as detailed below:-

S. No	Name of the employee / Designation ID (Sh. / Smt.)	Period and Nature of Leave	Complete calendar months for which allowances paid	TA *	SA***	RP*** *	Amt to be recovered (in Rs.)
1.	Sandeep Kumar Fire Operator 129/63	Commutated Leave 01.08.2017 to 31.08.2017	08/17	3780	1800	2700	8280
2.	Ram Dass Sharma Leading Fireman 36/52	On training at National Fire Service College, Nagppur 01/07/2017 to 30/09/2017 and 1/10/2017 to 24/12/2017	7/17 to 09/17 And 10/17 to 11/17	3780x3 = 11340  3780x2 = 7560  18900	1800x3 = 5400  1800x2 = 3600  9000	2700x3 = 8100  2700x2 = 5400  13500	24840  16560  41400

*[Signature]*



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3	Raj Kumar Fire Operator 44/64	01/12/2017 to 31/12/2017	12/17	3780	1800	2700	8280
4	Satish Kumar Fire Operator 66/59	Commuted Leave 01/06/2015 to 30/06/2015	6/15	3408	1200	150	4758
5	Haider Abbas Fireman 2/54	Commuted leave 01/05/2015 to 31/05/2015	05/15	3408	1200	150	4758
<b>Total</b>				<b>33276</b>	<b>15000</b>	<b>19200</b>	<b>67476</b>

The overpayment of Transport Allowance (Rs. 33276), Special Allowance (Rs 15000.) and Risk Pay (19200) during leave for complete calendar month amounting to Rs.67476/- as above may be recovered from the concerned employees and deposited in Govt. account after due verification of records under intimation to the audit. Other similar cases may also be reviewed under intimation to audit.

Note \* Travelling Allowance

\*\*\* Special Allowance

\*\*\*\* Risk Pay

Para No. 18

**Para 02: Incorrect payment of Children Education Allowance amounting to Rs. 36000/-**  
(Ref. Audit Memo No. 05 dated 21/05/2018)

As per rule "the Children Educational Assistance is admissible for upto 3 children born upto 31.12.87 and for 2 children born thereafter. In case of more than two children, the allowance is admissible for the two eldest surviving children only." On scrutiny of records, it has been found that the following employees have been paid for their 3rd child as detailed below:

Sl. No.	Name and designation/ID No.	Year	Amount (in Rs.)	Name of child
1.	Sh. Om Prakash, Fireman, 170/56	2015-16	18000	Himanshu
2.	Sh. Subhash Chander Fire Operator 57/59	2015-16	18000	Rohan
<b>Total</b>			<b>36000</b>	

*[Signature]*



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The amount as detailed above may be recovered from concerned employees and deposit the same in the Government account after due verification of facts and figures. It is further advised that all similar cases may also be reviewed and recovery if any may also be made under intimation to Audit.

**Para 03: Overpayment of LTC claim amounting to Rs. 11724/-**

(Ref. Audit Memo No. 07 dated 23/05/2018)

*Para No 19*

Vide Rule 15 of CCS (LTC) Rules to enable the employee to avail of the travel concession, they may be granted advance limited to 90% of the estimated amount of the cost of the journey and the claim for reimbursement of the expenditure incurred on the journey shall be adjusted after submission of the claim within one month of completion of the journey. But in the following cases, reimbursement was wrongly made while adjusting the advance to the employees.

i) On scrutiny of LTC claim of Sh. Suresh, Leading Fireman it has been observed that he availed LTC facility from New Delhi to Port Blair w.e.f. 01.09.2016 to 05.09.2016 for self, wife and son for the block 2014-2017. He travelled by airlines in economy class. An amount of Rs. 88375/- was sanctioned as advance payment vide order dated 11/08/2016. The fare was restricted as per the admissibility in the non-entitled class as per the LTC rules. He had been overpaid while reimbursing vide bill LTC-adjustment bill no. 476 dated 17/10/2016 for three tickets. The details are enumerated below:-

**A) Gross LTC Claim as per admissibility**

i) To and Fro journey from New Delhi to Kolkata for self, wife and one son by train	= Rs. 2100x3x2=12600
ii) To and fro journey from Kolkata to Port Blair for self, wife and one son by airlines	= Rs. 30631X3= 91893
Total	= Rs. 104493

**B) LTC Advance sanctioned by the office**

= Rs. 88375

**C) Amount Paid after adjusting LTC advance**

= Rs. 21126

**D) Amount payable after adjusting LTC advance**

= Rs. 16118

(Gross Claim less LTC advance)

**F) Amount to be recovered**

= Rs. 5008

The overpayment payment of Rs.5008 may be recovered from the above mentioned employee after due verification of facts and figures under intimation to audit.

ii) On scrutiny of LTC claim of Sh. Jai Prakash, Leading Fireman it has been observed that he availed LTC facility from New Delhi to Port Blair w.e.f. 19.08.2016 to 23.08.2016 for self and wife and two daughters for the block 2014-2017. He travelled by airlines in economy

*J. Prakash*



class. An amount of Rs. 125356/- was sanctioned as advance payment vide order dated 03/08/2016. The fare was restricted as per the admissibility in the non- entitled class as per the LTC rules. He had been overpaid while reimbursing vide bill LTC-adjustment bill no. 478 dated 17/10/2016 for four tickets. The details is enumerated below:-

A) Gross LTC Claim as per admissibility	
i) To and Fro journey from New Delhi to Kolkata for self, wife and two daughter by train	= Rs. 2095x4x2=16760
ii) To and fro journey from Kolkata to Port Blair for self, wife and one son by airlines	= Rs. 30631X4= 122524
Total	= Rs. 139284
B) LTC Advance sanctioned by the office	= Rs. 125356
C) Amount Paid after adjusting LTC advance	= Rs. 20644
D) Amount payable after adjusting LTC advance	= Rs. 13928
(Gross Claim less LTC advance)	
F) Amount to be recovered	= Rs. 6716

The overpayment payment of Rs. 6716 may be recovered from the above mentioned employee after due verification of facts and figures under intimation to audit.

All similar cases may be reviewed at the departmental level and suitable remedial action may be taken under intimation to audit.

IAO-18



**Part -II**  
**Current Audit Report**  
**(2018-19 to 2019-20)**

Para no.1

Para No. 20

(Ref. Memo no.2, dated: -01.02.2021)

**Sub: - Excess payment of Rs. 1,95,702/- due to wrong pay fixation in r/o Sh.A.K.Jaiswal,ADO.**

During the test check of Service Book of Sh. A.K.Jaiswal, ADO, it was noticed that the officer was appointed as Sub Officer on dated 30.04.1993. He was promoted from Sub Officer to Station officer on dated 20.05.2002. Further he was granted 2nd MACP on dated 20.05.2012 in the pay scale of Rs. 9300-34800 and his pay was fixed at Rs. 18930 + 4800 w.e.f 01.07.2012 in level 8 (option exercised). Later he was promoted from SO to ADO on 25.03.2013 in level 10 of the pay matrix. As the officer has already availed the benefit of pay in 2<sup>nd</sup> MACP, therefore the benefit of FR.22 (1)(a)(1) is not admissible to the officer concerned at the time of promotion from SO to ADO. However the office fixed the pay of the officer by giving the benefit of FR 22(1)(a)(1) which is not in order. As per audit the pay of the officer should be fixed as under:-

Period	Pay fixed as per Rule		Pay Fixed by office	
Pay as on 20.05.2012	17570	4600	17570	4600
2 <sup>nd</sup> MACP granted on 20.05.2012 and pay fixed on 01.07.2012(option exercised) (PB-2)	18930	4800	18930	4800
Promoted on 25.03.2013 and pay fixed on 01.07.2013 (option exercised)(PB-3)	19650	5400	20390 (promotional increment given)	5400
Jul-14	20410	5400	21170	5400
Jul-15	21190	5400	21970	5400
Jan.16	69000		71100	
Jul-16	71100		73200	
Jul-17	73200		75400	
Jul-18	75400		77700	
Jul-19	77700		80000	
Jul-20	80000		82400	

Because of this incorrect pay fixation an overpayment of Rs.1,95,702/- was made to the officer concerned. The pay of the officer may be re-fixed and recovery pointed out by the audit may be recovered from the official after due verification of facts & figures under intimation to the Audit. Other similar cases may also be reviewed accordingly.

Para no.2

Para No. 21

(Ref. Memo no.3, dated: -4.02.2021)

**Sub: - Irregular payment of Transport allowance amounting to Rs.1,84,248/- in r/o Sh.Sunil Chaudhary, DCFO.**

During the test check of Log book of vehicle number DL 2CAZ-8626, it is seen that the said vehicle has been allotted to Sh.Sunil Chaudhary, DCFO w.e.f. 25.03.2019 but he is also being paid transport allowance on monthly basis. As the officer is using official vehicle so he is not eligible to opt for drawl of Transport Allowance & as such the transport allowance paid to him is irregular.



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Details of transport allowance paid to the officer are as under:-

Name	Period	TA	DA on TA	Total Recovery
Sh.Sunil Chaudhary, DCFO	01.04.2019 to 31.01.2021 (22months)	1,58,400/- (7200x22 months)	2,592/- (864x3months) 23,256/- (1224x19months)	Rs.1,84,248/-

The HOO may recover an amount of Rs.1,84,248/- from the concerned officer after due verification. Further, if transport allowance has been paid to the officer prior to the audit period then the same may also be recovered. Other such type of cases may also be reviewed at its own level by the department.

Para no.3 *Para No. 22*

(Ref. Memo no.4, dated: 4.02.2021)

**Sub: - Recovery of Special Allowance amounting to Rs.2,73,600/-.**

As per O.M. No. 29/1/2017-E.II(B) dated 11.07.2017 of Ministry of Finance on allowance report, 'disbursement of all the existing allowance which have not been specifically for recommended for continuation in terms of resolution dated 6.07.2017 shall be discounted from the salary of the month of July'2017'.

During the test check of Pay Bill Register it was noticed that all the officers/officials working under DFS cadre were paid Special Pay even after implementation of Seventh CPC, however the same was discontinued by the department w.e.f.July'2019. As such recovery for the period July'2017 to June'2019 is required to be made from all the officers/official working under this division i.e BCP. Details of some of the officer/officials who has been paid special pay are as under:-

Sr.No.	Name and Designation	Special allowance drawn w.e.f July'2017(per month)	Total No. of Month( July'17 to June'19)	Total recovery
1.	Sh. Rajesh , CFO	3000	24	72000
2.	Sh. A. K. Malik, DO	2400	24	57600
3.	Sh. Harish Chand, SO-939	2400	24	57600
4.	Sh. Sunil Kumar, L/F 8/61	1800	24	43200
5	Sh.Pradeep Kumar, FO-134/64	1800	24	43200
			Total	Rs.2,73,600/-

Recovery may be initiated by the HOO from the above mentioned officers and officials. Further Department may also review all other similar cases and initiate recovery under intimation to audit.

*Manorama Rawat*  
(MANORAMA RAWAT)  
Sr. AO / IAO  
Audit Party No. XXVII



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**TEST AUDIT NOTES**

TAN No.1

(Ref. Memo no.5, dated: 08.02.2021)

**Sub: - Improper maintenance of service books.**

During scrutiny of service books audit have noticed some shortcomings as detailed below:-

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

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

**2. Re-attestation –**

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority.

**3. Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:**

On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

**4. Inspection of 10% of Service Book by the Head of Office**


As per GOI decision (1) being SR 199-the Head of Office/HOS is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly instructions which has not been followed.

**5. LTC Entry**

It has been noticed that the entries for availing LTC in the service books of the many officials in their respective service books are not proper. There were several irregularities noticed such as not mentioning the block year, details of the family availing the concession, place of visit, date of journey and kind of leave taken etc. The entries regarding the LTC availed by the officials may be entered with complete information in their respective service books as per LTC Rules.

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It has been noticed that the leave a/c of many officials is not being maintained properly and leave record is also not upto date.





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It has been noticed that fresh nomination forms regarding details of family, DCRG, UTGEIS & duly attested by the HOS in r/o of many officials have not been found attached in the service book as well as personal file of the official. The same may be got filled from the officials and be pasted in the service books.

9. **Coloured Photographs**

It has been noticed that the coloured photographs of many officials are not affixed in their respective service books. The latest coloured photographs may be affixed in the service books.

10. **Non availability of Home town declaration form**

It has been observed that Home Town Declaration forms of many officials are not found in Service Book. It means the Hometown and Headquarter of the concerned employee are same. If any of the officials/officer submits the Home Town declaration forms later. The same may be accepted only after the approval of competent authority.

Necessary steps may be taken to rectify the shortcomings as detailed above and compliance may be shown to next audit.

TAN No.2

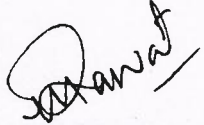
(Ref. Memo no.6, dated: -08.02.2021)

Sub: - Improper maintenance of Pay Bill Register

During the test check of the PBRs for the audit period 2016-2020 maintained by Delhi Fire Service, Bhikaji Cama Place, New Delhi following shortcomings have been noticed:-

- (i) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e. Pay Matrix and level as per VII CPC, NPS account number of NPS employees, Joining date, PAN No., Aadhar number etc. have not been filled in all the columns of PBR.
- (iii) The information of ex-employees who have been transferred /surpluses from other units into this unit (required to be entered from LPC) are also to be attached in PBR. This information is required for calculation of Income Tax. Also information about the employees who have been transferred to other unit is to be recorded in the PBR.
- (iv) All the pay entries are required to be signed by the HOO/DDO.
- (v) PBR for NPS employees is required to be maintained separately.
- (vi) Classified abstract is also required to be authenticated by DDO.
- (vii) Totalling of columns of PBR has not been done for the income tax purpose.

Necessary steps may be taken to rectify the shortcomings as detailed above and compliance may be shown to next audit.

  
(MANORAMA RAWAT)  
Sr. AO / IAO  
Audit Party No. XXVII



9

**Part -II**  
**Current Audit Report**  
**(2020-21 to 2021-220)**

**Sub:- Irregular reimbursement of LTC for third resulting to a Recovery of Rs.6000/- in r/o Sh. LAL Mani LF.107/53**

As per LTC rules:-

1. Tickets should be purchased directly through authorized travel agents viz. M/s. Balmer&Lawrie and company, M/s. Ashoka Travels and Tours , IRCTC and DTTDC.
2. Third child is not eligible for LTC if born after 20.10.1998

While test auditing of LTC records, it has been seen that Sh. Lal Mani, LF.107/53 has availed LTC cash package schemes along with his family members for the block year 2018-21. Further it was noticed that the official has also availed LTC special Cash package for his third child Master Aditya Kumar. As per service record the date of birth of Aditya Kumar is 03.08.2008 so he is not eligible for LTC. Details of recovery are as under:-

Fare calculation as per Department under Cash package schemes:-

Eligible Mode of Travel	No. of persons	Amount	Remarks
Train(@6000per person)	4	24000(6000x4)	LTC cash facility availed for third child also.
	<b>Total</b>	<b>24000/-</b>	

Fare calculation as per Rule under cash package schemes:-

Eligible Mode of Travel	No. of persons	Amount	Remarks
Train(@6000per person)	3	<b>18000(6000x3)</b>	Fare eligibility for only 03 persons as third child is not eligible for LTC
	<b>Total</b>	<b>18000/-</b>	
	<b>Excess amount paid(A-B)</b>	<b>Rs.6000/- (24000-18000)</b>	

*Sharma*



The excess amount of Rs. 6000/- paid to the official may be recovered after due verification of facts & figures under intimation to audit, and other such type of cases may be reviewed at college own level.

Para no.2

(Ref. Memo no. 2 and 3, dated: 10.08.2022 & 11.08.2022)

**Sub Recovery of TA, Ration Money and Risk and hardship allowance amounting to Rs.21096**

**(a) Sub:- -Recovery of TA, Ration Money and Risk and hardship allowance from Sh. Lal Mani, LF-107/53 amounting to Rs.10548/-.**

As per record Provided by Department, it was noticed that Sh Lal Mani LF-107/53 was on leave for the whole calendar month in April'2020 but travelling allowance, Ration Money and Risk allowance was paid to him for that period which was irregular. Details of recovery are as under:-

Sr.No	Name and Designation	Period of leave	TA paid for calendar month absence of April'20	Ration Money paid for calendar month absence of April'20	Risk and Hardship allowance paid for calendar month absence of April'20	Total amount to be recovered
1.	Sh.Lal Mani, LF-107/53	01.04.2020 to 30.04.2020	4212	3636	2700	10548
				<b>Total</b>		<b>Rs.10548/-</b>

An amount of Rs.10548/- may be recovered from the above said employee and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly

**(b) Sub:- -Recovery of TA, Ration Money and Risk and hardship allowance from Sh. Pradeep Kumar, FO-189-64 amounting to Rs.10548/-.**

As per record Provided by Department, it was noticed that Sh Pradeep Kumar, FO-189/64 was on leave for the whole calendar month in May'20 but travelling allowance, Ration Money and Risk allowance was paid to him for that period which was irregular. Details of recovery are as under:-

*Sharma*



Sr.No	Name and Designation	Period of leave	TA paid for calendar month absence of May'20	Ration Money paid for calendar month absence of May'20	Risk and Hardship allowance paid for calendar month absence of May'20	Total amount to be recovered
1.	Sh. Pradeep Kumar, FO-189/64	01.05.2020 to 06.06.2020	4212	3636	2700	10548
				<b>Total</b>		<b>Rs.10548/-</b>

An amount of Rs.10548/- may be recovered from the above said employee and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly.

**Para no.3**

(Ref. Memo no.4, dated: 12.08.2022)

**Sub: - Short Recovery of License Fee amounting to Rs.170530/-**

During the test check of Pay Bill Register it has come to the notice of audit that following officials are having Govt. Accommodation. The License Fee should be deducted as per the order of Dte. of Estate/PWD Delhi. As per M/o Urban Development order no. 18011/2/2015-Pol.III dated 19.07.2017 the License Fee was revised w.e.f July 2017. Meanwhile the license fee was again revised w.e.f. 01.07.2020. However the department has revised the license fee w.e.f. July'20 but did not revise the license fee w.e.f July'17 and the License fee was being made at the old rates for the period July'17 to June'20. Details of recovery are as under:-

Sr. No.	Name and Design.	Quarter Type	L.Fee Deducted	L.fee to be deducted	Period	Total recovery
1	Sh. Devender Singh, LF-11/53	II	245	310	July 17 to June'20	2340
2	Sh. Sunil Kumar, LF-21/56	II	245	310	July 17 to June'20	2340
3	Sh. Anil Kumar, FM-196/56	II	245	310	July 17 to June'20	2340
4	Sh. Bhoop Singh, FM196/56	II	245	310	July 17 to June'20	2340
5	Sh. Sanjay Kumar, FO-93/59	II	245	310	July 17 to June'20	2340
6	Sh. Prem Singh Gulia, FO-13/60	II	245	310	July 17 to June'20	2340

*[Handwritten Signature]*



7	Sh. Jagdish Kumar Yadav, LF-360/63	II	245	310	July 17 to Oct'19	1820
		III	245	470	Nov'19 to June'20	1800
					Total	<b>3620</b>
8	Sh. Ramesh Chander, LF-39/52	II	245	310	July 17 to June'20	2340
9	Sh. Roop Ram, FM-78/56	II	245	310	July 17 to June'20	2340
10	Sh. Gyan Singh Meena, LF-207/56	II	245	310	July 17 to June'20	2340
11	Sh. Raj Kumar, LF-64/56	II	245	310	July 17 to June'20	2340
12	Sh. Bachchu Singh, FM-164/56	II	245	310	July 17 to June'20	2340
13	Sh. Umesh Kumar, FO-94/59	II	245	310	July 17 to June'20	2340
14	Sh. Baljeet Singh, FO124/59	II	245	310	July 17 to June'20	2340
15	Sh. Manoj Kumar, FO124/63	II	245	310	June'2019 to June'20	845
16	Sh. Mohan Lal Meena, FO 346/63	II	245	310	July 17 to June'20	2340
17	Sh. Mukesh Prasad Meena, FO-259/63	II	245	310	Sep'-19 to June'20	650
18	Sh. Pawan Kumar, FO-338/63	II	245	310	July 17 to June'20	2340
19	Sh. Pratap Singh, FO-342/63	II	245	310	July 17 to June'20	2340
20	Sh. Pratap Singh Meena, FO-328/63	II	245	310	July 17 to June'20	2340
21	Sh. Rajesh, FO-280/63	II	245	310	July 17 to June'20	2340
22	Sh. Ram Niwas Meena, FO-189/63	II	245	310	July 17 to June'20	2340
23	Sh. Sheesh Ram Yadav, FO-117/63	II	245	310	July 17 to June'20	2340
24	Sh. Vikash, FO-121/63	II	245	310	July 17 to June'20	2340
25	Sh. Devender Singh Panvar, LF-41/53	II	245	310	July 17 to June'20	2340
26	Sh. Sunil Kumar, FM-62/56	II	245	310	July 17 to June'20	2340
27	Sh. Anil Kumar, FM-26/57	II	245	310	July 17 to June'20	2340
28	Sh. Ramesh Chander, FO-17/59	II	245	310	July 17 to June'20	2340
29	Sh. Subhash Chande, FO-57/59	II	245	310	July 17 to June'20	2340
30	Sh. Rajeev Kumar Rawat, FO-126/59	II	245	310	July 17 to June'20	2340

*Sharma*



31	Sh. Yoginder Kumar, LF-25/50	II	245	310	July 17 to June'20	2340
32	Sh. Narender Kumar LF-87/50	II	245	310	July 17 to June'20	2340
33	Sh. Sukesh Kumar, LF-121/52	II	245	310	July 17 to June'20	2340
34	Sh. Lal Mani, LF-107/53	II	245	310	July 17 to June'20	2340
35	Sh. Vijay Singh, FO-10/60	II	245	310	July 17 to June'20	2340
36	Sh. Hans Raj, FO156/64	II	245	310	July 17 to June'20	2340
37	Sh. Narender S. Rathi FO-100/64	II	245	310	Aug-19 to June'20	715
38	Sh. Parvandra Kumar, FO-132/64	II	245	310	July 17 to June'20	2340
39	Sh. Pradeep Kumar, FO-189/64	II	245	310	July 17 to June'20	2340
40	Sh. Raj Kumar Meena, FO-44/64	II	245	310	July 17 to June'20	2340
41	Sh. Ramesh Chand Meena, FO-126/64	II	245	310	July 17 to June'20	2340
42	Sh. Saurabh Singh, FO-61/64	II	245	310	July 17 to June'20	2340
43	Sh. Virender Singh, FO-3/61	II	245	310	July 17 to June'20	2340
44	Sh. Yogesh Kumar Sharma, LF-171/63	II	245	310	July 17 to June'20	2340
45	Sh. Mukesh Kumar Meena LF-184/63	II	245	310	July 17 to June'20	2340
46	Sh. Kailash Kumar Sharma, LF-303/63	II	245	310	July 17 to June'20	2340
47	Sh. Basanti Lal Meena, LF344/63	II	245	310	July 17 to June'20	2340
48	Sh. Chander Boss, FO-22/59	II	245	310	July 17 to June'20	2340
49	Sh. Satish Kumar, FO-66/59	II	245	310	July 17 to June'20	2340
50	Sh. Naurang, FO-82/59	II	245	310	July 17 to June'20	2340
51	Sh. Hoshiyar Singh Bhandari, LF110/52	II	245	310	July 17 to June'20	2340
52	Sh. Suresh Kumar, LF-104/53	II	245	310	July 17 to June'20	2340
53	Sh. Harbans Lal, LF105/532	II	245	310	July 17 to June'20	2340
54	Sh. Haider Abbas, LF-2/54	II	245	310	July 17 to June'20	2340
55	Sh. Narain Lal Meena, LF-209/56	II	245	310	July 17 to June'20	2340

*Shiba*



56	Sh. Suresh M, LF-51/56	II	245	310	July 17 to June'20	2340
57	Sh. Virender Kumar, FM-77/56	II	245	310	July 17 to June'20	2340
58	Sh. Birender Sing, FM-165-56	II	245	310	July 17 to June'20	2340
59	Sh. Suill Kumar, FO-70/59	II	245	310	July 17 to June'20	2340
60	Sh. Badri Prasad, SO-48/50	III	370	470	July 17 to June'20	3600
61	Sh. Yashwant Singh, STO 91/50	III	370	470	July 17 to June'20	3600
62	Sh. Yoginder Singh, LF-43/50	III	370	470	July 17 to June'20	3600
63	Sh. Mahak Singh, SO-89/560	III	370	470	July 17 to June'20	3600
64	Sh. Phool Singh, SO-92/50	III	370	470	July 17 to June'20	3600
65	Sh. Sita Ram Meena, SO-201/56	III	370	470	July 17 to June'20	3600
66	Sh. Suman Kumar, STO	III	370	470	July 17 to June'20	3600
67	Sh. Krishan Kumar, SO/DVr- 18/55	III	370	470	July 17 to June'20	3600
68	Sh. Om Praksh, SO-49/50	III	370	470	July 17 to June'20	3600
69	Sh. Amarjeet Singh, LF-27/52	III	370	470	July 17 to June'20	3600
<b>Total</b>						<b>170530</b>

HOO may initiate recovery from the above-mentioned official under intimation to audit. Other similar cases may also be reviewed accordingly

**Para no.4**

(Ref. Memo no.7, dated:18.08.2022 )

**Sub: - Irregularities in LTC claim in r/o Sh.Rajeev Kumar, Leading Firman - 42/55.**

As per LTC rules:-

1. Tickets should be purchased directly from the airlines (Booking counters, website of airlines) or by utilizing the services of authorized travel agents viz. M/s. Balmer&Lawrie and company, M/s. Ashoka Travels and DTTDC.
2. Ticket cannot be purchased in tour package.

While test auditing of LTC vouchers, it has been seen that Rajeev Kumar, LF-42/55 has availed LTC facility for self and her family members from Delhi to Port Blair and back by air for the block year 2018-21 vide bill no.487 dated 19.01.2022 & paid Rs.81081/- for the journey performed.. During the scrutiny of ticket following observation noticed:-

*Ashoka*



3

1. The official has performed the returned journey from Port Blair to Delhi in Spice jet Airlines. The ticket attached by the official in which fare type mentioned as **LTC Fare** whereas the ticket available on website of Spice Jet in which fare type mentioned as **Regular Saver**.


2. As per policy of Spice jet" meal/food is not provided free of cost by spice jet". But ticket attached by the official in which meals are booked in ticket but cost of meals are **ZERO**.

On the basis of the above it seems that the air ticket has not been booked in proper way and the official has attached a managed ticket or fabricated ticket for claim.

Hence the Department is advised to take action as below:-

- (a) The Department may get the tickets verified and seek clarification on above observation from the concerned airlines and if there is any discrepancy with regard to the fabricated, managed or package indicated on the air tickets submitted by the officials the whole claim may be recovered from the officials concerned.
- (b) If recovery occurs then the Department may also charge penal interest from the officials as per rules?
- (c) If any discrepancy found in the LTC claim than the Department may also recover leave encashment from the official?

The action taken in this regard may be intimated to audit. Similar other cases may also be reviewed by the own level and similar action be taken under intimation to audit.

  
(Prabhu Narayan Jha)  
AAO / IAO  
Audit Party No. XXVII



2

**TEST AUDIT NOTES**

**TAN No.1**

**(Ref. Memo no.5, dated: 17.08.2022)**

**Sub:- Irregularities in Log Book.**

During the Test check of Log Book of Vehicle running in Department a lot of irregularities in maintaining the log Book is noticed. Some are as under:-

- a. No page counting certificate was recorded on the first page of the register
- b. Entries of Petrol/Diesel received were not signed by officer-in charge/Higher authority.
- c. Average Kilometer run w.r.t petrol/diesel consumed by each vehicle is not recorded in the book.
- d. A proper joinery details are not recorded in log book, as for example during the test check of log book of vehicle no. DL2CAZ8704 it is simply mentioned in log book that SAFDAGANJ SE GAYI AND WAPAS destination is not mentioned in log book.
- e. In several place, there is cutting and overwriting for changing the dates of journey. In some place fluid has also been used in log book which is highly objectionable.
- f. The vehicle in respect of the Division takes fuel/POL from designated petrol pump at Moti Nagar, New Delhi. Consumptions of petrol /Diesel in respect of vehicles are shown approximately 47 km(to fro) used by each vehicle for filling the petrol/Diesel from allotted fire service petrol pump which leads to heavy expenditure which can be reduced if the allotted fire service petrol pump is in South Delhi.

The Department are advised to maintain the LOG book properly as per the above mentioned observations and the properly maintained log book may be shown to next audit.

**TAN No.2**

**(Ref. Memo no.6, dated: 17.08.2022)**

**Sub: - Improper maintenance of service books.**

During scrutiny of service books audit have noticed some shortcomings as detailed below:-

**1. Service Book to be shown to the official every year -**

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

**2. Re-attestation -**

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority.





3. **Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:**

On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

4. **Inspection of 10% of Service Book by the Head of Office**

As per GOI decision (1) being SR 199-the Head of Office/HOS is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly instructions which has not been followed.

5. **LTC Entry**

It has been noticed that the entries for availing LTC in the service books of the many officials in their respective service books are not proper. There were several irregularities noticed such as not mentioning the block year, details of the family availing the concession, place of visit, date of journey and kind of leave taken etc. The entries regarding the LTC availed by the officials may be entered with complete information in their respective service books as per LTC Rules.

7. **Leave A/C**

It has been noticed that the leave a/c of many officials is not being maintained properly and leave record is also not upto date.

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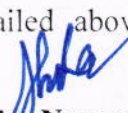
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