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



Sub: -Audit report of Swami Shardhanand College ,Alipur, Delhi.110036 for the year 2018-2019 to

#### **INTRODUCTION:**

The I.A.R. on the accounts of Swami Shardhanand College, Alipur, Delhi.110036 for the year 2018-2019 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO. The audit was conducted during 10 working days w.e.f. 05.03.2021 to 17.03.2021. This was the general audit

# AIMS AND OBJECTIVES :-

Swami Shardhanand College, University of Delhi , Alipur, Delhi. Is a constituent college of Delhi University is run under the trusteeship of Delhi Government? It is a co- to girls. The School provides the Education co-educational institution and imparts instructions is various subjects of both undergraduate

# List of Head of the Institution /DDO

| S.NO. | NAME( Sh./Smt.)       | Post             | Period                   |
|-------|-----------------------|------------------|--------------------------|
| 1.    | Dr. D.V. Khatri, HOS  | Acting Principal | 01.04.2018 to 06.03.2020 |
| 2.    | Dr. Praveen Garg, HOS | Principal        | 07.03.2020 to 31.03.2020 |
| 3.    | Dr.S.B. Tyagi, DDO    | Bursar           | 01.04.2018 to 01.12.2019 |
| 4     | Dr.A.N.Jha, DDO       | Bursar           | 01.01.2019 to 31.12.2020 |

LIST OF

LIST OF CASHIER: - NIL

Budget allocation and Expenditure for the year 2008-2019( Rupees in Lake

| Year      | UGC grant | GNCT<br>Share | Total   | Expenditure | Excess/ Saving |
|-----------|-----------|---------------|---------|-------------|----------------|
| 2018-2019 | 5646      | 63            | 5700    | 10.00       |                |
| 2019-2020 | 5001.94   |               | 5709    | 4960.13     | 748.87         |
|           | 3001.94   | 49.10         | 5051.04 | 5127.22     | -76.18         |

Statutory Audit:-Statutory audit of Swami Shardhanand College, University of Delhi, Alipur, Delhi.has been Conducted till date. By A.G. (Audit) for the period work 2016-17.



#### Vacancy Statement :-

| s.No. | Name of Post | No of post Sanctioned | Filled | Vacant |
|-------|--------------|-----------------------|--------|--------|
| 1.    | Group A      | 03                    | 01     | 02     |
| 2.    | Group B      | 123                   | 113    | 10     |
| 3.    | GroupC       | 23                    | 13     | 10     |
|       | TOTAL        | 149                   | 127    | 22     |

#### Maintenance of Records:-

The maintenance of records of Swami ShardhaNand College, University of Delhi ,Alipur,Delhi for the year 2018-19 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

#### Old Audit Report :-

As per old audit report there was 64 Paras were outstanding along with recovery of Rs.10763162.84. The collage authority has not shown compliance of any para, in which 03 Pars settled and taken as afresh in the current audit along with recovery amounting to Rs.806856/Remaining 61 Paras along with recovery amounting to Rs. 9946306.84/- has been taken in the current audit report.

#### (A)

| S.No  | Year      | Total Para | Para Settled | Outstanding Paras |
|-------|-----------|------------|--------------|-------------------|
| 1     | 1977-1983 | 06         | 0            | 06                |
| 2     | 1983-1991 | 02         | 0            | 02                |
| 3     | 1991-1998 | 03         | 0            | 03                |
| 4     | 1998-2001 | 05         | 0            | 05                |
| 05    | 2001-2004 | 06         | 0            | 06                |
| 06    | 2004-2006 | 06         | 0            | 06                |
| 07    | 2006-2010 | 23         | 0            | 23                |
| 08    | 2010-2016 | 07         | 02           | 05                |
| 09    | 2016-2018 | 06         | 01           | 05                |
| Total |           | 64         | 03           | 61                |

#### **Details of old Recovery**

| S.No | Year      | Para No. | Total old Recovery | Amount Recovered | Balance<br>Recovery |
|------|-----------|----------|--------------------|------------------|---------------------|
| 1    | 1977-1983 | 02       | 65639.98           | 0                | 65639.98            |
|      |           | 04       | 34721              | 0                | 34721               |
|      |           | 05       | 3961.86            | 0                | 3961.86             |

M



| 2      | 1983-1991 | 0  | 0           | 0      | 0          |
|--------|-----------|----|-------------|--------|------------|
| 3      | 1991-1998 | 9  | 156243      | 0      | 156243     |
|        |           | 10 | 76735       | 0      | 76735      |
|        |           | 11 | 6454        | 0      | 6454       |
| 4      | 1998-2001 | 14 | 663658      | 0      | 663658     |
| 05     | 2001-2004 | 0  | 0           | 0      | 0          |
| 06     | 2004-2006 | 0  | 0           | 0      | 0          |
| 07     | 2006-2010 | 1  | 5730        | 0      | 5730       |
|        |           | 6  | 398794      | 0      | 398794     |
|        |           | 7  | 1368512     | 0      | 1368512    |
|        |           | 10 | 2568        | 0      | 2568       |
|        |           | 17 | 206839      | 0      | 206839     |
|        |           | 19 | 20412       | 0      | 20412      |
|        |           | 24 | 2649        | 0      | 2649       |
| 08     | 2010-2016 | 1  | 1030187     | 0      | 1030187    |
|        |           | 2  | 1247276     | 0      | 1247276    |
|        |           | 3  | 806856      | 806856 | 0          |
|        |           | 4  | 34427446    | o      | 34427446   |
|        |           | 5  | 267347      | 0      | 267347     |
|        |           | 6  | 611805      | 0      | 611805     |
| 09     | 2016-2018 | 01 | 169400      | 0      | 169400     |
|        |           | 03 | 143650      | 0      | 143650     |
|        |           | 04 | 5889        | 0      | 5889       |
|        |           | 05 | 25000       | 0      | 25000      |
| G.Tota | ıl        |    | 10763162.84 | 806856 | 9946306.84 |
|        |           |    |             |        |            |

#### **Current Audit Report: -**

During the course of current audit 19 audit memo's highlighting various irregularities/recovery to the tune of Rs.1745304 /- were issued. The HOO of collage has shown compliance of 06 audit memos. In which 06 audit memos settled, as such spot recovery amounting to Rs.125784/- was made. Remaining 13Audit memos converted into 07 Paras and 06TANS taken in the current Audit Report.

#### Details of Current Recovery (Audit Period 2018-19-2019-2020)

| Para<br>No./Memo<br>No. | Total Recoveries (In Rs.) | Amount Recovered | Balance (In Rs.) |
|-------------------------|---------------------------|------------------|------------------|
| 01/01                   | 78159                     | 25000            | 53159            |
| /5                      | 5625                      | 5625 —           | 0                |
| 02/07                   | 25771                     | 0                | 25771            |
| 12                      | 93777 - /                 | 93777 —          | 0                |
| 13                      | 1382                      | 1382 —           | 00               |
| 06/18                   | 1540590                   | 0                | 1540590          |
| Total                   | 1745304                   | 125784           | 1619520          |

The internal audit report has been prepared on the basis of information furnished and made available by Swami ShardhaNand College, University of Delhi ,Alipur,Delhi.The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

(SATISH)

(IAO Audit Party No.XVI)

# PART-I



Rasa No -1

# PREVIOUS AUDIT, Pa RIOD - 1977 - 2004

ENSPECTION REPORTS ON THE ACCOUNTS OF SWAM SHRADDHANAND COLLEGE, ALIPUR FOR THE PERIOD FROM 1977 78 AND 1978 - 79.

Penn.1



Non-utilization/surrendering of grants amounting to Rs.3.25 Laes.

A sum of Rs.3.25 lacs was sanctioned by the Delhi Admn. Vide its sanction letter No.F.31/17/69 fund dt. 28.03.1969 towards its share on account of the cost of land and construction of new college building of Swami Shraddhanand College, Delhi. An amount of Rs. 2,90,000.00 was first deposited with the D.D.A. but after a year i.e. in 1970-71, F.D.R. in the same year i.e. 1970 – 71. The balance amount of Rs. 24073.05 was incurred as Registration charges of the land donated by the Bankner Samiti when the Construction of building on the land-donated by the Bankner Samiti at Narela was not during this period and the matter is yet to be finalized.

The investment of amount in FDR and in savings accounts was highly irregular, and in contravention of Rules 151 or GFR which is reproduced as under:-

That the grant shall be spent upon the object within a reasonable time, if no
 That any portion of the sanctioning authority.

ii) That any portion of the amount, which is not ultimately required for expenditure upon that object shall be duly surrendered to Govt.

Keeping in view the above provisions of Rules, the proper course for the college Admn. was to immediately surrendered the entire amount of the grant to the Delhi Administration if its utilization in the near future was not possible and reapplied for the grants later on when it was needed. Instead of this the amount of the grants was put in the FDR and Savings Bank account in contravention of the Rules governing the sanction and utilization of grants A sum of Rs. 6,90,107.22 was the balance on 12.05.1983 in FDR No. 02231/29/47 which was renewed upto 19.06.1984. Amount of Rs.22440.23 was in the savings Bank account. It was given to understand that certain expenditure was incurred by the college Admn. for this accounts. The college from time to time and so it could not ascertained that there was no lose of earning of installment due to non-renewal of FDR in time. This aspect may be examined and result intimated to audit.

1700

It is also strange that the Directorate of Education who sanctioned the grants in 1969 never bothers to obtain the utilization certificate of grants from the college authority during the period of 15 years. This lapse may be brought to the special notice of Director of Education for necessary action. Efforts may also be made by Directorate of Education ask the college authority to surrender the whole amount of grants including of the FDR and savings bank accounts.

SECTION—II (b) ROCK H-2

PARA: 2

OVERPAYMENT OF H.R.A.

During the course of audit of the claims of HRA it was noticed that the following officials were paid HRA on percentage basis which were not admissible to them as they did not full-fill the conditions of drawal of HRA. The reasons of inadmissibility of HRA has been discussed each case below. The recovery of overpayment has been worked out which may be recovered after verification under intimation to audit:-

|    | and the second discontinuous and the second discontinuous second discont | muniation to augili- |   |
|----|--|----------------------|---|
| 1. | Sh. R.B. Sharma, Lect. (Physics)   | Rs. 10.00            | 19 000  |
| 2. | Sh. N.C. Rustogi, Lect. (Pol. Science)   | Rs. 927.50           | 927.50  |
| 3. | Mrs. Asha Nayyar, Lect. (Pol. Science)   | - Rs. 3356.00        | 2368 80                                       |
| 4. | Sh. V.B. Gulati, Lect. English)  | Rs.19949.00          | 19948 200                                     |
| 5. | Sh. Jagdish Rai, Lect. (English)   | Rs.16312.48          | 16312.98                                      |
| 6. | Sh. K.S. Rana, S.O.(Admn.)   | Rs.13346.00          | 13346.00                                      |
| 7. | Sh. V.S. Ramesh Babu, Lect. (Botany)   | Rs.11739.00          | (1739.00                                      |
|    | A a a  |                      | Mark of the first of the second second second |
|    | (i) (i) (ii)   | 65,639.48            | 85.62949                                      |
|    |  |                      |   |

Similar cases if any may also be examined and result intimated to audit.

#### OVERDRAWAL OF H.R.A.

(a) Sh. R.B. Sharma, Lect. (physics) has shifted in his use at A-2/256, Paschim puri w.e.f. 01.04.1978 and was paid HRA on percentage basis on retable value of Rs. 796/p.m. but he has not furnished any documents from the Municipal Corporation of Delhi showing the portion of house self occupied by him in the absence of self occupancy certificate the payment of HRA on percentage basis was not in order. He was eligible for the HRA from flat rate. i.e. Rs.112.50 & Rs.160.30 as the case may be the excess payment drawn by him may be recovered from him after the verification. His pay during the period was more than Rs.750/- p.m.

From 01.04.1978 to 31.07.78

Months HRA paid HRA Admi. Difference Amount 4 115.00 112.50 2.50 10.00

(b) Sh. N.C. Rustogi, Lect. (Pol. Science) has shifted in his house at BATTOC Ashok Vihar, Delhi with effect from May,75 and was drawing HRA on percentage basis on the gross retable value. Sh. Rustogi has not produced the self occupancy certificate from the MCD and in the absence of such certificate, the drawal of higher rates than the flat rate of Rs.112.50, 160..30 is



not in order. Hence the excess amount paid may please be recovered after verification. His pay was more than Rs.750.00 p.m.

| Period   | Months              | HRA paid                             | F115  |  |                                     |
|--|---------------------|--------------------------------------|---|--|-------------------------------------|
| 1.5.75 to 31.8.75<br>1.9.75 to 31.8.76<br>1.9.76 to 31.8.77<br>1.9.77 to 31.3.78 | 4<br>12<br>12<br>12 | 129.00<br>135.00<br>141.00<br>147.00 | HRA Admissiable<br>112.50<br>112.50<br>112.50<br>112.50 | Diff<br>16.50<br>22.50<br>28.50<br>34.50 | 66.00<br>270.00<br>342.00<br>241.50 |
|  |                     |                                      |   |  | 927.50                              |
| NT <sup>2</sup> .  |                     |                                      |   |  |                                     |

Note:-

Further payment if made on higher rate may also be recovered.

Mrs. Asha Nayyar, lecturer (Pol.Science) HAS shifted her residence at w.e.f. Feb. 76 and was being paid HRA on higher rates on the basis of gross retable value. She has not produced the certificate of self-occupancy of the house and in the absence of such certificate it cannot be ascertained that entire house was in her possession. The payment made beyond the flat rate of Rs. 112.50, 160.30 was irregular and required to be recovered immediately after due verification.

| Period   | Months                          | HRA paid   | HRA Admissiable   | Diff   | Amount  |
|--|---------------------------------|--|---|--|---|
| 1.2.76 to 31.8.76<br>1.9.76 to 30.11.76<br>1.12.76 to 30.11.77<br>1.12.77 to 30.11.78<br>1.12.78 to 30.11.80<br>1.12.80 to 30.11.81<br>1.12.81 to 28.02.82<br>1.3.82 to 30.11.82 | 12<br>12<br>12<br>12<br>12<br>3 | 112.50<br>123.00<br>129.00<br>135.00<br>141.00<br>147.00<br>153.00<br>159.00<br>214.50 | 112.50<br>112.50<br>112.50<br>112.50<br>112.50<br>112.50<br>112.50<br>112.50<br>16030 | 10.50<br>16.50<br>22.50<br>28.50<br>34.50<br>40.50<br>46.50<br>54.20 | 31.50<br>198.00<br>270.00<br>342.00<br>414.00<br>486.00<br>139.50 |
|  |                                 | w s <sup>2</sup>   |   |  | 2368.80   |



Note: Further payment beyond 3 \( \) 3.84 may also be recovered under intimation to audit.

(d) The following officials who have been residing in their house situated at village where the house Tax etc. are not levied by the Municipal Corporation/local Board/ Notified area)/ contentment board. They have submitted certificate from Pradhan of their respective Gaon Sabha who have certified the assessment value of the above houses.

In such cases, Rule 7(i) para - 3 reproduce as under:-

"If a house is situated within a Municipality/Local board/Notified area/ contentment board grant of house rent allowance in above case should invariably be regulated on the basis of gross rented value as assessed by these authority when assessment by an authority is not possible assessment made by other local authorities may be accepted the basis for the grant of House Rent allowance".

As Surpanch or Pradhan Gaon Sabha has not vested with the power of assessment of house tax; the certificate issued by them are not tenable. Moreover although they have assessed the rateable value of the house but nothing was paid towards rates and taxes to any authority according to Rules the entitlement of an official bearers only when he is incurring something towards Rents, Rates and Taxes etc. In these cases nothing has been paid by the officials. They are not entitled to draw HRA and so entire amount paid to them was irregular and needs to be recovered after due verification.

#### (a) Sh. V.B. Gulati, lecturer (English)

Sh. V.B. Gulati has shifted in his own house at village Kurani, P.O. Narela w.e.f. 01.07..1977 He has furnished a certificate from Sh. Rati Ram Sarpanch certifying the reteable value of house as Rs. 500/- p.m. As the certificate is not tenable the amount may be recovered.

| Period            | Мо   | nth HR∧ Pa | Amt. Calculated To be recovered |            |
|-------------------|------|------------|---------------------------------|------------|
| 1.7.77 to 31.7.77 | 1    | 195/-      | 195.00                          | 57 I       |
| 1.8.77 to 31.7.78 | = 12 | 204.00     | 2448.00                         |            |
| 1.8.78 to 31.7.79 | 12   | 213.00     | 2556.00                         |            |
| 1.8.79 to 31.9.80 | 12   | 222.00     | 2664.00                         |            |
| 1.8.80 to 31.7.81 | 12   | 231.00     | 2772.00                         |            |
| 1.8.81 to 28.2.82 | 7    | 240.00     | 1680.00                         | <u>(</u> ) |
| 1.3.82 to 31.7.82 | 5    | 294.45     | 1472.25                         |            |
| 1.8.82 to 31.7.83 | 12   | 304.50     | 3654.00                         |            |
| 1.8.83 to 31.3.84 | 8    | 313.50     | 2508.00                         |            |
|                   |      | e #        | 19949.00                        |            |



Note:- Further payment beyond 31.3,84 may also be recovered.

# (b) Sh. Jagdish Rai, Lecturer (English)

As the certificate of assessment in respect of his house at Samipur Badli by village Pradhan Samepur badli is not tenable the house rent paid to his from the date 17.7.74 is irregular and needs to be recovered under intimation to audit.

|   | Period            | Month |    | HRA Pai |  |         |     |
|---|-------------------|-------|----|---------|--|---------|-----|
|   | 1.7.74 to 31.8.74 | 2     |    | 100.00  | To be rec  | covered |     |
|   | 1.9.74 to 30.6.75 | _     |    | 123.00  | 246.00   |         |     |
|   |                   | 10    |    | 129.00  | 1290.00  |         |     |
|   | 1.7.75 to 31.7.76 | 13    |    | 112.50  | 1462.50  |         |     |
|   | 1.8.76 to 31.8.76 | 13    |    | 135.00  | 1755.00  |         |     |
|   | 1.9.76 to 31.8.77 | 12    |    | 141.00  | 1692.00  |         |     |
|   | 1.9.77 to 31.8.78 | 12    |    | 147.00  | 1764.00  |         |     |
|   | 1.9.78 to 31.8.79 | 12    |    | 148.00  |  |         |     |
|   | 1.9.79 to 31.9.80 | 12    |    | 144.00  | 1776.00  |         |     |
|   | 1.9.80 to 31.8.81 | 12    | 7. |         | 1728,00  |         |     |
|   |                   |       |    | 140.00  | 1680.00  |         |     |
|   | 1.9.81 to 31.1.82 | = 5   |    | 135.00  | 675.00   |         | - 0 |
| , | 1.2.82 to 31.3.84 | 14    |    | 162.32  | 2244.48  |         |     |
| ļ | *                 |       |    |         | The same of the sa |         |     |
|   |                   |       |    |         | 16312.98   |         |     |
|   | 13                |       |    |         | 4  | a mark  |     |
|   |                   |       |    |         | 一一一一一一一一一一   |         |     |

Note:- Further payment beyond 31.3.84 may be recovered if made.

## © Sh. K.S. Rana, Section Officer (Admn.)

Assessment certificate issued by the Pradhan Zind pur in respect of his house where he has been residing is not tenable. Thus he is not entitled any HRA and payment made on this account is required to be recovered immediately.

| Period  | Month                                       | HRA Paid   | Amt. Calculated To be recovered   | 22 |
|---|---|--|---|----|
| 1.11.76 to 31.3.77<br>1.2.77 to 31.1.78<br>1.2.78 to 31.1.79<br>1.2.79 to 31.1.80<br>1.2.80 to 31.1.81<br>1.2.81 to 31.1.82<br>1.2.82 to 28.2.83<br>1.3.83 to 31.3.84 | 3<br>12<br>12<br>12<br>12<br>12<br>12<br>13 | 121.50<br>126.75<br>132.00<br>138.00<br>144.00<br>144.00<br>199.50 | 364.50<br>1521.00<br>1584.00<br>1656.00<br>1728.00<br>1728.00<br>2593.50<br>2171.00 |    |



Note:- Further payment beyond 31.3.84 if made may also be recovered under intimation to audit.

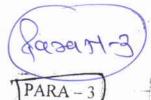
#### (c) Sh. V. Ramesh Babu, lecturer (Botany)

) ) ) ) ) ) ) )

Sh. V. Ramesh Babu had purchased a flat bearing No. KD 74-B, Ashok Vihar from DDA on hire purchase basis and was paying Rs.321/- p.m. as installment of flat to DDA. He was paid HRA on percentage basis. Considering Rs.321/- being paid, as HRA According to clarification below Rule 7 of HRA the rental value of the premises as determined by the MCD shall form the basis for the grant of HRA in such cases. No documents showing the rateable value of the flat assessed by MCD was produced to the audit. In the absence to such document the drawal of HRA was not regular and needs to be recovered under intimation to audit after due verification.

| Period   | Month | HRA Paid | Amt. Calculated<br>To be recovered |      |
|--|-------|----------|------------------------------------|------|
| 1.3.74 to 30.6.74  | 4     | 112.00   | 460.00                             |      |
| The state of the s | 4     | 117.00   | 468.00                             |      |
| 1.7.74 to 30.6.75  | 12    | 123.00   | 1476.00                            |      |
| 1.7.75 to 30.6.76  | 12    | 129.00   | 1548.00                            | 2    |
| 1. <b>7.76</b> to 31. <b>7.7</b> 6   | 12    | 112.50   | 1350.00                            |      |
| 1.9.76 to 28.2.78  | **    |          |                                    | 7.00 |
| 1.3.78 to 30.6,78  | 12    | 141.00   | 564.00                             |      |
| 1.7.78 to 30.6.79  | 12    | 147.00   | 1764.00                            |      |
| 1.7.79 to 30.6.80  | 12    | 153.00   | 1836.00                            |      |
| 1.7.80 to 30.6.81  | 12    | 159.00   | 1908:00                            |      |
| 1.7.81 to 30.11.81   | 5     | 165.00   | 825.00                             |      |
| 1.12.81 to date  |       | 11 11    | - Carrier Land                     |      |
|  |       |          | \                                  |      |
|  |       |          | 11739.00                           |      |
|  |       |          |                                    |      |

Note:- Since the college authority failed to produce the rateable value data remained by the MCD and the official was being allowed to draw HRA on the basis of installment paid towards loan to DDA it was presumed that the official was not incurring expenditure towards rent and taxes which is the condition for the eligibility of HRA The entire amount paid was irregular and need to be recovered.



L.T.C. Advance - Adjustment of



(A) During the course of scrattary of 1 ft a leance and their adjustment it was observed that there were some irregularities in the following cases wherein panel rate of interest may be charged from the officials concerned and credited to Govt, under intimation to audit.

(i) Sh. P.D. Chawala, lecturer (block Year - 1974 - 77)
He drawn LTC advance of Rs. 1800/- on 05.12.78. He submitted adjustment bill dt. 06.09.79 for Rs. 838.20 out of balance for Rs.961.00, he refunded Rs.461.80 in cash on 06.9.80and Rs, 500/- were recovered from his salary for the month of 07/79 (on 31.07.1979). As such penal rate of interest may be charged from his as

On Rs. 500/- for the period from 05.01.1978 to 31.7.1979 On Rs.461.80\_\_ to \_\_\_\_05.01.1978 to 06.09.1979

Note:- He drawn LTC advance for 3 tickets (self, wife and mother") from Delhi to Kanyakumari and back but he performed journey (Self only) from Delhi to Kathmandu and back.

(ii) Sh. C.B. Gupta, Peon (Block year 75 to 78)
He Drawn LTC advance of Rs.850/- on 19.02.79 for self only for journey from Delhi to Goa and back but he performed journey from Delhi to Bombay and back. This is against the rule that prier intimation regarding the place of visit should be furnished by the official concerned. As such he furnished adjustment bill for Rs.407.70 on 04.10.79 and the balance of Rs.442.30 was refunded in cash on the same date. He may be charged panel rate of interest on Rs. 442.30 for the period from 19.02.79.

(iii) Sh. R.K. Goel, lecturer (block year 74 – 77)
He Drawm LTC advance of Rs.1000/- for self, wife and minor son (2,1/2 tickets) for visiting kanyakumari and back but did not proceed on journey and refunded the amount Rs.500/- in cash on 18.04.1979 and Rs,500/- ware deducted from his salary on 30.4.79. As such panel rate of interest may be charged from him as under:

On Rs.500/- for the period from 03.10.1978 to 18.04.1979.

On Rs.500/- for the period from 03.10.1978 to 30.04.1979.

The above cases show that college authorities have not exercised proper check on the adjustment of LTC advance and officials granted LTC advance retained the amount for a long period, Unauthorisidly. In future proper check should be exercised penal interest as suggested above be charged immediately under intimation to audit.

## L.T.C. Adjustment Bills:-

(B) The audit of LTC adjustment bills for the selected months and a test check of bills for other months for the kperiod 1977 - 78 and 78-79 revealed the following irregularities.



| 1.31)                      | Block year was                        | MM Aritten or and License  | 96   |
|----------------------------|---------------------------------------|--|--|
| Lary                       | Block year was b)  c) d)              | Generally, all bills were incompadjustment bill date 02.02.78 in Dutt block year, hour of departuarrival, No. of K.M. class in which journey etc. were not given in the bill n some bill address of official was in adjustment bill dt. 03.02.78 in Yadav.  Copy of tour programme, Bus perretc. were not enclosed with so more correctness of bill could not be che To enable audit to ascertain the encompadition. | respect of Sh. Ganga are, date and hour of a traveled, purpose, of all.  not given for example respect of Sh. O.K.  mit and passengers list many bills and hence tecked.  mittlement of class of |
| 4                          | f)                                    | accommodation to a used by the cl-<br>designation was not given in any bil<br>Requisite certificates were either n<br>furnished incorrectly. For example:  | aimant, basic pay and l. ot furnished at all or adjustment bill of Sh  |
|                            | g)                                    | Nanak Chand Gupta dt. 23.03.79 ma<br>Family details i.e. name, age, rela<br>accompanying family members w<br>many bills. For instance please be m<br>the proforma given below.   | ationship etc. of the  |
| Sl. No.                    | h)  Bill No. & date Of adv/final bill | No register watching the progress of advance was maintained the samaintained in future on the proformation.  Name and designation  | me may please be   |
| 1                          | 2 .                                   | 3  | 4  |
| 1.0                        | for whom claime                       |  | Bill No. & date of adjt.   |
| 5                          | 6                                     | 7  | 8  |
| dt. of receipt<br>of claim | Gross amount of the bill              | Net amount   | Remarks  |
| 9                          | 10                                    | - 11   | 12   |
|                            |                                       |  |  |

In view of the above it is pointed out that this is a serious lapse on the part of claimant as well as on the administrative authorities. All such incomplete bills may please be reviewed and be completed. The register as stated above be introduces immediately and compliance be reported to audit.

(183)

## II (a) Sh. Mohan Singh D P.E.

It was noticed from his LTC adjustment full dated 31.3.70 for Rs.2975/- that he claimed for 3 ½ tickets including mother but he did not furnished any dependency certificate i.e. "my mother is wholly dependent upon me and she is residing with me"

Hence it may be ensured now that the mother of the official was depended upon him and actually residing with him. If otherwise, recovery may be effected along with panel interest compliance may be reported to audit immediately.

# (b) Sh. Ishwar Singh, Sr. Assistant (block year 1975-79)

It was observed from his LTC adjustment bill dated 28.02.79 for Rs. 264.25 (passed for Rs.236.05) for journey from Delhi to Jammu Tavi and back tickets (self, wife, mother and 2 children) that he did not furnish dependency certificate for mother as pointed out at (II) (a) above. It may be ensured that the mother of the official was actually dependant up[on him and residing with him if otherwise, recovery alongwith panel interest be charged under intimation to audit.

© TA / DA claim in respect of Dr. R.P. Singh for attending conference at Bhubneshwar (Orissa).

Vide his TA /DA claim dt 8.2.78 for Rs. 205/- the period of journey from Delhi to Bhubneshwar and back including stay at Bhubneshwar from 8 A.M. of 23.12.1977 to 10 A.M. of 31.12.77 entitles him 8-1/2 DA @ Rs.16.25 per day (as his basic pay is Rs. 1250/- p.m. ) arrives at Rs.138/-, whereas he was paid Rs.140/- . As such he was paid 140 - 138 = 2.00 Rs.2/- in excess due is wrong calculation which may please be recovered now and compliance shown to audit.



Audit report Reserver

Para- 4. Overpayment due to irregular grant of House Rent Allowance.

University of Delhi, Basic into on law and procedure relating to Governance of colleges, Annexure VV enjoins that Rules regarding grant of HRA to employers if Delhi Colleges shall be paid on the corresponding rules prescribed by the Govt. of India in respect of Central Govt. employees, But during the course of audit it was observed that House Rent Allowances was not paid to the college employee with in the sprit of the rules resulting in overpayment. Few instances are given below.

#### 1. Sh. N. R. Sharawat Lecturer.

) ) ) ) ) ) ) )

He declared in his HRA form dt. 10.2.77 that he is residing in his own house at Vill & P.O. Shinghu, Delhi-41 against which he was paid HRA on a percentage basis from 1.11.76 to 31.3.79 based on rateable undue of Rs. 300/- p.m. assessed by the Pradhan Gram Sabha which was irregular as Pradhan or Sarpanch are not authorized to assess the rateable value of houses in villages. As no tax has been levied/charged for his house being located in the village as such grant of HRA what to speak on a percentage basis even otherwise he was not eligible for drawl of HRA in terms of Delhi Adm., No. F. 14 (24) 72- Fin. (D) dt. 29.9.73 circulated by Date of Education No. F. 2(36) 74-110 dt.22.10.74 which enjoins that if a house is situated at a place where no house tax/Property tax has been levied and has no liability towards it, he is not eligible for drawl of HRA. In view of the above he was not eligible for drawl of HRA and has resulted on overpayment.

- ii) Further from 1.4.79 to 31.5.82 he was paid HRA on a percentage basis based on rent receipt of Rs. 300/- p.m. for home at village and P.O. Alipur. Since his wife is also employed as a teacher dt. 1.4.83 wherein he made the request to claim HRA on 60:40% basis. Since 60% of rent paid comes to Rs.180/- only and after meeting out 10% his own liability, it comes to far less than flat rate as such percentage basis for 1.4.79 to 31.5.82.
- iii) Thereafter he was again allowed HRA on percentage basis w. e. f. 1.4.83 to date against rent receipt of Rs. 700/- p.m. for his own house already declared in his initial rent Performa/issued by Sh. Ram Singh Sharawat. Since in his initial declaration on rent Performa dt. 10.2.77 he has certified that he is having his own House at Vill. & P. O. Shinghu as such payment of HRA against rent receipt for his own house is to be paid on the basis of rateable undue assessed by the MCD. Since no house tax/property tax is levied in terms of Delhi admen. letter No. \_ . 14(24) 72 Fin (B) dt. 29.9.73 circulated by the Date of Education under No. F. 2(36) 74 HO dt. 22.10.74

(166) (166)

In view of the above this has resulted in a corporate as detailed below which may be recovered under intimation to audit.

# Against Owns House at Village-

| Period. 1.11.76 to 30.10.77 1.11.77 to 30.10.78 1.11.78 to 31.3.79  | B.Pay<br>860<br>900<br>940             | HRA drawn<br>129<br>135<br>141 | iIRA due                             | Overpayment<br>$129 \times 12 = 1548$<br>$135 \times 12 = 1620$<br>$141 \times 5 = 705$  |
|---|--|--------------------------------|--------------------------------------|--|
| Against rented house  | <u>-</u>                               |                                |                                      | 7 T  |
| 1.11.79 to 30.10.79<br>1.11.79 to 30.10.80<br>1.11.80 to 30.10.81<br>1.11.81 to 31.5.82<br>Against own house at | 940<br>980<br>1020<br>1060<br>village. | 41<br>147<br>153<br>159        | 112.50<br>112.50<br>112.50<br>112.50 | 28.50 x 7 =199.50<br>34.50 x 12 = 414.00<br>40.50 x 12 = 486<br>46.50 x 7 = 325.50   |
| 1.6.82 to 31.3.83<br>1.4.83 to 31.10.83<br>1.11.83 to 31.10.84<br>1.12.84 to 31.01.85                           | 1060/1100<br>1100<br>1150<br>1200      | 160.30<br>220.50<br>228<br>235 | erpayment = Rs.                      | $   \begin{array}{r}     160.30 \times 10 = 1603 \\     220.50 \times 7 = 1543.50 \\     228 \times 12 = 2736.00 \\     235 \times 2 = 470   \end{array} $ |

### 2) Sh. V. B. Gualti Lecturer.

It was noticed that he was being paid HRA on percentage basis against assesment carried out by the 'Sarpanch' for his own house located at Vill. Kuraini, P.O. Narula which was irregular on account of the remarks already given in the case of Sh. Sharawat.

Since no property tax/house tax is levied on houses located in village as such payment of HRA what to speak on percentage basis even otherwise is not admissible in terms of delhi Admen. Letter No. F. 14 (24) 72 – Pin (B) dt. 29.9.73 circulated by the Date of Education under No. F.2 (36) 74-HO dt. 22.10.74 which enjoins that if a house is located a place where no house tax/property tax is reviewed and has no liability towards it, he will not be eligible for drawl of HRA. In view of the above, this has resulted in overpayment as detailed below which may be recovered interalia stopping his HRA forthwith under intimation to audit.

| <u>Period</u>     | B.Pay. | HRA drawn | HRA drawn | Overpayment             |
|-------------------|--------|-----------|-----------|-------------------------|
| 1.3.77 to 31.5.77 | 1020   | 148       |           | $148 \times 3 = 444.00$ |



| 1.6.77 to 30.6.77         | 1200  | - 130   |      | 130 x t = 136               |
|---------------------------|-------|---------|------|-----------------------------|
| 1. <b>7.77</b> to 31.7.77 | 1200  | * 180 ™ |      | 189 2 1 4 180               |
| 1.8.77 to 31.7.78         | 1250  | 187.50  |      | 180,50 x 12 = 2250          |
| 1.8.78 to 31.7.79         | 1300  | 195     |      | $195 \times 12 = (2340)$    |
| 1.8.79 to 31.7.80         | 1350  | 202.50  |      | 202.50 x 12 2430            |
| 1.8.80 to 31.7.81         | 1420  | 213     | **** | $213 \times 12 = 2556$      |
| 1.8.81 to 31.5.82         | 1600  | 240     |      | $240 \times 10 = 2400$      |
| 1.6.82 to 31.7.82         | 1620  | 294.45  |      | $294.45 \times 2 = 588.90$  |
| 1.8.82 to 31.1.83         | 1660  | 303.45  | **** | 303.45 x 6=1820.70          |
| 1.2.83 to 31.7.83         | 1660  | 304.50  |      | $304.50 \times 6 = 1827$    |
| 1.8.83 to 31.7.84         | ±1720 | 313.50  | **** | $313.50 \times 12 = 3762$   |
| 1.8.84 to 31.12.84        | 1780  | 322.50  |      | $322.50 \times 5 = 1612.50$ |
|                           |       |         |      | 922.30 X 3-1012.30          |
|                           |       |         | 14 2 | Rs. (22341 10)              |
|                           |       |         | 1.00 | Rs. (22341.10)              |

Overpayment relating to a period prior to 1.3.77 may also be worked out and recovered under advice to audit.

Further all other cases of similar nature may also be reviewed in the light of the above and action taken as suggested under intimation to audit.

#### 3) Sh. Pankaj Bhan Lecturer-

Initially he was paid HRA on percentage basis against rent receipt of Rs. 280/- p. m. For H. No. 56 chatta Miani, Darya Ganj, & thereafter he declared on 1.9.87 on Annexure – 'B' that he has shifted to his father's house at B-61 Gulmohar Park for which he also submitted rent receipt of Rs. 300/-for 2/81 issued by his father Sh. D. P. Bhan and was paid HRA on percentage basis there against, payment of HRA on the basis of next receipt issued by his father is irregular, as under Para – 7(1) of the HRA Rules Govt. official is residing in his father house, he is to be paid HRA on the basis of rateable value of importion occupied by him.

In view of the above he should have not been paid HRA on percentage basis from 2/81 onwards on the basis of rent receipt issued by his father and the same should have been restricted at flat rate. This has resultant in overpayment as detailed below which may be recovered under intimation to audit.

| Period            | B.pay | HRA drawn  | HRA payment | Overpayment               |
|-------------------|-------|------------|-------------|---------------------------|
| 1.2.81 to 31.8.81 | 1020  | 148/- p.m. | 112.50      | $35.50 \times 7 = 248.50$ |
| 1.9.81 to 29.2.82 | 1060  | 159/-      | 112.50      | $46.50 \times 6 = 279.00$ |
| 1.3.82 to 31.8.82 | 1060  | 194/-      | 160.35      | $33.65 \times 6 = 201.90$ |

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# 4) HRA (on percentage basis)

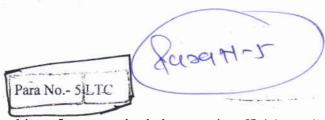
During the scrutiny of salary register and acquaintance rolls it was seen that the following employees are in receipt of house rent allowance on percentage basis HO documents i. e. rent receipts/ assessment certificates from the municipal Corp. Of Delhi/Self occupancy certificate was produced to audit. Hence the eligibility of house rent allowance paid to the staff members on percentage basis could not be checked. Rent Receipt/assessment certificate from MCD/occupancy certificate etc. may kindly be obtained from all the employees and house rent allowance may kindly be paid accordingly. All these documents may kindly be shown to the next audit party.

|      |                              |   | <u>D. P. = 3</u>        | 370/-(Max.)              |
|------|------------------------------|---|-------------------------|--------------------------|
| i.   | Sh. K, S. Bana               |   | <u>Basie.</u><br>1000/- | HRA.<br>167/-            |
| . ii | Mrs. Sharda Kathuria         | e de la companya de<br>La companya de la companya de l | 1060/-                  | 214.50/-<br>Sept. , 1982 |
| iii. | Dr. S.M.L. Mathur, Principal |   | 2250+125                | 360/-                    |
| iv.  | Dr. Ved Vrat                 |   | 1840/-                  | 279/-                    |
| v.   | Dr. K. S. Dabas              |   | 1840/-                  | 331.50/-                 |
| vi.  | Dr. R. P. Singh              |   | 1780/-                  | 322.50/-                 |
| vii  | Dr. V. B. Gulati             |   | 1780/-                  | 322.50/-                 |
| viii | Dr. O. P. Nagpal             |   | 1780/-                  | 322.50/-                 |
| ix.  | Dr. P. K. Narang             | , en.   | 1420/-                  | 217/-                    |
| x    | Dr. A. N. Ray                | (†<br>(†  | 1420/-                  | 268.50/-                 |
| xi   | Dr. S. S. Aggarwal           | *   | 1420/-                  | 268.50/-                 |
| xii. | Dr. P.C. Patanjali           |   | 1420/-                  | 268.50/-                 |
| xiii | Sh. P. K. Bhardwaj           |   | 1360/                   | 259. <del>5</del> 0/-    |
| xiv  | Dr. N. C Gupta               | 8   | 1420/                   | 221/-                    |



| XV     | Sh. K. K. Gaur      | .20                                    |              | 1300                  | 259.50%  |
|--------|---------------------|--|--------------|-----------------------|----------|
| xvi    | Sh. L. R. Sarsoonia |  |              | 1.11() =              | 163=-    |
| xvii   | Sh. O. P. Singhal   |  |              | 1200-                 | 235,50/- |
| xviii  | Sh. K. L. Bansal    |  |              | 1200/-                | 235.50/- |
| xix    | Sh. R. N. Gary      |  |              | 1200/-                | 235.50/- |
| xx     | Sh. R. K. Joshi     | ٠                                      |              | 1200/-                | 235.50/- |
| xxi    | Sh. Mukesh Garg     |  | £2.          | 1200/-                | 235.50/- |
| xxii   | Sh. N. R. Sharawati |  |              | 1150+450              | 235.50/- |
| xxiii  | Mrs. Asha Nayyar    | g Ga                                   | <b>2</b> 4.] | 1150/-                | 228/-    |
| xxiv   | Mrs. Suman Mathur   |  |              | 1100/-                | 213/-    |
| XXV    | Sh. A. K. Seth      | P*                                     |              | 1150/-                | 208/-    |
| xxvi   | Sh. B. L. Gupta     | ************************************** |              | 1300/-                | 250.50/- |
| xxvii  | Smt. Bina Dalal     |  |              | 1150/-                | 228/-    |
| xxviii | Sh. Raj Kumar       |  |              | 1:150/-               | .228/-   |
| xxix   | Man Mohan           |  |              | 1100/-<br>50/<br>40/- | 219/-    |
| XXX    | Mrs. Shashi Nagpal  | ×                                      |              | 1100/-                | 228.50/- |
| xxxi   | Dr. A. K. G. Nair   | - F                                    |              | 1020/-                | 191/-    |
| xxxii  | Sh. N. K. Oberoi    |  |              | 1020/-                | 208.50/- |
| xxxiii | Sh. Gulshan Rai     | 9                                      |              | 1020/-                | 208.50/- |
| xxxiv  | Sh. A. K. Verma     | 14                                     |              | 1020/-                | 208.50/- |
| XXXX   | Rajbir Solanki      | e<br>S                                 |              | 940/-                 | 169/-    |
| xxxvi  | G.K. Prashar        |  |              | 980/-                 | 165/-    |





1.) It was noticed that certain officials availed of LTC during 1979 upto Kanya Kumari and the journeys were undertaken by Delux Bus. The fare was to be restricted to Ist class rail rare. Since the admissible rail fair by 1st Class from Delhi to Kanya Kumari and back was Rs. 736/- during 1979 but in almost all the officials were reimbursed @ the rate of Rs. 742/- per Ticket. Resulting in overpayment by Rs. 6/- per ticket. All such cases may be reviewed and overpayment recovered under intimation to audit.

#### 2.) Sh. D. L. Ahuja Vr. No. 974 of 2/80

He was reimbursed a sum of Rs. 3339/- cost of 4<sup>1/2</sup> ticket from Delhi to Kanya Kumari and back. It also includes reimbursement of Rs. 1484/- for his parents but necessary certificate to the effect that they are dependent upon him, their income does not exceed Rs. 250/- P.m. from all sources and are actually residing with him, was not found furnished. Requisite certificate may be obtained now and correctness thereof verified at your end and in case it is found that either of the requirement is not full-filled amount of Rs. 1484/-so reimbursed for his parents may be recovered under intimation to audit.

#### 3) Sh. R. C. Thakran, Vr. No. 1112 of 3/81

He was reimbursed a sum of Rs. 3564/- forward cost of 4 ticket @ Rs. 891/- Per Ticket for LTC availed of from Delhi to Kanya Kumari and back. It also includes reimbursement if fare in r/o his father and mother but the same was not found supported with necessary certificate to the effect that parent are actually defended upon him and income does not exceed Rs. 250/- P. M. and are also residing with him. Requisite certificates may be obtained from the claimant and correctness thereof verified from the Ration card any other document wherever may be considered necessary. In case it is found that either on the condition is not fulfilled amount of Rs.1782/- reimbursed for his parents may be recovered under intimation to audit.

#### 4.) Sh. Rajbir Singh solanki Vr. No. 1113 of 3/81

He availed of LTC, during 12/80 up to Kanya Kumari. He was accompaded by his wife, father, mother, 2 brother below 12 years and sister and was reimbursed cost of 6tickets @ Rs.891/- i.e. Rs. 5346/-. Necessary certificate to the effect that members of other than wife are Actually dependent upon him and their income from all sources does not exceed Rs. 250/- p. m. and are actually residing with him were not furnished by him.

However scrutiny of HRA me it was observed that a startly he was in his parents house at H. No.4 viz. Baprola, P. O. Najafgarh, and thereafter he informed on 50.1.8% that he has shifted to D-80 Saket against which he was paid HRA on a percentage basis and was also allowed rebate on HRA for income Tax whereas from the LTC documents vis, list of passengers it was noticed that he ahs shown his address as H. No.4 village at saket during 12/80 the date/month during which journey was undertaken. From the face of the document viz list of passangers wherein address has been show as H. No. 4 village is being paid HRA on a percentage basis it is quite clear that his parents were not residing with him which is one of the basic condition in terms of LTC Rules SR 2(9) and not below SR 2(8) for coverning LTC. It is clear that either of the documents of declaration is incorrect.

This may be enquired into and in case he is found living in H. No . D-84, Saket, a sum of Rs. 3564/- so reimbursed for his parents, sister, 2 brother below 12 years may be recovered in full immediately as it is evident for the address recorded on the passenger list that they are not residing with him at Saket leaving resident of 4, vill, Baprola. And in case he is found living a village Baprola, H.No. 4 (Parents house) with his parents, HRA may be restricted to flat rate w. e. f. 1/80 to date, and overpayment as detailed below may be recovered under intimation to audit interalia restricting further HRA at the flat rate.

| D 1 1                 |       |             |          |                         |
|-----------------------|-------|-------------|----------|-------------------------|
| Period                | B.pay | HRA drawan. | HRA due  | Overpayment             |
| 1.1.80 to<br>31.12.80 | 780/- | 117/-       | 112.50   | $4.50 \times 12 = 54/-$ |
| 1.1.81 to<br>31.12.81 | 820/- | 123/-       | 112.50   | 10.50 x 12 = 126/-      |
| 1.1.82 to<br>31.5.82  | 860/- | 129/-       | 112.50   | 16.50 x 5 = 82.50/-     |
| 1.6.82 to<br>31.7.82  | 860/- | 178/-       | 159.52/- | 18.48 x 2 = 36.96/-     |
| 1.8.82 to<br>31.12.82 | 860/- | 181.83/-    | 160.30/- | 21.53 x 5 = 107.65/-    |
| 1.1.83 to<br>31.1.83  | 900/- | 189.45/-    | 160.30/- | 29.15 x 1 = 29.15/-     |
| 1.2.83 to<br>31.12.83 | 900/- | 190.50/-    | 160.30/- | 30.20 x 11 = 332.20/-   |
| 1.1.84 to             |       |             |          | ÷ 11                    |

Rs. 870-86 Less amount recovered Rs. 175,00 Through P. Bill for 1/84 Rs. 695.86

In addition to above HRA rebate allowed for 80-81 onwards for income Tax purpose may be persued to finality so that delinquent may not escaped recovery act punishment merely by lapse of time.



After going through the ledgers for the year 1981-82 and 1982-83, It has been observed that certain members of the college staff took L. T. C. Advance and did not visit any place in India and returned the advances after keeping the cash with them for unreasonable time. In this way it can be said that the amount taken as L. T. C. advance is misused by certain members of the staff. For example:-

#### 1981-82

| Name & Designation   | Date on Which L.T.C. Advance Taken.                            | Amount OF L.T.C. Advance                                 | Date of refund L.T.C.   |
|--|--|--|---|
| 1. Sh. Raj Kumar 2. Sh. M. K. Verma 3. Sh. H. C. Jain 4. Sh. M. S. Ahuja 5. Sh. Rattan Singh Lecturer 6. Sh. Pramod Kumar Lecturer                   | 18.4.81<br>18.4.81<br>4.4.81<br>29.9.81<br>18.4.81<br>21.9.81  | 3000/-<br>3000/-<br>4800/-<br>3000/-<br>2500/-<br>4000/- | 30.7.82<br>30.7.82<br>31.3.82<br>20.2.82<br>30.7.81<br>8.3.82 |
| 1. Sh. R. N. Nigam Lecturer 2. Sh. N. R. Sharawat Lecturer 3. Sh. L R. Sarsoonia Lecturer 4. Sh. S. S. Aggarwal Lecturer 5. Sh. S. K. Gupta Lecturer | 1982-83<br>10.4.82<br>10.4.82<br>10.4.82<br>10.4.82<br>26.4.82 | 1450/-<br>6000/-<br>5200/-<br>4400/-<br>5300/-           | 30.3.83<br>16.12.82<br>3.8.82<br>21.2.83<br>16.7.82           |

Principal please clucidate why the amount of L.T.C. advance could not be recovered immediately. Panal interest for the period for which the amount remained with the employees be recovered and all such cases be reviewed and compliance be sent to Audit.

AUDIT REPORT FOR THE PERIOD 1983-1991

aser H-

<u>Para - 7</u>

Subject:

Time-barred Cheques A/c.

After going through the Ledgers for the year 1981-83, it has come to notice that on 31.3.83a sum of Rs. 25,422.40/- was lying under the head 'Time barred Cheques' This head includes the amount of lapsed securities of students and time barred cheques of suppliers etc. As per University Rules if student's do not withdraw their securities with in three years from the date they leave the college, their securities should be treated as lapsed.

On 31.3.87 a sum of Rs. 51,409.70/- is lying under the head 'Time barred Cheques'. It is suggested that the securities of such students who have not withdrawn the securities with in the prescribed period of three years from the date of leaving the college, should be treated as lapsed and taken out of the head 'Time Barred Cheques' under intimation to audit.

Para - 8

Memo No. 9 Dt. 16-10-90

### L.T.C. ADVANCE

On scrutiny of pay Bill Register has observed that L.T.C. Advance was refunded through salary Bill of deferent months in respect of officials as detailed Below: -

| .1. | Sh. H. R. Khatri Lect.   | Q &          | - 68   |
|-----|--------------------------|--------------|--------|
|     |                          | <u>Month</u> | Amount |
|     | Refunded in the months.  | 3/84         | 1000/- |
|     |                          | 5/84         | 1000/- |
|     | Tiés                     | 6/84         | 1000/- |
|     |                          | 7/84         | 1000/- |
|     |                          | 8/84         | 1000/- |
|     | ¥ ,                      | 9/84         | 1000/- |
|     |                          |              | 6000/- |
| 2.  | Sh. Baldev Singh (Asst.) |              |        |
|     |                          | 3/84         | 500/-  |
|     | L.T.C. Advance refunded  | 2/84         | 2000/- |
|     |                          |              | . 2500 |
|     |                          |              |        |



| 3. | Sh O D OI                 |       |        |
|----|---------------------------|-------|--------|
| ٥, | Sh. O. P. Chauhan (Asst.) | 1000  |        |
|    | L.T.C. Advance refunded   | 12.84 | 500 -  |
|    | - The value of the funded | 1/85  |        |
|    |                           | 2/85  | 500%   |
|    |                           |       | 500/-  |
|    |                           |       | 1500/- |
| 4. | Sh D M M'                 |       |        |
|    | Sh. R N. Nigam (Lect.)    | 10/85 |        |
|    | refunded L. T. C. Advance |       | 1000/- |
|    | - Tavajec                 | 12/85 | 500/-  |
|    |                           | 1/85  |        |
|    |                           |       | 500/-  |
|    |                           |       | 2000/- |
| 5. | Sh. P. K. Bhardwaj Lect.  | 2     |        |
|    | on. 1. R. Bhardwaj Lect.  | 10/85 | 1000/  |
|    |                           |       | 1000/- |
|    |                           | 12/85 | 500/-  |
|    |                           | 1/85  | 500/-  |
|    | *                         | (# £) |        |
|    |                           |       | 2000/- |
| 6. | Sh. M. L. Bansal Lect.    |       |        |
|    | I. T.C. Advances C.       | 10/85 | 750/-  |
|    | L.T.C. Advance refunded   | 11/85 |        |
|    |                           |       | 750/-  |
|    | #                         | 12/85 | 750/-  |
| 0. |                           | 1/85  | 750/-  |
|    | \$7                       | 17 39 |        |
|    |                           |       | 3000/- |
|    | - 1 T                     |       |        |

The amount of advance actually sanctioned was not recorded in the register but the recovery is made in different months. Under L.T.C. rules in case of non-performance of journey the total amount be recovered in lump sum along with penal interest but this was not done. The actual amount sanctioned to the said officials be shown to audit the recovery of penal interest be made after due verification of under intimation to audit. The other similar cases may also be reviewed and action taken as suggested.

Audit report for the period of 1991-1998

Memo No. 5 Date: 24-5-99

Subject:-Stationary/Gen. Articles stocks register

On Scrutiny of stationary gent Articles stocks register to the period under audit i.e. 91-98 the following irregulations were pointed our

- 1. The stocks registers were not contained the page certificate
- 2. Stocks register for the year 93-94 was not produced to audit. The same may be traced out & shown at the time of next audit.
- 3. No signature of the recipient was approved in the stock register while issuing the articles during the period under audit. Which is irregular? Reasons for not obtaining the signature of the intimated to audit.
- 4. Purchase entries were not found sign by the competent authority in taken of its correctness during the entire audit period which is irregular. Reason for the lapse be intimated to audit.
- 5. No Separate Register for non-consumable articles were found maintained and the following non-consumable articles were found entered in the consumable stocks register. Which is irregular. A Separate register for non consumable articles is maintained & compliance thereof be shown at the time of next audit. The detail of non-consumable articles are as follow:-

| 1. Bucket (plastic)  |    | 2.   | Ballot Box        |        |      | 3.  | Call Bell  |
|----------------------|----|------|-------------------|--------|------|-----|------------|
| 4. Chair Cushion     |    | 5.   | Dustbin           |        |      | 6.  | Ash Tray   |
| 7. Donga             |    | - 8. | Jug Plastic       |        |      | 9.  | Lock Box   |
| 10. Lock Small       |    | 11   | . Mayur jug       |        |      | 12. | Pen stand  |
| 13. Punching Machine |    | 14   | . Paper Weight    |        |      | 15. | Steppler   |
| 16. Single Punch     |    | 17   | . Tube Light Path | with ( | Chow | /k  |            |
| 18. Table Glass      | 16 | 19   | Tray Plastic      |        |      | 20. | Torch etc. |
|                      |    |      |                   |        |      |     |            |

It was further noticed the above-mentioned non – consumable articles were shown issued & reduced to NIL balance, which is irregular. The Article of non – consumable nature con not be reduced until and unless these have been consumed/write off by the competent authority. As such the some may be restored and compliance thereof be shown at the time of next audit.

6. It was noticed that a number of articles were taken less while carrying forward the same in the next year stock register. Which is irregular, A few instance are given below:

| <u>No.</u> | Year  | Articles name. | Closing balance Of the previous Year | carrying forward in the next year. | Diff.<br>cost | Total      |
|------------|-------|----------------|--------------------------------------|------------------------------------|---------------|------------|
| 1.         | 96-97 | Phynail        | 90 Lt.                               | 80 Lt.                             | 10 Lt.        | Rs. 149.80 |
| 2.         | 96-97 | Stencils       | 5.7 Boxe                             | 3.57 Boxe                          | 1.5           | Rs.2640.00 |

|    |               |              |            | Rs.     |         | 7687.68     |
|----|---------------|--------------|------------|---------|---------|-------------|
| 5. | 97-98         | Stencil      | 1.62 Boxes | 100 pcs | 462 Pes | Rs. 2218.00 |
| 4. | <b>9</b> 7-98 | Phynail      | 561.6      | 5011g   | 61,i    | Rs. 89.88   |
| 3. | <b>9</b> 6-97 | Typing Paper | \$2.200    |         | 37.34   | ks 259(200) |

It is a serious irregularity, Reason thereof be intimated under what circumstances if the articles were carried forward & to whom the surplus articles were issued failing which the cost of articles Rs. 7688/- be recovered under intimation to audit.

Such other cases may be reviewed and similar action be taken with information to audit.

# 7. Similarly the balances of the article wrong in a number of cases. A few instances are as follows:-

|     | Cash    | Diff. | <u>Actual</u> | <u>Total</u>     | New                  | Balance in                                     | <u>Name</u>           | Year  | No. |
|-----|---------|-------|---------------|------------------|----------------------|--|-----------------------|-------|-----|
|     |         |       | total         | worked           | purchases            | the stock                                      | <u>of</u>             |       |     |
|     |         |       |               | out              |                      |  | <b>Article</b>        |       |     |
|     | 314     | 10    | 39            | <u>out</u><br>29 | 12/9 <sup>1/97</sup> | 27/31/97                                       | Harpic                | 96-97 | 1.  |
|     | 350     | 14    | 74            | 60               |                      | 14/18 <sup>2/97</sup>                          | Register              | 96-97 | 2.  |
|     | 117     | 12    | 30            | 18               | 12/207/96            | 18/19 <sup>7/96</sup>                          | Soap                  | 96-97 | 3.  |
|     | 750     | 3     | 45.180        | 42.180           | 3/5 <sup>9/96</sup>  | 42.180(rim)                                    | White                 | 96-97 | 4.  |
|     |         | 2     |               |                  |                      | 2 41   | Paper                 |       | 4   |
|     | 150     | 10    | 46            | 36               | 24/24 12/97          | 22/24 12/97                                    | Gum                   | 97-98 | 5.  |
| 200 |         |       |               |                  |                      |  | Bottle                |       |     |
|     | 738.50  | 211   | 246           | 35               | 5 no.                | 251/25 <sup>11/97</sup>                        | File                  | 97-98 | 6.  |
| ž.  |         |       |               |                  | issued               |  | Cover                 | 19    |     |
| -8  | 2419.50 | Rs.   |               |                  | *                    | S  |                       |       |     |
|     | 738.50  | 211   |               |                  |                      | 22/24 <sup>12/97</sup> 251/25 <sup>11/97</sup> | Gum<br>Bottle<br>File |       | 5.  |

There are serious irregularities and lack of supervision on the part of the competent authorities. Reason thereof be intimation under which circumstances the correct balances were not worked out failing which the cost of articles Rs. 2420/- be recovered under intimation to audit.

Such other cases may be reviewed and similar articles be taken under information to audit.

8. The following purchases were not sound entered in the stock register. In the absence of the stock entry the purchases can not be admitted in audit and this disallowed Hence Rs. 410/- be recovered under intimation to audit. The few is as follows:-

|           |                                    |              |  | Rs.  | 410/-1   |
|-----------|------------------------------------|--------------|--|--|--|
|           |                                    |              |  |  |  |
|           |                                    |              | Bros.  |  | J  |
|           | book                               |              | Jaina &  |  | 1 m 1 m 1 m  |
|           | •                                  | 998/31.3.98  |  | *  | 50/-   |
|           | Danla                              | 000/21 2 00  |  |  | 501  |
| - Peter 0 | writing pads                       | 733731.3.76  | product of the second of the s | 20   |  |
|           |                                    | 035/31 3 08  |  | 20   | -360/-   |
|           | Namue of                           | Vr. No./Date |  | QU   | Cost   |
|           | e<br>Z <del>en</del> <del>se</del> | article      | <u>article</u> Writing pads 935/31.3.98  Pay rule 998/31.3.98  | article Writing pads 935/31.3.98 firm M/s Shurti Arts printing Pay rule 998/31.3.98 M/s J. M. book Jaina & | Article Writing pads 935/31.3.98 M/s Shurti 20 Arts printing Pay rule 998/31.3.98 M/s J. M. 1 book Jaina & |

9. It was also noticed that a number of articles were purchased in excess. Which is irregular. A few instances are mentioned below:-

| No.             | <u>Year</u>        | Name of                | Stock 1     | Excess            | Date of                    | Amount |
|-----------------|--------------------|------------------------|-------------|-------------------|----------------------------|--------|
| 1               | 91-92              | Articles<br>File cover | Position 55 | Purchased<br>144/ | <u>Purchase</u><br>8.11.91 | 360/-  |
| <u>.</u> 1.     |                    |                        | 55 nos.     |                   |                            |        |
| 2.              | 91-92              | Cyclostyle paper       | 88          | 19/               | 21.1.92                    | 1216/- |
| 3.              | 91 <del>-</del> 92 | Stincie                | 339 no.     | 240/              | 7.8.91                     | 680/-  |
| 4.              | 92-93              | Elect. Bulb            | 134         | 12/               | 5.12.92                    | 168/-  |
| <b>4.</b><br>5. | 92-93              | Condensor              | 81          | 8/                | 31.7.92                    | 128/-  |
| 6.              | 92-93              | File cover             | 340         | 144/              | 28.7.92                    | 385/-  |
| 7.              | 92-93              | Ball pen               | 150         | 72/               | 28.7.92                    | 180/-  |
| 8.              | 92-93              | Cyclostyling           | 60          | 20/               | 11.11.92                   | 1391/- |
|                 | `                  | Paper                  |             |                   |                            |        |
| 9.              | 92-93              | Phynail                | 96          | 12/               | 28.7.92                    | 720/-  |
| 10.             | 92-93              | Lock                   | 59          | 12/               | 24.12.92                   | 487/-  |
| 11.             | 93-94              | Bulb                   | 783         | 48/               | 5.1.95                     | 450/-  |
| 12.             | 93-94              | Cyclostyling           | 38          | 48/               | 10.6.94                    | 4032/- |
|                 |                    | Paper                  |             |                   |                            |        |
| 13              | 93-94              | Floor Duster           | 102         | 48/               | 10.6.94                    | 480/-  |
|                 |                    | dusting                |             |                   |                            |        |
| 14.             | 93-94              | Harpic                 | 23          | 48/               | 10.6.94                    | 1320/- |
| 15.             | 93-94              | Lock                   | 45          | 36/               | 10.6.94                    | 1620/- |
|                 |                    | (small)                |             |                   |                            |        |
| 16.             | 93-94              | Peon Duster            | 115         | 240/              | 5.1.95                     | 1512/- |
| 17.             | 93-94              | Phynail                | 101         | 48/               | 5.1.95                     | 4080/- |
| 18.             | 93-94              | Register               | 75          | 144/              | 10.6.94                    | 2440/- |
| 19.             | 93-94              | Rough pad              | 83          | 150/              | 5.1.95                     | 2247/- |
| 20              | 96-97              | Era file               | 52          | 50/               | 19.2.97                    | 900/-  |
|                 |                    |                        |             |                   |                            |        |

|     |       |                 |         |       |          | 40346/- |
|-----|-------|-----------------|---------|-------|----------|---------|
|     |       |                 |         |       | Rs.      | 28348/- |
| 24. | 97-98 | File cover      | 218     | 300-  | 24.12.97 | 1050/-  |
| -   | W.    | Bottle          |         | - 10  | 17.2.97  | 396/-   |
| 23. | 96-97 | Harpic          | 29      | 24    | 19.2.97  | 200     |
| 22. | 96-97 | Peon<br>Dusting | 124     | 100   | 9.2.97   | 700/-   |
|     | 70-77 | Typing<br>Paper | 36(Rias | = 1/2 | -9.2.97  | 1400    |
| 21, | 96-97 | 4 .             |         |       |          |         |

It is totally blockage of Govt. fund reasons thereof be intimated under what circumstances the article were purchased in excess while a sufficient stock was lying with the institution failing which the same may be got regularised from the competent authority under intimation to audit.

Such other cases may be reviewed and similar action be taken under intimation to audit

The Stock has not been physically verified till date. Which is required as per rule

116 of GFR It is a serious irregularity need ful be done now and result there of be intimated to audit.

During the course of the checking of the stock register it was noticed that the closing balance of the previous year were not carried forward in the next year stock register. Which is irregular. Reasons thereof be intimated under circumstances the balances were not carried forward to next year stock register failing which the cost of article Rs, 145,725/) be recovered intimation to audit.

It is a serious irregularity on the part of the supervising/competent authority of the college. The matter may be brought to the notice of higher authority.

The year wise detail is attached herewith at annexure 'A'

### Annexure - 'A'

#### 1994 - 95

| No. | Name of article           | Qty      | Total cost 1 | sr paper no. |
|-----|---------------------------|----------|--------------|--------------|
| 1.  | Attendence recor register | d 20 no. | 3640/-       | 7            |
| 2.  | Attendence registe stock  | 160 no.  | 3600/-       | 11           |
| 3.  | Bulb                      | 131 no.  | 1161/-       | 12           |
| 4.  | Ball pen                  | 162 no.  | 402/-        | 16           |
| 5.  | Broom stick               | 37 no.   | 183/-        | 21           |
| 6.  | Broom phool               | 108 no.  | 1010/-       | 23           |
| 7.  | Bori                      | 19 no    | 304/         | 28           |
| 8.  | Baygon spray              | 3 tins   | 309/-        | 35           |

|                 |                       |                       |              | 7 1/2    |
|-----------------|-----------------------|-----------------------|--------------|----------|
| 9.              | Ballpen (double side) | $35 n \omega_{\rm o}$ | 10%          | 36       |
| 10.             | Ballpen holder        | . 33 no               |              | 0.0      |
| 11.             | Condensor             | 92 no                 | 22/12        | 39       |
| 12.             | Chowk tube wght.      | 13 no.                | 2392 -       | 42       |
| 13.             | Call bell             |                       | 650/-        | 44       |
| 14.             | Carbon small          | 12 no.                | 480/-        | 46       |
| 15.             | Cyclostyling paper    | 17 boxes              | 1546/-       | 47       |
|                 | (big)                 | 57                    | 4788/-       | 52       |
| 16.             | Do (small)            | 37                    | 2850/-       | 55       |
| 17.             | Do (Ink)              | 10 no.                | 250/-        | 58       |
| 18.             | Cello tape            | 26 no.                | 390/-        | 61       |
| 19.             | Conveyance bill       | 19 no.                | 1375/-       | 63       |
|                 | form pad              | 13                    | 13731-       | 03       |
| 20              | Correcting            | 29 no.                | 295/-        | 65       |
|                 | fluid(red)            |                       | 2731-        | 03       |
| 21.             | Do (white)            | 16 no.                | 163/-        | 67       |
| 22.             | Clearance bill form   | 10 pad                | 435/-        | 71       |
|                 | pad                   | , pad                 | 755/-        | /1       |
| 23.             | White chalk           | 31 boxes              | 310/-        | 84       |
| 24.             | Dispatch register     | 2 no.                 | 144/-        | 76 .     |
| 25.             | Dustbin               | 9 no.                 | 225/-        | 78<br>78 |
| 26              | Drains pins           | 60 pkt.               | 510/-        | 80       |
| 27.             | Dairy register        | 5 no.                 | 281/-        | 83       |
| 28.             | File cover            | 278no.                | 750/-        | 96       |
| 29.             | Favicol               | 36 no.                | 905/-        | - 99     |
| 30.             | Floor dusting         | 134 no.               | 220/-        | 103      |
| 31:             | Gum bottle            | 72 no.                | 720/-        | 115      |
| 32.             | Glass tumbler         | 132 no.               | 774/-        | 120      |
| 33.             | Hockey brush          | 28 nos                | Rate not     | 125      |
|                 | ~                     |                       | mentioned in |          |
|                 |                       |                       | the stock    |          |
| 0.4             |                       |                       | register     |          |
| 34.             | Harpic bottle         | 48 nos.               | 1320/-       | 128      |
| 35.             | lnk (blue)            | 40 no.                | 342/-        | 139      |
| 36.             | Index file            | 113 no.               | 1822/-       | 143      |
| 37.             | Jug plastic           | 19 no.                | 659/-        | 157      |
| 38.             | Jotter pen            | 17 no.                | 255/-        | 160      |
| 39.             | Lock (small)          | 92 no.                | 1981/-       | 173      |
| 40              | Letter pad (small)    | 47 no.                | 1175/-       | 176      |
| 4.1.            | Letter pad            | 70 no.                | 2100/-       | 179      |
| 42              | (medium)              | 0.0                   | E .          |          |
| 42.             | Letter pad (full      | 28 no.                | 1120/-       | 183      |
| 43.             | Size)                 | 42                    | 2281         | 9        |
| <del>4</del> 4. | Mug plastic           | 43no.                 | 327/-        | 189      |
| TT.             | n. balls              | 12.5 pkt              | 625/-        | 200      |

162 168

| 45.  | Pilot pen        | $27  \mathrm{n}_{\odot}$ | -4()      |  | 207   |
|------|------------------|--------------------------|-----------|--|-------|
| 46.  | Pen holder       | 151 nc.                  | .1265     |  | 210   |
| 47.  | Peon dustor      | 348 no                   | 2564      |  | 216   |
| 48.  | Phynait tin      | 138 tin                  | 11280     |  | 220   |
| 49.  | Pencil cell      | 108 no                   | 394       |  | 228   |
| 50.  | Photostat paper  | 27                       | 2976      |  | 230   |
| 51.  | Punching machine | 22 no.                   | Date nor  |  | 240   |
|      | · **             |                          | mentioned |  | 240   |
| 52.  | Plastic tub      | = 14 no.                 | 940/-     |  | 246   |
| 53.  | Pin cushion      | 23 no.                   | 148/-     |  | 249   |
| 54.  | Register         | 155 no.                  | 2528/-    |  | 263   |
| 55   | Rough pad        | 222 no.                  | 3403/-    | (4   | 269   |
| 56   | Refill (blue)    | 470 no.                  | 200/-     |  | 274   |
| 57   | Do (red)         | 99 no.                   | 100/-     |  | 278   |
| .58  | Stapler          | 21 no.                   | 95/-      |  | 302   |
| 59   | Soap             | 121 no.                  | 766/-     |  | 306 w |
| 60   | Stencil          | 526no.                   | 1924/-    |  | 310   |
| 61   | Stapler          | · 8no                    | 200/-     |  | 330   |
| 62   | Tube light       | 40 no.                   | 1312/-    |  | 350   |
| 63   | Tube light       | 19 no.                   | 2375/-    |  | 355   |
|      | (complete set)   |                          |           |  | 333   |
| 64   | Typing paper     | 101                      | 6565/-    |  | 357   |
| 65   | Torch cell       | 135no.                   | 1051/-    |  | 362   |
| 66   | Towel(small)     | 15no.                    | 360/-     |  | 375   |
| 67   | Do (big)         | 12 no.                   | 936/-     |  | 380   |
| 68   | Do (medium)      | 14 no.                   | 504/-     | q  | 378   |
| 69   | Typing ribbon    | 68 no.                   | 1164/-    |  | 390   |
|      | (cotton)         |                          | 9.8       |  | F 15  |
| 70   | Do (silk)        | 18 no.                   | 900/-     |  | 394   |
| 71 · | Vim              | 127 no.                  | 1953/-    |  | 410   |
| 72   | Woolen duster    | 196 no.                  | 980/-     |  | 415   |
|      |                  | Rs.                      | 91819/-   |  |       |
|      |                  |                          |           | and the same of th |       |

# 1995-96

# (Register No. 1)

| <u>No.</u><br>1. | 340 | Name of article<br>Ink Pin | <u>Oty</u> | Total cost | Sr. paper no. |
|------------------|-----|----------------------------|------------|------------|---------------|
|                  |     |                            | 100 pkt    | 500/-      | 1             |
| 2.               |     | Acid bottle                | 26 no.     | 130/-      | 4             |
| 3.               |     | Ash Tray                   | 35 no.     | 350/-      | 6 .           |
| 4.               | *   | Ball pen                   | 27 no.     | 81/-       | 186           |
| 5                |     | Baygon Spray               | 3 lit      | 320/-      | 50            |
| 6.               |     | Condenser                  | 37 no.     | 865/-      | 52            |
| 7.               |     | Call bell                  | 3 no.      | 135/-      | 56            |
| 8.               |     | Cyclostyling               | 8 no       | 248/-      | 68            |

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|     | Lik             |                   |            |     |
|-----|-----------------|-------------------|------------|-----|
| 9.  | Celle Tape      | <sup>6</sup> 7 no | B*147-     |     |
| 10. | Dost Bin        | = 10 no           | 3 ( )( )/= | 94  |
| 11. | fancelope       | { ()(j · · · · ·  | 15/        | 1.3 |
| 12. | File cover      | 127 no            | 444/-      | 116 |
| 13. | Floor dustbin   | 45 no.            | 450/-      | 124 |
| 14. | Jotter pen      | 25 no.            | 250/-      | 162 |
| 15. | Lock (big)      | 10 no.            | 1250/-     | 166 |
| 16. | Lock (small)    | 30 no.            | 1881/-     | 168 |
| 17. | Letter pad      | 15 no.            | 420/-      | 170 |
|     | (small)         |                   |            | 1   |
| 18. | Do (medium)     | 20 no.            | 680/-      | 172 |
| 19. | Do (big)        | 15 no.            | 720/-      | 174 |
| 20. | Peon duster     | 105 no.           | 525/-      | 198 |
| 21. | Pen stand       | 5 no.             | 376/-      | 204 |
| 22. | Pencil cell     | 18 no.            | 108/-      | 208 |
| 23. | Register        | 83 no.            | 1577/-     | 254 |
| 24. | Result register | 12 no.            | 2100/-     | 256 |
| 25. | Stock register  | 2 no.             | 212/-      | 284 |
| 26. | soap            | 73no.             | 857/-      | 288 |
| 27. | Soap case       | 6 no              | 60/-       | 302 |
| 28. | Stepler         | 12 no.            | 514/-      | 304 |
| 29. | Towel bag       | 3 no.             | 300/-      | 342 |
| 30. | Torch           | 1 no.             | 105/-      | 354 |
| 31. | Vim             | 42no.             | 518/-      | 364 |
|     |                 |                   | (ē         |     |
| 4   | Register        | no. 2 (November   | onwards)   |     |
|     |                 | 90                |            | 1   |
| 32. | Stock register  | 4 no.             | 100/-      | 63  |
| 33. | Compact         | 8 no.             | 696/-      | 69  |
| 34. | Duplicating     | 2 no.             | 170/-      | 90  |
|     | paper           | **/               |            | - 0 |
|     |                 | Rs.               | 17771/-    |     |
|     |                 |                   |            |     |

# 1996-97

| <u>No.</u><br>1. | Name of article Tube light with   | Oty<br>5 no. | Total cost 750/- | Sr. paper no. |
|------------------|-----------------------------------|--------------|------------------|---------------|
|                  | fitting                           | 262          | 6838/-           |               |
| 2.               | Student<br>attendence<br>register | 263 no.      | 0838/-           |               |
| 3.               | Bill form                         | 10 no.       | 1100/-           | 15.           |
| 4.               | Ball pen holder                   | 37 no.       | 341/-            | 25.           |
| 5.               | Baygon spray                      | 18 no.       | 1152/-           | 27.           |

| (F | (50)         |
|----|--------------|
| (H | A CONTRACTOR |

|     | Condessor        | 300 no.   | 80  |   | 20)   |
|-----|------------------|---|---|---|---|
|     | Chowk terret) !  |   |   |   | 31  |
|     | Cycio paper      |   |   |   | 39  |
| -   | Cello tape       |   |   |   | 41<br>  |
|     | Correcting       |   |   |   |   |
|     | fluid( red)      |   | 1.76  |   | 47  |
|     | Do (white)       | 14 no.  | 2175  | 0   | 10  |
|     | Chalk white      |   |   |   | 49  |
|     | Diary            |   |   |   | 57  |
|     | Floor duster     |   |   |   | 68  |
|     | Harpic bottle    |   |   |   | 87<br>10  |
|     | Lock (small)     |   |   |   | 126   |
|     | Student security |   |   |   | 137   |
|     | register         |   | 1 1016-   |   | 157   |
| W.  | Security         | 5 no.   | 2000/-  |   | 139   |
|     | register         |   | =00(# -   |   | 139   |
|     | Calculator       | 2 no.   | 140/-   |   | 147   |
|     | Spray pump       |   |   |   | 217   |
|     | Torch cell       |   |   |   | 233   |
|     | Tower (small)    | 9 no.   |   |   | 239   |
|     |                  | 2 no  |   |   | 242   |
|     |                  | l no.   |   |   | 247   |
|     |                  | 28 no.  |   |   | 249   |
|     |                  | ٠.  |   |   | = _   |
|     |                  | 14 no.  | 700/-   |   | 251   |
|     |                  | 22 no.  | 143/-   |   | 252   |
| 7.0 |                  | 3 no.   | 1326/-  |   | 275   |
| 140 |                  | 47 no.  | 317/-   | 25  | 282   |
| - 6 | _ ,              | 3 no.   |   |   | 283   |
|     | Register         | 17 no.  | 425/-   |   | 180   |
|     | <u> </u>         | Rs.   | 24996   |   |   |
|     |                  | Chowk (caset) Cycio paper Cello tape Correcting fluid( red) Do (white) Chalk white Diary Floor duster Harpic bottle Lock (small) Student security register Security register Calculator Spray pump Torch cell | Chowk (caret) Cycio paper 14 no. Cycio paper 14 no. Cello tape 15 no. Correcting fluid( red) Do (white) Chalk white 162 no. Diary 4 no. Floor duster 53 no. Harpic bottle 9 no. Lock (small) 29 no. Student security 5 no. register Security 5 no. register Calculator 2 no. Spray pump 4 no. Torch cell 14 no. Tower (small) 9 no. Do (big) 2 no Table glass 1 no. Typing ribbon (cotton) Do (silk) 14 no. Starter 22 no. Bell (elect) 3 no. Bulb 47 no. Pump (cooler) 3 no. Register 17 no. | Chowk (caret) 10 no 5001- Cycio paper 14 no 4901- Cello tape 13 no 220 Correcting 18 no 198 . fluid( red) Do (white) 14 no 2407- Chalk white 162 no 7787- Diary 4 no 2407- Floor duster 53 no 5307- Harpic bottle 9 no 2837- Lock (small) 29 no 5447- Student security 5 no 14007- register Security 5 no 20007- register Calculator 2 no 1407- Spray pump 4 no 1007- Torch cell 14 no 1337- Tower (small) 9 no 4057- Do (big) 2 no 1307- Table glass 1 no 5007- Typing ribbon 28 no 4807- (cotton) Do (silk) 14 no 7007- Starter 22 no 13267- Bulb 47 no 3177- Pump (cooler) 3 no 7507- Register 17 no 4257- | Chowk terret) 10 no 50nd 50nd Cycio paper 14 no 450 - Cello tape 13 no 240 Correcting 18 no 198 - fluid (red)  Do (white) 14 no 217 - Chalk white 162 no 778/- Diary 4 no 240/- Floor duster 53 no 530/- Harpic bottle 9 no 283/- Lock (small) 29 no 544/- Student security 5 no 1400/- register Security 5 no 2000/- register Calculator 2 no 140/- Spray pump 4 no 100/- Torch cell 14 no 133/- Tower (small) 9 no 405/- Do (big) 2 no 130/- Table glass 1 no 500/- Typing ribbon 28 no 480/- (cotton)  Do (silk) 14 no 700/- Starter 22 no 1326/- Bulb 47 no 317/- Pump (cooler) 3 no 750/- Register 17 no 425/- |

# 1997-98

| <u>No.</u><br>1. | Name of item<br>College pad<br>bag | <u>Oty</u><br>13no | Total cost 624/- | Sr paper no. |
|------------------|------------------------------------|--------------------|------------------|--------------|
| 2.<br>3.         | Floor duster<br>Holder (elect)     | 48no               | 624/-            | 137          |
| 4.<br>5.         | Letter head pad                    | 13 no.<br>41 no.   | 448/-<br>1394/-  | 154<br>180   |
| 6.               | Do (big) Long copy                 | 18 no.<br>24 no.   | 864/-<br>408/-   | 184<br>187   |
| 7.               | Plastic foam<br>Brush              | 9 no               | 675/-            | 211          |
| 8.               | Punching                           | 6no.               | Date not         | 225          |

| 12.<br>13. | Torch<br>Tübe light  | 2 no.<br>25 no.   | 248/-<br>340/4<br>810/            | 265<br>324        |
|------------|----------------------|-------------------|-----------------------------------|-------------------|
| 14.<br>15. | Diary Visiting cards | 2 no.<br>2500 no. | 810/-<br>134/-<br>3 <b>750</b> /- | 337<br>308<br>352 |
|            |                      | Rs.               | 11139/-                           | 3.74              |



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| uu  |
|     |

| 2.       | 95-96          | 91819/-<br>17771/-  |
|----------|----------------|---------------------|
| 3.<br>4. | 96-97<br>97-98 | 24996/-             |
|          | Rs.            | 11139/-<br>145725/- |



Audit memo No.: 10.

Dated: 1.6.99

Subject: Liveries (Class IV)

On Scrutiny of liveries Stock register for the year under audit 91-98 the following out comings were noticed: -

- 1) Page court certificate not recovered on any of the register needful be done under intimation to audit.
- Index was not found maintained in the issue register needful be done & compliance show to audit.



- Annual physical verification was not completed to date as eding to deceande, intimation to andia.
- 4) It was seen during the course of auchi (fee over article) were not purchasing from the dealers approved by Delhi University. Which is irregular Reason for not purchasing the articles from the approved dealers be infimated to audit failing which the purchase be got regularized from the competent authority under intimation to audit.
- The institute had purchased 64 Jersy (Gents) from M/s Ajanta Enerprises, 2280-81 qarimjan Street, Ballimaran, Delhi 6 vide Vr. No. 1067 dated. 29.3.96 amounting to Rs. 14380/- (28 pcs x 250 = 7000/-& 36pcs x 205 = 7380/-=14380) However scrutiny of record revealed that the rates of Jersy was approved Rs. 157/- by the Delhi University vide their letter No. 8 B II/W. Liv/96/48678 Delhi dated. 28.2.96. Thus a sum of rs. 4332/-) paid in excess to M/sAjanta enterprises may be recovered under intimation to audit.
- 6) Similarly 3 shawls were purchased from M/s Krishan Lal & Sons. 790 Nai Sarak. Delhi 6 @ Rs. 198.50 each during 97-98. However the approved rates of D. U. was Rs. 175/- each vide L no. 9 B II/Liv/98/34017 Delhi dated 29.1.98 Thus an amount of Rs. 76/- paid in excess be recovered under intimation to audit.
- 7) It was also found that liveries register were not maintained property the total number—of unit purchased & the balance after distribution of items were not shown in the stock register. In a number of cases signature of recipient were not taken in the register. Which is irregular. Compliance of the above may please be under intimation to audit.
- 8) Due register of liveries articles was not found maintained. In the absence of which it is difficult to verify whether the liveries articles were issued on due details or not needful be done under intimation to audit
- 9) Liveries articles were purchased in a heavy quantity but the same were not found distributed among the employers. A few instances are given below.

| No. | Year  | Item's name    | Qty<br>purchase | Rate      | Qty<br>issued | Balance            | Cost of balance  |
|-----|-------|----------------|-----------------|-----------|---------------|--------------------|------------------|
| 1.  | 94-95 | Suiting cloths | 201.40<br>mt.   | 126/ p.m. | 132.50<br>mt. | 68.90 <sub>.</sub> | items_<br>8508/- |
| 2.  | 94-95 | Chaples        | 74 Pairs        | 180/-each | 50            | 24                 | 4218/-           |
| 3.  | 94-95 | Sarees         | 2 no.           | 255/-each | pairs<br>Nil  | 2                  | 255/-            |

| 4.  | 95-66 | W        |                    | - 8           |         |            | V. 7.     |
|-----|-------|----------|--------------------|---------------|---------|------------|-----------|
| 5,  | 95-96 | Sock     | 76 Pairs           | 17.10 -cach   | 26 pair | S NO       | 855 -     |
| 6.  |       | Shoc     | 36 pairs           | 286 - each    | 13 pair | 26         | 7436 -    |
|     | 95-96 | Ballet.  | <sup>2</sup> pairs | 243/ Jeach    | Nil     | <u>.</u>   | 486       |
| 7.  | 95-96 | Blue     | 10 mt.             | 209/- p.m.    | 52.5 mi | 57.5 mt.   | 120187-   |
| 45  | ,     | Serge    |                    | '             |         | 2, 3, 1110 | 1201075   |
| 8.  | 95-96 | Jersey   | 36 pes             | 205 - each    | 13-Nör  | 26         | \$220:    |
| 9.  | 95-96 | Cardigan | 2 pes              | 205/-each     | Nil     | ≟p. ∞      | 5330/-    |
| 10. | 95-96 | Turban   | 12 pcs             | 36/- each     | 8 nos.  | *          | 410/-     |
| 11. | 96-97 | Sarees   | 2 nos              | 212/- each    | Nil     | 4 nos      | 144/-     |
| 12. | 96-97 | Turban   | 37 nos.            | 38/- each     | 28 no.  | 2nos.      | 424/-     |
| 13. | 96-97 | Chapple  | 72 pairs           | 194.75 x 16   | 64Pairs |            | 342/      |
|     |       |          | (16+56)            | 217.50/each   | 04Fairs | 8 p.       | 1736/-    |
| 14. | 97-98 | Woolen   | 70 mt.             | 269.29/- mt   | F       | c 100      |           |
| 7   |       | Serge    | , o iii.           | 209.29/- IIII | 5 mt.   | 65 mt.     | 17503/-   |
| 15. | 97-98 | Shoe     | 31 pairs           | 309.45/each   |         | * 0        |           |
| 16. | 97-98 | Ladies   | 6.7 mt.            | 190/- P.m.    | 1 pair  | 30 p.      | 9283.50/- |
|     |       | Suit     | 0.7 III.           | 190/- P.M.    | Nii     | 6.75 mt.   | 1282.50/- |
| 17. | 97-98 | Shawl    | 3 nos              | 09 50/        | N (!)   | 2.         |           |
| 18. | 97-98 | Socks    | 62 pairs           | 98.50/p.p.    | Nil     | 3 nos.     | 595.50/-  |
|     | 70    | CAND     | o. pairs           | 25/- each     | 2 pairs | 60 pairs   | 1500/-    |
|     |       |          |                    |               |         | Rs.        | 72326/    |

It is serious irregularity and shows the lack of supervision on the part of the supervising authority. Reasons thereof be intimated under which circumstances the articles were purchased & not issued to the employers. Whether the abovementioned articles are still in the stock. In case of Failure the cost of article Rs.72, 327/- is recovered under intimation to audit.

Such other cases may be revised & similar action be taken under intimation to audit.

Para-11 Rasa M-11

Audit of Laboratory Microbiology Stock Register

Audit memo no.: 12 Dated: 3.6.99

During the scrutiny of microbiology observation register. The following observations were noticed.

1) The Stock register was not all properly maintained. There six stock registers are maintained & the entries made in the same register were not linked as are with each other, which carried forward to the new stock register.

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- The quantity issued & shown tro: the Stock sociate to the lab itself to a consolidated items without showing the date of issue, issue voucher number, to when issued and how much quantity issued. The batances worked one as nil by him by showing the consumption to lab instead of actual consumption.
- 3) The column wise entry was also not made in the said store register the progressive total and there balances have also not worked out.
- 4) The different nature and size of items should be recorded in the separate page. While the college authority has not follows the such norms and different type of nature and size was found reached in the said store register as a consumable in a separate page.
- 5) Consumable and non consumable nature items were found recorded in the mixed forms instead of maintained in the separate nature wise stock register. More and the non-consumable nature of items shown. Distresention in the placement/distribution register and when these items were condonmomed or write off then these items showed be reduced from that store register. Please review all the store register and rectify the irregularity under intimation to audit.
- 6) No responsible officer have verified the entries made in the said store register while receipt of quantity and as well as at the time of issue. The consumption and receipt of the quantity the entire mercy on the lab. Assistant/ stock keeper the misuse of the quantity in consumption cannot be ruled out. The stock keeper has maintained the simultaneously III vol of stock register I.e. w.e.f. 1987 and from these stock register sometimes were brought forwarded in the said stock register of vol IV + V while leaving the balances of the following remaining items. The balances quantity was never been shown consummated nor brought forward to the next stock register. The details of such cases were noticed as below:



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| _          |                   |                           |  |                  |                          |   |
|------------|-------------------|---------------------------|--|------------------|--------------------------|---|
| No.        | page no.          | Name of<br>Items          | Qty  | Rab              | Total<br>velue of        | Bal. As on  |
| 12         | P/1               | Aluminum<br>foil          | · 10 pkt   | 24               | storage<br>240:-         | 9.11.91   |
| 2.         | P/5               | Cotton                    | 2 Roll   | 34 -             | 68/-                     | Balance 4<br>Roli   |
| 3.         | P/11              | Forcops. Painted          | 2 pes  | 9/-              | °                        | shown as<br>on 23.3.92  |
| 4.         | P/11 =            | Filter<br>Paper           | l pkt.   | 49/-             | 49/-                     | and after<br>that<br>shown  |
|            |                   |                           | i de la companya de l | 50               |                          | issued 2<br>roll on<br>4.491<br>prior to  |
| 5.         | P/15              | Soap<br>holder<br>plastic | 12 nos.  | 156/-            |                          | balance   |
| 6.         | P/15              | Micron<br>wire            | 1 mt   | 30/-             |                          |   |
| 7.         | P/16              | Disposable syringes       | 20 pcs   | 60/-             | ν <sup>(4</sup> 88<br>17 |   |
| 8.         | ·P/18             | Micro bail cutter         | 1 nos.   | 90/-             | *                        |   |
| 9.         | P/27              | Paper tape                | 1 nos.   | 10/-             | 4                        |   |
| 10         | P/38              | Velvet cloth              | l nos.   | 180/-            |                          |   |
| 11.        | P/40              | Tissue paper              | 4 roll   | 88/-             |                          |   |
| 12.        | P/43              | Adhesive                  | 1 roll   | 68/ <del>-</del> | - **                     | The majority of the second of |
| 13.<br>14. | P/46<br>P/47 & 48 | Soap wire Parameter       | l roll<br>31 nos.  | 25/-<br>442/-    |                          | 8   |

# S/R Vol II

| P/3 |     | Stain fee solution                   | 450 ml for 225/- | Bal as on 28.2.94 |    |
|-----|-----|--------------------------------------|------------------|-------------------|----|
| P/3 | 2 5 | Do Purchase 900 ml vide memo no. 209 |                  | Issue show        | 'n |
|     | a.  | dt. 31.10.94                         | III W. 51.10.74  | GOUDING           |    |

P/4 Do purchase 20ml Issue showa (301). Do vide case memor no. 537 P/21 Bucker with cover 2 nos for Rs. 85/-

Bal. III

P/8

P/137 Lactic accot 500 ml for Rs. 269/-P/4 Acton 1 It for Rs. 4120/-P/6 Active autry drill 300 for 425/-P/7 Aluminum per 500 ml for Rs. 122/-

sulphide

Agar powder

Bal. As on 30.1.92 of 1000 ml b/f 500 ml as view s/r page no. 21

Bal 1 kg, as on 9.11.93 and shown issued to lab for 500 ml on 9.11.93 like b/f 650 ml in next register instead of 500ml hence the 500 ml shown issued by the store keeper himself is doubtful & shortage of 500ml for

Rs.700/-

Bromethy mat blue 250 gm for Rs 215/-Butonal 2.5lts. for Rs. 760/-

Bal as on 31.1.92 for 10 x 500mlk b/f while 14.11.94 at p/134 at 2.5 lts.--- shortage

of 2.5 lts.

1 x 25 gm for Rs. Bionophenal blue 145/-

> 500 ml for Rs. 733/-Beef Extract powder

Bal. As on 16.3.93 of 500 ml and transfer the same day shown issued in name of lab instead of actual -----

P/15

P/16

P/12

P/13

P/52 Lesina. t x 10 gm for Rs. 150 P/52 Ð<sub>0</sub> В Lx 10 cm for Rs 150 P/67 Folin's crocallen 3 x 100mm for Rs. 225.-P/68 Foric Extrate 500 gm for Rs. 44()/-P/68 Do Acid 20 gm for Rs 140/-P/68 Do Sulphos 500 gm for Rs. 48/-P/218 Sodium 1 x 100 gm for Rs. thiogloycolate 250/-

Pl. recover is 6454/- from the concerned defaulter being the shortage of items and also reached the similar nature of items if said items was not transfer to the next stock register the recovery may please be made due verification, under intimation to audit.

Rs. 6454/-

Para – 12

Subject:

Contingency Bills/Purchases in Memo No. 15
Main Grant Dated: 3.6.99

(089 M-

i) As per G. F. R. and as per report of the committee appointed by the U.G.C. regarding guidelines for purchase of stores: -

a) all purchases to be made in the most economical manner to meet definite requirement. Purchases of small quantities to be avoided.

b) Splitting up purchase order to avoid necessity of obtaining sanction of higher authority not to be made. (GFR – Rules 103, 104, 105 (2) and page No. 183 of Rules of college Governance)

c) Open Tender (Advertisement):- To be used as general rule for all purchases Rs. 50,000/- and above.

But on scrutiny of college contingency & purchase bills it was observed that above requirements were not properly followed/observed: -

LIST OF PURCHSES/BILS UNDER OBJECTION REQUIRING REGULARIZATION FROM COVERING BODY

| No        |              | Head o   | $\lambda m \alpha_0 a$ | Remarks<br>objection   |
|-----------|--------------|--|------------------------|--|
| 1.        | 1046/29.3.96 | Botany Hon.<br>A/c Micro-Bio<br>a/c              |                        | Bills were split up in the amounts less than Rs. 1500/-            |
| 2.        | 1056/29.3.96 | P & S (Misc.<br>Contigency)                      | 17002.50 -             | Do (Purchases were made from unregd. Dealers (from sales Tax)      |
| 3.        | 1003/29.3.96 | M/S Happy<br>Printex                             | 3975                   | Split up bills & cash receipt for Rs. 3975/- is also not attached. |
| 4.        | 937/15.3.96  | M/S Happy<br>Printex                             | 3500                   | Bills were split<br>up in less than<br>Rs. 1500 during<br>Dec.95)  |
| 5.        | 895/6.3.96   | M/s Ashoka Enterprises (Prt'g of I. Cards, etc.) | 11949.76               | Quotation file not produced  |
| <b>6.</b> | 1103/31.3.97 | M/S Raj<br>Kishore (B. Sc.<br>'B' Rec. Bot.)     | Rs. 12038              | Bills split up,<br>quotations not<br>called/produced.              |
| <b>7.</b> | 1102/31.3.97 | B. sc. B, Rec.<br>Bot.Agro,<br>Micro             |                        | Quotations not shown/produced.                                     |

In this bill it was observed that purchases were made from one firm M/s Chaudhary Sales Corpn. Which is operating from two addresses i.e. one from A-51, Rajiv nagar, Begampur, Delhi-41 and other from as evident from his bill No. 337 Dt. 3.3.97 and bill No. 751 Dt. 30.1.97 which is against the Sales Tax Act and is irregular. From the body of the bills it appears that these firms are unregistered. Please elucidate.

| - 8.  |              | 1090/31.3.97        | DevelFu          | ind Rs. 4147/-       | Bills-were split    |
|-------|--------------|---------------------|------------------|----------------------|---------------------|
|       | 8            |                     | (Geog.)          |                      | up Quotations       |
|       |              |                     |                  |                      | not shown           |
| 9.    |              | 1063/31.3.97        | M/s Har          | py Rs. 8090/-        | Quotations?         |
|       |              |                     | Printex          | 11                   | Split – up          |
| (In t | his bill it  | was observed tha    | it Co's bill No  | . 1080 Dt. 20.8.9    | 7 was presented for |
| payr  | nent on 31.3 | .97, which is irreg | gular and not po | ssible, Please cluci | idate?)             |
| 10.   |              | 1097/31.3.97        |                  | nce Rs. 8389.64/-    | - Quotation file    |

not shown

Scintific hid (Agrochem) And pest Control) 11. 1030/26.3.97 M.s. Chaudhary RS 4695 -Split - up? And Sales Corpn. Quotations not (BSC 'B' Rec. shown. Botany) 12. 937/31.3.98 M/s Suman Rs. 3560/-Split up and **Typewriter** quotation not (Repair and shown/called. Replacement)

In this bill also it was observed that company has issued the bills inhaphazard manner i.e. bill No. 482 presented on 3.4.97 and bill No.40 was presented on 17.11.97, which is irregular and against the Sales Tax act. Please elucidate.

13. 903/31.3.98 M/s Naveen Rs. 12990- Quotation file Electronics not produced. (Botany, LG Microwave Oven)

Either requisite documents be produced or expenditure be got regularized from the competent authority under intimation to audit.

V) Vide Vr. No. 993 Dated. 31.3.98, following bills were paid to various firms/concerned. The bill was related to ICAR a/c (Research grant) as per voucher in r/o Dr. S. B. Tyagi: -

| M/s V. L. Enterprises     | Rs. 5107/-  |   | Purchase of Burrette, etc. |
|---------------------------|-------------|---|----------------------------|
| M/s Suresh Kr, Naresh Kr. | Rs. 250/-   |   | Purchase of Rubber Pipe.   |
| M/s Parveen Enterprises   | Rs. 16426/- |   | -Purchase of Chemicals.    |
| M/s V. L. Enterprises     | Rs. 9975/-  |   | Purchase of Digital PH     |
|                           | · ·         | 1 | Meter.                     |
| M/S Tyagi Safe & Trunk    | Rs. 7600/-  |   | Purchase of Two almirahs.  |
| Thru – Dr. S. B. Tyagi    | Rs. 5000/-  |   | For maintaining the a/c &  |
|                           |             |   | typing work during 97-98.  |

From all above payments, it reveals that purchases were made in large amounts/quantities but it is pointed out here that whether purchase procedure as mentioned earlier were observed or not and whether the expenditure is made on the purpose for which the grant was received. Please explain / elucidate.

nem and

vi) Vide Vr. 1038 Dt. 29.3.96 purchases were made for BSC'A' Rec. Chem and Agro (Chem) for Rs. 8547/- as follows, -

| M/s Kumar Scientific And Chemicals | Rs. 6607/- |
|------------------------------------|------------|
| do                                 | Rs. 1940'- |
| Rs.                                | 8547       |

On scrutiny of purchase file, following irregularities/discripencies were observed:

a) Quotations were invited from seven firms;

b) Open quotations from three firms were received which clearly shows that rates offered by each were known to one and all as the quotations are not in sealed covers.

Keeping in view of the above, the purchase is treated irregular and may please be regularized from the competent authority.

vii) Vide Vr. NO. 1050 Dated: 29.3.96 for Rs. 14960- regarding book binding, 1360 book bindings, it was observed that only comparative statement is found attached: -

a) No quotation inviting letters is found attached:-

b) No quotations were found, it seems that rates were known to one and all;

c) One three firms have participated and order was placed to M/s Saini Book Bindres for Rs. 14960/-

Keeping in view of above irregularities, the purchases are treated as irregular and require regularization from the competent authority under intimation to audit.

Viii) Vide Vr. No. 914 Dated 7.3.98 for Rs. 68,621/- (8<sup>th</sup> plan zoology fNCO recording Drume- 8etc. were purchased from M/s Instruments and Chemicals (P) Ltd. On scrutiny of the bill following irregularities were observed:

- a) If above items were on DGS&D rate contract, the same please be produced;
- b) If not, the tender/document file may please be shown as the purchase is above Rs.50,000 and open tender should require to be followed.

Either requirement is as mentioned above be shown otherwise purchase for Rs. 68,621/- is treated as irregular and require regularization from the competent authority under intimation to audit.

IX) Vide Vr. No. 1055 Dt. 31.3.97 for Rs. 25,207/- (Physics Hons, Grant a/c) ramsden Eye piece for spectrometer- 6 Nos. and e/m app. Magnetic processing method with manual – 2 Nos. were purchased from M/s Instrument and chemicals (p)Ltd. Vide their bill No.668Dated 30.3.94 for Rs. 25,207-, following irregularities were noticed:-

- 153
- a) Bill Dated 30.3.94 was presented appassed for payment at \$1.5.97, as the bill was three years old und require the approval of the Coverning Body. If the same was obtained saction may please be produced before treated irregular and require regularization from the computent authority under intimation to audit.
- b) Quotation/ rate contract orders were not shown a produced.
- X) Vide Vr. No. 989 Dt. 31.3.98 for Rs. 21,650/- and vr. No. 943 Dt. 31.3.98 for Rs. 26625/- from M/s precision Instrument co. On scrutiny of the purchase files following common irregularities were noticed, which may please be looked into and rectified and note for future guidance:
  - a) No quotation inviting letter was sent / found.
  - b) Quotations were received by hand;
  - c) Quotations ere opened by one person in both the cases instead of three.
- d) Only three firms have participated in the complete purchase procedure.

  Keeping in view of the above irregularities the purchases are treated as irregular and needs regularization from the competent authority.
- Xi) Vide Vr. No. 904 Dated 31.3.98 for Rs. 61529/- under magzine account from M/s Mahu Bros. On scrutiny of the bill following observations were noticed:-
  - Tender/quotation file was not produced for verification;
  - b) Order was placed by the college vide their order No. 3058 dated: 4.3.97 for 1800 copies of college magazine of 100 pages each @ Rs. 26.89 per copy:
  - c) M/s Manu Bros. Had send their bill No. 1105 dated 24.3.97/24.6.97 (cutting was found in the date) for 1800 copies of 176 pages each @Rs.47.33 per copy for Rs. 85194/-
  - d) Due to shortage of funds (as per verbal querry from the S. O. a/c) payment was made for 1300 copies @ Rs. 47.33 per copy for Rs. 61529/-and company has send their revised bill No. 1251 dated nol for 1300 copies for Rs. 61529/-
  - e) As per body of the bill it was observed that the company is unregistered. As per circular issued from time to time 'Purchases will be preferred from the registered dealers from Sales Tax Deptt. In the interest of Govt. revenue and quality'.
  - Stock entry was made by the college for 1800 copies Date: 24.6.97 for Rs. 85194- at page no. 98 of 97-98 Stock register and it was further observed that the quantity is lying intact in the stock register and not even a single copy was found issued to the students. The concerned incharge was asked to produce the issue record but he failed to produce the same. As such the very purpose of making a huge expenditure has failed and Govt. money is blocked.
  - g) It was further observed that on the back side of the Co's bill No. 1105 of Manu Bros. Sh.R. B. Sharma on behalf of purchase committee given the remarks as follows:-

(19X)

spend with due care and procedure. The copies of coilege rand anybody at the time of receipt as admitted by the caretaker.

distributed. No records were kept one can do recording whether a transpose were actually supplied.

Keeping in view of the above observations / irregularities, the purchase of Rs. 65529 plus Rs. 18471/- being paid vide Vr. No. 259 dated 3.8.98 as a part payment for remaining 500 copies @ Rs. 47.33 per copy is treated irregular and needs regularization from the competent authority under intimation to audit.

# **AUDIT REPORT FOR THE PERIOD 1998-2001**

PARA - 13

(Ref. Audit Memo No.5) Dated: 3.1 2003

Subject: Contingency bills

A test check of controgent bills M. G. for the audit period 1998-99 To 2000-01, the following discrepancies were noticed, which may please be looked into and compliance there of may be shown to audit.

1. As per instructions contained in G.F.R. and as per report of the committee appointed by the U.G.C. regarding guidelines for purchase of stores:

all purchases to be made in the most economical manner to meet definite requirement purchases of small quantities to be avoided.

b) Spliting up purchase orders to avoid necessity of obtaining saction of higher authority and to avoid the prescribed purchase procedure, not to be made

c) Open Tender(Advertisement) To be used as a general rule for all purchases exceeding Rs. 50,000.

But on scrutiny of contingency vouchers has been observed that the instructions contained in the G.F.R. were not properly to lowed. The following are the examples.

| V no. | <u>Date</u> | Amt.    | Name of                 | Deptt.                  |
|-------|-------------|---------|-------------------------|-------------------------|
| 1096  | 31.3.2000   | 44810/- | Aggarwal Aggarwal       | Geography               |
| 1062  | 30.3.2000   | 34875/- | agency<br>Darbara singh | deptt.<br>Micro biology |

In the Following Purchases, the Purchases overe spining out the objective to avoid the prescribed purchase procedure. Hence the said p are irregular, and may be got regularized from the competent authority under on to audit.

V. No. Date <u>Items</u> 882 7.3.2001 Printing and stationary 1023 30.3.2001 Garden Items

Similar cases may also be revised on the above lines and its outcome may be intimation to audit.

Audit memo no .: Dated:

6.1.03

Subject Transport Allowance

As per Clarification made by Govt. of India, regarding transport allowance vide Ministry of finance. OM No. 21(1)/97 - E. II (B) Dt. 22.2.2002. That the vacation Staff is not entitled to transport allowance during their vacation period exceeding 30 days, In case vacation falls in more than one calendar month, Transport allowance in to be reduce pre rate after taking into account the number of days of vacations in each calendar month. It has been gathered from the information that the college had observed summer vacation w.e.f. 1st may to 15th July during the year of 1998, 1999, 2000. But TA was paid in excess of the entitlement. The overpayment on account of T.A. for the period reference to above has been worked out in separate sheet and comes to Rs. 6,63,658/- It is advise that the above over payment of Rs. 6,63,658/- may please be recover from the official concerned after due verification of records under intimation to audit. Similar cases may also be revised on the above lines and its outcomes may also be intimation to Audit: -

# Period of Vacation 1st May to 15th July during year Recording of Transport Allowance @ Rs. 800/- per month

| Name of Employee | <u>Year</u><br>98-99 | <u>Year</u><br>99-2000 | Year<br>2000-2001 | Total |
|------------------|----------------------|------------------------|-------------------|-------|
| Sh. Ved Vrat     | 1987                 | 1987                   | 1987              | 5961  |
| Sh R.B. Sharma   | 1987                 | 1987                   | 1987              | 5961  |

| Sh K.S. Dabas   | 1987          | LOX = | 1982    | 5.961  |
|-----------------|---------------|-------|---------|--------|
| 5h R. P Singh   | 1983          | 198   | 1987    | 5961   |
| Sh V. B Gulati  | $100^{\circ}$ | 1987  | 1987    | 5961   |
| Sh Sukh Dev     | 1987          | 1987  | 1987    | 5961   |
| Sh O. P. Nagpal | 1987          | 1987  | 1987    |        |
| Sh O.K. Yadav   | 1987          | 1987  | 1987    | 5961   |
| Sh R. N. Nigam  | 1987          | 1987  | 1987    | 5961   |
| Sh V. P. Gupta  | 1987          | ****  | 1.707   | 5961   |
| Sh R. K.        | 1987          | 1987  | 1987    | n 5961 |
| Narang          |               | 1707  | 1707    | 5961   |
| Sh A. N. Roy    | 1987          | 1987  | 1987    | 5061   |
| Sh S. S.        |               | 1987  | 1987    | 5961   |
| Aggarwal        |               | +     | 1907    | 5961   |
| Sh H. C. Jain   | 1987          | 1987  | 1007    | 502.   |
| Sh P. K.        | 1987          | 1987  | 1987    | 5961   |
| Bhardwaj        |               | 1707  | 1987    | 5961   |
| Sh N.C.         | 1987          | 1987  | 3,007   |        |
| Rustogi         | 1707          | 190/  | 1987    | 5961   |
| Sh A. K. Shiv   | 1987          | 1987  | 1007    |        |
| Shankar         | 2707          | 170/  | 1987    | 5961   |
| Sh M. S.        | 1987          | 1987  | 1003    |        |
| Ahuja           |               | 1907  | 1987    | 5961   |
| Sh K. K. Goel   | 1987          | 1987  | 1007    | 5041   |
| Sh S. C. Anand  | 1987          | 1987  | 1987    | 5961   |
| Sh V. Ramesh    | 1987          | 1987  | 1987    | 5961   |
| Babu            | 1707          | 1707  | 1987    | 5961   |
| Mrs. Anita      | 1987          | 1987  | 1007    | . مالد |
| Manchanda       | 1707          | 1907  | 1987    | 5961   |
| Mrs. Usha       | 1987          | 1007  | 1000    |        |
| Ahuja           | 1707          | 1987  | 1987    | 5961   |
| Sh Y. k. Bhoon  | 1987          | 1007  | 100=    |        |
|                 | 1987          | 1987  | 1987    | 5961   |
| Mrs. C. P. Bali | 1987          | 1987  | • 11987 | 5961   |
| Mrs. Saroj      | 1987          | 1987  | 1987    | 5961   |
| Grover          | 170/          | 1987  | 1987    | 5961   |
| Sh R. N. Garg   | 1987          | 1007  |         | 54     |
| Sh S. K.        | 1987          | 1987  | 1987    | 5961   |
| Dhingra         | 1907          | 1987  | 1987    | 5961   |
|                 | 1007          | 1000  | £ 11    |        |
| Sh N. N. Sharma | 1987          | 1987  | 1987    | 5961   |
|                 | 1005          |       |         |        |
| Rekha Dhingra   | 1987          | 1987  | 1987    | 5961   |
| Rajendra        | 1987          | 1987  | 1987    | 5961   |
| prashar         | 100=          |       |         |        |
| B.L.Gupta       | 1987          | 1987  | 1987    | 5961   |
| M. M. Verma     | 1987          | 1987  | 1987    | 5961   |
| A.M.G. Nair     | 1987          | 1987  | 1987    | 5961   |

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| 1,9 | O.P. Singhal   | 1987   | 4987 |         | 1082 |       | 515  |
|-----|----------------|--------|------|---------|------|-------|------|
|     | V.K. Khurana.  | 1987   | 1987 |         | 1987 |       | 5961 |
|     | M. l.: Bansai  | 1987   | 1987 |         | 1987 |       | 5961 |
|     | N. L. Sharma   | - 1987 | 1987 | and the | 1985 |       | 5961 |
|     | A. K. Verma    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Usha Nagpal    | 1987   | 1987 |         | 1087 |       | 5961 |
|     | Virender       | 1987   | 1987 |         | 1987 |       | 5961 |
|     | kapoor         | 3      |      |         |      |       |      |
|     | N. R. Sharawat | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Man Mohan      | 1987   | 1987 |         | 1987 |       | 5961 |
|     | S.k. Gupta     | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Radhey Shyam   | 1987   | 1987 |         | 1987 |       | 5961 |
|     | R.K. Joshi     | .1987  | 1987 |         | 1987 |       | 5961 |
|     | Pankaj Bhan    | 1987   | 1987 | F: #8   | 1987 |       | 5961 |
|     | Mukesh Garg    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Asha Nayyar    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | A. K. Seth     | 1987   | 1987 | -       | 1987 |       | 5961 |
|     | Shalini Nagpal | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Bina Dalal     | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Raj Kumar      | 1987   | 1987 | 7.401   | 1987 |       | 5961 |
|     | N. K. Oberoi   | 1987   | 1987 |         | 1987 |       | 5961 |
|     | G. R. Luthra   | 1987   | 1987 |         | 1987 |       | 5961 |
|     | G. K. Prashar  | 1987   | 1987 |         | 1987 |       | 5961 |
|     | H.R. Khatri    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | R. C. Thakarn  | 1987   | 1987 |         | 1987 |       | 5961 |
| 19  | S. S. Khatri   | 1987   | 1987 | Ξ       | 1987 |       | 5961 |
|     | M. N. Singh    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Krishna kaul   | 1987   | 1987 |         | 1987 | 8     | 5961 |
|     | Manju Gupta    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | P. V. Khatri   | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Ved Priya      | 1987   | 1987 | 5       | 1987 | 20 20 | 5961 |
|     | S. H. Raja     | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Geeta Saxena   | 1987   | 1987 |         | 1987 |       | 5961 |
|     | R. N.          | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Shrivastawa    |        |      |         |      |       |      |
|     | Renu Dutt      | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Renu Garg      | 1987   | 1987 |         | 1987 |       | 5961 |
|     | M. B. Kapoor   | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Madhu Pruthi   | 1987   | 1987 |         | 1987 | *:    | 5961 |
|     | S. B. Tyagi    | 1987   | 1987 |         | 1987 |       | 5961 |
|     | Renu Sobti     | 1987   | 1987 | 5 8     | 1987 |       | 5961 |
|     | Saudhamini     | 1987   | 1987 | 2.5     | 1987 |       | 5961 |
|     | Dass           |        |      | E       |      |       |      |
|     | K. K. Joshi    | 1987   | 1987 |         | 1987 | ž.    | 5961 |
|     | Mrs.           | 1987   | 1987 | 1       | 1987 |       | 5961 |
|     | Sudhanshu      |        |      |         | 1.9  |       | -    |

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| ď.              |                | 22     |                    | 1         |
|-----------------|----------------|--------|--------------------|-----------|
| Bansal          |                |        |                    |           |
| A.N. Jha        | 198            | 198    | ****               | 3000      |
| Y. K. Sharma    | 1987           | 1987   | 1987               | 5961      |
| Dr.Bhupinder    | 1987           | 1987   | 1987               | 8961      |
| Mehta           |                | 1 2017 | : '0'              | . 177.1   |
| Mrs.Shama       | 1987           | 1987   | 14107              | S (1) e 1 |
| Bhatt           | 170 :          | 1 70 / | <sub>e</sub> i 987 | 5961      |
| S. K.           | 1987           | 1097   | LONG "             |           |
| Srivastawa      | 1707           | 1987   | 1987               | 5961      |
|                 | 1007           | 100#   | 2.                 |           |
| P. K. Mehta     | 1987           | 1987   |                    | 3974      |
| Mrs. Rekha      | 1987           | 1987   | 1987               | 5961      |
| Joshi           |                |        |                    |           |
| Mrs. Sadhna     | 1987           | 1987   | 1987               | 5961      |
| Babbar          |                |        |                    |           |
| R.K.            | 1987           | 1987   | 1987               | 5961      |
| Srivastawa      |                |        |                    |           |
| Inder Mohan     | 1987           | 1987   | 1987               | 5961      |
| Dutta           |                |        |                    |           |
| Mrs. Neena      | 1987           | 1987   | 1987               | 5961 s    |
| Rani Dhiman     |                |        |                    |           |
| Mrs. Neelam     | 1987           | 1987   | 1987               | 5961      |
| Sawhney         | 150            |        |                    |           |
| Dev Raj         | 1987           | 1987   | 1987               | 5961      |
| Sharma          |                |        |                    |           |
| R. S. Bhardwaj  | 1987           | 1987   | 1987               | 5961      |
| Ved Pal Rana    | 1987           | 1987   | 1987               | 5961      |
| Anjana Kapoor   | 1987           | 1987   | 1987               | 5961      |
| Rajani Arora    | 1987           | 1987   | 1987               | 5961      |
| Aswani Kumar    | 1987           | 1987   | 1987               | 5961      |
| Mrs. Saroj Bala | 1987           | 1987   | 1987               | 5961      |
| Gajendra Gaur   | 1987           | 1987   | 1987               | 5961      |
| Saroj Yadav     | 1987           | 1987   | 1987               | 15961     |
| Kumar Sanjay    | 1987           | 1987   | 1987               | 5961      |
| Singh           | 3              | 17     | 1707               | 3701      |
| Vinceta Kumar   | 1987           | 1987   | 1987               | 5961      |
| Mrs. A.         | 1987           | 1987   |                    | 3974      |
| Archana         |                | 1701   | 4                  | 3717      |
| Shalabh         | 1987           | 1987   | 1987               | 5961      |
| Chhikara        | 1707           | 1707   | 1707               | 3701      |
| T.P. Sinha      | 1987           | 1987   |                    | 2074      |
| Neena Mehra     | 1987           | 1987   | 1007               | 3974      |
| Tanuashri       | -1987<br>-1987 |        | 1987               | 5961      |
| Saxena          | -170/          | 1987   | ··· 1987           | 5961      |
| Narendra Rana   | 1987           | 1007   | 20                 | 2074      |
| Daljit Singh    |                | 1987   | 1007               | 3974      |
|                 | 1987           | 1987   | 1987               | 5961      |
| Mrs. S. R. Jain | 1987           | 1987   |                    | 3974      |

| Surinder Kumar<br>Jagpal Singh             | 1987 ==<br>1981, | post.                | $\frac{\widetilde{F}_{ik}}{n} = 0$ | साक्ष्म<br>क्यून     | -76      |
|--|------------------|----------------------|------------------------------------|----------------------|----------|
| Vinod Prashar<br>Jitender Siroha<br>Naveen | 1987             | 1987<br>1987<br>1987 | 108 7                              | 5961<br>1987<br>1987 | <b>9</b> |
| Chandra<br>Sanjeev Kumar                   |                  | 1987                 | ***********                        | 1987                 |          |
| Raj Kamal<br>Babu Lal                      |                  | *******              | 1087                               | 1987                 |          |
|  |                  |                      |                                    |                      |          |
|  |                  |                      | 1987                               | . 1987               |          |
| Kuhu Channa                                | ************     |                      | 1987                               | 1987                 |          |
| Anand Molit                                |                  |                      | 1987                               | 1987                 |          |
| Subhash                                    | ************     | *************        | 1987                               | 1987                 |          |
| Namrata                                    |                  |                      | 7948                               | 7948                 |          |
|  | •                |                      | , a)                               |                      |          |

Grant Total 220557.00 224531.00 218610.00 663658.00

Para-14 Rusary-14

Subject:

Stock Register Non-consumable and Consumable for different deptt.

On Scrutiny of Stock Register of Non- Consumable and Consumable for different Deptt. For the audit period 1998-99 & 99-2000, the following irregularities were noticed.

Botany Deptt.



- i) Stock Register for Non-Consumated home has not been prepare on the prescribed Stock Register.
- not been worked out Stocks of number of Non-Consumable items were reduced to Nil. It is irregular. It has also been noticed that a new Stock Register has been started wie.f. 11.12.90 and several items were entered in this Register. But the closing balance of the items shown in the old stock book has not been transferred to the new stock book. New stock book for Non-consumable items has not been maintained on the prescribed non-consumable register. No physical verification of the stock has been conducted. Full specification of the items purchased has not been entered in the non-consumable stick register. It is advised that non-consumable register may be prepared on the prescribed Stock register and all the items be carried forward from the old stock register duly attested by the Deptt. Head Physical Verification may please be conducted and its out come may also be reported to audit: -

#### iii) Consumable stock Register: -

Consumption of all the items Shown in the stock register at the level of storekeeper lab incharge "all quantity consumed or issued to lab" without showing the actual user as well as not showing the quantity consumption. The Signature of the quantity user was also not obtained as a taken of proof of consumption. The balances of the quantity was also not properly worked out either the balances worked out has been left as it is neither shown consumed nor shown balance in land. It is irregular. No physical verification of stock has been conducted. It is advised that the stock register may be maintained properly and shown to audit:

#### Zoology Deptt.

- i) It has been observed from the consumable stock register that the items purchased were entered in stock book. But the said entry has not been attested by the competent person. Consumption of items has not been recovered in the Stock book and no balance of stock has also been worked out: In some cases, the signature of the quantity user was also not obtained as a taken of proof of consumption. No Physical Verification of stock has been conducted so far. It is irregular. It is advised that the consumable stock may be maintained properly showing the correctly balances of consumption. Consumption shall also be shown with duly signed by the receipt. Compliance not shown to Audit.
- stock Register for non- consumable items has been prepared on the prescribed stock register. Progressive balance of each item has not been correctly worked out stock of number of non- consumable items were showing "consumed" Example: Page 3, 5, 7, 11, 15, as per GFR the non- consumable items shall the said items are declared condensed competent authority was its sale proceeds in the college account. Progressive total of 11 consumable items have not been worked out page no. 31,33,45,60,67,70,71,75 etc. the stock register has not been attested by the competent authority. Full specification

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of the Non – consumable has not been entered in the stock from this Shape sizes were entered against single items Examples: - "Fpsceps" page \$1. Selssar Page 5, 134, 136,

No physical verification of non- consumable items has been carried out. It is tapse on the part of college authority. It is advised that non- consumable register may be prepared on the prescribed Stock register. Progressive total of each non- consumable items may be worked out and the said entry be got attested from the competent authority. Physical verification may please be conducted and if any shortcomings are noticed, the recovery may be made from the concerned official under intimation to audit.

## I) <u>Consumable stock register:</u>

No physical verification has been conducted by the college authority so far. It is a lapse on the part of college authority consumption of items with date wise and quantity wise has not been maintained in most of the items. Signature of the receiving authority has not been obtained in the stock books. Items purchased and entered in the stock register has not been attested by the competent person in the entire stock register progressive balances has not been worked out in the most of the items entered in the stock book. The said stock register has not been signed by the competent person. Hence its authenticity can not be verified. It is advise that the stock register may please be maintained as per the above guideline and compliance may be shown to audit: -

### ii) Non - Consumable stock register: -

No physical verification has been conducted by the college authority so far. Items Purchased and entered in the stock register has not been attested by the competent person. Example page no.7, 8, 23, etc. The entire stock register has not been signed by the competent person. Hence its authenticity cannot be verified. Full Specification of items has not been recorded in the stock book. Progressive balances has not been worked out. It is advised that the stock register may please be maintained as per above guide lines and compliance may be shown to audit: -

#### Non-consumable Microbiology

No physically verification certificate not recorded. It is a Scrious lapse on the part of the college authority. Page counting certificate not recorded on 1<sup>st</sup> page before us. Bill Number Date and rate its were not mentioned in the register. Gross total were not made. Separate issue register was not maintained. Issue has been shown in the non—consumable register. This is irregular. Items of non-consumable register may be shown less after condemnation form formalities entered in the register Page. 124, 125. Microscopes model HB Olympic to page 241 and one stabilize 0.5 were stolen but no FIR lodged in police and further action taken in the matter was shown to audit.

#### Chemistry Deptt.



Page count certificate not recorded. No physical scrinication of took was made. Progressive totals were not made balance not worked out in the register Page, 9 & 10 Sign of incharge was not made discription of articles including specification and make not mentioned in the register page. 10 -10 Locks were disposed off at page 42 But manner of disposal and amount realized from disposal NA shown in the register issue register was not maintained.

#### Consumable Register

Page count certificate not recorded before use. Entries of receipts and consumed was not attested by the incharge page 11 Balance not worked out in the register. All the items have been consumed or issued at the level of storekeeper without showing the actual user as well as not showing the quantity of consumption Date of consume not shown in the

Compliance be made and shown to audit. 000 M-15 Subject: LTC CLAIM

While scrutiny the auditable record of swami shradhanand college. Alipur, delhi, for the year 1998-2001 the following discription were noticed on test check: -

- LTC Expenditure control Register for 1998-99 not submitted to audit hence claims not scrutrised.
- No page counting certificate has been recorded
- No Entry in the register has been authenticated by responsible officer. 3.
- Columns of register maintained. Found incomplete:-4.

| 1999-2000   | S. no. 3, 10, 12, 13, 18 to 26               |
|-------------|--|
| 2000 – 2001 | S. No. 1 to 3, 9, 12, 13, 18, 19, 22, 23, 26 |
|             | to 35  |

- 5. Bill No. 1 Voucher no. has not been mentioned against any entry in LTC exp. Control register.
- Entry regarding LTC availed not made in service books of the concerned officer / officials
- No family detail is available in any case in personnel file nor with service book, 7. Hence accuracy of geniuness of LTC claim is in question.



- 8. The LTC Advance has been allowed to officer officials but adjustment with have not been submitted within 1 month from the date of return. Which need proper care / control by the controlling authority.
- 9. Clear and destination should be mentioned in advance. But the officer/ official concerned, availing LTC. But the same has not been stand in any case some of instance are as under: -

#### 'A' Sh. Y. K Sharma

The detail of journey is as under-----

| 19.5.99<br>21.5.99 | Ghaziabad<br>Ahmedabad      | 20.5.99 | Vadodra    | II A/c<br>Delűx bus | 6300<br>15700 |
|--------------------|-----------------------------|---------|------------|---------------------|---------------|
| · ·                | to goa +<br>back<br>Nedoyad | 02.6.99 | Surat      | Train               | 242/-         |
| 5.6.99             | _Surat                      | 6.06.99 | Nizamuddin | Il A/c<br>Rs.       | 7175<br>13717 |

An amount of Rs. 10000/- Sanctioned as LTC advance vide No. 33 dt. 16.4.99 but claim settled vides Vr. No. 638 dt. 1.12.99. The Ltc claim should be submitted within 1 month from the date of return. But same have not been followed. The claim should also be rested. As per destination but there is not any information available to audit.

#### Mrs. Aujana

An amount of Rs. 4500/- sanctioned as LTC advance vide V. No. 567 dt. 14/10/99 refunded on 1/2/2001, the advance was to be recovered along with pending interest at 2% over GAF interest on the entire advance from the date of drawal to the date of recovering which needs to be recovered.

#### Dr. V. Ramesh Babu: -

An amount of Rs. 5000/- sanction as LTC advance vide vouchers No. 679dt. 31.01.2001, but the same have been refunded from the salary of 7/2001. No Penal interest have been charged. Which needs to be recovered.

#### Dr. S. K. Kundra

An amount of Rs. 20000/- sanctioned vide V. No. 536 dt. 14.11.2000, But the amount refunded on 3.2.2001 vide cheque college receipt No. 9782 dt. 3.2.2001. the penal interest has to be charged.

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#### Sh. V.K.Khiirana

An Advance of Rs. 20000 - were sanctioned vide V = 1 47 dt. 26/4/2000 Journey is as under: -

| 14.6.2000 | Delhi    | 14.6.2000 - | Banglor           | Indian                            | 8026     |
|-----------|----------|-------------|-------------------|-----------------------------------|----------|
| 22/6/2000 | Banglore | 22.6.2000   | Chennai           | Airlines<br>Karnataka<br>Roadways | 290/-    |
| 23.6.2000 | Chennai  | 25.6.2000   | H.<br>Nizammuddin | Rajdhani                          | 11930/8- |
|           | 46 60    |             |                   |                                   | 20246/-  |

The destination is banglore hence claim should be restricted accordingly as per entitlement but settled of claim made Rs. 20246/- vide V. no. 835 dt. 16/2/2001. The excess amount Is to be recovered after due verification.

#### Sh. P. K. Bhardwaj

An amount of Rs. 30000/- sanctioned vide V. no. 76 dt. 5.5.2000 for LTC advance for Delhi mumbai and back. LTC settlement should be submitted with in 1 month from date of return. The detail of journey is as under: -

| 12.5.2000 | Delhi  | Mumbai | Indian   |
|-----------|--------|--------|----------|
| 27.6.2000 | Mumbai | Delhi  | Airlines |

The claim submitted on 20.3.2001 As per LTC Rules, the entire advance is to be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned further penal interest at 2% over GPF interest on the entire advance from the date of drawl to the date of recovery will be charged.

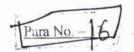
#### Sh. G. G. Goswami

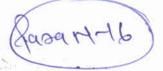
An amount of Rs. 1940/- sanctioned vide V. no. 190 dt 5/7/2000 for self wife mother, daughter & Son No family detail is available to ascertain the dependency of mother.

#### Sh. Pankaj Bhan

An amount of Rs. 2664/- sanctioned vide V. No. 968 dt. 29.2.2000 for LTC of parents. No family detail is available to ascertain the dependency of parents. Similar type of other cases be reviewed and necessary recovery be effected, after due verification, under intimation to audit.







Subject:

Outstanding Liability

On scrutiny of the balance sheet for the year 1995, 2000-2001, it was observed that the following amounts are payable since long:-

| S. NO. | Particualrs               | Amount   |
|--------|---------------------------|----------|
| 1.     | Student welfare           | 537.07   |
| F0     | programmed                |          |
| 2.     | Honorarium payable to     | 159.70   |
|        | science students          |          |
| 3.     | University practical exam | 1742/-   |
|        | fee                       |          |
| 4.     | Dr. A. M. G. Nair         | 200/-    |
| 5.     | P. D. Chawla              | 250/-    |
| 6.     | R. K. Goel                | 146/-    |
| .7.    | Radhey Shyam              | 9680/-   |
| 8.     | N. K. oberoi              | 2250/-   |
| 9.     | Bhartya Krishi Anusandhan | 182.75/- |
| 10.    | Mukesh Garg               | 3000/-   |
| 11.    | R. B. Soalnki             | 4500/-   |
| 12     | Ved vrat                  | 1553.00  |
| 13.    | Ajit Jha                  | 1600/    |
| 14.    | R. P Singh                | 1350/-   |
| 15.    | R C. Thakaran             | 3575/-   |
| 16.    | M N. singh                | 3500/-   |
|        |                           |          |

Either action may please be taken to settle the above said financial assistance of the same amount may be reduced accordingly from the grant under intimation to audit.



1) It has been observed that the payment of Transport Allowance to Teaching staff has been made for 12 months whereas it is payable for 10 months (a) Rs. 800/-as per U.G.C. Approved norms. Refer U.G.C. objections raised vide letter no. F 41-1/2001[CD] dt.30.12.4.

Accordingly, the cases may be reviewed and necessary recovery may be made under intimation to audit

(user H-18 erification of Stock Register

Ref. to Memo No.10 Dt. 28,04,2005

During the course of audit stock register pertaining to Microbiology {non.consumable) was checked and the following discrepancies were noticed:-

il No page No. Counting certificate has been given on the front page.

ii] A case of theft of 12 Liter of Prestige Cooker has been given on page 51 [NC]0n 13.10.2003. The matter has also been reported to the Principal of the college. Further action in this matter i.e. F.I.R. and its outcome may be informed to the audit.

iii] In consumable register {register II} at page No. 417 an entry ocular Micrometer has been made three times i. e. on 23.3.94. 28.1.97, 16.1.04, total 3. It should have been entered in Non-Consumable register. Justification of buying above previous stock islying in hand could not be known. Similar is the case in r/o stage micrometer at page 419 where two pieces are lying in stock.

[v] Stock register [both non-consumable and consumable] items may above be provided pertaining to other lab. of college.

Time - barred cheque A/C Ref. to Memo No. 11 dt. 28.04.05.

After going through the balance sheet as on 31.3.2004 it has come to notice that on 31.32004.a sum of Rs. 6,53,497.27 under Sundry Liabilities was lying under the Head! Time Barred Cheque! . This head includes the amount of lapsed securities pf student and time barred cheque of suppliers etc. As per University Rules if student do not withdraw their securities within three year from the date they leave the college, their securities should be treated as lapsed.

It is suggested that the securities of such students who have not drawn the securities within the prescribed period of three year from the date of leaving the college, should be treated as LAPSED and taken out from the head of! TIME BARRED CHEQUES! Immediately under intimation to audit.

Contd..



Para No. 20

Outstanding finance Assistance Payable /Liabilities

jasa 4-20

Ref. to Memo No.12 dt. 28.04.05

On scrutiny of the balance sheet for the year 2003-2004 it was observed that following amount were payable since long.:-

| Sl No.           | Head of Account   |     | Amount [Rs] |
|------------------|-------------------|-----|-------------|
| 1                | Sh. N.K. Oberoi   |     | 2250.00     |
| 2                | Sh. R,B.Solanki   |     | 4500.00     |
| 3                | Sh. O.P.Nagpal    |     | 204456.00   |
| 4                | Sh.Radhey shyam   |     | 9680.00     |
| <i>5.</i> $\Box$ | Sh.G.K.Parasar    |     | 13500.00    |
| 6.               | Sh. N.C.Gupta     | 6 6 | 2402.19     |
| 7.               | Sh.Ved Vrat       |     | 1553.50     |
| 8.               | Sh.R.P.Singh      |     | 1350.00     |
| 9.               | Dr. Ajit singh    |     | 1600.00     |
| 10.              | Sh Mukesh Garg    |     | 3000.00     |
| 11.              | Sh. V, K, Khurana | 554 | 3850.00     |
| 12.              | Sh R.C., Thakran  |     | 3575.00     |
| 13.              | Sh .M .N. Singh   |     | 3500.00     |
|                  | Ta.               |     |             |

B-HPDA

Previously during audit 1991-92 to 97-98, the above mentioned amount at S. No.1, 2, 4, 7, 8, 10, 12 13 was pointed Out vide para 48 memo No. 19 dt. 3-6-99 with instruction either to settle the said financial assistance or the amount may please be reduce accordingly from the grant under intimation to audit but no action has been taken till date. Immediate action may be taken under intimation to audit.

Para No. 21 Stock books/property Register Ref. to memo No. 14 dt. 3.05.05
On the scrutiny of stock book and property register for the audit period 2001-2004

maintained by the college caretaker the following discrepancies were noticed:-

1] The physical verification of stock has not conducted by the nominated officer.
Only S. O. (Admn) has given general certificate.

2] Stock book for consumable and non-consumable items is still maintained in a single register as pointed out by previous audit on 6.1.2003, no action has been taken to complete the discrepancies, Do the needful and shown to audit immediately.

Contd..

3] Non consumable items were shown as All . No separate register for issue of items has been prepared. As per instruction contained in the coldication the balance of non-consumable items shall be reduced only when the items are declared as condemned by the condemnation board and its sale proceeds is deposited in the college Revenue A/C. The said instruction as laid down in the GFR has not been observed.

| 1. Dinning Table with Chair  | Rs. 1606/                  | (P-43 I | roperty  | register) |
|------------------------------|----------------------------|---------|----------|-----------|
| 2.Decpencer 3. Desert cooler | Rs. 9500/≕                 | (P-42)  |          | )         |
| 4. Computer                  | Rs. 2150/=<br>Rs. 711799/= |         | !!<br>!! | )         |

4] Physical verification of stock in the property register has not been conducted for the audit period.

Compliance may please be made and shown to the audit.

Contingent Bills

Max 4-23 Ref. to memo No. 15 dated 5.5.05

A test check of contingent bill for the audit period 2001 to 2004 the following discrepancies were noticed, which may be looked into and compliance may be shown to audit:-

1] As per instruction contained in GFR regarding guidelines for the purchase of store:-

a) All purchase to be made most economical manner to meet the definite requirement . Purchase of small quantities to be avoided.

b) Splitting up of purchases order to avoid necessity of obtaining sanctions of higher authority and to avoid prescribed purchase procedure, not be made.

c) Open Tender: - To be used as general rule for all purchases exceeding Rs.2.00,000/-

2] The following case has been observed where codal formalities has not been 0bserved during test check:-

| Vr. No. | Date 2 | Name of Agency            | Amount (Da)           |
|---------|--------|---------------------------|-----------------------|
| 946     | 4-3-3  | Goderage Boyce mfg. Co.   | Amount (Rs.) 38110.63 |
| 1075    | 31-3-3 | Suraj scientific          | 26444.00              |
| 1072    | 31-3-3 | Chemical Tradings         | 5173.00               |
| 1071    | 31-3-3 | Chaudhary Sales           | 12214.00              |
| 1039    | 31-3-3 | Tara scientific House     | 16680.00              |
|         | 29-7-3 | S.S.Publication           | 29473.00              |
| 3.5     |        | Kalpana book Distribution | 25885.00              |
| 21 77   |        | Saroj book Distribution   | 14594.00              |
|         |        |                           |                       |

3] The payment for water charges has been made on the basis of average reading, the steps may be taken to pay water charges on actual consumption basis:-

Vr. No. 940 Bill No. 134790 Rs. 945.00 Dt.8.3.2. 134788 Rs. 1163.00 985 15452 Rs. 3502/=

dt. 12.3.3

Contd..

138 (193)

4] The amount has been paid to Sh. Mukesh leumar let use to 01 has pass. The conveyance has not been paid on actual basis in the following case, please clarify.

Vr.No. 938 Date 6.3.2 Rs.400/

'Vr. No. 994 Date 21.3.3 Rs. 4437/#

5] A special grant (Library) has been received for purchase of software. The comparative statement attached with the Vr. Does not shows the required specification and order has been placed to M/s. Libsys Corporation vide purchase order no. SSC/CP/2001-02/1648 dated 24-7-01. The comparative statement attached with Vr. No. 1075 Dated 27-3-02 shows:

| Name of Agency        | Amount Quoted (Rs |
|-----------------------|-------------------|
| 1. Kaptron Pvt. Ltd.  | 49,000.00         |
| 2. Communications     | 70,000.00         |
| 3. Libsys Corporation | 60,000.00         |
| 4. Paramahansa        | 68500.00          |
| Please clarify.       |                   |

a) Why the comparative statement has not been prepared with full specification.

b) The order has been placed to Ms. Libsys Corporation who has quoted Rs.60000/= where as the lowest rate quoted by Ms. Kaptron Pvt. Ltd., Rs. 49,000/=

6] The following amount has been drawn as advance but the adjustment vrs. has not been noticed/found during the audit period.

a) An advance of Rs. 1000/-to M/s. Neela Sahney for purchase of flowers on 8.12.03

b) T. A. Advance to Sh. J. L. Bhatt for attending workshop at Ahmedabad Rs. 4890/= which was reimbursable by the university. Please clarify whether the reimbursement has been received.

Similar other cases may be reviewed and outcome may be intimated to audit.

#### DIRECORATE OF ACDIDIT GOVT, OF N.C.T.OF DELIH 4th LEVEL C WING DELHI SACHIVALAYA NEW DELHI

CURRENT AUDIT REPORT FOR THE YEAR 2004 2006

Reference to Memo No. 09

dated 16.10.2006

Subject:-

Maintenance of leave account + overpayment regarding

During the course of test check of Leave account and PBR in respect of Nonteaching officials for the period 2004 -2006, it is observed that Sh. Pushpak Rana, Lab. Attendant remained on leave without pay on the following occasions:-

March,2004 to May, 2004 85 days June, 2004 to Sept. 2004 118 days August,2005 to Nov,2005 79 days Dec. 2005

08 days

Whereas as per PBR Salary for the above cited period have been paid to the concerned official. Excess payment of salary may be recovered from the concerned official under intimation to the audit.

ference to Memo No.13

dated 18.10.2006

Subject:- Maintenance of Service Book.

During the course of test check of Service Book and discussion with College authorities it reveals that College Administration not adopting the procedure of verification of character and antecedent of the old/new incumbent. It is also observed that entry regarding medical fitness report has not been found recorded in the first page of Service Book. It is very serious irregularities, this need to be elucidation to Audit. Hence the same may be reviewed and shown to next audit.

PARA No. 25 Reference to the in No. 19



dated 13.10.7466

Subject:-

Diversion of Funds

During the course of audit for the period 2004 06, it is observed that an amount of Rs. 1,50,11,085/-, which portion to "Students Society Fund" has been transferred to other head of account without the concurrence of any component authority. The above amount has been transferred in Capital Fund a/c.

Approval of the component authority for diversion of funds along with reasons for transfer was not produced to audit

PARA No. 26
Re

Reference to Memo No. 20 dated 23.10.2006

Subject :- Payment of Scholarship

During the course of test check of scholarship record for the period of 2004 -05 it is observed that an amount of Rs.238085/- was disbursed to the students whereas the amount of Rs.245915/- on account of scholarship has been shown as received in Receipt and Payment Accounts. Reason for non-refund of un-disbursed amount of Rs. 7830/- was not furnished to audit.



(1)

Subject:Deptt.)

Irregularities regarding Purchase of Lab. Items. (Microbiology

as for a No. 606

During the course of test check of stock register and purchase files of Microbiology department for the period 2004 -- 2006, the following Irregularities were noticed: -

1. B.O.D. incubators (570 x 875 x 550 mm -- 10 cuft.) amounting to Rs. 31752/- were purchased from M/s Tradevel Scientific Ind. Dt. 21.03.2005 on lowest rate basis. Whereas as per comparative statement produced to audit, rates Quoted by M/s Deepak Enterprise were found lowest i.e Rs. 30618/-, Reason for non awarding the contract to the lowest quotee was not furnished to audit.

Reason may be elucidated to audit.

PARA No. 4 29

) ) ) ) ) ) ) ) )

Resent-28

## NON-PRODUCTION OF RECORD

- 1. Spouse Information
- 2. Property Register
- 3. Contingent Charge Register
- 4. Attendance Register (Non-teaching Staff)



Audit period-2005-10 - Reference Audit-memo no.01 dated 02 11.10 Audit memo No.08 (Addendum-1) dated 02:11.10; and Audit-memo No.03 (Addendum-2) dated 03:11:10]

During test-check of the Final Accounts, following irregularities were noticed

- NPR of final accounts for 2009-10 The current audit was scheduled to be conducted in the month of Feb'10 : but on the assurance of college authorities regarding early finalization and preparedness of Balance-sheet for the year 2009-10, the audit was postbonical and takensup calls later date will. 12 to 1.0 kll 22,12,10. It regretted that despite the reminder and tapes of ten (10) months the college authorities were unable to precase the audit o-Baltinca-Sheet for the FY 2509-10, which is nightly tragular, i since, audit is upopte to offer comments of any apres on any especial ity, the Lacycunts
- Variation in depiction of previous year figures in subsequent years Balance Speet -During the proceeds of the Palance Shaet ligures, validations were noticed between Balance stices figures of provious genus and the deplaces, of the same in the subschoum years Balance Silbers, as summinized below :-

|                  | to the fact of | Co (10th)  | Falle   | PR (Freth!)  | 10 10 T - G - 10 G         | Details |
|------------------|----------------|------------|---------|--------------|----------------------------|---------|
|                  | 2006-07        | 0136890.04 | 2007-05 | 1 1541033.57 | 45,95,856,47               | Table-A |
| 2 Liabilities    | 2007-03        | 190.05     | 2008-09 | (-)88324.96  | 45,95.856.47<br>28,515.0 i | Table C |
| Heart-of Account | 2007-08        | 88515.01   | 2008-09 | 0.00         |                            |         |

n-Account-wise details are given in the anciosed Annexace William [5] item-wise reasons for the variations may be electristed with occurrentity's import.

- Non-frematiances of Rs.1335.33 to GNCTD Lightflies 1874 payable An amount of Rs.1332.51 stands as tability on account of neuse Rent Allowance since 1977. On inquest, it was learnt that the solid antount of Rs. 1332.61 relates to the nayment of HRA recovered near the staff in 1977 and is payable to ChiCTD; but the same has not yet been deposited with GNCTD for want of heady the contain. It is very tinear strong that for the tool DE penie college buthomies have been named to use the lover announce from Department of higher Education. SINCTO factive interpretation in a case, minute is being obtained by the college every man). Hence and case and amount in Ko 13 (20) may be adjusted in house Grants obtain here for a GNO 15 cards inclination to audit.
- 4. No dearestation charged out take assets Legittler No provision has been made for deprecision on fixed assets. Elucidate remeans.
- 5. Unaccounted energies Linchities Time-passes cheques in allowing especials were found booked under the Head-of-account - "Fine-inmed chaques";-

2003-07 2007-03 2008-09 6,58,131.27 7,14,070.27 9,02,117.47

In this connection :-

- (a) Beasons for such huge amount of liability as time-barred cheques may be elucidated
- (b) Cheque-yise creuk-up/details the cloresoid amount not available at recording
- (c) Efforts for early settlement of processed these-barries charges and be made and often an applicating some of the man not see we to be a profit.

ATEMINE STATE

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| Talenda (d. 1821)        | 18 <b>1</b> 150 - 12 <u>- 1</u> 1 1 | <u>r et</u> a er i dia vang di   | gurus booked li  | n minus vess |
|--------------------------|-------------------------------------|--|--|--------------|
| 그 사내는 보다 있는 그가 그 아니다.    | official (State C                   | US Comment and taken   | asperiour  |              |
| s grafijanski je stalika | rula                                | 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   | 2/ 57.3  | 1992.08      |
| TASSUFFICE THAY          |                                     |  | Carlot Company   | 195. H       |
| Assolved Cuide           | rits Sugarty Alc                    | t tee  |  | 549 00       |
| 1.10001                  | 1000 (in it                         |  | . 3  | ,11,632.08   |
| Liability side Non-a     | curring Sol Grant                   |  |  | 88,324.96    |
| Liability-side 15.6 St   | taff Union                          | 768.00   |  |              |
| In this connection :-    |                                     | The second secon | one in the control of |              |

(a) Reasons for the same may be elucidated with supporting documents

(5) Action-taken in settlement of the above may be shown to audit.

Non-utilization of grant - Liabilities - Grant for Mini Bus - An amount of Rs.216709/is being carried-over unutilized every year on account of Grant for Mini Bus from the
period prior to 2005-06. In this connection :-

(a) Reasons for non-utilization of the grant for so long may be elucidated

(b) If unjustified, amount may be returned as unutilized-grant, under intimistion to audit.

8. <u>Outstanding financial assistance - Liabilities - Financial Assistance Payable</u> - Following financial assistance were outstanding :

|             | c outstailing |             |
|-------------|---------------|-------------|
| 2008-07     | 2007-06       | 2008-09     |
| 2,65,228.10 | 2.11.886.73   | 3 87 506 67 |

in this connection

(a) Reasons for non-payment of aforesaid financial assistance may be elucidated

(b) Records of settlement of afcresaid outstanding amounts may be shown to audit.

11 Pann. 30 Ranga H-30

Paru - 2: Receipts & Payment Accounts

[Audit period-2006-10 - Reference Audit-memo no.08 dated 02.11.10 ; Audit memo No.08 (Addendum-1) dated 02.11.10 ; and Audit-memo No.08 (Addendum-2) dated 08.11.10 ]

Excess expenditure man allocated grants - R&P - Haintenance of Building Grant An amount of Rs.3,50,000/- was received in 2006-07 as Maintenance of Building Grant.
Its expenditure incurred was as under:-

2003-07 2607-08 2908-09 Total #20088 9xpdr 1,52,202,00 3,90,80 : 50 : 45818.00 (5,845.90 9,08,881.50 5869),50 In this connection :-

(c) items-vise details of expenditure not available on records.

(d) Elucidate reasons for the aforesaid excess expenditure of Rs.58631.50

(e) Source or incurring the excess expenditure of Rs.58651.50 not available on records.

(f) Action may be taken in rectinguous of excess expenditure, under insimation to audit.

2. Non-depiction of interest = 2008-37 - R&P - Regeipts - An amount of Rs.21968/- is shown as 'interest on Carl Scooler Advance'; whereas in the Snare Allocation Statement for the year 2006-07 of Delhi Administration, the said interest amount is not shown. However, the amount recovered on account of 'Recovery of CarlScooler Loans' of Rs.373814/- is shown in both the aforesaid statements. When recovery-amount is shown in both the statements: interest-amount should have also been shown in both the statements. In the absence of non-recording of the interest-amount in the Share Allocation Statement for the year 2006-07 of Delhi Administration is anderstated, resulting in incorrect financial statement submitted to GNCTD. Ethological reports.



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No serails of outdated shoulds = R3P = Fellowing figures were booked under the head-of-account = "Out dated che rest" during the audit-period :-

| 9 34   |         | - अंभागांध पातः वर् | enteneriog (= - |
|--------|---------|---------------------|-----------------|
| =: 1.5 | ig ti   | ig Receipts I       | Payments        |
| - 1    | 2000-07 | 25365               | 61449           |
| 2      | 2007-08 | 100737              | 44798           |
| 3      | 2008-09 | NIL Booking         | Nil Booking     |
|        |         | THE DOOMING !       | PARE DOURING A  |

In this connection :-

(a) Reasons for the out-dated cheques may be elucidated.

(b) Justify reasons for showing the unpaid amount as Receipts in the R&P account.

to, fillicidate reasons for no beoximaly 2008-05, despite hazing bookings in previous FY

(a) Show the year-wise details of the oneques as unled above

(e) Action-taken in settlement of the aneve may be shown to build

5. <u>CPF not paid - R&P - Receipty</u> - Following figures were booked under the head-ofaccount = "CPF not paid", during the audit-period:

| 2006-07 132749   | S. No | EV.     | in the state of the state of |
|------------------|-------|---------|------------------------------|
|                  | 1     | 2000 07 | Amount                       |
| 2 2007-08 20/544 | -     | 1.1.2   | 132/490                      |

In this connection :-

(a) Reasons for the non-payment of CPF may be elucidated.

(b) Justify reasons for showing the unpaid amount as Receipts in the R&P account.

(c) Elucidate reasons for not showing "CPF-not-paid" as liability in the Balance Sheet

(d) Action-taken in settlement of the above liability may be shown to audit.

6. Property tex details - R&P - "Property tax", curing the audit-period, is as under ;-

| ļ | S. No | FΥ      | 1 200  | a aymonts. |
|---|-------|---------|--------|------------|
|   | 1     | 2006-07 | 505125 | 744802     |
|   | - 4   | 2007-08 | 2.00   | 134158     |
|   |       | 2008-09 | 0.00   | 0.00       |

In this connection :-

- (a) Elucidate reasons for not showing the said property-tax in Balance Sheet as Liability.
- (b) Justify as how the amount of Rs.505125/- is chown on the receipt-side in 2008-07 (c) Studidate reasons for no booking to 2005-08, despite having poskings in previous FY.
- (d) Show gocuments relating to demand-raised us well as payments-made to MCD.
- (e) Clarify the, as on date, status of property-that with supporting document.

7. R&P - Receipts - Following pensionary-benefit figures were booked during audit-period;

|          |         | A savience in action and | sie booked du |
|----------|---------|--------------------------|---------------|
| S. No    | FY      | Recovery of              | Recovery of   |
|          | 2000    | Commutation              | Pansion       |
|          | 2006-07 | 1360170                  | 191963        |
|          | 2007-08 | 142588                   | 1617760       |
| <u> </u> | 2008-09 | NIL Booking              | NiL Booking   |
| ction :- |         |                          |               |

In this connection :-

(a) Reasons for effecting the aforesaid recovery of commutation may be elucidated.

(a) Elucidate reasons for no booking in 2008-09, despite having bookings in previous FY.

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# B-Uding Frul



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- (b) Fig. (forest is extres suggest flare a serve) in the time of Rs. 1.86-79 0496 (servectors) and suggestions of Chiversity of Dond. (ii) UGC (and (iii) Graff D, task materials to addit.
- (b) It was also noticed that an amount of Rs.1,65,10,453/- stands payable to Students Society Fund in the all balance sheet or the audit year ending 31,03.07, 31,03.08 & 31,03.09. Understandably, parts of the building contractor's payments were made out of the Student welfare Fund but the relevant orders of the competent authorities for making such transfer are not available on records. Hence, the aforesaid utilization of Student's welfare funds of fiss.1,55,10,453/- for Building supposes may be get approved and regularized. (i) the Executive Doublet of University of Cash 1 (ii) USO 1 and (iii) Gr!CTD, under intimation is audit.
- Unsettled list hitz Building Fund Calanda Silver Embility-side It is noticed that
  an amount of Rs.30,000/- stands payable to M/s RS Concuttant Engineers, during the
  year ending 31,03.07, 31,03.08 & 31,03.09. Reasons for non-settlement of the said long
  standing liability may be ejucidated to audit.
- Documents of settled Busine Building Fund Balance Sheet : Is all twiside It is noticed that an amount of Roll 50 2007- stood payable to M/s Amenica Construction Co. in the balance sheet for the year ending 31.03.07. Decements communing the sedtement of the aforesaid liability in the subsequent year of 2007-08 not made available to audit.

4. New - Salance sheet of 2009-10 not made available to cutof (bace could not be commented).

Ranga N-39

Para - 4: Provident Fund

[Audit period-2006-10 - Reference audit memo no.12 dated 05. +1.103

During test-check of the Provident Fund records, following irregularities were inclosed :-

- NPR of vital records It is observed that :-
  - (a) <u>Ledger</u> Records containing similar columns that of FORM CAM-47, wherein one complete folio allotted to each subscriber were not made available to audit.
  - (b) <u>Broadsheet</u> Further, records containing similar columns that of FORM CAM-48, wherein the figures entered in each of the dicressaid ledger felio and a shall against the respective account number were not made available to count.
  - (c) 2009-10 Balance sheet of 2009-10 not made available (hence could not be commented). In the at a not of which, the figures booked in the final accounts could not be verified. Elucidor reasons for the same.

2. Recoverable amount - PF statutes Sheet - Assets side - Following recoverable amounts were noticed in the final accounts :-

|   | 3. | E v   | Recoverable from | 108 recoverable | Interesi recoverance   |            |
|---|----|---|------------------|-----------------|--|------------|
|   | Νo |   | M/G              | account         | (108)  | Yetal      |
|   | 1  | 2006-07   | 40071.08         | 27440.00        | make a common transfer and a second of the contract of the con | 67511 08   |
| ĺ | 2  | 2007-08   | 40071.08         | 27440.00        | 1136918  | 1204429.08 |
| i | 3  | <u> 2009-00                                  </u> | 40071.08         | 27440 00        | 1136918  | 1204429.08 |

- (a) Details of the aforesaid recoverable amounts not shown with documentary support.
- (b) Elucida a reasons of TOS recoverable in provident fund account.
- (c) Action taken on settlement of preresaid recoverable amount may be observe to audit.
- Change of FF option PP Calabor Sheet Liabilides-side Policising were amount shown on account of change of option, during the audit-period :-

2006-7/ 2007-03 2008-06 13,27 330 70.47, 35 3,68,769

In this ownscotion is

- (a) Aspect or exercising characteristical of provious tool day be supposed.
- (b) Relation (Special in support of and the position times and an ar-

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# STUDION (Melen) Sourist Ful



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H. 1 <u> 20t. (16</u> - Pira - Adreamt de la proin the standard of the conduction of said remains as assumed).

Son by a uniform the moult. Award artials or the repending and payments in the Student Fundave, and the covariable is a substitution asset of the which, if a figured Look color the one is not to the distinction of the confidence of the confidence

3. [Transfer of times to maintenance Grant Account - Students Fune Statement -Income & Expenditure-side - Following were the shown booked under the head-ofaccount - "Maintenance Grant Account" (read with the R&P Account of Maintenance Grant) :-

|             | ~       | -1    | TOUGH WITH THE | NOT ACCOUNT OF | waimenance |
|-------------|---------|-------|----------------|----------------|------------|
| >0          | j- Y    | i jor | income         | Excenditure    | CB         |
| 1 1_ :      | 2006-07 | 14042 | 25.00.000      | 25,06,500      | 7542       |
| 2           | 2008-09 | 76.4  | 15.30.600      |                | 1 5 5 1    |
| contration. |         |       |                |                | 1.5        |

In this connection -

- (3) Elucidate reasons for transferring Student Fund to Maintenance Grant account
- (b) Rule position of transfer/utilizing student welfare unbount may be shown to next audit.
- (c) Relevant order of the compent authorities in the matter not shown to audit.
- (d) Item-wise details of the principal as income A expenditure may be shown to next audit.
- (e) Clarification may be made regarding the act ust-of interest, if any, on this transfer

Campen & dicting - Student Free Edianes Statet - Ascessible - Poliothing were the shown booked under the head-of-account "Cantean Building" :-

2006-07 2007-68 2608-09 **28**,476 28,476 28,476

Since canteen-building is part of the main building, reasons for showing the same separately in the Student Fund Account may be elucidated to audit and the same if incorrect, may be settled, under infimation to audit.

5. Advance to Staff - Student France Enlance Speci - Asserts-size - Pollowing emounts were shown as "Advance to sit

| movaniou (C star            |   |
|-----------------------------|---|
| 2905-07 2707-00             |   |
| 2905-07 2007-08             | 2008-09   |
| 4.00 4.00 3.0               | the second control of |
| . 1.69,157.09. 1 2.67.904.0 | () 1 95 <b>985 70</b> (   |

in this connection .-

- (a) Affine outset, payment of advanguate-staff from Student Fund is highly inequied
- (b) Action-taken on settlement of aforesaid repoverable amount be shown to next audit

<u> Payatile a counts — Students issue frauence fracet — utubility side</u> — ifoliowing ngures Were shown booked as amount payables :-

| (Particulars               |         | 005-07 | 2007-98        | 2008-09      |
|----------------------------|---------|--------|----------------|--------------|
| 1 Interest (Payable)       | 11.95.5 | 002.15 | 12,96,488.15   | 15,29,163.04 |
| 2 Nem (Payable)            | 51      | 198,90 | 51,498.00      | 54,498.00    |
| 3 Security for Furniture   |         | 5000   | <b>50</b> 00 i | 5000         |
| 4   Security for Generator | l       | 5000   | 5000           | 6000         |

(a) Relevant records not made available to auch

- (b) Justifications may be made as to why & to whom the aforesaid stands payable.
- (c) Action-taken on settlement of aforesaid payable amounts be shown to next audit.

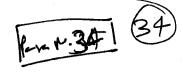
7. Minus batance - Students Fund Statement - Income & Expenditure-side - The expenditure under the head-of-account is in minus :-

| S.No | 1                      | Head-of-Account                       | Open's | Balance | Incom    | Li Es | arenditure | Clos'g Balance |
|------|------------------------|---------------------------------------|--------|---------|----------|-------|------------|----------------|
| 1_1_ | 2007-08                | Games & Sperts Fund                   |        | 635.21  |          | 0 42  | 22755.00   | -25029.79      |
|      |                        | Games & Speals i une                  |        | 629.79  |          |       |            |                |
|      | 2007-08                | Gudent College Union Fund             |        | 64.73   | 255265.0 | 0 27  | 7750.00    | -21720.27      |
| 1.5. | 2008-09                | Gludent College Union Fund            |        | 720.27  | 201000.0 | 0 27  | 4930.00    | -65050.27      |
|      |                        |                                       |        | 1,40    | 39380 (  | 00 4  | 760.00     | -16770.00      |
|      | 2008-06<br>  Countries | Student College Union Electronicon :- |        | .40     | 20980    | 00 4  | 760.00     | -16770.00      |

- (a) Reasond for excess expenditure ever installe in alorespia TV harp all ellers in a
- (b) Also, incurring of election expendings out of Servent (Wettare, Fund risplace justified
- (c) Action-taken on settlement of minds balance have be allown to next audit

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|  | JUG-07  | Sh.Bardey Strich   | Station_Assistant_   |  |  | - 6439 41.10 1113  |
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|  | 00 <b>0-0</b> 7   | Sh.Rajvir Singh  | Lecturer (Botany)  | 331  |  | 6425 at Julies   |
| *******  | 06-07   | Sh.Ml. Bansol  | Reader in Commerce   | 484  |  | रेप्रहेबा किरिय  |
|  | 06-07   | Sh.TP Sinha  | Reader in Economics  | 489  | 485  | ( 1161 to EENS   |
|  | 06-07   | Sh. Joginder Singh   | Lecture: in Economics  | 317  | 317  | इत्रेज भर रवातित   |
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direction. Ols I-Tax Sa Silatari HiAra dures as easi, 124 Sh.S. E. . badde, forth s 24504 Sh Sh.C mish Quisar archurer (N. 186 9472 2008-09 52 Di Sicindo Kuma Lociure: Zerdegi 31721 31771 53 2008-09 | Smt. Sajist Arcia 495 6421 Rauder Zectogy 2008-19 Dr Suman /acav Lecturer Chemistry 6920 - A. . 646L all. 161117 35 2008-09 -Sh.D ∵Bhardwar Sr PA to Principal 9727 **5**0 20(%-09) Sh.Ashoh Kr Shanag Lab Assistant 023 5.7 2059-10 Ur Doongai Ram Jaiwani | Assistam Professor 479.0 53 2609-10 Sh.HF. Khairi Lecturer Economics 15945 2009-10 59 Bijay Kumar Padhan Lecturer English 1223 T2009-10 5ũ Smt.Kuhu Chanana Lecturer English Sh.Syed Flaider Raza 61 2009-10 Lecturer Maths 12387 62 2009-10 Smt./vlamia Dubey Lecturer Computer Science 1435 Sh.Surender Kumer <u> Lactura, Zobiogy</u> 18865 36835 G-Total= 448117

Detailed colculations of the above cases have been depicted in the enclosed <u>surrequire-2/P-rra-8(r)</u>. Renoveries as stated against their names may be made from the concerned officials, <u>after one verification</u>, under intimation to audit.

- 2. Honorarium paid to NCC officials The following officials of the college are functioning as Associate NCC Officers:-
  - (a) Dr YK Sharma, NCC Boys (Army Wing)
  - (b) Dringer Mohan Duita, NCC Boys (Navy Wing)
  - (c) Smit.Sushila Thakran, NCC Girls (Army Wing)

Alorosaid officials have been regularly paid Honorariums and other remunerations from the NCC Departments but same has not being taken into account for their income-tax calculations, which is irregular.

Herice, in this connection :-

- (a) the college authorities may obtain certificate from the Commanding Officer's of their respective units regarding payment of nonorariums during the auth period 2006-10. Thereafter, figures so received may be incorporated in the income-tax calculations of the respective years and outstanding income-tax, if any, arising out of such balculations may be recovered from the officials, after due verifications, under intimation to audit along with documentary supports.
- (L) Further, in inture also necessary certificates may be obtained from the Commanding Officer's of their respective units and all such honorariums/remunerations may be taken into account for calculations of income-tax, under certification to dudit.
- 3. Irrequiar robate on rent-receipts it was noticed that :-
  - (a) in several cases, the originally calculated income-tax amount was found struck-off and recalculated after giving benefit u/s 10 (13-A) on account of rents-paid.
  - (b) And in almost all such cases the rent amount paid was shown Rs.3500/- (or below).
  - (c) Notice of the rent-slips were verified and accepted by the DDO.
  - (d) in several cases, even the rent-receipt slips of Ra.3500/- were not analosed nor any declaration/undertaking/certificate were obtained from the official in the matter
  - (e) There are serious doubt regarding genuineness of above such cases raises because (i) at the cutset, had it been a unentic the rent-paid receipts would have simply figured in the original calculation: (ii) residential address shown in these rent-receipts were mostly areas like Model Town, Janakpuri Gulmohar Park, Mukherjee Nagar, etc. and it is impractical to get family accommodation in these localities @ Rs.3500/- p.m.; (iii) Numerous cases of leaching-staff who are drawing gross calary not below Rs.3,00,000/- had submitted receipts showing the range and it has below Rs.3500/- p.m. which is nightly impossible in today's given lines.

Hence, ab much cases where benefits of rent-receipts have been allowed may be reviewed and verified thoroughly for any troudelent claims, under certification to audit.

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mountly basis sure denied, by all the control of the end of the FS and denied on it appears to the end of the FS and denied on it appears to the interest of the end of the FS and denied on it appears to the latter than the control of the end of the FS and denied on it appears to the latter than the end of the FS and denied on it appears to the latter than the end of the FS and denied on it appears to the latter than the end of the FS and denied on it appears to the latter than the end of the FS and denied on it appears to the latter than the end of the FS and denied on it appears to the latter than the end of the FS and denied on its appearance of the end of the FS and denied on its appearance of the end of the FS and denied on its appearance of the end of the FS and denied on its appearance of the end of the FS and denied on its appearance of the end of th

- b. No contiliente francisposera OSO calce Occalinate regal sing non-allowing of rebate on items which could be availed by hasband or wife not obtained before allowing such repata. For example Renf-phps. Tution Food FIBA (Principal & Interest), LIC, Medician PPF, USC, etc. Hence, audit speld rest enament in the matter of any double rebate.
- Irregular proof of House Building Advance Rebute on account of mBA (Pancipal) and HBA (interest) has been allowed on Bank-statements of the original showing the monthly 'Deposits' and 'Withdrawats' which is irregular. Elucidate reasons.
- 7. Irregular rebate of Tution togs Several cases were noticed were rebate on account of Tution fees was allowed on the basis of certificate issued from the school's of their wards, which is irregular. Tution fees rebate should be allowed on the production of construed fees receipts as well on the basis of certificate from the DDO/office of their spouse regarding non-allowing of rebate on account of Tution leds of the wards in question.
- 8. Unsigned 1-Tax documents Signatures of neither the claimant-official nor dealing-assistant nor SO(Accounts) nor Bursar nor the Principal were found affixed on in any of the 1-tax calculation sheets taking the onus of correctness and genuineness of figures submitted / calculated / arrived / accepted. Furthermore, not a single calculation sheet is without curating a overwritings, which is irregular, in the observe of any artheriticity sheld is unable to offer any comment regarding the correctness and genuin unless of records.

Para - 7: Transport Adovzance pale Samue vacutione [Audit period-2009-10 - Reference audit memo no.24 dated 22.11.10]

During test-check of monthly pay bills, it was noticed that a total of Rs.13,68,512/- have been paid to the teaching staff on account or Transport Allowance during their summer vacation period, which is irregular. A name-wise detail of 125 officials is depicted in the enclosed Annexure-st/Pure-7. Hence, the overpayment of Transport idlowance may be recovered from the aforesaid official, after due verifications, under infination to audit.



During test-chick of chave recount investors 8 reproduce Registers, it was noticed that a number of criticals are narrially to automatedly of senting from duty for long periods. Examples of the virgoninent cases the arguidants

| S. Name of the oldered                         | Linve<br>Addoesin<br>Register<br>Page No | oneck                                    | Little for<br>Little for<br>Cayle<br>(in the sale<br>period under<br>lest-chack) | unauthonzed<br>absent days | Equation of the comparison with working- |
|--|--|--|--|----------------------------|--|
| 2  |  |  |  | !                          | ឋayɛ (6÷5x100)                           |
| 1 Sh.Pushpak isana.<br>Laboratory Assistant    | 62                                       | Fub'04 to Mar'10<br>(Funhar not entered) | 2220   |                            | 74.23%                                   |
| 2 Sh.Sanjeev Kumar-II<br>Laporatory Atlanda it | 95,132,170                               | Vey 35 to Jan'th ,                       | 1779   |                            | 54.24%                                   |
| 3 Sh.Praveen Kumar. Chowkidar                  | 187                                      | Nov'09 to May'10                         | 210  | 40                         | 19.04%                                   |
| Sh.Subhash Bharti,<br>Laboratory Altendant     | -40                                      | Mar'07 to Nov'0?                         | 209  | 49                         | 18.22%                                   |
| 5 SmcShahnaz Bi,<br>Library Attendant          | 34,133.186                               | May 05 to Nov 03                         | 950  |                            | 170%                                     |
| 6 Sh.Krishan Adinar.<br>Laboratory Attendant   | - 31, 13.,                               | Nov'04 to Octob                          | 1089   | 97                         | 8.98%                                    |
| Note: Dalé-wise of unauthoriz                  | ed abconce is                            | enclosed in <u>Annex</u>                 | ш/е-5/Para-9   | <u> </u>                   |  |

The above list is not exhaustive and is only illustrative. Other similar cases may also be reviewed at your own level, on the above lines, under intimation & certification to audit

From the above tuble, it could be seen that the percentage of absence from day of the aforeseid officials range from 74.23% to 6.08% (col.7) in the above cases.

Apart from the roots, examples of the continuous spells of unauthorized absence of some of the aforesaid officials are as under :-

| No Hame of the                   | official           | Continuous leave period  | Total unauthorized absent days   |
|----------------------------------|--------------------|--|--|
| Sh.Pushpak<br>Laboratory As      | Kana,<br>cisiant.  | (a) 14.02.04 to 26.09.04<br>(b) 24.08.05 to 13.10.05<br>(c) 07.02.06 to 30.06.06<br>(d) 07.03.06 to 19.12.07<br>(e) 25.03.06 to 09.01.09<br>(f) 02.01.09 to 31.03.10<br>(g) No leave a/c after 31.03.10  | 77-MM-DC: 7-morths & 15-days 1-morths & 23-days 4-morths & 23-days 1-year 4-morths & 12-days 4-morths & 14-days 1-year 2-morths & 11-days 72-77-77     |
| 2 Sh.Sanjoev K<br>Lappratory Att | umar-II,<br>endant | (a) 27.06.05 to 05.06.06<br>(b) 28.05.06 to 13.16.06<br>(c) 17.10.06 to 31.12.06<br>(d) 22.93.07 to 19.11.07<br>(e) 04.04.03 to 31.08.08<br>(f) 24.07.06 to 31.08.08<br>(g) 10.07.09 to 13.00.00<br>(h) 15.12.09 to 31.01.10<br>(h) 19.05.06 to 11.08.10 | 1-month & 3-days 1-month & 26-days 1-month & 26-days 5-months & 26-days 2-months & 26-days 1-month & 7-days 2-months & 3-days 1-month & 16-days 2-days |

it adversely affects their performance, productivity, office-atmosphere, moral-of-colleagues, wasteful expenditure of public-indicey for keeping them on payroll & most importantly, disservice to budding-students of this college.

It was bis. recommend from the office dot despite the afcresaid officials habitual unauthorized absence for long renorming and a strainty action has been taken by college authorities against detactions, small two made than doing to remain absent at will. They are being let-off by mere doduction of severy for the divide of unauthorized absolute. Reasons for apathy and favoring such defrurtions by not taking any disciplinary animal apainst their may

As detailed in the GI, DoPT, Cliff No. 13026/3/2019 Rsu (Leave) doesd 22 18,10 precoribed precedures / guidelines / instructions exist for handling such situations. Excerpts of which are

- (a) As per Rala 25 of the CCS (Leave) Rules 1972 .-
  - Unless, the authority competent to grant leave extends the leave, a Government servant who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period shall be nobited against his teave account as though it were half pay leave, to the extent such leave is due, the period in excess of such leave due being treated as extraordinary leave.
  - (ii) Willful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action. Government of India decisions also exists that a Government servant who remains absent without any suthority should be proceeded against immediately and this should not be put off in the hasence exceeds the limit prescribed in Rule 32(2)(a) of the CCS(make) Pules, 1972.
- (b) In all cases of unauthorized absence by a Government servant, he should be informed of the consequences of such absence and be directed to rejoin duty immediately / within a specified date, say within three days, failing which he would be liable for disciplinary action under CCS<sub>1</sub>CCA) Rules, 1965, If the Government servant does not join duty by the stipulated date, the Disciplinary Authority should initiate disciplinary action against him and the disciplinary case should be conducted by issuing charge-sneets without delay
- (c) The consequences and procedure to be followed in respect of a official who is absent from duty without any authority has been brought out under FR-17(1) and 17-A. As per FR-17-A(iii) without prejudice to the provisions of Rule 27 of the CCS (Pension) Rules, 1972, remaining absent without any authority or deserting the post, shall be deemed to cause an interruption or break in service of the employee, unless otherwise decided by the Competent Authority for the purpose of leave travel concession, quasi-permanency and eligibility for appearing in departmental examinations/promotions, for which minimum
- (d) It is further laid down that the period of absence not covered by grant of leave shall have to be treated as "dies non" for all purposes, viz., increment, leave and pension. Such absence without leave where it stands singly and not in continuation of any authorized leave of absence will constitute an interruption of service for the purpose of pension and unless the pension sanctioning authority exercises its powers under name 27 of the CCS(Pension) Rules, 1972, to treat the period as leave without allowance, the entire past

- 1. Other similar cases may also be reviewed at your own level, on the above lines, under
- Action may be taken against the aforesaid officials, as per rules and applicanal circulions of - (i) College Governing Body : (ii) University of Delhi : (iii) UGC and (iv) DHE, GNCTD in the matter in cognizance of this audit para, under infiniation to audit.
- 3. Since, no attendance system is maintained for teaching-staff, no comments are offered Prompt & stern action may be taken against defaulting officials in future and compliance

Rasa M-37

1-1-1-39

(Addendum) datu:

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|    | granted to the sunctoyees by bands.    | all the rates in the body sign                   |        |

| ٠ <u>٠</u> . | IV.<br>Like |          | Grad on the on the                        | migra of australia              |        | ns'r          |
|--------------|-------------|----------|---|---------------------------------|--------|---------------|
| 1            | i           |          | Dr.Veda Vrat Aalok                        | Nature of advance not mentioned | 30000  |               |
| 2            | 61          | 24.04.06 | Mrs Prabha Singh,<br>w/o Late Dr MN Singh | Arrear of pension               | 400000 | 18            |
| 3            | :           | !        | Dr (Mrs) A Archna                         | Advance against arrears         | 25000  | ***           |
| 4            | 876         | 21.11.06 | Dr (Mrs) Neera Mahra                      | Advance against arrears         | 40600  | ************* |
| 5            | 877         | 21.12.63 | Mrs.Tanushii Saxena                       | Advance against                 | 50000  |               |
|              |             | i        |   | G-Total=                        | 545000 |               |

Hence, elucidate the followings:-

- (a) At the cuiset, under which rule such payment of advance against arrears was made.
- (b) Basis of-colouration's of equance not available on records.
- (c) Adjustment vouchers of aloresald advances have not been made available to addit.
- (d). If, the aforesaid advances have not yet been adjusted (i) reasons for non-adjustment of the aforesaid advances may be elucidated; (ii) the same may be recovered immediately. after the verifications, under intimation to audit.
- (e) In S.No.2 On the voucher, the particulars of expenditure has been recorded as <u>arreser of pension</u>; whereas in the enclosed application-letter, the recipient had sought <u>some amount in advance</u>. Clarify the variation-of-statements with production of documentary support.
- (f) Other similar cases may be verified at your own level, under certificate to audit.
- Unadjusted advances In the following cases it was noticed that the advances were granted to the employees but no advance-adjustment voucher alongwith its related bills are available on records :-

| No  |     |          | clame of the official      | Mature of advance  | Ant   |
|-----|-----|----------|----------------------------|--|-------|
| 1   | 416 | 24.05.06 | Dr Aurbindo Ghose          | for legal expenses   | 5000  |
| 2   | 477 | 05.09.08 | Sh.Surdendra Saney         | ior Selection Committee meeting of<br>chemistry dated 05,09,06     | 5000  |
| 1 : |     | :        | Sh.Surdenfira Samey        | io: Selection Committee macking of Fooder Grade detection 13,00,00 | 10000 |
| 4   | 513 | 19,09,06 | Sh.Sura <sub>i</sub> Yadav | for arranging ferewer  | 20000 |
|     |     | i .      | Sh.DV 3 prove              | for Findance Committee shareting dated 18.19,08                    | 2500  |
| G   | 992 | 07.11.06 | Sh.Suraj ∀ada⊋             | ior an anging farewell   | 20000 |
|     |     |          |                            | G-Total=   | 62500 |

Hence

- (u) Reasons for non-adjustment of the aforesaid advances may be clucidated
- (v) Unadjusted advances may immediately be recovered, after due verifications, under intimation to audit.
- (w) Other similar cases may be verified at your own level, under pertificate to pudit.



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'n this connection lit is observed that y

is). Our regard the set of authority entries through the high adequation by DAVP.

- (b) No TDS deducted. Hence, necessary an amount or <u>Rs.1541/-</u> being TDS @ 2% on the aloresaid paid amount of <u>Rs.77058/-</u> may be recovered from M/s KR Advertisers, <u>after the verifications</u>, under intimation to audit.
- 4. <u>Vr.1271 dated 31.03.07 for Ps.51346/-</u> An amount of Rs.51346/- was paid to M/s Laurie Baker Building Centre on account of settlement of bill for extra work done at new college canteen block; but no TDS recovered. Figure a modula or <u>Rs.1027/-</u> being 2% of TDS on Rs.51346/- may be recovered from the contractor, <u>arter due verifications</u>, under intimation to audit.

5. No proof of hist arsentents/payments made to students — In the following cases, it was noticed that the recipient-student's signature were not obtained against the payments made to them on account refund of fees / caution-money:

| 11123 |         | الم الله المنافقة | penanti     | e:un:        | Ci lees / caution in | ioney:         | -                              |               |      |        |
|-------|---------|-------------------|-------------|--------------|----------------------|----------------|--------------------------------|---------------|------|--------|
| S.    |         | Vr.date           | vr Ami      | ⊥ist<br>S.No | Student name         | Roll<br>No     | Olass -                        | Ciloque<br>No | Amt  | Annx'r |
| 1     | 45      |                   |             |              | Sushil Tushir        |                | BSc(Agro)-III                  | 142468        | 200  | 11     |
| 2     |         | 14.08.06          |             |              | Swati Gupta          | for ever conce | B.Com (P) 1st Year             | 092738        | 1240 |        |
| 3     |         | 14.08.06          |             |              | Himanshu Verma       |                | B.Com (H) 1st Year             | 092753        | 1240 |        |
| 4     |         | )±i 08.06         |             | _56          | Mednakshi            |                | B.Sc (LS) 1º Year              | 092770        | 1276 |        |
| 5     |         | 17.08.06          |             |              | Nichi Gupta          | 110            | Physics (H) 1st Year           | 092814        | 200  |        |
| 6     |         | 17,08.06          |             |              | Abhinay Chautihery   | 240            | B.Com (f2) Gd Year             | 992815        | 200  | 33     |
| 7     |         | 17 08.06          |             | 14           | Jitender             |                | B.Sc (B) 3rd Year              | 092827        | 200  | 33     |
| 8     |         | 17.08.06          |             |              | Sangeeta Tiwari      |                | B.A (P) 3rd Year               | 092832        | 200  |        |
| 9     |         | 14.09.06          |             | 1            | Feroz Khan           |                | 5.Com(P) 1st Year              | 092899        | 1210 | 42     |
|       |         | 15.09.00          |             | •            | Heena Rani           | 704            | BA Geog(H)3rd Year             | 145160        | 200  | 43     |
| 11    |         | 15.09.06          |             |              | Kavita               |                | BA Geog(H)3rd Year             | 145161        | 200  | 43     |
|       |         | 15.09.06          |             |              | Rahui Gupta          |                | B.Com (F) 3rd Year             | 145167        | 200  | 43     |
|       |         | 15.09.06          |             | ٠,           | Amil Goel            |                | B.Com (H) 3rd Year             | 745170        | 200  | 43     |
|       |         | 15.00.08          |             |              | išri, Vichan         | 1774           | 6.Con. (1.) 34 Year            | 145171        | 200  | 43     |
|       |         | 15.00.00          |             |              | Areit Gachdeva       | 1776           |                                | 145172        | 200  | 43     |
|       |         | 15.09.06          |             |              | Secrea Khayr         | 2004           | B.Com (P) 3rd Year             | 145176        | 200  | 43     |
| Pro   |         | 15.09.06          |             |              | Ashian Jain          | 2041           | 3.0cm (P) 3 <sup>rd</sup> Year | 1.45177       | 200  | 43     |
|       |         | 15.09.06          |             | 20           | Sunny Choudhary      |                |                                | 145178        | 200  | 43     |
|       |         | 5.09.06           | 7830        |              | Karitti Bhardwaj     | 2009           |                                | 141179        | 200  | 43     |
|       |         | 15.09.06          |             |              | Gulab Chander        | 2124           |                                | 7-5164        | 200  | 43     |
|       |         | 15 09,06          |             |              | Funcoultans          | 2128           |                                | 145185        | 200  | 43     |
|       |         | 5.09.06           |             |              | Sharti Attakhiya     | 2143           | V / 1                          | 145186        | 200  | 43     |
|       | ·       | 15.00.06          |             |              | Ravi Saluja          | 110            | B.Com (P) 1st Year             | 145195        | 230  | 43     |
| 24    | 503     | 15.09.06          | <u>7860</u> | 39.          | Pawan                | 5110           | B.Com (P) 3th Year             | 145197        | 200  | 43     |
|       | ا بــ ا | this cono         | i           |              | أريم ومحا            |                |                                | G-Total=      | 8996 |        |
| P400  |         | THE WAYN          | CAPITALIA . |              |                      |                |                                |               |      |        |

Hence, in this connection :

- (a) Elucidate reasons for deciting the head-of-account without actual distoursements.
- (b) Action-taken on above undisbursed amount of Rs.8996/- maxime six in romaxt hudit.
- Vr.1235-A dated 11.03.10 for Rs.2,00,90,000/- An amount of Rs.200000000/- (9000000-8500000) being the non-repuring grant was converted into FDR. In this connection is
  - (a) Source of receipt of grants alongwith documentary support be shown to next audit.
  - (b) Explain the main purpose of issue of non-recurring graps with documentary support.
  - (c) Ellicidate reasons for non-utilization of aforestilla grants for which it was greated.
  - (d) Orders & rule under which cuch conversion of greats to FDF indiges have a mountain



| poor little and the state of the second | was side   | e it vas actie.<br>Egy delizijo | 1:3:19        | if it is saignered | Date : |
|---|------------|---------------------------------|---------------|--------------------|--------|
| ore filety five in Abd (Blank ) file    |            |                                 |               |                    |        |
|   | 200<br>200 | G No                            | V. 440<br>116 | 21 08.06           | Amt    |
| 1 2 1 54 13 06 56                       | ้อักกั     | 5                               | 615           | 18.10.06           | 2500   |
| 3 20.06.06                              | 200        | 6                               | 399           | 09.11.06           | 20427  |
| in this connection it is observed that  |            |                                 |               | G-Total=           | 26822  |

- (a) It is not known as to whom the cheque wall issued.
- (b) Another aspect noticed was that an entry for the same amount was not found reflected in the bank book on the respective dates, instead, the aforesaid amounts for the total of Rs.26822/- is shown on the credit side of Bank book - using pen after altering the month totals. (i) Reasons for not non-recording of both the above debit and credit entries through computerized package may be elucidated; and (ii) Justifications of the aforesaid payment of Rs.26302/- may be madd along with its relevant documentary support like details of the students, their colours certificates, their ID cards, etc.
- Vr.1233 dated 40.03.10 toc Rs.75,000/- An amount of Rs.75000/- was paid to M/s Raju Kumar Singh as advance for renovation of entrance-gate, in this connection :-
  - (a) Documents confirming observance of codar formalities before award-of-work.
  - (b) Basis of sanctioning the advance amount.
  - (c) Orders issued by competent authority for making such sevence payments.
  - (d) Justifications of giving advance payment of Rs.75000/- not available on records.
  - (e) Job completion certificate of the work-awarded.
  - (f) All running bills & Final bill (including the aforesaid advance adjustment bill).
  - (g) Document confirming deduction of TDS.
- 9. NPR of records confirming observance of codal formalities documents Documents from indent-stage -to- confirming observance of codal formalities before issue of purchase-order and its stock entry were not shown to and its
  - (a) <u>Vr.1257 stated 25.03.10 for Rs.47,990/-</u> An amount of Rs.47990/- was paid to M/s Miditach Visual Systems on account of purchase of Sony LCD Projector against their bill no.RT-104 dated 23.02.10.
  - (b) Vc.1258 dated 25.03.16 for Rs.2,78,538/- An amount of Rs.278538/- was paid to Mis Javanti Scientific Instruments on account of purchase of Microscopes and other scienting sems against their bilt no.RI-161 dated 15.02.10.; f2-163 eroed 19.02.10.; and RI-154 dated 19.02.10.
  - (c) Vr.1323 dided 31.03.46 for Rs.54.941/- An amount of Rs.449414 was paid to M/s Salach Enterprises on account of purchase of 25 Dual Desks @ Rs.2245/- each against their bill no.08/358 dated 23.03.10.
  - (d) Vr.1200 dated 05.03.10 for Ps.10000/- An amount of Rs.10000/- was received from GNCTD for Eco-Club. Related records confirming utilization of the grants not shown.

- No 12 38

During test-check of Food & Farming on a managing interastic made anothered a

Excess fae a consisted from study dayor the deposit mediasion - Followich variations were noticed between the total term and the identicative municipalities and proving the college prespectas under the transfer of Tuescont Organ Charges ...

| S. | * * * * * * * * * * * * * * * * * * * | Osta poferna                       | Printed<br>Total leas | Head-or-Adhount-shap-Head (Prospectes may be referred for nomenctature details)   | Differ-<br>ence |
|----|---------------------------------------|------------------------------------|-----------------------|---|-----------------|
| 1  | 2008-09                               | B.Sc (G) / B.Sc<br>h) BA Geo (H)   | 3920                  | Total fees to be paid = Rs. 3920/-  | NiL<br>(OK)     |
| 2  | 2008-09                               | BA / BA(H) /<br>B.Com(P)           | 35-5                  | (Above Rs.3920/-) <i>Minus</i> (Lab Fees – Rs.36/- and Lab Dovelopmon Fund – Rt.400/-) = Rs.3484/-  | 101             |
| 3  | 2008-09                               | B.Com(H)                           | :<br>  4535<br> -     | (Above Rs.3978) ) <u>Annus</u> (Eath Fres - Rs.39) and Eath Development Fund - Rs.496 -) <u>And (Computer Development Fund - Rs.4664) - Rs.484/-</u>  | 101             |
| 4  | 2009-10                               | B.Sc (G) / B.Sc<br>(if) BA Geo (H) | 3935                  | total fees to be paid = Rs.3935/-   | NIL<br>(OK)     |
| 5  | 2009-10                               | B.Com(P)                           | 2600                  | (Abeya Rs.39354) Minus (Lab Fees - Rs.364 and<br>Lab Development Find - Rs.4004) = Rs.34994   | 101             |
| 6  | 2009-10                               | B.Com(H)                           | <600                  | (Above Re.3936/-) <u>Lithus</u> (Lati Foes - Re.397 and Lab Development Fund - Rs.4607) <u>pins</u> (Cumputer Development Fund - Rs.46007) = Fs.44597 | 101             |

Mote: Photocopy of the said prospectus-page is kept in office-copy of this memo for ready reference.

The afcresaid printing mistake in the prospectus had resulted in the payment of excess fees by each student to the tune of Rs.101/-, which is highly irregular. Hence, in this

- (a) Total excess amount charged from students may be tworked-out after taking into account the number of students admitted in the aforesaid absolutely years and shown to audit.
- (b) Reasons for excess charging excess fees from the students may be elucidated.
- (c) Responsibility may be fixed upon the defaulting official, who was in charge of proofreading the droft before final print-cut.
- (d) [Head-of-Addount where excess-charged fees were booked may be shown to audit.
- (e) Excess fees of Rs.101/- may be refunded to each student taken use surflication. under intimation to audit with decumentary support

2. Non accounting of fees - Fees received from student on account of the following Headof-Accounts (at the time of their admission) were neither shown in the Receipt & Payment Alc not in Income & Expenditure State

| 7001101 | in moonie of Expenditure   | state ment not in mis Statewe | ent of | Students Fund A/c | :   |
|---------|----------------------------|-------------------------------|--------|-------------------|-----|
| S. No   | 2006 <b>-07</b>            | 2007-30                       |        | 2008-03           |     |
| 1 .     | Union Election @ Rs.15/-   | Union Election @ Rs.15/-      |        | 1:08 @ Rs.5/-     | - 1 |
| 2       | WUS @ Rs.5/-               | WUS @ Rs.5/-                  |        | •                 | -   |
| 3       | DU Students Union @ Rs.5/- | DU Students Union @ Rs.5/-    |        |                   |     |

Hence, in this connection .-

- (a) Elucidate reasons for the same mongwith decumentary support
- (b) Total excess amount charged from students may be worked-out after taking into account number of students admitted in the oforecase years and shown is a six audit.
- 3. Unusual variation in fees amount During the FY of 2007-08, the fees amount of Rs.25,697/- was found booked in the Receipt & Payment Account under the Head-of-Account - "Student Society Account" were found hugely varied as compared Rs.25,33,509/- in the preceding year of 2003/07 and ics.15,33,000/- in the subsequent year of 2008-09. Clarify with dominionary sautom.

- (FIGT 18)

issues for the control of the Asian and the control of the trip control of the beautiful from the other Charges - The control of the beautiful beautiful or provided on pro-United by the control of the second or secure to register is being maintained with details regarding to each of the control of the second of the control of the cont

Hence, in this are leacher to

- (a) Reasons for not maintained a devoted free moute, may be of the factors must
- (b) University rules for refund during studies ency likely not been made in adapts to audit.
- (c) Details of the students to whom it as more refunded have not been made available to cudically and supporting documents to valify the correctness and genuineness of refunds made by the college.
- 5. Mo fees structure for PG & Add-on courses Prospectus under the heading "Courses of Study Foreign Language" speaks about :-

(a) Post Graquation degree in taA (Hindi)

(b) Certificate course in Russian, French & German :

(c) Diptoma in Russian.

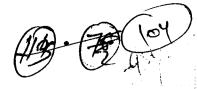
Students-statement also shows students admitted; but there no mention of any fees structure for the aloresaid course in prospectus, which is irregular. Nor any fees collected shown separately in the books of account. In the absence of vital information, audit could not verify such related fees collected for correctness and genuineness. Elucidate reasons alongwith relevant order concurred by DU and other supporting deguments.

- 6. No fees structure of 2<sup>nd</sup> 8 3<sup>rd</sup> year Fees structure for the subsequent 2<sup>nd</sup> and 3<sup>rd</sup> year of study not mentioned in any of the prospectus during the audit-period, which is irregular. In the absence of which, such related fees collected could not be verified for correctness and genuineness. Elucidate reasons alongwith relevant order concurred by DU and other supporting documents.
- 7. Fine for non-payment of fees As per information in the college prospectus, under the heading 'Fee and Other Charges Mode of Payment'', it has been stated at point no.3 that "If a student fails to pay his/her dues by the specified date, he/she will be fined Rs.One per day". Further all point no.4, it is stated that "The names of students who fail to pay their dues within one month of the test date notified for payment of the fees will be struck off the college rolls. Re-admission of such a students will be at the discretion of the Principal on payment of re-admission fees on its 100/- and other, charges". Whereas no separate containing the details of fine collected in confirmation of the aforesaid guidelines is maintained, however, as per the final accounts, following is the amount of fine collected:

| S.No | FY | Fine (including Library Fine) | 1 | 2006-07 | 16262 | 2 | 2007-06 | 1512 | 3 | 2008-09 | 17516

Hence, in this connection :-

- (a) At the outset reasons for the combined booking of two different fines namely "Fees-line" and "Library-line" may be elucidated to audit.
- (b) Reasons for not maintained a detailed Fees-fine register may be elucidated.
- (c) List of the defaulting students who failed to pay his/her dues by the specified date during the audit-period of 2006-10 may be made available to audit to verify the correctness and genuineness of the Fine collected by the oclage from defaulting students.
- (d) Also the amount of re-admission fees of Rs. 100/- and other charges collected by the college from the defauting students who fall to pay their dues within one month of the last-date notified for payment of the fees may be made available to audit for scrutiny.



| à. | <u>In , 25</u> | in <u>antiquarica <b>o</b>t</u> le <b>ts - f</b> ill a related | g : tw :1 | idention account of the tollowing |
|----|----------------|--|-----------|-----------------------------------|
|    | He ad-         | clind conts (at the gime of all in clina-                      | Cauri) We | remain begins that Receipt &      |
|    | Palen          | alt Azonochi inconi il Azonoch con ota                         | unie in i | astrophysically based in          |
|    | in the         | Saidents Fund ///c   |           |                                   |
|    | <b>S</b> .40   | Head-ci-Acuouni  | Since :   | Acad-of-viccount                  |
|    |                | Colicge Union  | 12        | Carner Placement Centre           |
|    | ***            | Sports Fund  | 13 (      | Environment Centre                |
|    | 3              | Student Aid Fund   | 1:        | Writer's Forum                    |
|    |                | Annual Day Fce   | 18 .      | vri Foundation                    |
|    |                | Foundation Day Fee   | 18        | Social Function                   |
|    | grammer a m    | NCC  | 17 1      | General Amoltiles                 |
|    |                | Development Charges  | 18        | Cultural Errichment               |
|    | 8:             | Canteen Charges  | 19 7      | Audio-Visual & Computer           |
|    | 9              | NSS  |           | Department Publication            |
|    | 10             | Lab Development Fund (Sc &Ge Stds)                             |           | Sindents Social Cultural Funds    |
|    | 111            | Vvomen Development Centre                                      |           |                                   |

Amounts not routed through the Receipt & Payment Arc nor in Income & Expenditure Statement and booking directly into the Students Fund A/c project, an incomes picture of the financial position of the college, which is highly irregular.

Hence

(a) Elucidate reasons for adoption of the aforesaid irregular method of accounting.

(b) Figures of the previous years may be reviewed and recasted in final accounts, after due varifications, under intimation to audit,

Note: It is also uided that

- 1. Reference is made to item no.1 of this reply furnished by line conego with regard to the sicresaid audit-quoties. Actually, audit wanted to verify (a) The calculation of the fees collected; (b) Total money collected (including the excess amount); (c) Treatment of excess amount collected; and (d) Refunds/benefits given to those particular students from whom excess amounts were collected. But the reply furnished by the unit is not convincing.
  - 2. Pence, at the moment, reply is not satisfactory. (

8009H-39)

(03)

Duning test-meck of no surity deposits. In adequate of the most reduced

- 4. 2008-16 Final Appount 10. 000 10 get male; by liable to audit (here studied commented)
- 2. Variation in accordating Codego has been undesting "Refundable Security Deposits (caution more). (12 Re 21, 25 for a every stack to a, the time of admission during the audit penal), approve bookings of the figures by a resulted province in the begin in Engineer. Engineer Account and Income & Expenditure Statement of the college accounts. Contain Messay was only mentioned in Balance Sheets; wherefrom following discrepansies were policed in

| S.<br>No | FΥ      | (maximum-number) | realizad from<br>snem @ Rs.200/- |        | Difforence |
|----------|---------|------------------|----------------------------------|--------|------------|
| 1        | 2       | 3                | 4                                | 5      | õ          |
| 1        | 2006-07 | 906              | 181200                           | 150400 | 00800      |
| 2        | 2007-08 | 896              | 179200                           | 150760 | 28446      |
| 3        | 2008-09 | 1149             | 229800                           | 190885 | 38915      |

In this connection :-

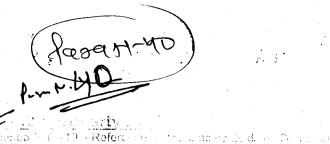
- (a) Reason for the above variations in Coi-6 may be elucidated to audit with supporting documents.
- (b) The variation figures at CoI-8 for the year 2007-08 and 2008-08, when divided by 200 does not give the resultant in fractions (142.2 and 194.575 reupeatitiely). Since each student had to pay refundable security deposit of Rs.200/- each, justify reasons for aforesaid fractional results alongwith supporting decuments.
- 3. <u>Unaccounted refunds</u> On inquest regarding the account/transactions/treatment of <u>unclaimed</u> caution money during the audit-period, the college was unable to produce any transparent records, which is irregular. As such, it is construed that the requisite student-wise, year-wise and class-wise register of caution money is not maintained by the college. In the absence of which audit could not ascertain (i) whether the substant which was refunded to the student was actually due to him or not; (ii) whether any duplicate payment have been made to the student or not.

Hence, in this connection :-

- (a) Elucidate reasons for not maintaining the student-wise, year-wise and class-wise register of caution money.
- (b) Justify all the refunds made during the audit period of 2008 to alongwith with production of detailed list of cases and its supporting documents.
- 4. Unclaimed security deposit As per information in the college prospectus, under the heading "Reland of Security Deposit", it has been stated that "Security deposits are retrainment out payment will be made only an application and after deduction of outsituding dues, If any, it no application is received from a substant within three years of leaving the college, the amount shall tapse to any College Account". Whereas no such transfer of labsed deposit has been effected in the books of account of the college during the audic period, which is irregular.

Hence, in this connection :-

- (a) Elucidate reasons for non-transfer of unclaimed deposits as revenue;
- (b) The college multiprities may were-out the exact amount of unciclined deposit and transfer it as revenue account or the college, <u>after due v. Featle.ss</u> under intimation to cudit.





outling less one take and properly in Jacoby reserved to sudfloor to Aling irregularities were needed i-

MFR affect to 27.10.02 - 100 a lines entry modelle in the register is dated 27.11.02 (Page-1) The acty records pour will. It 02 not as in stellar records. As the college is in existence came 1967 and one of acquire is appropriate record with coase, whilst effects on its subsequent of every too property any eter of pine 2s general subsering. Hence, in the observe of which is according to community, in the observe of which is accordenced not offer any community, in the observe of which is accordenced.

2. Irregular maintenance of register – As per Rule 190(1) of GFR 2005 – "The Officer-incharge of stores shall maintain suitable item-wise tists and accounts and prepare occurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances". Whereas it was observed that progressive-balance of stores has not been worked-old in the Fronerty-register; instead balances were reduced with every issue, which is an oregular method in the absence of which, the register does not reflects the actual balance of stores at any point of time. Hence – (a) Elucidate reasons : and (b) Balance of each items may be reviewed and recasted, after due verifications, under infimation to audit.

3. Re-verifications of stock-regionar - It was observed that .-

|   | ********* | <del></del> |                                | The second of th | a sales as seen constitues   |
|---|-----------|-------------|--------------------------------|--|--|
|   |           | 1           | Grand Total of                 | Cost/Booked-value of   | etrophisade of   |
|   | S.        | 1 Year      | expenditure incurred           | proporty-hem   | Control of the Contro |
| 1 | No        | 1001        | liduring FY (Irrespective of ) | parchased as per   | · · · · · · · · · · · · · · · · · · ·  |
|   |           | 1           | hosa si account)               | Stock register   | supenditure  |
|   | 1         | 2006-07     | 10,59,64,502                   | 10,76,941  | 1.01%  |
|   | 2         | 2007-08     | 10,10,36,939                   | 10,74,961  | 1.06%  |
|   | 3         | 2008-09     | 15,49,43,369                   | 17,66,101  | 1.13%  |
|   | Ġ         | 2,09-10     | 27,10,38,921                   | 34.24.128  | 1.26%  |

From the above table, it could be seen that only negligible amount of pround 1.12% of total expenditure has been incurred by the college on purchase of place fyritems, which is unrealistic and unconvincing. Hence, all the purchases-made may be verified from the yearly payment-vouchers and the stock-entries made, for correctness and genuineness, under intimation to audit.

4. Physical verification of stock not done - As per Rule 192(1) and Rule 192(2) of GFR 2005 - "Armual physical verification of all stores should be carried-out attest once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures." But no physical verification of stores have treen conducted, ever in the past, which is highly irregular, in the absence or which audit could not verify the balance worked-out in each registers.

Hence, in this connection .-

- (a) Elucidate reasons for non-verifications of stocker; and
- (b) Necessary verifications of eleves as detailed under Rule 191(3) may now be conducted and discrepancies, including endilegus, dum ges and unserviceable goods, if any identified dumne upon verifications chall immediately be frought to the noticed of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 38.
- (c): Action-taken in the matter may be intimated to audit
- 5. Stock quality and quantity certificate not recovered property Commany to Rule 187(2) of GFR 2005 and Rule 102 of GGA(R&P) Rules 1933, the stock entry certificate recorded in most of the vouchers does not certifies anything about the count, measurement or weight and subjected visual inspection at the time of the receipt of stores including certificate regarding correctness of quantities received; quality to be as per specifications and certificate of regarding no damage or deficiency in the materials received, which is irregular. Reasons for the same may be elucioated.

di: were

部の語を見る進品でものには、語句とはrkg to revisioned of the cool entres made were

| S.7.0  |      | 6.1 ac.         | The was always to | Tate and ultime (or)  Division | Subsequent- |
|--|------|-----------------|-------------------|--------------------------------|-------------|
| 11   |      | Song Almirah    | 10.63.55          | 3 <b>0.</b> 03.1               | 31 07 ::3   |
| 12 :   | 1.2_ | Steel Almirai   | j na 19 es        | 1.3.702                        | 25 03.64    |
| 3  | 4    | Steel Almiruh   | 93.08 97          | 5 <del>.</del>                 | 29.05 67    |
| 4  | 40   | Carpet          | . ∰1.09.03        | 25.01.05                       | 10 10:05    |
| 5.   | -: . | Computer        | 10.03.60          | 23.12.04                       | 03.11.04    |
| <u>                                     </u> |      | Revolving chair | 50,03 07          | 20.67.00                       | 10.08.07    |
| 1.7  | 52   | Visitors chair  | 14.02.03          | J6.12.07                       | 15.02.08    |
| 8  | 82   | Visitors chair  | 15.02.08          | 20.03.07                       | 30.0a.ne    |
| _ <u>9</u>                                   | 160  | Grill           | 13.12.04          | 12.12.00                       | 24.10.05    |
| 10   | 160  | Grill           | 24,10.95          | 03.05.35                       | 12.05.06    |
| 11   | 160  | Grill           | 06.05.05          | 12.05.06                       | 17.04.06    |
| 12   | 178  | Pipe fittings   | 18.03.05          | 31.03.05                       | 23.03.05    |
| 13   | 192_ | Office Table    | 03.04.07          | 29.03.07                       | 09.08.07    |
| 14   | 199  | Grill           | 07.08.07          | 27,07.07                       | 25.08.07    |

Elucidate reasons alongwith documentary support.

7. Non-issue of stores - As per the register, the following home have not yet issued to anypody or utilized, till date, i.e., 23.11.10 -

| S.Ne | Pg no. | Bili no.           | Date                   | Suppliers name                | liem            | Qty         | Amoun                                  |
|------|--------|--------------------|------------------------|-------------------------------|-----------------|-------------|--|
| 1    | 15     | 3016               | 23.03.08               | M/s New Gulati Stores         | Brief case      | 1           | 1350                                   |
| 2    | 20.    | 980                |                        | Ms Aggarwal Agandes           | Black Board     | 6           | 16456.50                               |
| 3.   | 20     | 1191               |                        |                               | Stack Board     | 10          | 27619                                  |
| 4    | 55     | 007                | <b>13</b> .10.09       | tW/s Achner Singh & Sons      | Lecture sin, ds | 15          | 46413                                  |
| 5    | 56     | 151                | 04.12.09               | M/s Vikas Surya Shopping Mall | Room Healc      | 1           | 6820                                   |
| 6    | 61     | 103, 108.<br>- 110 | 28.05.10 &<br>10.06.10 | M/s Ravindra                  | Notice Board    | 2+3+2<br>=7 | 4950+7 <mark>733+</mark><br>3385=16068 |
| 7    | 74     | 177                | 27.01.05               | Ms Manadev Emporium           | Soia cover      | 40          | 4800                                   |
| 8    | 96     | 663                | 20.02.09               | Ws Salka Furnishers           | Wooden table    | 1           | 4000                                   |
| S    | 113    | 1149               | 08.06.10               | M/s Aggarwal Agencies         | Computer table  | 20          | 85375                                  |
| 10   | 125    | 125                | 01.08.10               | Ws Metro Sales                | Computer Chair  | 30          | 62437                                  |

8. Excess issue of stores - Pg-26 - Calculators - Two calculators were issued to Sh.RK Garg, AC on 22.04.05. Reasons for issuing two calculators to one person may be elicited.

to audit. As on date the official stands retired; but me calculators have not been received

- back in stores. Either the same may be received back from him or the cost of the items may be recovered from the official, <u>at a, due verifications</u>, under indinate into confluences.
   Generic name used Pg-49 Computer Different items of the computer is recorded under on generic term. Computers', which is irregular. The same may be transferred.
- under different head; though the prefix of 'Computer' could be added to each like Compute-Printer, etc., after due verifications, under intimation to audit.
  10. No stock entry of Generator As per the Diesel Register, fuel for Generator is being purchased frequently; but the item. Generator is not available on records. Justifications for purchase of diesel may be made without having generator on records.
- 11. Two entries on the same day PG-231 Battery Two entries of purchase of battery has been made on the date of 17.08.09. Relevant purchase documents may be shown to audit along with documentary support.
- 12. Two stock entries for one item Po-42 & Po-180 Dispenser One water dispenser was purchased from M/s Nayyar Electrocais, 0-573, Saraswati Vihar, Delhi-34 against their bill no.19300 dated 21.07.09 for Rs.7800/- ; but stoor, entries for one item may be elected to audit alternowlin documentary support.



| is <u>Ac</u> hese | (1947) <b>在中华</b> 。 2041年9月2日                               | 1. No. 15     | 2018 BS 06 30.03.0   | 07 with the total     |
|-------------------|---|---------------|--|-----------------------|
| . as r J          | 。 (1945) 秦 宋朝朝 [##] [1] [1] [1] [2] [4] [4] [4] [4] [4] [4] | T = I T + I T | The spin three   | at them to expense    |
| <b>to</b> 145,545 |   | 1.00          | and the second second  | en deservice value of |
| <b>543</b> 007580 | I wan be ducidated the areas.                               |               | The state of the s |                       |

- Quantity of recorded 1 (2) Notice sears Dublinty purchase not mentioned against the block entries made on 28.65.09 (2) 05.09 (25.05.09 and 31.05.69. Elucidate reasons.
- Envise whence theres it was noticed in the following cases that figures were not recorded, which is irregular (a) Pg-82 Visitor Chair 20.03.07 (a) Pg-75 Gurtain Rod 25.05.07 (and (c) Pg-187 Gadar 12.05.07. (Elucidate repsens.)

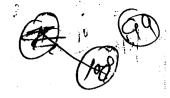
### 16. Other irregularities :-

- (a) Prescribed register format Form GFR-40under Rule 190(2)(ii) of GFR 2005 not used.
- (b) The mandatory page counting certificate was not found recorded on the register.
- (c) Volume number of the register not recorded.
- (d) Sequential volume numbers not recorded; hence provious details not verified
- (e) Belance bill not recorded in any of the items and started from FIL, which is megatar.
- (f) Opening & Closing balances neither recorded nor centified by competent accordiy.
- g) Signature of the dealing assistant (Store-in-charge) not recorded in the register.
- (h) Baring a very few cases, the SO(Admn) had also not recorded any signatures.
- (i) Indent illes and other related records not shown to audit.
- Reference of indent not recorded in the stock-register.
- (k) Details regarding item-receiver or where-placed is not explicitly mentioned.
- (t) Specification of item purchased were not recorded in most of the cases.
- (in) Most of the balances of property-items were shown as Mit, which is in egular.
- (n) Several unsitiested cutting and overwriting noticed in the register.
- (e) Identification number not lien a not recorded on the items.
- (p) Mostly recipients signatures against items issued from stores have not been obtained
- (q) Stock entries made in the page without item-heading Pg-204
- (r) Date of purchase not recorded Pg-195, Pg-219

#### Hence, it is stated that :-

- (i) The aforesaid irregularities have severe adverse effects on maintanance of Property Registers, which is highly irregular & violative of the provisions of the Statutory Rules.
- (ii) Existence of the aforesaid irregularities construes that the current Property Register is used only to enter the purchases made after 27.11.02 so that payment to suppliers be made without working out the total number of property items available in closing balance, since no opening balance of property items prior to 27.11.02 is available in the register.
- (iii) Furthermore, non-availability/non-tractability of Property Register pack of 27,11,02 is also a very serious matter because the college is in existence since 1967 and property items worth several crores can be visibility identified for which expenditure worth beveral crores have been understandably incurred out of exchequers funds.
- (iv) Hence, all the inegularities mentioned above be explained to audit and also the circumstances under which no administrative action has, so far, been taken by college authorities be explained to audit.

Research Company Control of Contr



During test on each fire a noticed that

- (a) The college is in existence since 1993 and not a single records is available in the college comming declaration of any item as surples of absolute or unserviceable as on date, i.e., 29.11.10.
- (b) Mor disposal of the such out to be positive on records
- (c) Nor any condemnation board has been constituted till date.
- (d) Nor the Dead-stock register in Form GFR-17 as stipulated under Rule 196(iii) of GFR 2005 has ever been maintained by the college.

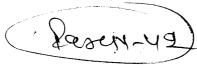
In the absence of the inforesaid vital documents, it is construed that condemnation procedure has not been undertaken for the past 47 years, which is highly irregular.

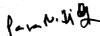
Uniderstandably, over a period of several items may have been rendered surplus or obsolete or unserviceable or completed their full life-period. Mun-condemnation may reduced many of such items to trash or many may have been gone unaccounted or many may have been allowed to deteriorate or rotten or degrade.

Thus, failure on the part of college authorities has resulted in non-realization of scrap-value, which is a kind of financial loss to Corremnent

#### Hence:-

- Elucidate reasons for in-action in the inster.
- 2. Responsibility may be fixed upon defaulting onlocals for lackadaisical approach.
- 3. Without any further delay, the competent authority may at his discretion constitute a committee at appropriate level and initiate immediate action in the matter in accordance with the stipulated provisions of Rule 196 to 202 of GFR 2005 and avoid further deterioration of articles and loss of Government money, under intimation to (i) College Governing Body; (ii) University of Delhi; (iii) USC; (iv) DHE, GNCTD; and (v) audit in cognizance of this audit para.







Unage from construction new builting other of earling continues the Rs <.5 crores tibute hope fourstudy structure of all angiers of an engine sectors because the probability numerous rooms is stimstarting cross report by the configurations to have contrad its life or have been left to obspidate without period service or maintenance. Here, zer us on date the electriciting is on by in a very bad state and within the darger of collapsing sevaline.

Apart from the aforesant leaguring entercy structure, there is a single-storey structure with several cooms within the campus, whose physical conditions is also similar to the aforesaid old building.

Hence, in this connection :-

- 1. Reasons for non-demolition of the dangerously standing structures and waiting for catastrophe to happen may be elucidated to audit.
- Reasons for complicating of relevant certificate from any municipal authority / PWD / equivalent authority declaring the old buildings to be dangerous may elucidated to audit.
- Reasons for non-inclusion of the item-of-work 'Chartenine of site after demotition of old buildings' in the agreement with the contractor of new building to whom more than Rs.4.5 crores was paid - may be elucidated to audit.
- Responsibility may be fixed upon defaulting officials for tackadaiside, appreach in the matter.
- 5. Property Register of the college does not specific about various possible fixtures & furniture's available in the old buildings. As such, without any further delay, the competent authority may at his discretion constitute a committee at appropriate level and whereabouts of the fixture & furniture's of the old buildings may be brought to books, after due verifications.
- 6. Thereafter, initiate immediate action in the matter in accordance with the stipulated provisions of Rule 196 to 202 of GFR 2005 and select a highest bioder to cautiously dismantle old bricks, iron and other reusable items from the old buildings, which should then be sold to realize best/maximum price available in the market for deposit into Government account, under intimation to (i) College Governing Body; (ii) University of Delhi; (iii) UGC; (iv) DHE, GNCTD; and (v) audit in cognizance of this audit para.
- However most importantly, safety of life should be primary in the matter and safety of property should be secondary.

Jasan-43)

in 199<mark>081</mark> (1990-1991) Tipolic<mark>aing</mark> (Boovery G

useit period-2000-10 - algues per usa a vendere so hated 30.12.30 and hatel memo no.36 adexistes index 20.12.10]

1.12.00

During test-check of Ledger Account of Advance (Curl/Scooter), it was noticed that the following officials had taken interest-bearing advances as detailed under to

4. 14

- 1. Non-compliance to the process of the analytic is a manufactor, as a process of the officials who applied Car I become advance, as the provision with a
  - (a) As per GCiD(4) below Ride 28 of Compendium or GFR on Advance, it is stipulated that "The authority sanctioning advance for the purchase of conveyance should also ask the Government servant concerned to produce the registration book of the vehicle within a period of one month from the date of purchase of the vehicle or within two months form the date of drawl of advance, whichever is earlier, to show that the vehicle purchased by him have actually been transferred in his name by the compenent authority, talking which he shall be liable to pay penal interest on the entire amount of advance as per GOID(1) pelow Rule 2 of the Compendium, from its date of erawl to the date of submission of registration book."
  - (b) Further, as per GOID(5) below Rule 28 of Compendium of GFR on Advance, it is supulated that "The sanctioning lumiority should ask the Government servant to submit the cash receipt within the prescribed time for scruting to ensure that the advance has been utilized for the purpose of convergnce within the prescribed period".

Whereas, during the audit period, following chicial had taken advance for the purchase of Motor Cars and Motor Cycles but heither the relevant registration book nor any cash receipts confirming proper utilization of the advance were made available to audit :-

| : continuino   | oroper utilización di ute a  | avence were made  | avallacie to a   | LI CITA   |
|--|--|---|--|---|
|  |  | 1   | Date of  | Amount of   |
| Reg Pg No  | Name of the official   | Advance to  | i idvince .  | advance   |
| 72/80  | Sh.OP Chowhan  | . Ce:   | 16.69.68   | 100000  |
| 52   | Sh.RN Srivastava   | Car   | 31.03.07   | 180000  |
| 64   | Dr RN Garg   | Car   | 04.10.07   | 160000  |
| 50   | Sh.Jaman   | Spoote  | 27.03.06   | 30000   |
| ودريست باستاسه ساسيوني   | Sh.Suresh Chana  | Scooler   | 27.03.06   | 30000   |
|  | Appear new process out to the second of the  | Secolei   | 27.00.08   | 30000   |
|  | * **** *** *** *** *** *** * * * * * *   | i. Caoster  | 14,52.07   | 20000   |
| Andreas The Contract   | and the second companies with the second control of the second con | Coppler (2 <sup>nd</sup> )  | 05,02,08   | 2 1000  |
| gar yang tidak kalanda kananan   | The same of the sa | , Scholer (2 <sup>m</sup> )   | 17.12.03   | 24000.  |
| · · · · · · · · · · · · · · · · · · ·  |  | Scooter (2 <sup>nd</sup> )  | 01 12.08   | 24000   |
| Andreas and the same and the same of the s |  | Scooter (2"")   | Sep'08   | 24000   |
| Commence of the second   | and the street of the street o | Scooter (2 <sup>nd</sup> )  |  | 24000   |
|  |  | Cycle   |  | 1500  |
| 82   |  | Cycle   |  | 1500  |
| 32   |  | i yole  | A CONTRACT OF THE PARTY OF THE  | 500   |
|  |  | Cycla   | many is a series of the series | 500   |
| 4.5  | Sh.Devender Singh  | i cycle   | 22.05.07   | 1500  |
| 1 72   | Sh.Devender Singh  | Cycle   |  | 1500  |
| 72   | Sh.Praveer Kumar   | Cycle   |  | 1500  |
| 90   | Sh.Rajpaltain Fai  | i cycle   | 25.02.10   | 3000  |
|  | Reg Pg No 72/30 52 64 50 50 50 62 72/80 72 72 50 62 62 62 72 72 72 72 72 72 72 72 72 72 72 72 72   | Reg Pg No Name or the official  72/80 Sh.OF Chowhan  52 Sh.RN Srivastava  64 Dr RN Garg  50 Sh.Jaman  50 Sh.Suresh Chand  60 Sh.CG Gosain  60 Sh.Raj Kumar  62 Sh.Pratap Singh  72/80 Sh.Anuj Malhotra  72/80 Sh.Haripal Singh  72 Sh.Haripal Singh  72 Sh.Haripal Singh  63 Sh.Silyam Singg  64 Sh.Silyam Singg  65 Sh.Raj Mukesh Kumar  60 Sh.Silyam Singg  61 Sh.Silyam Singg  62 Sh.Rajpaitain Rai  63 Sh.Pankaj Saxona  64 Sh.Devender Singh  75 Sh.Devender Singh  76 Sh.Devender Singh | Reg Pg No Name of the official Advance for 72/80 Sh.OP Chowhen Date 52 Sh.RN Srivastava Car 54 Dr RN Garg Chr 550 Sh.Jaman Scooter 550 Sh.G.G.G.G.Sain Scooter 550 Sh.Raj Kumar Chooser 550 Sh.Raj Kumar Chooser 550 Sh.Raj Kumar Chooser (2 <sup>nd</sup> ) 72/80 Sh.Anuj Malhotra Scooter (2 <sup>nd</sup> ) 72/80 Sh.Anuj Malhotra Scooter (2 <sup>nd</sup> ) 72/80 Sh.Haripal Singh Scooter (2 <sup>nd</sup> ) 72 Sh.Haripal Singh Scooter (2 <sup>nd</sup> ) 72 Sh.Haripal Singh Scooter (2 <sup>nd</sup> ) 50 Sh.Shyam Singh Cycle 50 Sh.Shyam Singh Cycle 51 Sh.Pankaj Sazona Cycle 51 Sh.Devender Singh Cycle 51 Sh.Panyaga Kumar Cycle  | Reg Pg No         Name of the official         Advance for         Levince           72/80         Sh.OP Chowhen         Car         15.69.06           52         Sh.RN Srivastava         Car         31.03.07           64         Dr RN Garg         Car         04.10.07           50         Sh.Jaman         Scooter         27.03.06           50         Sh.Suresh Chana         Scooter         27.03.06           50         Sh.CG Gosain         Secoter         27.03.06           50         Sh.Ray Kumar         Scooter         27.03.06           50         Sh.Ray Kumar         Scooter (2 <sup>nd</sup> )         05.02.02           72/80         Sh.Anuj Malhotra         Scooter (2 <sup>nd</sup> )         05.02.02           72/80         Sh.Mukesh Kumar         Scooter (2 <sup>nd</sup> )         01.12.08           72         Sh.Haripal Singh         Scooter (2 <sup>nd</sup> )         91.2.08           72         Sh.Haripal Singh         Scooter (2 <sup>nd</sup> )         31.03.08           50         Sh.Siyam Singe         Cycle         19.10.06           62         Sh.Raipaitoin Rai         Cycle         19.10.06           62         Sh.Panka, Saxona         Cycle         05.05.07           72         Sh.Deve |

The aforesaid requisite documents may be undeal/obtained from the officials concerned otherwise it would be construed that official had not utilized the construed to purchase of conveyance & thus, becomes defaulter which act only attracts disciplantly action against such officials but is also libble to repay the full parount alongwith pay penal interest on the entire amount of advance.

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| odiniajak i GV) intraset prijama paja i Stimor injana, ma Ukano pika najaja, igi jebi me |  |                           |         |         |          |         |  |  |
|--|--|---------------------------|---------|---------|----------|---------|--|--|
|  | rounded out each mainth. More unid in largons and it are also incorrect or positions of interest that has resulting in magnetic short recovery of interest in the following princes :- |                           |         |         |          |         |  |  |
| that had resulting in the  |  |                           |         |         |          |         | parces is the manager summer   |  |
| S<br><sub>Ma</sub> ritane or the official  |  | Date of J                 |         |         |          |         | ten arks   |  |
| riteri<br>Lemen  | Feat near  | BTV                       |         |         |          | - since | pro 10 (2010) of Feb (00-47)   |  |
| Trishlaw Greg  |  | 24 (* 13)                 | 15/00%  | 48 97   | 32.463   | 103:1   | The state of the second section of the second secon |  |
| 2 Or PK Bhardya  | *  | (17,0) (28)<br>(66,09,60) |         | 42 IZ   | #C. 95   | 1 2:1   | tor 1 - 9 . Laturyo Regyo <mark>ne-13</mark><br>Literat recovery   |  |
| 3 Dr (Mrs) Renu Garg   | Car  | 31.0%.03 <sub>1</sub>     | 1800000 | ამნში ! | 29000    | 9538    | eterest calculation at Reg-page-36<br>Rate of interest taken as 11.5%  |  |
|  |  |                           |         |         |          |         | istone of the actual of 12.5%  |  |
| 4 Sh.SK Gupta  | Car  | 27.63.62                  | 186000  | 72(-70  | 55815    | .17104  | Interest calculation at Reg-page-38 Rate of interest taken as 12.5% ( and and of the actual of 13%)  |  |
| 5 Dr Man Monan   | Car  | 31.03.04                  | 180000  | 38407   | 29145    | 5263    | invarin, paloulation at ricg-page-46<br>Sern tracevery   |  |
| 6 Sh NC Rastogi  | Car  | 31.03.03                  | 180000  | 47475   | 37671    | 9804    | timizent calculation at Regipage-55 - Short recovery because interest for Mar'03 not calculated.   |  |
| 7 Smt. Kanchan Saluja  | Scooler (1st)  | 31.03.02                  | 30000   | 9075    | 6425     |         | → Interest calculation at Reg-pge-67  → Stated in register that 1.6925/- but actually recovered 1.6425/- Co 1.696/- deducted less, here.   |  |
| 8 Sh.Surinder Singh  | Scooter  | 31.03.02                  | 30000   | 11205   | 8676     | 2574    | architection of Reg-page-77  |  |
| 9 Sh. Pratap Singh   | Scooter (1st)  | 31.03.02                  | 30000   | 10050   | ?724     | 2326    | interest containable at Reg-page-69  |  |
| 10Sh.Pratap Singh  | Scooter (2nd)  | 05.02.08                  | 24000   | 4125    | 2660     | 1465    | rvot svaltable on records  |  |
| 11 Sh.Anuj Malhotra  | Scooter (1st)  | 31.03.02                  | 30000   | 8769    | 6500     | 2269    | Interest calculation at Reg-page-83  |  |
| 12Sh.Hanpai Singh(LibSrPA)   |  | 31.03.02                  | 30000   | 10055   | 7724     | 2331    | interest calculation at Reg-page-69  |  |
| 13 Sh. Harpel Singh-II (Lib)   | Scooler  | 31.03.02                  | 30000   | 10080   | 7624     | 2456    | Not available on records   |  |
| 14 Sh.Zile Singh   | Scocier  | 31.03.02                  | 30000   | 10050   | 7724     | 2326    | interest calculation at Reg-page-69  |  |
| 15 Sh.GS Oberci  | Scooter  | 31.03.02                  | 30000   | 5750    | 5088     | 1632    | Internal countellant Nig-page-44   |  |
| 16 Sh.Dharam Singh   | Scooter  | 31.03.02                  | 30000   | 8520    | 1500     | 7023    | fisioners daycubation at Regipage 18   |  |
| 17 Sn. Bhogal Gin  | Scooler  | 31.03.02                  | 30000   | 10050   | 6700     | 3350    | interest calculation at Reg-page-58  |  |
| 18Sh.Mahipal   | Scoolar  | 31.03.02                  | 30000   | 10050   | 7724     | 2326    | interest calculation at Reg-page-69  |  |
| 19 Sh.RN Dowan   | Scooter  | 31.03.02                  | 35000   | 5775    | 6/180    | 3295    | Interest calculation at Reg page-57  |  |
| 20 Sh.OP Chowhan   | Scooler  | 31.03.03                  | 30000   | 8769    | 6100     | 2669    | Interest calculation at Reg-page-87  |  |
| 21Sh.Ram Singa   | Scooter  | 31.03.03                  | 30000   | 5659    | 3937     |         | Interest calculation at fkeg-page-28   |  |
| 22 Sn.GG Gosv/ami  | Scooler  | 27.03.06                  | 30000   | 74,154  | 5652     | 1812    | Interest calculation at Reg-page-98  |  |
| 23Sh. Devender Singh   | Cycle  | 21.02.03                  | 15(0)   | 65      | 0        | 65      | Not avrillable on records  |  |
| 24 Sh. Virendor Kumar  | Scoolar  | 31.03.02                  | 30000   | 2973    | 0        | 2973    | rior available on jecords  |  |
| Note: Penal interest   | levied (Rate+2   | 1/2)                      |         | l       | G-fotal= | 113621  |  |  |

es:

## Whereas :-

- (a) As per Rule 20 of Compendium of GFR on Advance, it is stipulated that "Simple interest shall be calculated on balance ourstanding on the last date of each month."
- (b) Further, as per GOID(1) below Rule 20 of the aforesaid Compandium, it is stipulated that "In cases where pay bills for a month, are disbursed before the end of a month, an installment in repayment of an advance received through the pay bill will be taken as having been refunded on the first of the following month, the normal date for disbursement of pay".
- (c) Although, there are three laid-down formulae for calculations of interest, under different circumstances namely, (i) Principal repaid in equal installments from month to month; (ii) Portion of the principal is paid in equal month y installments and the balance is paid in lumpsum; and (iii) Repayment is not requiar. Details of the said formulas are enumerated in Swamy's Handbooks. However, fittingly appropriate method of calculation of interest in most of the cases was the third one where the balance outstanding on the last day of each month should be added up; then, interest = Total interest bearing balance x 1/12 x r/100.
- (d) Since, illustrations of all the cases would have become voluminous; only one case has been worked-out and enclosed as <u>Angeleur-3/Pant-3/30</u> for references. Accordingly, all the other cases may be reviewed on the above finds and necessary recoveries may be made from the officials, <u>after the vertifications</u>, undefinitionation to audit.

Page 32 5/97



| Name of the conflict<br>S. Name of the conflict<br>No Only of the conflict<br>American of the conflict | 1.1                             | ilos<br>Maria |      | Madina<br>Madina<br>Madina<br>Madina<br>Madina | ant of sach sach said-<br>satid-<br>sachta | Housel<br>Inc. to see<br>the con- |              | √17. ∺ <b>ċē</b> ; | Total Out-<br>standing<br>amount        |
|--|---------------------------------|---------------|------|--|--|-----------------------------------|--------------|--------------------|---|
| 1 Shiftmay in Grag   | 1990-51                         | 3.3           |      | Carlo Ameri                                    | .48  |                                   | 1938         |                    |   |
| Jarga  | 1991 (2 to)<br>20 <b>0</b> 1 (2 | 35            |      | j.ge/\$1 to heb/02                             | 346  | 132                               | 45672        |                    |   |
| 100.1130   | 2002-03                         | 17            | 8    | adar 02 to Peb 02                              | 346  | 12                                | 4152         |                    |   |
| Tr. 652/59/-   | 2003-01                         | 23            |      | Mar'00 to Feb'0 .                              | 346  | 32                                | 4152         |                    |   |
|  | 2004-05                         | 30            |      | Mar'C4 to Fcb'05                               | 3/10                                       |                                   | < 157        |                    |   |
|  | 2005-06                         | 40            | :3   | Mar'05 to Feb'06                               | 0  |                                   | 0            |                    |   |
|  | 2006-07                         | 12            | 13   | Sep 706  | 2076                                       | 1                                 | 2076         |                    | • |
|  | 1                               |               |      |  |  |                                   | 61242        | 3958               |   |
|  |                                 |               |      |  |  | Interes                           | upto 12/10 = | 70436              | 74394                                   |
| 2 Sh.Harpat Singh  | 2003-01                         | 24            | . 7A | Sep'03-Mar'04                                  | 500  | 07                                | 3500         |                    |   |
| iRana (Mic-New)  | 2004-05                         | 32            | 15   | Apr 04-Mar 05                                  | 500  | 12                                | 6000         |                    |   |
| Scooter  | 2005-03                         | 42            | 14   | Apr'05-Mar'06                                  | 500  | 27                                | 5000         |                    |   |
| 10.07.03   | 2006-07                         | 50            | 15   | Apr 05-Mai 107                                 | 500  |                                   | 6000         |                    |   |
| 1:30000/-  | 2007-08                         | 62            | 25   | Ap: '07  | 500  | 1                                 | 500          |                    |   |
| *  |                                 |               | İ    |  |  |                                   | 22000        | 8000               |   |
| totally not a broken from a . make the property and an administration                                  |                                 |               |      |  |  | Interes                           | upto 12/10 = | 10824              | 18824                                   |
| Note: Per at interes   | Llevied (Rate -                 | 21/1          |      | The second second second second                |  |                                   |              | -Total=            | 93218                                   |

3.

Hence, in this connection:

(a) Elucidate reasons for discentinuation of recoveries of advance stinterests.

(b) Entire amount of the aforesaid outstanding amounts may now be recovered from the official, after due verification, under intimation to audit. (Note: Uplocate interests may be charged in case of any further delay).

4. Cash deposit to be verified - Cash refunds - As per the remarks in the LT Advances registers, the following officials have refunded their Principal/Interest amount in cash :-

| S. No | Pg 1.0. | Rag<br>S.No | Furpose of advance | Kame of the official | Cash<br>deposited | Jack of Gop skit      |
|-------|---------|-------------|--------------------|----------------------|-------------------|-----------------------|
| _1    | 30      | 02          | Car                | Dr RN Garg           | 4000              | Jul 04 (Chaque)       |
| 2     | 30      | 02          | Car                | Dr RN Garg           | 4000              | Aug'04 (Cheque)       |
| 3     | 30      | 07          | Car                | Dr Mukesn Garg       | 346               | Oct'04 (By chalian)   |
| 4     | 40      | 02          | Car                | Dr Man Mohan         | 73000             | 07 11 05              |
| .2    | 52 & 55 | 03          | Cur                | Sh NC Rastogi        | 10,671            | 16.11.08              |
| ű     | 56      | ****        | Scooter            | Sn.Bhopal Giri       | 6200              | 17.07.07 (K.Mo. 1586) |
| _7_:  | 72      | 11          | Scooter            | Sh.Mukash.Kumar      | 472               | I Not recorded)       |
| 88    | 95      |             | Scooler            | Sh.GG Goswaini       | 1.500.0           | 1.68.60               |

Testimony as relevant deciments including bank statement in respect of the aforesaid deposits may be shown to sudit - etherwise - the aforesaid cash-refund entries will be construed to be false, which would require recost of their interest calculations/recoveries.

5. Ponal interest no charges in interest endomptions—As per GORDET) here it no 2 of the Compendium of GFR on Advance, it is stipulated that—"....stractions to be issued by the competent authority/agreement to be executed by the Government servant at the time of drawing of advance contioned to him should provide for recovery of interest at 2%% above the prescribed rate with the stipulation that if conditions attached to the condition, including those relating to the recovery of amount, are fulfilled completely to the satisfaction of the competent authority, relate of interest to the extent of 2%% will be allowed". Whereas no such records in compliance to the aforestic rule is being maintained by the cohape which is irregular. Each the contractions

| Ophysic 1 ophthy anter-co-<br>was coloridad bookingtons |                          | 4.4       | micro coll | of recu   | vervial a  | dvance i-        |
|---|--------------------------|-----------|------------|-----------|------------|------------------|
| C. Harrow and official                                  | Tribbene of<br>Butter of |           | . uvance   | Recy      |            | Lotay<br>Section |
|   |                          |           |            | dipolit.  |            | ada bilis        |
| 1 1 Ch.Of Chowhen                                       | Sec. 3                   | 4.7 9.    |            | 4 7 4     |            |                  |
| 1.2 Sh.SK Gupta   | Section 1                | 47. E 02. |            |           |            |                  |
| 3 Sh kN Sarg  | Car                      | 31 03.02  | 150000     | Apr 02    | Jun'02     | 02               |
| 4 Shink Obero   | 124                      | 11.55 72  |            |           |            | 02               |
| 5 Sn.AN una   | Light                    | 27.03.02  | 180000     | Apr'02    | Aug'02     | 05               |
| 6 Sn.RN Garg  | Car                      | 04, 10.97 | 160060     | Sep'07    | Hov 07     | 60               |
| 7 Smt. Kanchan Saluja                                   | Shooter (181)            |           |            |           | F-ui-02    | 32 1             |
| 8 Smt. Kanchan Saluja                                   | Spocier (14)             | 31.03.08  | 24000      | Apriles   | Laun'08    | 03               |
| 9 Sn.Surinder Singh                                     | Scocier                  | 31.03.02  |            |           | Oct 02     | \$7              |
| 110 Sh.Fratap Singh                                     | Scoote: (1st)            | 31.03.02  |            |           | Jun'02     | 03               |
| 11 Sh.Goppi Dutt Satt                                   | Scooter                  | 31.03.02  |            |           | Jun'02     |                  |
| 12 Sh.! aripal Singh (LibSrPA)                          |                          |           |            |           | Jun'02     | 03               |
| 13 Sh.Harpal Singh-II (Lib)                             | Scooler                  | 31.03.02  |            | *******   | Jun'02     | 03               |
| 14 Sh.Zile Singh  | Scocier                  | 31.03.02  |            |           | . n ( 2    |                  |
| 15 Sh.GS Oberoi   |                          | 31.03.02  |            |           |            |                  |
| 16 Sh. Virender Kumar                                   |                          | 31.03.02  |            |           | Jun 02     |                  |
| 17 Sh.Chander Singh                                     |                          | 13.09.04  |            |           | Apr'05     |                  |
| 18 Sh.Devender Singh                                    |                          | 22.05.07  |            |           |            |                  |
| As per Rule 24 of the Comp                              | endium of C              | SFR on A  | dvance     | it is sti | oulated    | hal ""The        |
| revever; or the amount of a                             | a surance                | shah e in | michae     | with the  | e Sirsi is | sue of pay.      |

7. Variation in recovery statement -

(a) Place 1/3 30 - 2004-05 (merovery continued such (CoV'9/) - S.No.2 - Dr.RR Garg - It is shown in the summary that OB=1.94000/- (in the 1° column) and recoveries neade is during the year is shown as 1.40000/- (including the deposits of two chaques @ 1.4000/- each in the month of Jul'04 3 Aug'04). Hence mere is a variation of 1.8000/-

leave-schary or subsistence-ahowance; as the case may be, after the Euvance is

drawn". Elucidate reasons for the commuvention of clid-down roles

- (b) <u>Page no.50 S.No.10 So. Makesh Kumar</u> The total recoveries made during the year is shown as `.5500/- (also stated in the last column); whereas in the summary total recoveries made during the year is shown as `.6000/- (in the third column).
- (c) Fage no.32 3.No.22 St.triatipar It is shown in the summary that OB= 1,19500 (in the 1<sup>st</sup> column) and the total recoveries made during that year was 1,0900/-; according the CB should have been 1,13500/-(19500-3000+3500), vyhereas in the summary the CB of the year was shown as 1,13000/- instead of the actual 13500; Hence there is a varietion of 1,100/- (13600-3590 =100), which was carry-forwarded until last recovery at page 0,5,02 5,710,22
- (d) Page 10.71 S.No.4 Sh.K.( Shig It is shown in the summary that OB=1.6157 (in the 1<sup>st</sup> column): whereas in the previous year page 10.62 3.No.5 the OB=1.8157 (in the 3<sup>st</sup> column); hence there is a variable of 1.2000 8167 (2001).

Clarity the difference in the above cases alongwith documentary support.

8. Page no.72,80,80 - S.Nc.3 - Sh.C.F. Choward - The official was granted Car advance of Rs.180000/- on 16.09.08 (pg-80). Recovery of the said advance commenced w.e.f. Dec'08 (pg-72) with an amount of Rs.400/- and all his subsequent installments were of Rs.2000/- page (pg-72 & gg-90). Commencement of repayment which is define amount is as against Rule 7 of the Compendam of GFR on Advance, it is stipulated in a - \*Each\*

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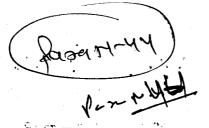
B (4)

Miscelling on Aquance miles for account maney. Accounce (Car/Scooter) of 2006-07

- A debugg my of its \$ 3.0 000/miscande on 31 03.97 under the head-of-uscount stated as Miscellangers agained within a causining any seasons (photocopy of the sain adder enclosed with the crise copy of the original memory the sain ambiguous promines in the claiffed with documentary supports.

### 10. Irregularities in maintenance of Long Term Advances Register :-

- (a) No standard procedure is used in maintenance of the loan/interest records. Information's are entered in haphazard manner and that too with lot of cutting & overwritings. Preferable format of the Register and Broadshoet of advances on the lines of CAM-30 is enclosed as Appreximal-7/Para-15(10)(a). However, coage may adopt any better format.
- (b) No carry-forward/brought-forward page number recorded.
- (c) Numerous unattested cutting & overwriting.
- (d) Entries recorded not signed by Dealing Assistant for recordings.
- (e) Entries recorded not SO(Accounts) or Bursar or Principal for correctness & genuineness.
- (i) Terms & conditions of advance not recorded.
- (g) Date or grant of advance not recorded in most of the cases.
- (h) Voucher/Payment details of advance not recorded.
- (i) Installment number not mentioned.
- (j) Basic pay of the official not recorded.
- (k) Designation of the official not recorded
- (i) Intermediale break in recovery of advance in several caces.
- (iii) Multiple advances cases clubbed and entered in one page for example Pg-70,84
- (n) In some pages, interest calculated rate was different from interest rate recorded on the top of that page – for example – page 28,58,87.
- (o) <u>incorrect charae of interes</u>: As per Swamy Flandbook 2011 (pg-11) below Chapter Advances "12.Cycle Advance" "No interest for advance carceton from 07.10,08". Whereas interest is charged for cycle advance after 07.10,08, which is irregular.
- (p) Page no.72 S.No.3 Sh.OP Chowhan Scooter advance entries and Car advance entries clubbed.
- 13. NPR of accuments Following vital documents not made available on records -
  - (a) Application of official in prescribed form stongwith dealers supporting documents.
  - (b) Administrative approval of the competent authority
  - (c) Sanction issued by the competent authority enumerating conditions of advance
  - (d) Prescribed <u>Agreement</u> executed by Government servant at the time of advance.
  - (e) Mortgaga deca (in respect of Motor Car).
  - (f) Commission of the <u>repate</u> allowed by competent authority for observing conditions. In the absence of the aforesaid documents audit could not ascertain the justifications of the advance sought as we'll as organics. Elucidate reasons
- Note: The above interest recoveries have been workert without added the penal increas @ 2½% and are not eligible for any rebate because of violation of terms & conditions of advance (even if the office was handling the records, the efficial had the moral responsibility to declare the excess/non-recovered installment of principal/interest amount).





(Audit believe a first to a Role of a Audit of a first to the 10.11.10)

During tasks with a horary for a declar to a symbol on a week noticed to

1. Default in the popular of financipal risks of with scaled a time the incomplete. If in students as fine on account or into return of a submit set deposition the Analytists Branch which the stipulated these days of its asset of a few risks, are as uncon-

|      |          |          |                 |                      | CVG1-      | Amount    |
|------|----------|----------|-----------------|----------------------|------------|-----------|
|      | Accounts | . د      |                 | D. Sandaulian        | retention  | deposited |
| , S. | Branch   | !        | Library receipt | Dates of collection  | period of  | in        |
| rlo  | Recuipt  | deposit  | nook nos.       | in Library           | amount     | Accounts  |
| i :  | No       | i<br>i   |                 |                      | collected  | Branca    |
| 1    | 1150     | 02.05.06 | 10601 to 10700  | 09.11.05 to 27.02.06 | . 195 ap/s | 2800_     |
| 2    | 1320     | 18.10.06 | 10701 to 10800  | 27.02 00 to 09.06.06 | _102 uayu_ | 4600      |
| 3    | 1550     | 17.04.07 | 10301 to 10900  | 20.05.06 to 19.02.07 | 239 days   | 2520      |
| 4    | 1620     | 08.08.07 | 10901 to 11000  | 19.02.07 to 30.04.07 | 71 days    | 4420      |
| 5    | 2059     | 03.06.08 | 11001 to 11036  | 03.04.07 to 03.06.08 | 420 days   | 2510      |
| 6    | 2307     | 27.03.09 | 11037 to 11300  | 24.10.07 to 05.02.09 | 461 days   | 10225     |
| 7    | 2963     | 25.10.10 | 1130 : to 11600 | 06.02.09 to 31.05.10 | 565 5975   | 12440_    |

In this connection, it is observed that :-

- (a) Day-wide Fine Collection Register not maintained alongwith details of justification for collection of amount. In the absence of which, cross-verification of the amount collected in library could not be verified with the factual accuracies. Elucidate.
- (b) Recording in the office-copy (i.e., carbon-copy) of the receipt is not legible in several cases.
- (c) Refer information at S.No.5 above, wherein it could be seen that during a period of 420 days only 36 receipts were drawn and collections made were only Rs.2510/-. Whereas, the average of the number of receipts drawn and amounts collected in almost equal number of days is above 300 and above Rs.10000/- refer S.No.3, 6 & 7 in the above table. Hence, a detailed inquest may be made in the matter and facts so ascertained may be infirmated to audit.
- (d) It was noticed that money collected from student's (as fine) have not been deposited in the Accounts Branch of the college within the stipulated period of three days. Instead, undue delay was noticed in remittances of the sala amounty collected tranging from 71 to 505 days, which is highly irregular and amounts to misuse and misappropriation of funds. Disciplinary action may be taken against the defaulting official(s) and penal interest @ 8+2=10% may be charged upon the undue retained college-money, after are varifications, under intimation to audit.
- 2. As per Rise 194(i) of GFR 2005 "Complete physical verification is clocks should be done every year in case of fibraries naving not more than event, there is a relative fibraries having more than eventy thousand vertices and apte fifty more and volumes, such verifications should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousant vertication shall be done."

Whereas it was noticed that no physical verification of library have been conducted after 2004 to till-date (i.e., 16.11.10), which is highly irregular. Funder in the absence of physical verifications, loss of books through theft or otherwise could not be ascertained.

Reasons for non-physical verifications of books may be elucidated to audit.

9

| Officials L2C         Freturned bank is a few and officials virtual section and and a few and officials virtual section and a few and officials virtual section and a few and officials virtual section and and official section and and official section and and official section and official section and officials virtual section and officials virtual section and of                               | All states and the state of the |                                     |  |                          |  |  |  |  |  |
|--|--|-------------------------------------|--|--------------------------|--|--|--|--|--|
| No   (borress   1.615 stricts   1.616   1.615   1.615 stricts   1.616   1.615 stricts   1.616 strict | are a few securi officials with resy   | ang manuping<br>Bibi ng tiling, lin | o engladean i styptbalad peng-<br>Nasalada bada i sabada hi it | d hoffwarig<br>8.11 Juli |  |  |  |  |  |
| 1         Smt. Gagan Verma         493.10         12         Smt. Meera Sharma         1510.00           2         Smt. Shara Upadhya         1270.00         13         Dr Surender Kumar         29144.09           3         Asish Tyagi         1765.60         14         Sh. Inder Mohan Dutta         150.00           4         Dr Daljii Singh         1980.00         15         Smt. Rubi Gupta         850.00           5         Dr Praveen Garg         1664.00         17         Dr RK Srivastava         2654.70           6         Dr Rajni Arora         15295.99         18         Sh. Parvesh Kumar         560.00           7         Sh. Subhash Anand         2015.00         19         Dr Preeti Sacnar         1355.00           8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapoor         14734.13           9         Dr Noera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr Sk Sagar         410.00         22         Dr Gajender Gaur         1129.88  | jo. Nahiy or his officia.  | 147.20                              | L. Harry of the following                                      |                          |  |  |  |  |  |
| 1         Smt.Gagen Verma         5.93.16         12         Snit.Meera Sharina         1510.00           2         Smt.Shari Upadhya         1270.00         13         Dr Surender Kumar         29144.09           3         Asish Tyagi         1765.60         14         Sh.Inder Mohan Dutta         150.00           4         Dr Daljii Singh         1980.00         15         Smt.Rubi Gupta         850.00           5         Dr Praveen Garg         1664.00         17         Dr RK Srivastava         264.70           6         Dr Rajni Arora         15295.99         18         Sh.Parvesh Kumar         950.00           7         Sh.Subhash Anand         2015.00         19         Dr Preeti Sacnar         1355.00           8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapoor         14734.13           9         Dr Noera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr Sk Sagar         410.00         22         Dr Gajender Gaur         1129.88   | No (borre's)   | i i nagat                           | de (porter er)   | Emount                   |  |  |  |  |  |
| 3         Asish Tyagi         1765.60         14         Sh.Inder Mohan Dutta         150.00           4         Dr Daljii Singh         1980.00         15         Smt.Rubi Gupta         850.00           5         Dr Praveen Garg         1664.00         17         Dr RK Srivastava         2654.70           6         Dr Rajni Arora         15295.99         18         Sh.Parvesh Kumar         550.00           7         Sh.Subhash Anand         2015.00         19         Dr Preeti Sacnar         1355.00           8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapoor         14734.13           9         Dr Noera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr SK Sagar         410.00         22         Dr Gajender Gaur         1129.88  | 1 : Smt Cagen Verma  | 4.493.10                            | 12 Snit Meera Sharina  | 1510.00                  |  |  |  |  |  |
| 3 Asish Tyagi         1765.60         14 Sh.Inder Mohan Dutta         150.00           4 Dr Daljii Singh         1980.00         15 Smt.Rubi Gupta         850.00           5 Dr Praveen Garg         1664.00         17 Dr RK Srivastavii         2664.70           6 Dr Rajni Arora         15295.99         18 Sin Parvesh Kumar         950.00           7 Sh Subhash Anand         2015.00         19 Dr Preeti Sacnar         1355.00           8 Dr Tanushre Saxena         7450.50         20 Dr Anjana Kapoor         14734.13           9 Dr Noera Mehra         9369.62         21 Dr SK Srivastava         44827.61           10 Dr SK Sagar         410.00         22 Dr Gajender Gaur         1129.88  | 2 Smt.Shert Upadhya  | 1270.00                             | 13 Dr Surender Kumar   | 29144.09                 |  |  |  |  |  |
| 4         Dr Daljii Singh         1980.00         15         Smt.Rubi Gupta         850.00           5         Dr Praveen Garg         1664.00         17         Dr RK Srivastavii         2364.70           6         Dr Rajni Arora         15295.99         18         Sin Parvesh Kumar         550.00           7         Sh Subhash Anand         2015.00         19         Dr Preeti Sacnar         1355.00           8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapoor         14734.13           9         Dr Noera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr Sk Sagar         410.00         22         Dr Gajender Gaur         1129.88   | 3 Asish Tyagi  | 1765.60                             | · 14 Sh.Inder Mohan Dutta                                      |                          |  |  |  |  |  |
| 5         Dr Praveen Garg         1664.00         17         Dr RK Srivastavii         2564.70           6         Dr Rajni Arora         15295.99         18         Sin Parvesh Kumar         550.00           7         Sh Subhash Anand         2015.00         19         Dr Preeti Sacna         1355.00           8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapoor         14734.13           9         Dr Noera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr Sk Sagar         410.00         22         Dr Gajender Gaur         1129.88   | 4 Dr Daljit Singh  | 1980.00                             |  | the state of the same of |  |  |  |  |  |
| 6         Dr Rami Arora         15295.99         18         Sin.Parvesh Kumar         950.00           7         Sh.Subhash Anand         2015.00         19         Dr Preeti Sacna         1355.00           8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapoor         14734.13           9         Dr Noera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr Sk Sagar         410.00         22         Dr Gajender Gaur         1129.88   |  | 1664.00                             |  |                          |  |  |  |  |  |
| 7 Sh.Subhash Anand         2015.00         19 Dr Preeti Sacna         1355.00           8 Dr Tanushre Saxena         7450.50         20 Dr Anjana Kapoor         14734.13           9 Dr Noera Mehra         9369.62         21 Dr SK Srivastava         44827.61           10 Dr Sk Sagar         410.00         22 Dr Gajender Gaur         1129.88  |  | 15295.99                            |  |                          |  |  |  |  |  |
| 8         Dr Tanushre Saxena         7450.50         20         Dr Anjana Kapcor         14734.13           9         Dr Neera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr SK Sagar         410.00         22         Dr Gajender Gaur         1129.88  | 7 Sh.Subhash Anand   | 2015.00                             |  |                          |  |  |  |  |  |
| 9         Dr Neera Mehra         9369.62         21         Dr SK Srivastava         44827.61           10         Dr SK Sagar         410.00         22         Dr Gajender Gaur         1129.88  | 8 Dr Tanushre Saxena   | 7450.50                             |  |                          |  |  |  |  |  |
| 10 Dr SK Sagar 410.00 22 Dr Gajender Gaur 1129.88  | 9 Dr Neera Mehra   | (                                   | 21 Or SK Srivastava  |                          |  |  |  |  |  |
| 11 Dr Sagn est Kanadias  | 10 Dr SK Sapar   | i remit and a second                |  |                          |  |  |  |  |  |
|  | 11 Dr Sares veti Kanodiya  | 1135.00                             | Liz Of Galefider Gauf  | 143564.20                |  |  |  |  |  |

Note: Date-vase details of the books are detailed in the <u>Annexure-V/2are-19(3)</u>

It was also noticed that some of the books issued dates as back as of Ad.08. Moreover, the Library-staif had not made any effort in recovery of books/bodey. Over-retention of borrowed-books beyond the stipulated period of one month deprives other stati/students, which is highly irregular as it defeats the purpose of maintaining library in letter & spirits.

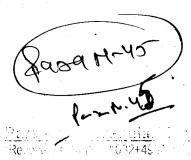
In this ocurrection :-

- (a) Reasons for non-recovery of books from the picresoid staff may be elucidated.
- (b) Either, the aforesaid books may be got returned from the officials recovered.
- (c) Or, an amount as mentioned against each issue may be recovered from the defaulting officials, after one verifications, under intimation to audit.
- (d) Since the current audit is from 01.04.06 only, comments regarding previous dated issues not offered.
- (e) However, college authorities may review other cases in tolo, at your own level, on the above lines, under intimation & certifications to audit.
- 4. Mon-return of Magazine & Journals On scruding of the Magazine & Journal records and on Impast from the Librarian, it was ascertained that the magazine and journals issued from library to teaching and non-teaching staff are not being returned to library, which is highly irregular. Hence, after review of all the records of magazines and journals defaulters may either be asked to return the books or cost of the magazines/journals may be recovered from them, after due verifications, under intimation to audit
- 5. <u>Vr No.1768 distact 31.03.09 for Rs.113856/-</u> Several fibrary books were purchased for different department from M/s (thesia Publishers & Distributors); but the following irregularities were observed in the supporting documents:-
  - (a) Out of 38 bill, it was noticed that the (machine-printed) bill number of as many as 19 oills were found altered using correction-fluid, which is irregular.
  - (b) Five (5) bills were found with cutting & overwritings, which is irregular
  - (c) The "Pass for Payment" certificated recorded most of the aforesaid bills were not signed the competent authority. (i.e. SO(Accounts), Bursar & Principal), which is irregular.

Elucidate reasons for the aforesaid irregularities,

6. Asset register of library for items like Atmirch, Table, Chair, Computers, etc.

7. Page counting certificates not recorded in the Accession Registers & other registers.



(Automotine di 118 au + 10 » Reference, During test of colors leave acrossy, inflowing preget and any or subjects

Register and Attendance registers it was esserted that a number of officials are

habitually unbuthorizedly obtains non-outly for long periods. Examples of a few prominent cases are as under in the requestioning

Remarks were noticed recorded in the Leave account Register as -- "Leave (without pay)", but restimony of recoveries made in respect of overpayment of pay & allowance during the said period of unauthorized absence were not shown to audit despite several

Moreover, no Pay Bill Register is either been maintained in the stipulated format wherein all the pay & allowances paid-to/recovered-from the official is distinctly recorded.

The pay & allowances records maintained by the unit is scattered in numerous records and it was practically found to be very cumberdome and difficult to ascertained the itemwise payments made to an official in a particular partial.

Hence, audit was left with no other opport but to work-out the over-pulid pay & allowance for the period in question, on the basis of Basin-pay information available in the service books, which is as under :-

| S. | in a factorial and the contract of | <br>  Designation     | Leave Account<br>Register Fage<br>Ro | Total unauthorized absent days | Total of outstanding smount (*) |
|----|------------------------------------|-----------------------|--------------------------------------|--------------------------------|---------------------------------|
| 17 | 2                                  |                       | ÿ                                    | .,,                            | 3                               |
| \$ | Sh.Pusnpak Rana                    | Laboratory Assistant. | 62                                   | 1648                           | 951444                          |
| 2  | Sh.Sanjeev Kumar-II                | Laboratory Attendant  | 30,132,170                           | 960                            | 400953*                         |
| 3  | Sh.Praveen Kumar                   | Chowkidar             | 187                                  | 40                             | 20412*                          |
| 4  | Sh.Subhash Bharti                  | Laboratory Attendant  | 140                                  | 49                             | 24218*                          |
| 5  | Sml.Shahnaz Bi                     | Laboratory Assistant. | 24, 23, 186                          | 164                            | 55211                           |
| 6  | Sh Krishan Kumar                   | Laboratory Attendant  | 85,134                               | 37                             | 406464                          |
|    |                                    |                       | G-Total=                             | 2958                           | 1522633"                        |

Note: Official-vise outstanding amounts is detailed in the Admexare-birera-20(1)

The above list is not exhaustive and is only illustrative. Other similar cases may also be reviewed at your own level on the above lines and entries may be made in their respective Service Books as well, under intimation & certification to audit.

- The aforesaid figures are purely tentative and are subject to review/recast by the college on the basis of available facts on the records. Final ascertained an incomagthen, be recovered from the official, witer duck shall feations, about his care as smaller,
- 2. SmcShakantla kahal, Assistant Hadi Department of Administration it is learnt from the office that the official remaid on superannuation from service on 31.07.10; but her pension case has not yet been finalized due to non-regularization of her absence/ leave for the period of last three years of service from 2000 till her date of retirement of 31.07.19. Elucidate reasons for delay in finalization/settlement of her case.
- Sh.SK Daniya, Senior Assistant Leave Account Register Page no. 7 & 159 An unusual remark was recorded on the date of 21 09.07 that is reproduced as - "Credited 196 days of Earned Leave because he deposited Rs.19931/- vide receipt no.832 dated 05.08.05" and the balance of 126 days Earned Leave which stood on credit as on 01.01.07 was supplemented with the addition of another 196 days Earned Leave and the total EL at credit, as on date of 01.01.07, was made to 300+15 days, which is irregular. In this connection :-
  - (a) Elucidate reason for delay in taking action on 21.09.67 for the money on 25.08.06
  - (b). Orders of the competent arthority for crodit is Et. (ofter taking modally inclusional)
  - (c) Otherwise, his leave that, be independ, that I should to tilipate, by reducing the incorrect credit of 196 days (EL, under Inthibation to stidit,



| Troping to the second of the<br>Biggs of the second second<br>Company to the Brown and the second<br>Company to the Brown and the second second<br>Company to the second se | and the second   | rice for the house of the control of |                       |
|--|--|--|-----------------------|
| transport rates that to the con-   | recommendation of the control of the categorian  | of Transport<br>Allowance  | Recoverable<br>Amount |
| finale-Hily Leave (22.62.06.07.00)   | 03 : 04 : 05 & 00/03   | 100 x 4 =  | 400                   |
| 2 (01.02.00 to 27.07.09)   | 09 : 03 : 04 : 05 &  <br>06/09   | 1952 x 5 =   | 976()                 |
| 3 Child Care Leave (20.04.10 to 30.06.10)  | 05 & 06/10   | 2180 x 2 =   | 4320                  |
| Y  | The second secon | G-Total =  | 14480                 |

The same may be recovered, after ade verifications, under intimation to audit.

- 5. Sh. Devingor Chaga, Peor Leave Account Register Page no. 128 -
  - (a) It was noticed that the efficial remained on leave (without-july) during the complete calendar month of Dec'08. Since the official is in the 6th CPC revised pay-scale of 1,5200-20200 with Grade-pay of 1,1800/- having transport allowance of 600/- per month, an amount of 1,732/- (being 1,600+22%-of-DA) is overpaid.
  - (b) Further, as per page no.58 of the Attendance Register, the official remained on leave from (i) 06.05.06 to 31.05.06 (ii) Jun 06 ; and (iii) Mar 07.

Mence, in this connection .-

- (i) Nature of leave not specified in the Altendance Register. Elacuate reasons-
- (ii) Elucidate reasons of non-debiting of the aforesaid leave in the leave account.
- (iii) If the aforesaid leave is <u>without-pay</u>, proof of effecting necessary recoveries on account of pay & allowances may be shown to audit – else if it has not been effect, the same may be done now, <u>after due verification</u>, under intimation to audit.
- (iv! Anyhow, an amount of 1.3007 is overpaid to the officest on account of transport allowance @ the rate of 1.1007 per month for three month of May 03, Jun'06 and Mar'07.
- (c) Hence, a total overpaid amount of 1.1032/- (732+300=1032) may be recovered from the official, after due verifications, under intimation to audit.
- 6. Irregularides in recovering Louve (without-pay) amounts f.Af. Fr. nos. 86:134 Sh.Krishan Aumar, Lab Adeligant (Botany) An amount of 1000004 was calculated as the recoverable amount for the following loave (without-pay) periods, which was recovered in two parts (i) 1.25007 in Jan'08; and (ii) 1.75697 in May'08.

| S.No | Month  | Date's                    | Days |
|------|--------|---------------------------|------|
| -    | Jure7  | 2.10 12,16,17 20,24,30,31 | 9    |
| 2    | Nov'07 | 1,7,13-tc-10,20,21,22     | 9    |
|      | Dec'07 | 3.4.7                     | ق ا  |

In this connection :-

- (a) Reasons for not making tumpsum recovery may be elucidated to audit.
- (b) Even if that allowed, elucidate reasons for not making recoveries in successive months (one was made in Jan'08 and the other was made in May'08).
- (c) Elucidate reasons for not making the Leave (without-pay) recovery for the following periods between the months of Julio7 and Decio7, alongwith the aforesaid recovery of 1.10069/- :-

|   | eo | Month        | in in Date's         | , Days |
|---|----|--------------|----------------------|--------|
|   | 1  | Cq#97        | 25                   | 1      |
| • | 2  | Li Oction is | 11.17.23.24.27-(0-3) | 6.     |



Mrt ACT

(a) the latest limit from the latest transfer of the statest and the obligation known on the statest of the obligations was regularized.

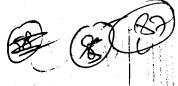
- (b) As that such remark was recorded, while so reproduced as -- \*11 days brained Lerive (25.19.64) 175.11.64) give in navance by Principal on 08.11.04" In this connection...
  - (i) At the outset, direct which Rule grant of such advance Files allowed to office equality out.
  - (ii) It is further noissed, that despite the inegular grant of 11 days advance Et. no subsequent despetions of the advance made in future credits of leaves.
  - (iii) Hence, recovery of the aforesaid 11 days may be made from the official, after due verifications, under intimation to audit
- (c) Despite, the official being on adhec-roll of the cellage, entires of her leave account have not been recorded in the Leave Account Register for the period between 12.05.05 to 97.12.08. In this connection :-
  - (i) Elucidate reasons for the non-recording of her leave debits/credits. ;
  - (ii) Her leave account may be recasted from 12.05.05 to 09.02.10 (i.e., her continued adhed-period till the date of her regular-appointment).
  - (iii) In case, any over-stayal of leave is delected, necessary recoveries as paintissible during that period may be made from the official, after due perifications, under intimation to audit.
- (d) As per Attendance Register, the official was on leave on the following days:-
  - (i) Page-42 Apr 06 Irom 25.04.06 to 28.04.06 (04 days)
  - (ii) Page-50 May'06 from 01.05.06 to 24.05.06 (24 days)

In this connection :-

- a. Nature of leave not recorded in the Attendance Register. Elucidate reasons.
- b. Action-taken in regularization of the leave may be elucidated to acrific
- c. Since during the period the cificial was working on adhoc-basis and only a maximum 03 Casual Leaves were admissible to her, even if the aforesaid entire leave is treated as Casual Leaves, recovery of overpayment of pay & allowance is still due from the official for the balance of 20 (28-8-20) days, which comes to 14900/- (BP=3050); DP=1526: DA=1098: HRA=1372; CCA=200; and TA=100 = Total=7345 --- 7345×30=244.83 or say 1.245 per day --- 245x20=4900). Hence, an additional amount of 14900/- may be recovered, after due verification, under indicate 11. augus.
- 8. 2006-07 Strike-period A remark is recorded in the Final Account documents of Administrative staff "NOTE" pertion that "The Conege has paid only 10 days salary in the month of Jen'07, due to strike". Subsequent action taken by the college with regard to :-
  - (a) Orders of the competent authority regarding treatment of qualifying convice-period during the said strike-period not available on records.
  - (b) Relevant remark entries of aforesaid strike-period not made in their service books
  - (c) Proof of reduction by 1/10<sup>th</sup> of the EL credited to his/her leave account at the commencement of the next half-year may be shown to audit.
  - (d) Other similar cases of strike period/absence of the teaching and non-teaching staff may also be reviewed on the aforesaid lines, under intimation & certificate to audit.
- 9. Leave (v/ithout-pay) entries not made in the Livave Account Register LAR Painos.

  85,134 Sh.Krishan Kumar, Lab Attendant (Botany) it was noticed that recovery of an amount of 1,992/- was made on account of Leave (without-pay) for two (2) day; but the entry of the same is not recorded in the Leave Account Register. Ejucidate reasons.

Page 40 at 57



TRANSPORT OF STATE OF

Pro forma for maintaining Chill. Usre Leave Actionne

| Pariod ( i Child Cara<br>Leade Taken | Brance of white the o | City in increased<br>the sequentian of<br>the certifying officer |
|--------------------------------------|-----------------------|--|
| Asim 19                              | Balance Cate          |  |

In this connection :-

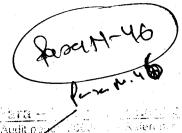
(a) Elucidate reasons for non-maintenance of the aforesaid CCL account.

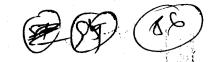
(b) Uplodate CCL cases should be reviewed and accounted for in the aforesaid proforma, under infimation to audit.

- 11. Sh.Ashok Kumar, Peon Leave Account Kenister Page no.105 From the remarks recorded in his leave account, it was noticed that the official had availed two spells of Paternity Leave, namely (a) from 13.01.05 to 27.01.05; and (b) from 27.11.09 to 11.12.00. Whe cas on subsequent scrutny of his service book, no entries regarding his marriage, child-birth's or family-details were recorded, in the absence of which, audit could not ascertain the genuingness and correctness of paternity leave granted. Elucidate reasons.
- 12. <u>Or Anita Marwain, Lecturer</u> Avoiled nine (9) casual leave in 2009 instead of the admissible eight (8) casual leave. For the excess CL enjoyed one EL may be deducted and her leave account may be recasted, under inimation to audit.
- 13. Recasing of Leave account In addition to the above, it is stated that as per Rule 27(3) of the CCS(Leave) Rules 1972 read with its GID(2) that "If a Gorechman servant has available extraordinary leave and/or some period of absence has been treated as dies non in a half year, the credit to be afforded to his leave account at the commencement of the next half-year shall be reduced by 1/10" of the period of such leave and/or dies non subject to maximum of 15 days". Compliance to the afcresaid rule position was not seen in regularization of leave account of leave (without-pay) cases. Hence, the entire leave account of all leave (without-pay) cases may be reviewed & recasted from beginning to till-date), under intimation to audif.

14. Otner irrequiprities -

- (a) Leave Account Registers and Altendance Registers not page numbered.
- (b) Index not maintained.
- (c) Entries recorded not signed either by dealing Assistant or competent authority.
- (d) Several unertested cuttings & overwritings.
- (a) Several red-ink entries recorded
- (f) Entries relating to leave (without-pay) recorded in hapmazard manner.
- (g) Entries relating to leave (without-pay) not specified to be on medical grounds or private affairs.





Audit page 100.6 A dieros a codica a cun mor cinco (2.11.10

Dunng test sheek, shine Final Arcounts nother certificated is tray not ced in dinasim, too hadis period the Arbakia organising staff were on analy leave

|      |         | 77.31£-A                       |   |                           |
|------|---------|--------------------------------|---|---------------------------|
| S.No |         | dame of the official           | Period of leave<br>(Till-Jate = 01.11.10) | Total absence<br>YY-MM-DD |
|      | 250-07  | Smt. Saudomail Dass, Economics | 05.03.04 to 31.07.07                      | 02-11-26                  |
|      | 2006-07 | Or PK Mehia, Microbiology      | 16.97.95 to 03.11.08                      | 91-03-17                  |
|      | 2500-07 | St. Jagbir Singa, Geography    | 20.05.05 to 20.05.07                      | 03-00-00                  |
| 4    | 2007-08 | Smt.Narmota, Physics           | 91.12.07 to till-date                     | 02-11-00                  |
| 5    | 2007-08 | Dr Jagbir Singh                | 21.05.07 to 20.05.08                      | 00-11-29                  |
| 5    | 2007-08 | Dr Anand Malik                 | 92.07.07 to 26.12.08                      | 01-05-24                  |
| 7    | 2008-09 | Sh.Narender Rana, Physics      | 13.09.99 to till-date                     | 11-01-18                  |
|      | 2008-09 | Sh Rajbir Singn, Botany        | 01.04.97 to ill-date                      | 13-06-00                  |
| 9    | 2005-09 | Sh. Provakor Palaku, English   | 01.09.09 to lift-da.c                     | 01-02-00                  |
| 10   | 2009-10 | (NPR of the list of cricials)  | 227                                       | ???                       |

In this connection, following observations are made :-

1. Officials on study leave for more than two years – As per Rule (ii) of the Revised Study Leave Rules 2002 – "(Study)... leave shall not be granted for more than two years, save in cases where the Executive Council is selfcited on the mark of each case, that such extension is necessary or academic grounds and is in the interest of the Jaise sity". Documents confirming the grant of such extensions by Executive Journal in the following cases not available on records were official had spent study-leave more from two years:

| S.No | and the second second second | Name of the official           | Period of leave<br>(Till-date = 01.11.10) | Total absence<br>YY-MM-DD |
|------|------------------------------|--------------------------------|---|---------------------------|
| 1    | 2006-07                      | Smt.Saudamini Dass, Economics  | 05.08.04 to 31.07.07                      | 02-11-26                  |
| 4    | and the second of the second | Smt.Narmata, Physics           | 01.12.07 to ill-date                      | 02-11-00                  |
| 7    | 2008-09                      | Sh.Narenuer Rana, Physics      | 13.09.39 to till-date                     | 15-01-18                  |
| 8 :  |                              | Sh.Rajbir Singh, Botany        | 01.04.87 to tile date =                   | 13-96-60                  |
| 10   |                              | (NPR of the list of officials) | 272                                       | 777                       |

 Officials on study leave ict more than three years - As per Rule (ii) of the Revised Study Leave Rules 2002 - "The panel of paid study leave, shall in no case exceed three years".

Further, as per <u>Rule (v)</u> or the Reviseu Study Leave Rules 2002 – "No leacher who has been grant Study Leave shall be permitted to after substantially the cruise of study or programme of Research without the permission of Executive Council. When the course of study falls short of Study Leave sanctioned, the teacher shall resume duty on the conclusion of the course of study unless the previous approval of the Executive Council to treat the period of shortfall as extra ordinary leave has been obtained".

Also, as par <u>Rade (x)</u> of the Revised Study Leave Rules 2002 – \*The period of Study Leave shall count as service for purpose of retirement herefits, provided that the teacher rejoins the University on the expiry of his/her Study Leave, and serves for the period for which the Bond has been executed."

Whereas <u>glaring contravention</u> of afcresaid rules were noticed in the following cases were two officials have been on study-leave for more than ten (10) years, which is highly irregular:

| S rio. SY clame of the official          | Period of leave        | Total absence |
|--|------------------------|---------------|
| S.No. HY Mame of the official            | (Yill-dale = 01.11.10) | YY-MM-DD      |
| 7 2008-09 Sh. Narender Rana, Physics     | 13.09.99 to till-date  | 11-01-19      |
| 8   2001-20 Sh.Raltir Singh, Bulgay      | 21.34.97 to #4-ca. )   | 13-56-10      |
| 10 2009-10 (NPR of the list of odd date) | 777                    | 1             |



- Milker, the childreniar is work in the Revided Study Leave Rules 2017 Latery Conservation of the Profession of the principle of the control of the said plants of t
- 4. NPx regarding recommonstations of Anylegon Committee As per Aute (ii) of the Revised Study Leave Rues 2002 Gody Leave what he granted on the recommendations of the Advisory Committee. Decuments confirming the recommendations of the Advisory Committee not record?
- MP1' repareling increment records As per Rigg (vi) of the Revised Stray Leave Rules 2002 – \* ... I'o technor shall, however, be eligible to receive arrears of increments." Documents confirming non-payment of arrear of increments not available on records.
- 8. NPR regarding scholars instructions ships former received during study-leave As per Rule (vii) of the Revised Study Leave Rules 2002 "The amount of scholarship Mollowship or other financial essistance that a teacher granted Study Leave has been awarded, will not preclude his/her being granted Study Leave with pay & allowances but the scholarship, etc. so received shall be taken into account in describing the pay & allowances on which the Study Leave may be granted". Decuments command the receipt of scholarships/fellowships/other-financial-assistances not available on records.
- 7. NPR regarding remunerations received during study-leave As per Rule (viii) of the Revised Study Leave Rules 2002 "If a teacher, who is granted Study Leave, is permitted to receive and retain any remuneration in respect of part-time employment during the period of Study Leave, he/she shall ordinarily not be granted any Study Leave salary, but in cases, where the amount of remuneration received in respect of part-time employment is not considered adequate, the Executive Council may determine the Study Leave salary payable in each case. (Note—It shall be the duty of the teacher granted Study Leave to communicate immediately to the University the amount of financial assistance in any form received by him/her during the course of Study Leave from any person or Institution whatsoevery". Documents relating to the communications received from the teachers regarding receipt of the amount of financial assistance not available on recents.
- 8. NPR regarding officials serving for double the united on conclusion of study leave. As per Rule (xli) of the Revised Study Leave Rules 2002 'A loading availing of Study Leave, sholl undertake that he/sho shall serve the University continuously for double the period of Study Leave subject to a maximum of three years from the date of his/her resuming only after expiry of the Study Leave'. Documents confirming the compliance to the storesoid rule may be shall be juddictional cases shown in Table-Alabove.
- 9. NPR regarding non-completion of course As per Rule (kill)(s) of the Revised Study Leave Rules 2002 "A teacher who is unable to complete his studies within the period of Study Leave granted to him shall be liable to refund to the University the amount of leave salary & allowances and other expenses incurred on the teacher or paid to him or on his behalf in connection with the course of study". Whereas documents confirming the completion of the studies in all the cuses stated at Table-A not available on records.
- 10. RPR regarding releining of cuties after commetteer of course.— As our Rule (xiii)(b) of the Reviseo Study Leave Rules 2002 "A reacher who lails to rejoin the services of the University on the expiry of his/her study toove— shall be tiable to refund to the University the amount of leave salary & allowances and other expenses incurred on the teacher or paid to him or on his behalf in connection with the course of study". Whereas in the following cases, the official had not rejoined duties; disciplinary action-taken in this regard, as per rules, not available on records:

| S.No | ξY      | staine of the officin:         | Perioti of leave       | Total absence |
|------|---------|--------------------------------|------------------------|---------------|
| 3.40 | 1. 1    | fame of me omont               | (Till-date = 01.11.10) | Y7-MM-00      |
| 4    | 2007-08 | Smt.Narmata, Physics           | 01.12.07 to 115 miles  | /2 11-02      |
| 7    | 2003-09 | Sh Nareader Rana, Physics      | 13.09.09 to im-data    | 11-01-13      |
| 8    | 2005-09 | Sh.Rajbir Singh, Dolany        | 01.04.97 to till-date  | 13-06-00      |
| 10   | 2009-10 | (NPR of the list of officials) | ???                    | ???           |



to Mark the first of the Contract of the contr notine analog of the amore executed the layout of prescribed form endortaking to serve the University for policies many same period of Story Leave sanctioned to him on full, how an oracle subject to a maximum period of

As per Pub (xi. Va) of the Revised Study Leave Rules 2002 - "In addition to executing a Bord as aforesald the females shall have to provide two surery runer. Study Leave is granting at this on half pay to my pay and play or their or the property to the satisfaction of the University of a Fidelity Bond of in insurance Company, or a calculatione by a Schedule Bank".

Whereas documents confirming the execution of Bond in all the cases stated at Table-A not available on records.

- 12. NPT. responding the periodic reports submission, the officials on Study Leave As per Bule tax1 of the Revised Study Leave Rules 2002 A loncher who has soon granted Study Leave for pursing studies towards his declarate shall submit it the Registrar six monthly reports of progress of his studies through his Supervisor or Head of the Institution. .... If the reports do not reach the Registrar within the time specified, the payment of salary may be deferred till the receipt of such reports". Whereas documents confirming the submission of six monthly reports of progress of their studies in all the cases stated at Table-A not available on records.
- 13. Transpers Allowance White on study-leave, the official as sured of Turta-wors not eligible for Transport Allowance, the same needs to be clarified with documentary support in all the cuses stated at Table-A.
- 14. NPR of 2009-10 cases Information of 2009-10 not made available to audit despite written & verbal reminders.

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21: No records of land donated by Bankner Samiti

(Audit period-2006-10 - Reference previous-audit-report Para no.1 of 1977-79)

On going through the remarks at Para no.1 of previous-audit report pentileling to the year 1977-79, it was ascertained that certain land was donated by the Bankher Samili at Narela to the college. Whereas no relevant records in the matter have been made available to audit nor there has been any mention of such land in the linal account for the year ending 2006-07, 2007-08 or 2008-09. Factual position in the matter may be brought to books with documentary support, under infimation to audit.

12418 Rasan-48

22: Employee under suspension since 11.09.2002 (Audit period-2006-10 - Reference certificate dated 15.12.10 furnished by soliege)

It is learnt from the certificate furnished by the college, Sh.Rajbir Singh, Cf.ee Attendant has been under suspension from the services of the college for his involvences in Police-case/ custody w.e.f. 11.59.2002 to tili-date (22.12.2010), i.e. for the past 05 yyars : 93 months & 11 days. Since payment of Subsistence Allowance to an official without any work for such a long period amounts severe loss to the State Exchequer, College may review his case immediately and action may be taken as per rules, under intimation to audit.

Page 44 of 37



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Codege has opposition SELDs area. Veer challen all some was to Principal in the pay-scale of Rs.6500.4 or - Coethylog. 1,4400.5 00 turo open mands are median in the pay-scale of the pay-scale (2). The production Times (Hagest) and the internation-qualifications mandatogy were the

- (a) Taxable a lamination from a readgment three later or a which is merely
- (b) Condition is required a quality the Oct condition as a page of the condition 190 to the man and Tyling test (English) (5 for the page).
- (c) Condidate should have worked as succommer of Personal Assistant for a minimum period of five years.

As per the records made available to sudit, call letter for sent to nine (9) candidates for interview, stenography-test and tying-test on 23.09.03 and in response to which five (5) candidates reported.

Out of the said five candidates, the four member Selection Committee selected Sh.DV Bhardwai.

The complete appointment procedure was examined by the audit with reference to Recruitment Rules and the following senous irregularities were noticed:-

- 1. As per the Schedule of Recruitment Rules (Non-Teaching Employees) of University of Delhi, the method of recruitment post of ScPA was to be the extraction by direct recruitment or by promotion or by deputation and percentage of the posts to be litted by various motions. was 163% by promotion unitarity which by deputation. Whereas the appointment of Sh.DV Bhardwaj (Sh.P.A. Poncipal has been made vide the procedure of open recruitment, which is completely in pattraventions to the RR rules of University of Deihi.
- 2. Further, it is shapped that none of the misimum qualifications of petales in the negropanes of antisement were not practicated with the first channel bules
- 3. Save as otherwise, even the other methods commercial in the aforesaid RR was that in case of recruitment by promotion/deputation, grades from which the promotion/deputation to be made were
  - (i) Promotion Amongst the Personal Assistant with 5 years of regular service in the cadre and on the basis of quality of ACC.
  - (ii) Deputation Officers working in monteness mean in the may scale of Rs 6500-10500 or equivalent with alleast 2 years of equia, service.

-OR-

Personal Assistant or Stanographic, working in the core pay scale of Rs.5000-8000/5000-8000 or equivalent with atleast 5 years of regular solvice in Cogular Government Lepartheon//Standors or Autonomous hading or Universities or Institution, and flavor Level.

Whereas Sh.DV Enardwaj does not possess any of the laforesaid criteria as he was an inhouse candidate vino was working in the college since 18.12.02 (as per his service book) :-

- (a) (Pg-2) gr Library Attendant on adher basis from 18.12.02 to 11.12.03 (11 month & 23 days probably with creaks);
- (b) (Pg-2) <u>as Library attendant on temportry basis</u> from 12 12.63 to 34.64.67 (<u>33</u> years & 01.64.ys);
- (c) (Pg-4) as Sr.PA to Principal on adhed basis from 02.04.07 to 02.10.07 (6 months) (i.e., upto his termination data photocopy copy of his termination order bearing no.SSC/53/2007-08/1075A dated 02.10.07).

As such, the Sh.DN Shardwaj was neither eligible for consideration to the post of Sh.PA to Principal on promotion basis or deputation basis hence, the appointment of Sh.DN Bhardwaj as has been made completely in obtainment on the SR rules of University of Delhi.



4. Internal Wild to the Service 1,00k, a miles also reasis as decry to Principal and making the exploration for this services, whose emisses detected and explorational and procedure constrained on 02,10km, extend some undue benefit to albit and was on.

elever, he was again appointed on adhocome no oSC/12/2007-08 1082 energible for the object of service broad factor the object of StaDV. Bhandweg page of the object of our paper.

Also, an entry at page-4 of Scrvice book, queloc as "With usual preuk on 03 10.2007, he continued to work as SLPA to Principal on Jelhoc basis <u>till his appointment on perhapsing</u>" was made tout the PBR recents also show that Sh.DV Bhardwaj was paid till pay & allowances for the month of Oct'07. Hence, the service book entry is incorrect and the said break was none only on pager.

Apart from all the aforesaid contraventions, shiDM Bhardwaj has been assigned the adoitional work of Administrative Office w.e.f. 25 10,10, which is also irregular.

Therefore, in the instant case, all rules have been bended to accommodate Sh.DV Bhardwaj, which is highly irregular.

Note: Appointment procedure adiopted in other cases may also be reviewed at your fever with reference to Kis of University of Dolbi.

1-mm-249 Rasan-49

Pare 24: Cash Security / Fiderity Bond of Cashler & Store-

**keeper** – (including recovery of ≥ .2649/-) –

[Audit Period 2008-10 -- Reference Audit Memo no.01 dated 18.10.16 and Audit Memo no.01 (Addendum) dated 08.11.10]

During test-check of final account records, it is ascertained that the cashier was handling hard-cash: For example – (a) the cashier had handled petty-cash as under – 2006-07-Rs.386/-, 2007-08-Rs.348/-, 2008-09-Rs.12352/-, a 2009-10-NPR; and examples of other cases of handling actual-cash are (b) advance-payments; (c) refreshmest-payments (d) certain types of fees; (e) fines-collected, (f) sale-of-prospectus; (g) balance payment of LTC; (h) etc.

Further, it is learnt that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper in accordance with Rule <u>275 of GFR, 2005</u>; nor, the security-bond in the <u>Form GFR-30</u> or fidelity-bond in the <u>Form GFR-31</u> has also not be executed, which is irregular.

Apart from non-compliance to the mandatory provisions of the General Rules at was also noticed that Sh.Salim Khaii, Usshier has been attended. Obshier Alconduce during the audit-period as — (a) 2006-07-Rs.849/- ; (b) 2007-08-Rs.900/- ; (c) 2008-09-Rs.900/- ; & 2009-10-NPR, which is highly irregular.

Since the pre-conceilon for sanction cash-allowance – (i) that of furnishing cash-security/ fidelity-bond; and (ii) that the allowance will be granted from the date of appointment as Cashier or date risk is covered inrough one of the accepted forms of security, whichever is later – has not be fulfilled. The payments of Rs.2349'- (849+560+960=2649) made to Sh.Salim Khan, Cashier on account of Cashier Allowance during the audit-period is irregular and may be recovered from the official, after due verifications, under intimation to audit.





i 11 0±059+67 =6**19**/∋ Disa dated for 12.19. Auditoriemo Ne. 6 13.10 hand Jordan Jacob Moléé (Addur June 2) detail for 12.10

official visc. Rs.5925/- (BP-5950 +177) official was Rs 2000 only ; who say Hence, the overenid amount of <u>veriñear ous</u>, taider inflination (

sh Catader Sinsa skeps - in the month of 60 68, and Labor Pays Deciding 5=\926) and eccerdingly CCA admissible to the ampun, of Rs.3005 was paid, which is irregular. may recovered from the official, after due

2. 2008-07 - Sh.Gourd Lat Moores, Locurror Hind - The official, white drawing basic-pay of Rs.8000/- in the pay-scale of Rs.3000-275-13500, was granted annual increment in the month of Jan'07 and his pay was raised to Rs.8550/-. Since one increment in the scale was of Rs.275/- only, the mistake committed in Jan'0 was rectified in the subsequent month of Feb'07 by reducing his pay to Rs.8275/- But the excess amount paid to the official in the month of Jan'07, as detailed beion, was not recovered from the official, which is irregular :-

> Jan'07 B-Pav DA HRA Variation **L**iawn 3848 Due Difference

Hence, in this connection

aid amount.

(a) Elucidate reasons for non-govery of (ii) Funher, the everpoid amount of in the four due verifications, under in the be recovered from the official,

2008-05 - Str. Neetam Sawinney, Reader Dougny - Incorrect DA calculations noticed for the month of Jan'09 and Feb'09, as detailed below :-

|            | 177    |      | VIII  |           |
|------------|--------|------|-------|-----------|
| Jan'07     | 3-1-14 | DP   | DA    | Variation |
| Drawn      | 38720  | 9360 | 13230 | 41310     |
| Due        | 18720  | 9360 | 13198 | 41278     |
| Difference | 0      | Ü    | 32    | 32        |

Hence, in this connection:

(a) Elucidate reasons for non-recovery of unduelovy paid amount.

(b) Further, the overpaid amount of Rs.64/- (32x2+64) may be recovered from the official, effer due verifications, under intimation to audit.

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A distance for the selection and the end of the control of the con

| A 40 mm 5, 1 44 | Corp. Decision of Control of Cont |              | and the second second |
|-----------------|--|--------------|-----------------------|
| 50              | Hem paramares  | 10.4714.67   | Amount                |
| :               | Side, Alburuh  | 57           | 381539                |
|                 | Black Board  | 18           | 49694                 |
| •; • •          | Chairs   | 25           | 47813                 |
| ,               | Computers & accessories  | 43           | 965410                |
| . 5             | Lecture stand  | 15           | 464 III               |
| G               | Desk (two seaters)   | . 580        | 1554 (40)             |
| 7               | Water coolers  | 8            | 297780                |
| 8               | Computer chair   | 116          | 210740                |
| 9               | Ceiling fan 48"  | 74           | 95355                 |
| 10              | Aluminum partition   | 1457         | 264702                |
| 1               | Lapiep   | 6            | 304960                |
| 12              | Air conditioners   | Ş            | 18117                 |
| .3              | Battery  | 5            | U4.                   |
| 14              | CCTV & LCD, etc.   | . 8          | 492464                |
|                 |  | in a manager | authority in th       |

Records relating to obtaining of orion approval of the competent authority in the matter, initial indent/requirement is administrative approval for incurring that particular expenditure; formation of perchase committees assuance of NIT calling of quotations; obtaining the quotations in sealed covers, selection of the LT accomparative statement, agreement; issuance of superviorger/work-order is took entries.

Non-production of the aforesaid records shows that <u>office the reside</u> is not being maintained at all or the production of the same has been accessive avoided. Non-production of records is a serious matter.

Reasons for pool-production of the aforesaid documents from indent-stage-to-purchase-order may be elucidated.

Rem M. 55 Sapartr ST



Craning telsi-check is also conogisted produ

n. Reclaimt's our available course as a part of a subject of core is support with some owledges and alignature of the reclaims to the core of a single issue of item has been signed by the store-keeper are accordingly 800/Admin. In the absence of which audit could not ascernin the senger and tend generalness of entries recorded whether the ment is a actor by each once the confinite ring. Euclider reasons.

2. Items rais sing - In the following cause, the upening balance of a TY war less than the

|   | clos     | ing balance of pr     | evious ye       | ars, i.e     | ., und   | er-recordi | ng of sta          | cks 📆 | ម្នាក់ អា           | ខ្លួនភេឌ            | -                 |                       |
|---|----------|-----------------------|-----------------|--------------|----------|------------|--------------------|-------|---------------------|---------------------|-------------------|-----------------------|
|   | S.<br>No | Name of hem           | FY              | Reg<br>Pg No | .08      | • FY       | Reg<br>Pg No       | ов    | Miss-<br>ing<br>Qty | Rate<br>per<br>unit | Cost              | Rate<br>refer<br>page |
| 1 | 1        | Harpic                | 2007-08         | 283          | 25       | 2008-09    | 139                | 5     | 20                  | 30.45               | 609.00            |                       |
| ł |          | Student Union I-Card  | 2007-08         | 130          | 50       | 2008-09    | No Unitry          |       | 50                  | S                   | 450.00            | 130                   |
|   | 3        | Khaki Tape:           | 2006-07         | 136          | 4        | 2007-08    | Ne entry           |       | •;                  | 0.50                | 34.00             | 136                   |
| ľ | 4        | Letier read register  | 2007-08         | 140          | 2        | 2008-00    | No entry           |       |                     |                     | 2:0.00            | 140                   |
|   | 5        | Merit certificate     | <b>200</b> 6-07 | 151          | 150      | 2067-03    | 151                | NIL   | 10<br><b>150</b>    | 6.24<br>5.20        | 62.40<br>780.00   | 757                   |
| - |          |                       | :<br>! <b></b>  | <u> </u>     |          | !<br>      |                    |       | Tor-160             |                     |                   |                       |
| İ |          | Order form            | 2006-07         | 155          | 2        | 2007-08    | 1                  |       | 2                   | ????                | ????              |                       |
| - |          | Parking Sticker       | 2007-08         | 174          | 250      | 2005-09    |                    |       | 250                 | 4.16                | 1040.00           |                       |
| ı |          | Plastic tar           | 2008-09         | 170          | . 3      | 2009 16    |                    |       | Ċ                   | 38                  | 304.00            | 170                   |
| į |          | Quotation forms       |                 | 160          | , 7,     | [200% 55]  | • •                |       |                     | , energy            | 7777              |                       |
| 1 |          | Rubber stamp          | 2008-09         | 179          | 10       | 2005-16    | 220                | Nit.  | ,                   | 332.30              | _3323.00          |                       |
|   |          | Stancii               | 200G-07         | 205          | 159      | 2007-06    |                    |       | 159                 | 2222                | ????              |                       |
|   |          | Stamp pad             | 2008-09         | 186          | - 5      | 2009-10    | 4                  | NIL   | _6                  | 12                  |                   | 214 (P)               |
|   | 13       | Stamp pad ink         | 2008-09         | 188          | 5        | 2009-10    | No entry           |       | 5                   | 8.5                 | 42.50             |                       |
|   | 14       | Tube light            | 2003-09         | 191          | 88       | 2009-10    | 247                | 50    | 16<br>  02          | 50<br>80            | 800.00<br>1760.00 | 1 14?                 |
| i |          |                       |                 |              |          | <br>       | 1                  |       | Tot-be              |                     |                   |                       |
| į |          | Typing pape: (ream)   |                 | 192          |          | 2009-10    | igina ginaran atta |       | i • ;<br>           | 90                  | 96.00             |                       |
|   |          | Lag green             | 2006-07         | 239          | 725      | 2007-08    | 237                | NIL   | 725                 | ????                | ????              |                       |
| i | 17       | Urinal cube           | 2006-07         | 241          | _23_     | 2007-08    | 243                | NIL   | 23                  | ????                | ????              |                       |
|   | 18       | Computer carbidge 27N | 2006-07         | 257          | 4        | 2007-08    | 257                | NIL   | 3                   | 780                 | 2340.00           |                       |
| į | -        |                       |                 |              | !        |            |                    |       | 1                   | 810                 | 810.00            |                       |
|   |          |                       |                 |              |          | <br>       | - 1, 2517          | İ.,   | 7ot=4               |                     |                   |                       |
| ! |          | Computer paper 801    |                 |              | <u> </u> | 2007-08    |                    | NIL   |                     | . 515<br>-          | 345.00            |                       |
| i | .20      | (Unknown item)        | 2005-07         | 265          | 2        | 2007-08    | His entry          |       | 6                   | 2027.50             |                   |                       |
| į | 21       | Spray pump            | 2008-09         | 221          | 4        | 2009-10    | 245                | NIL   | ن                   | 22                  | 66.00             |                       |
| ! |          | : • • • •             | 1               | i            | : 1      |            | į                  |       |                     | 20                  | 20.00             |                       |
| 1 | 20       | <br>                  | 0000 22         | Lan-         | !        | Shee in    |                    | 1     | Tet=4               | F46                 | 4000.00           | 220                   |
| - | 44       | Consider Laper 803    | 2008-08         | 229          |          | 2009-10    | 269                | NIL   | <u></u>             | 510                 |                   |                       |
|   |          | i                     | :               | ŧ            |          | 1          | :                  |       | ·                   | - : C: : i=         | 20259.90          | i                     |

(1) terms with "????" incans rate per unit are a ratified, to be taken from the stock register rate. 2006-17 (NPR).

(2) Serne cases under Court 4 - "Rate rater page" in a mentioned with suffer (P), unlich a case previous if Y

Hence, the cost price of missing items anicunting to <u>fis.20259/- gains "77??" items)</u> may be recoveded, <u>after this verifications</u>, under intimation to audit.

3. Incorrect carry forward of balances — in the following cases, it was noticed that the balance-in-store was not carry forward with the fresh purchases:-

| Ś.<br>No | FY      | Reg<br>Pg<br>Ho | Name of<br>item | Last<br>baiznee<br>data | Qty of<br>last<br>baisnce | purchasa<br>dess                      | Qty<br>par- | Ealance<br>should<br>have<br>been | Shown<br>in |    | Rafe<br>per unit | Cost |
|----------|---------|-----------------|-----------------|-------------------------|---------------------------|---------------------------------------|-------------|-----------------------------------|-------------|----|------------------|------|
| 1        | 2006-07 |                 | Bori            | 04.01.07                | , 00°                     |                                       | C8          | 12                                | 8           | 4  | 10               | 40   |
| 2        | 2007-08 | 119             | Glass           | 07.09.07                | 39                        | 27,00.02                              | 108         | 138                               | 108         | 30 | 4                | 120  |
|          |         |                 |                 |                         | !                         | · · · · · · · · · · · · · · · · · · · |             |                                   |             |    | G-Total=         | 160  |

Hence the cost price of missing name amounting to 15.10% may be recovered after the verifications, under intimation to about



| anc.                         |          | mad to              | a how | 12 11 14 14 14 |        |          | ,       |
|------------------------------|----------|---------------------|-------|----------------|--------|----------|---------|
| er suppres <mark>ig_c</mark> |          | ico do na<br>Log Pg |       | áV.            | Reg Pg | aa<br>aa | Differ- |
| riance of item               | • • • •  | No                  |       |                | Ne     |          | eucs    |
| j oppor Šivi liz <b>e</b>    | 20029-01 | 247                 |       | 12.350-03      | 251    | 5        | 1       |

- (b) 7010-17 20-104 Exhibit sites sheet Its hip; butterder, a fill contagnently mesh purchase was made on 05.07.07 for ±50% sheets, valueby holding the total stock-in-hand to 15034 sheets. Whereas on 06.01.07, an issue of 25054 (15064+10000=25054) shown to 05.SK-Dhingra.
- (c) 2006-07 Pq-433 Pad Ink Opening balance was N!L : no purchase were either made ; but 02 number is shown issue.

Source of the aforesaid excess items in stores may be explained to adult

 Non-constantable items entered constantable stock registers – The following nonconsumable items were entered in the Consumable Stock Registers, which is irregular:

| cons: | imable ile | ms we | re entered in the Co   | กรนเมือก | G SIGGVIV | cyiste | 5, Willer is irregular.                       |
|-------|------------|-------|------------------------|----------|-----------|--------|---|
|       | FY         | 2c Ro | Name of item           | S.No     | FY        | IFg No | Name of item                                  |
|       |            |       | Lock Big               |          |           | 265    |   |
|       | 2003-07    |       | Lock Small             |          |           |        | Pen drive                                     |
| 1     | 2006-07    |       | Torch Big              |          |           |        | Calculore:                                    |
|       | 2008-07    | 251   | Compute: - Battery     |          | 2008-09   |        |   |
| 1     | 2006-07    | 252   | Computer - Keyboaro    |          |           |        | Lock Small                                    |
| 1     | 2003-07    | 252   | Computer - CD Writer   |          |           |        | Terch Big                                     |
|       | 2003-07    |       | Computer - HP Printer, |          |           |        | Pen Drives                                    |
|       | 20(+0-07   |       | Computer - UPS Baltery | 21       | 2009-10   | 84     | Calculators                                   |
| 1 1   | 2003-07    |       | Computer - RAM         | 22       | 2009-10   |        | Sintex bin GBR 100 lirs                       |
|       | 2006-07    |       | Computer - HDD 80 GB   | 23       | 2009-10   | 171    | Luck Bis                                      |
| 1     | 2007-08    |       | Lock Big               | 24       | 2009-10   | 175    | Lock Small                                    |
| 12    |            |       | Lock Small             | 25       | 2009-10   | 249    | Torch Lig                                     |
|       | 2007-08    |       | Torch Big              |          |           |        | Annual Contract of States of States of States |

Hence, in this connection :-

- (a) All the aforesaid items may be transferred to Non-consumable Stock Register.
- (b) Other such cases may also be reviewed at your and, on the above lines.
- (c) Further, the balance of the aforesaid items may not be snown NIL on transfer,
- (c) Action-taken in recifications of the above may be inflittated to audit.
- 6. Physical verification of stock not done As car Rule 192(1) and fails 192(2) of GFR 2005 Annual physical verification of all stores should be carried-out alleast once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures. But no physical verification of stores have been conducted, ever in the past, which is highly irregular, in the absence of which audit could not verify the balance worked-out in each recistors.

Hence, in this conhection :-

- (a) Elucionte reasons for non-verifications of steaks; and
- (b) Necessary verifications of stores as detailed under Rule 192(3) may now be conducted and discrepancies, including shortages, damages and unserviceable goods, if any, identified during such verifications shall immediately be brought to the neticed of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 38.
- (c) Action-taken in the mader may be intimated to audit.

# 7. 2008-09 - Pa-112 - Examination copy -

- (a) There is no mention in the last-year's stock register about balance of any Examination copy; but the opening balance his year is shown as 2500.
- (b) Apair from the aforesold opening natance of 2000; fresh purchase of 9000 and 6180 was marte, whereby he total comes to 16660 sheets -80 de- currier barance is 1800wn as RIL without air; issue:

Elucidate reasons for the aforesold irregulances.

Pag., 50 of 97





- 2::- 1 Soll 2 1927 of Rs 25.000 - were stated to be disclibered at the standards obtained as processes signature are not found, Justily fine expenditure,
- 9. 2009-10 Pag 164 I-Card Octoons.
  - (a) Out of the total 4033, 2963 was issued to Sh DV Bhardway on Ca.61.09. Reasons for issue of students i-Card after the mid-session of the egademic year may be elucidated to audit.
  - (b) The opening balance of year was 1080 and the closing balance was 1080, which construes that purchase of I-Card was made in excess of the requirement, which is wastage of money. Elucidate reasons.
  - (c) Progressive balances not work-out with every fresh purchase. Elucidate reasons.

# 10. Other irregularities :-

- (a) Fresh register opened every year without exhausting the existing register.
- (b) Prescribed register formal Form GFR-41 under Rule 190(2)(ii) of GFR 2005 not used
- (c) 2007-08, 2008-09 & 2009-10 Page counting certificate not recorded.
- (d) Many of the pages inside are not recorded in the index; hence, index is incorrect.
- (e) Page numbers not recorded in the Index pages in most of the cases
- Sequential volume numbers not recorded; hence previous details not verified.
- (g) Balance bif not recorded in any of the items and started from NiL, which is irregular.
- (h) Opening & Closing balances neither recorded nor certified by competent authority.
- Signature of the dealing assistant (Store-in-charge) not recorded in the register.
- SO(Admn) had not countersigned each entries at the time of its occurrence.
- (k) Several uncitested cutting and overwriting noticed in the register.
- (t) Indent files and other related records not shown to audit.
- (m) Reference or indent not recorded in the stock-register.
- (n) Mostly recipients signatures against items issued from stores have not been obtained
- (o) Specification-of-item purchased were not recorded in most of the cases.
- (p) Stock entries made in the stock register pages without item-heading

### Hence, it is stated that :-

- (i) The aloresaid irregularities have severe adverse effects on maintenance of Consumable Stock Register, which is highly irregular & violative of the provisions of Statutory Rules.
- (ii) Hence, all the irregularities mentioned above be explained to audit and also the circumstances under which no administrative action has, so far, been taken by college authorities be explained to audit.







The state of the officent work in the section of the state of the state of the state of the officent work in the ShaAbhishas and the state of the st

12. <u>Annual increment not connect</u> - Measons for not granding any annual increment to the following officials may be cluerificated: -

10 2000-07 ShJagin tingh-li

The aforestidalist act exhibits to and is the stative and, if the association are active at your level). Elucidate reasons for the same with documentary support.

13. Other irregularities :-

(a) Rounding-off error noticed in almost every case.

(b) Arrear given in several cases noticed in I-tax calculations sheet but nor recorded in PBR.

(c) 2006-07 - Dr.RN Srivastava, Sr.Lecturer in Commerce - PBR ,ctal not done.

(d) 2006-07 - Sh.CS Sharma, Laboratory Assistant - Salary entries made only upto Sep'06.

TAN-6

(Audit Period 2006-10--- Reference Audit Memo no.32 dated 29.11.10)

During test-check of stock registers of laboratory Physics, Chemistry, Zoology, Botany, Geography and Biology Department produced to audit, following irregularities were noticed:

- 1. Consumable & Non-consumable Stock-register Physical verification of stock not done As per Rule 192(1) and Rule 192(2) of GFR 2005 Annual physical verification of all stores should be carried-cut atteast once in every year and discrepancies. If any, shall be investigated and made good after following the car procedures. But no physical verification of stores have been conducted, ever in the past, which is highly irregular. In the absence of which audit could not verify the balance worked-out in each registers.

  Hence, in this connection:-
  - (a) Elucidate reasons for non-verifications of stocks; and
  - (b) Necessary verifications of stores as detailed under Rule 192(3) may now be conducted and discrepancies, including snorrages, carnages and unserviceable goods if any, identified during such verifications shall immediately be brought to the noticed of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 35.
  - (c) Action-taken in the matter may be intimated to audit

2. Omer irregularities :-

(a) Prescribed register format Form GFR-40 under Ruis 190(2)(ii) of GFR 2005 not used Several unattested cutting and over-writing noticed in this register.



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full as repaired allowing in the lation were noticed a

Properties of the ace to your and its here in allowed hat college has been purchasing livenes Loc Lie. University non-long deed outpaines, after a sking advance payment to them. Summary or some advance on a contracted as a conde-2006-05  $+ (i^{\dagger}\eta_{T_{2^{3}}}$ 

in this conduction, it is observed that .-

(a) At the outset, since these firms are nominated by University of Delhi, they should have control trust upon the college in the matter of making payments post/after supply a goods. Even in the matter of other firms/suppliers with whom college does business, executes the work first and then payments takes the payments. It is beyond comprehension as to why preferential treatment is being civen to these liveries suppliers.

1 3,983

- (b) Moreover, since the process of processing-of-bills till issuance-of-cheques is within the competency of this College Principal, itself, payments to the suppliers should not be delayed for want of any administrative/financial procedure for long.
- (c) Further, under the current arrangement of advance-first before-supply, comprise in the quality of material supplied could not be rated-out - as whatever he supplies had to be taken by the college as no pressure-building option is left.

Hence, there are no justifications for making advance payments before satisfactory supply of the uniforms to these University nonlineted tions. Thus may be discontinued in future, under infimation to audit.

- 2. Proof of stagest eliment All liveries items is saired to have been purchased from the firms who are stated to have been nominated by the University of Deini, Letter confirming the empanelment of the agencies alongwith its validity-date not available on records. Elucidate reasons.
- 3. Improper maintenance of liveries register It was noticed that :-
  - (a) Individual-wise pages/accounts not maintained.
  - (b) Issue register of liveries has not been maintained in prescribed Performa the mandatory column like - "Due date"; "Next due date"; "Countersignature of comparent authority"; etc. are not being maintained, in the absence of which entries recorded in the register could not be verified with facts and entitlements.

Elucidate reasons.

- 2009-10 Delay in adjustment of advances Several cases were noticed wherein advances were not within one month :-
  - (a) As per the ledger of Advance (Liveries) account, an amount of Rs 31360/- was paid to the Shupham Shoes as advance for supply of liveries with change on 196683 dated 15.03.67 (Vi.No.1115); but the same privation was adjust - 104.31.03.66 vide Vr.No.118:. Reasons for advance adjustment after lapse of almost one year may be alucidated to audit.
  - (b) Similarly, as per the ledger of Advance (Liveries) account, an amount of Rs.41182/was paid to M/s Sriminder Dase Motilal as advance for supply of liveries vide cheque no.252236 dated 07.03.08 (Vr.No 1069); but the same advance was adjusted on 14.11.08 vice Vr.No.615. Reasons for advance adjustment after tagse of almost eight months may be elucidated to audit
- 5. 2009-10 Excess adjustment of advance As per the ledger of Advance (Liveries) account, an amount of Rs.4490/- was paid to M/s Abrol sons as advance for supply of liveries vide cheque no.233608 dated 29.01.10 (Vr.No.1091). Subsequently, the aforesaid advance was found adjusted on 31.01.10 vide Vr.No 1346 for ; but the amount adjusted was Rs.12213A. Reasons for process adjusting of Rs.7724A (12254-4400=7724) over advance may be elucidated to surfit







such in the less the chaques of 14.106 gs Subsequenty the alour and the conce was to me 1 134 6.1 at Mr No.1344 but the empant udjen in was ks. 11040/- 7076... of Rs & 14/- (1911)-11040-151... or A. Riber 100 scovery of outstanding advance ray do minimize and cash thank (ii) file said encount of Ra Silver view to recovere while the here given the wereingline to december at the audit

- 7. mod roction in an adjustment version (of a 2006-07) for advance of Rs.14270/- paid to M/s Shubham Shoes, but the copporting documents enclosed with the voucher, i.e., bills of the supplier tirms bears no.0012043 dated 04.04.07 (FY-2007-08), which is irregular. Reasons for incorrect billing / booking-of-expenditure may be elucidated
- 8. Stock entries not made Stock entries certificate not recorded on the pilts enclosed with (i) Vr.11.9 dated 19.03.07 for Rs 1701/- , and (ii) Vr.1120 dated 19.03.97 for Rs.6860/-. Hence – (a, Elucidate reasons for the same : (b) Needful may be done now and shown toaudit , and (c) Other similar casus may be reviewed, under infimation and certifications to audit.

# 9. Other in communities are:

4. 55

- (2) Unattested entries Neither Dealing Assistant for SO not Bushing her Principal had not intested their his signature in the registor regarding verification, acceptance and correctness of the entries made in the registers
- (b) <u>crequistion advinowledgement</u> The receiving officials has been pulling undated signature. In the absence of which audit is unable to ascertain as to whether the liveries has been issued to the employees on the one date or not.
- (c) <u>Designation not mentioned in issue register</u> Designation of O-IV employees ass not been given in the issue register.
- (d) Unattested corrections Numerous cutting and overwriting were also noticed in the Livery Register, Moreover, those cuttings and overwriting attested by the competent authority.
- (e) No page counting certificate The mandatory page counting certificate not recorded in the Summer Liveries issue register.
- (f) No Stock verifications Annual physical verification of stock not made

Cash Seburity / Filiality Bolid o. Usenier 4 Store-record - (matering recovery or 2640/-) -[Audit Period 2006-10 --- Reference Audit Memo nu.01 dated 18.10.10 and Audit

Memo na.01 (Adaenaum) asted 08.11.10)

As per Rule 275 of GFR, 2005 - every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security Further, as per Rule 275(3) of GFR, 2005 - in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity pond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross golation who the General Financial Rules.

Reasons for non-edherence to the aforesalp rules may be elucidated to would ned be always corrective steps may be taken now and suprinte notifiTAMA





Lighting 18 - Reference of a classic scales on the case of 18000 and suitil memo of 04 and suitil memo of 04

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- (a) Orders of competent authority authorizing/allowing taking-up of such assignment may be shown to audit.
- (b) Terms & conditions (including period) of such foreign services may be shown.
- (c) Proof of receipt of his Leave Salary and Pension Contribution may be shown.
- (d) Proof of receipt of his amounts on account of his mandatory deductions like Provident Fund, Insurance, Health services, etc. may be shown to audit.
- (e) Relevant entries in his service book in the above matters may be shown.
- 2006-07 Salary details of Teaching stail Hote Sixto.31 A remark is recorded in the final accounts (Balance Sheet) "NOTE" person that This Rejender Keel Sixto.101, her pay was protected with retention of date of increment vide University letter no.CB-1/2006 dated 15.05.06 and fixed at Rs.8275/- w.e.f. 03.08.2002 in the pay-scale of Rs.8000-2 "5-13500 and arrears paid to her". He, pay-protection case may be shown to audit with relevant documents and service book.
- 3. Character 8 antecedents entries not recorded alongwith relevant police verification certificate posted in most of the cases.
- 4. Mandatory nomination forms in respect of GPF, CPF, CGEtS, Pension, DCRG, family-details etc. posted in most of the cases.
- 5. Leave account not maintained in the prescribed format attached in the service books.
- 6. Some observations in general :-
  - (a) Personal files Some personal files were not from the date-of-joining of the Government servant. Some personal files were not having the correspondences filed in chronological order. Some personal files were not having the cooles of the office-orders concerned the major official event of the Government servant. Some personal files were not having page numbering of all the pages filed. Some personal files were not having pages stacked properly. Some personal files were having documents/ correspondences, which were not diarized, in the office. Some personal files were having correspondences/documents, which were not marked by the competent authority for the action to be taken on it. The points may be taken care in future for meaningful and petter management of personal files.
  - (b) All correspondences from respective personal files only It may be ensured that every event in the Government servant's official life must be dealt/ originate from their respective personal files only and not from separate subject-related files. Adverse impact of alls practice is that linking of various entries in service book becomes very difficult both during his stay in this unit as well as after his transfer from this unit. Hence necessary corrective action may be taken in this regard in future.
  - (c) Readestation of particulars Particulars recorded on the 1<sup>st</sup> page of the service-book are required to be reallested after every five years.
  - (d) <u>important order</u> important documents like promotion, ACP-upgradation, Payfixation, regularization, ante-dating, option-teriers, promotion orders, etc. were not found pasted in many service books.
  - (e) Annual Service Verification As per GOIC (1) under Rule SP-200 as well as Rule 257(1) of GFR 2005 Service Books maintained in the establishment should be verified every year by the HOO and a certificate to that effect shall be recorded in the Service Books. But it was naticed in most of the Service Books maintained by the unit that said service verifications were not conducted annually.







- 3-757 St. 38 to 1100 CONNECTED ASSESSMENT sarence book or mu Gerantersont interfy: eri e nis en medise Butter 200906 the court and to obtain noise significant Sec. of the Private and Sector !! survivo beskil to reject you will use text-3:200.1 puse on A of the seven . that we have sule (in on one) no 8 of the in vice book). add 1600033aa) Paradia di Basalina Pag be tak in namediately and compliance be suburn to sudit.
- (c) However Levin of viel day to in many or resit was noticed that the date of event (i.e., the sich cate) has not been explicitly mentioned alongwith the details of the exchange of the event. Hence necessary corrective action may be taken in this regard in future.
- (h) <u>Fresh documents</u> it was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were duting back to their date-of-joining in government service. Hence, it is suggested that nomination papers of all the officials may also be obtained afresh and affixed in their respective service books.
- (i) <u>Red inspectives</u> It was also noticed that <u>rad int</u> has been used white making some entries in some of the service book (except suspension related entries), which is irregula.
- (i) <u>Othersia signature by the competent appropriet (shape history pillulal sear)</u>? <u>deather assistant / Covernment Servant concerned</u> Most importantly, it was noticed that the signature of the competent authority / dealing assistant were found undefined. This is an incorrect practice and it finders the audit to ascertain/link the sequence-of-events chronologically. Hence necessary corrective measure may be taken in figure.
- (k) 19% Service Book securitization by HOO As per GOIC(I) the GOIC(4) under Rute SR-199 - The HOO should scrutinize atteast 10% of tresse documents (Service Books and Leave Account) and initial the same in toker, of having done so - (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.
- (I) <u>FORM No.13 of UTEGIS</u> As per GOIO(8) under Rule SR-199 Form No.13 of CGEGIS (i.e., UTEGIS) should be kept in the Service Books of all the officials. But it was noticed in most of the Service Books maintained by the unit that the said form was not available.
- (m) <u>Desticate sopy of Service Books</u> As per Rule 257(2) of SFR 2005 The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the HOO and the second copy should be given to the Government servant for safe custody. Further, Rule 257(3) and Rule 257(4) entailing the aloneosid subject should also be followed. Kindly centry whether the said rule had been adhered to or not.

## 7. important Note :-

- (i) Nacessary corrective steps atny by taken immediately for the recilication of the aforesaid irregularities, under instruction to audit.
- (ii) Since there are around 450 amployees in the College, test-checks sould not be done for all cases. As such other cases may be reviewed by the unit on the above times.
- (iii) It is suggressed that the unit may ensure that the service book of all the efficials are aways kept-updated in their respective service books, which are strictly maintained in accordance with Rule 257 of GFR,2005. Rule SR-196 to SR-203 of Fundamental Rules; Chapter 60 under Section-VI of Establishment & Administration Manual as well as all the other guidelines issued by the Government from time to time.

2000**-07** 

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Realizable and the street of the second area period after a national result. I address a second area period after a national result. head-of-accepted - "Fest ju & Telegreen i shomes" - as expenditure on purchase of stamps for dispatch-works -

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16571 533 Whereas the day-wise replaces of the stamps consumed is not available an alleurds, which is highly irregular. Since stamps are equivalent to cash and due importance was to be given in its accounting. Hence, either the details of Rs.35202/- may be made available to audit else recovery of the unaccounted/lost stamps of Rs.35202/- may be made from the defaulting officials, after due verification, under intimation to audit.

2. Non-maintenance of Statup Register - As per page 90(1) of the MOP-2003 - "The desputener will maintain an account of the postage stamps in the form given in Appendix 16" and the format specified in Appropria

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Whereas he such records is stated to be maintained by the college, which is irregular. Elucidate reasons.

- Non-vertications of daily entries As per para 30(2) of the MOP-2003 "The Section Officer will check the entries made in the register every day and append his dated signature in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". No such records/surprise check is being maintained by the college, which is irregular. Elucidate reasons.
- No month-and summary of stamps balances Month end-summary of "Stamps-inhand" not recorded in the registers, which is irregular.

(KAMAL DEV) Inspecting Audit Officer Audit Party no.3







figures of provious-year Mo ing Datances into currente our Opening Balances [ S. Trans. OB of Difference CB of No action 2006-07 Liabilities Non-recurring and 1 2 - 58 E 00 480 TO 04 - 06 7070 84 Liabilities UGC - Special Crant 368773.71 0.00 79000.00 Liabilities Library Books 79000.00 Liabilities Science Equipment Fund 0.00 20000.00 20000.00 5 Liabilities | Lab Equipment | Fund 60000.00 0.00 60000.00 6 Liabilities Book Bank 18736.82 0.00 18736.82 Liabilities BA (Elective English) 9023.36 0.00 9023.36 6 Liabilities B Com (iH) 9440.94 Liabilities (Special grant for Lib.ary & Lab aquipment under 9440.94 9 (Vish Pian Special Great for development under Pian) 50000.00 90000 00. for Library & Lab equipment Liabilities (Cffice Management & Agro-pest central Grant 405000.00 0.00 405000.00 Liabilities | Scholership 65658.00 (((6652+3139**5+30**60**+2**74**0+**900+616+295=<u>65868</u>) 70558.00 Liabilities (Financial Assistance Payable 4(10010.75 + 2250+4500+201456.66+9680+15590+2 265228.101 291885.751 -26658.63 }#92.19+1653.**50+1**356+1600+3000+3350+3575+35 00=265229.10) 13 Liabilities Social Grant Seventh Plan 450000.00 0.00 450000.00 14 Liabilities Research Grant for Commerce Department 85965.00 0.00 55965.00 15 Liabilities (Library Special Grant . 25000.00 25000.00 0.00 16 Liabilities BA (H) History Grant 25000.00 

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| 29       | Assets        | Special Grant for Microbiology   | 17700.00             | 0.00                                     | 17700.00                             |
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|     | Lecturer (Botany)  | 1  | 270960                | ,  | 45492                                       | Finai Tax'a luc=   | 103210        | Tax Of                        |
|     | FY=2006-07   | (-) Ded'n/Tpt Alwa   | 8000                  | (-) Sav'g U/s 490-11-  | ()  | the same and the s | 15642         | 33                            |
|     |  | (-) U/s 13A HRA=   | 20257                 |  |   | (4) 2% Edit-Cents  | 313           |                               |
|     | ,t<br>;  | (-) Int on i IBA=<br>Not Taxble Incim=                     | 0.0300                | =======================================  | 203210                                      |  | 15624         |                               |
|     | Short recovery of I-Tax.   | Tage roads his the   | 248703                | (-) NIL tax=   | _100000                                     | E-cess already paid=   | C             |                               |
| _   | Contraction and manager of and a company of the contract   | arter a series are series and a series of                  |                       | manager and a second of the second of  | -   |  |               |                               |
|     | Sh.ML Bangol   | Gross salary=  | E = 2004              |  |   |  |               |                               |
|     | Reader in Commerce   | :  | 547034                | (-) Save Us 800  | 100000                                      | Final Tax'b lc=  | 335030        | Fax Ò/s                       |
|     | Y=2006-07  | (-) Ded'n/Tp! Alw:   |                       | (-) Savig tas 20041=   |   | Lax on total details   | 81700         | 48                            |
|     | 1, 2000-07   | (-) U/s 13A HRA=   | 0                     | Ballax'blindin=  | 439034                                      | 11)2% Printfolicus   | 1334          | 4                             |
|     |  | (-) Int on FIBA#<br>Not Taxbio incluse                     | 5000                  | Balance (A(6)=   | 139630                                      | for already pains.   | 52854         |                               |
|     | Short recovery of i-Tax.   | TOTAL TOTAL  | 5390.4                | (-) Nic tax=   | _1000000                                    | E-cess alroady paid :  | Ü.            |                               |
|     | and the same of th |  |                       |  |   |  |               |                               |
|     | Sin.TP Sinha   | Gross salary=  | wagene                |  |   |  |               |                               |
|     | Reager in Economics  | •  | 422505                | (a Sazs un esco  | 190000                                      | Final Tax'b mc=  | 205240        | Tax Ois                       |
|     | Y≈2006-07  | (-) Ded'n/Tpt Alw-   |                       | (-) Sav'g U/s 86()-((=   | c   | Tax on Tot Incim=  | 41572         | 48                            |
| •   | 15000-01   | (-) U/s 13A FIRA=  | 9566                  | Ball Tax*bl inche=   | 305238                                      | (+) 29 · Edn-Coos=   | 331           |                               |
|     |  | (-) int on HBA=<br>Net Taxble incim=                       | (3)                   | =(A) i. f consist  | 305240                                      | Тих плитку рости   | 41013         |                               |
|     | Short recovery of I-Tax.   | THE TRADE HIGH   | 405236                |  | 1000000                                     | E-cospidency (in)  | C             |                               |
|     |  |  |                       | the state of the s |   | entrete contrate a line of the   |               | · · · · · · · · · · · · · · · |
| -   | Sh.Joginder Singh  | Gross salary=  | 246857                | 1180 5.10 350  | 1000  | P1   | <del></del>   |                               |
| - 1 | ecture: in Economics   | (-) Dod'n/Tpi Alw=   |                       | (-) Save the 800   | 40327                                       | Final Tax'b inc=_  | 54130         | Tax O/s                       |
|     | Y=2006-07  | (-) U/s 13A HRA=   |                       | (-) Sav'g U/s 80D-i i=_  | <u> </u>                                    | Tax on Tet inc'm=  | 5826          | 317                           |
|     |  |  | 4//156                | Bal Tax'll, inc'm=   | 154126                                      | (+) 2% Edn-Cess≠   | 117           |                               |
|     |  | (-) Int on HiSA=   | 104455                | Balance 1.1.(.1)=  | 154130                                      | Tax stready peid∈  | 5525          |                               |
| 1,  | Short recovery of I-Tay  | plot Taxble incim-   | 194453                | (-) Ha 1az=  | 10000034                                    | Entered through you'r  | e.f           |                               |







|   | bonds or for any o                                    | that the 353 confidence of the second of the second of the second of the second of the second of the subject. This attempt of the second of th | and to the official unity the official unity the official unity to have men mother the said Dineads to be clariff. | 2403<br>2400<br>2 audit. He<br>had submi<br>paid for 10<br>abit-eniry i<br>ed before | ellowing age<br>anco, i-fax calc<br>litted a self-atter<br>DICI bonds. Ho<br>s for payment (<br>allowing any re | 1845<br>1845<br>0<br>ulated o<br>sted bar<br>wever, f | nk<br>from      |
|---|---|--|--|--|---|---|-----------------|
| 8 | Sh.Anand Malik<br>Lecturer in Geography<br>FY=2006-07 | i  | 1342 (1) Savig Us 800<br>8000 (1) Savig Us 800-H<br>6 Bat Texterioria  | = :  | Final Tax'b Inc= Tax on Tot Inc'm=  11) 2.6 - Formers   | 9210<br>521   | Tax O/s=<br>939 |

| 8 Sh.Anand Malik   | Gross salary   | 32.334   | 2 (-) Savg Us 800:                         |                       |  |                           |         |
|--|--|--|--|-----------------------|--|---------------------------|---------|
| Lecturer in Geography  | (-j Ded'n/Tp: Alw  |  | .7 400 3 000                               |                       | 1 1130 127 0 1175  |                           | Tax O   |
| FY=2006-07   | (-) U/s 13/4 (R/A)   |  | (-) Savig Um 30D-H=                        | :<br>                 | D Tax on Tot lacing  | 521                       | 9;      |
| 1  | 1 (-) Int on (#A-  |  | Bot les come 'm                            | 10990                 |  | 18                        |         |
| 1  | Hot Taxista harting  | 45.00  | ٠, ,                                       |                       |  | 0                         |         |
| Rebate of Tution fees  | allowed for Re   | 210000   | e e e e e e e e e e e e e e e e e e e      |                       | - 1  |                           |         |
| Rebate of Tution fees in Prep-D of Delhi Pu  | blic School Se   | C-24 DF  | · Judenis Child                            | name                  | Master Akhil Ma  | ilik is stu               | dying   |
|  |  | <u>9-24, [-]</u>                                   | i-in, Romai, NL                            | ). Henc               | e, may be disalle  | owed.                     |         |
| 9 Dr Ashwani Kumar   | Gross salar/=  |  |  |                       | ·  |                           |         |
| Reader in Hindi  | (-) Ded'n/Tp! Alw=   |  | ( ) -40 9 0000-                            |                       | O Final Tax'b Inc=   | 257140                    | Tax O   |
| FY=2006-07   | (-) U/s 13A 112/1=   |  | 11   |                       | Dax on Tot lacing  | 57142                     | 49      |
|  | (-) lation (-BA=   |  | Bal fax'ot inc'm=                          |                       | 3 Feb. Phys. Digman sign.  | 1145                      |         |
|  | Net Taxble Incim=  | 32667<br>457138                                    | Laboree Tu(R)=                             |                       | d — Postatorato ya ∈   | 57795                     |         |
| Short recovery of I-Ta   | 1 Tree taxous inc Ill-   | 45/139   | - (FML) laxe                               | 100000                | E-coss all Jady page   | C.                        |         |
| and the second s | Control of the Contro | era e i i i je je je je je je je je je je je je je |  |                       |  | 7                         |         |
| 0 Dr SK Dhingra  | C  |  |  | -                     |  | هرب سه سبب سه هده ده<br>: |         |
| Roader in Linds  | Gross salary≈  | 560137   | (-) Sav'g U/s 80C=                         | 100000                | Final Tax'b Inc=   | 352140                    | Tax O   |
| FY=2006-07   | (-) Ded of pt Alive  | 8000   | (-) Sav'g 1//s 900-Ha                      | C                     |  | 85642                     |         |
| : 1-2000-07  | (-) U/s 13A HR4=   | . <u>c</u>   | Gar Tax bi Locker                          | 452137                | (4) 2% E in cosse-   | 1713                      | 49      |
|  | (-) Int on 1/8/5 =   |  | Balance L(ic)=                             | 452145                |  | 80655                     |         |
| Short recovery of i-Ta   | Net faxble inchi=  | 562137   | (-) ML jox=                                |                       | E-gras prancyant   | <b>90000)</b>             |         |
| Chartrecovery of 1-1a  | <u> </u>   |  | ***  |                       | Service of the Servic |                           |         |
| 1 SinPradeep Kumar   |  |  |  |                       | and the same of the same of the same of  |                           |         |
| **   | Gross salary=  | 258718   | (-) Sav'g U/s 80C=                         | 31644                 | Final Tax b Inc=   | 72760                     | -       |
| FY=2006-07   | (-) Dedn/1pt Alvi-   | 6000   | (-) Sav'g U/s 80(3/1)=                     | 6                     |  |                           | Tax Ois |
|  | (-) U/s 13A HRA#   | 46319  | Bal Tax'bl lac'na-                         | 172756                | Tax on Tot Incine  | 9552                      | 56      |
|  | (-) Int on HBA=_   | : Gj   | Balance Tut(R)=                            | 172766                | (+) 2% Edn-cess=<br>Tax capacy paid=   | 191                       |         |
|  | Net Taxble inch:=  | 204399   | of Na Toxa                                 | 100000                | Figure Alleger paids   | : 182                     |         |
| SHOP (Provery of L.Tay   |  | •.   |  | 11110000              | And bearing blum.  | ·                         |         |
| Short recovery of I-Tax  |  |  |  |                       |  | المستعرضة                 |         |
|  |  | 7  | (-) Sav'g U/s 80C=                         | 1440                  | rinal Tax'b inc=   | <u> </u>                  | h 132   |
| Sh.Gopal Lal Meena   | Gross salary=  | 242448   |  |                       | ring lay'b inca  | 133010                    | Tax Ois |
| Sh.Gopal Lal ideena<br>Lecturer in Hindi   |  |  |  | 1                     |  |                           |         |
| Sh.Gopal Lal Meena   | (-) Ded'n/fpt Alw=   |  | -) Savig U/s 80().+!:=                     |                       | Tax on Tol Incin=  | 21602                     | 24      |
| Sh.Gopal Lal ideena<br>Lecturer in Hindi   | (-) Ded'n/Tpt Alw=<br>(-) U/s 13A HRA=   |  | -) Savig U/s 800 His<br>Bal Taxibi Indiana | 0<br>233008           | Tax on Tol Incim=<br>(+) 2% Edn-coss=  | 21602<br>432              | 24      |
| Sh.Gopal Lal ideena<br>Lecturer in Hindi   | (-) Ded'n/Tpt Alw=<br>(-) U/s 13A FRA=<br>(-) Int on FRA=<br>Net Taxble Inche=   |  | -) Savig U/s 80().+!:=                     | 0<br>233008<br>233010 | Tax on Tol Incin=  | 21602                     | 24      |

| 4 10 10 10 10 10 10 10 10 10 10 10 10 10 |  |          |                  |          |  |        |          |
|--|--|----------|------------------|----------|--|--------|----------|
| 13 Or VP Rana                            | Gross salary=                                  | 455444 6 | ) Savig the 800r |          |  |        |          |
| Reader History                           | (-) Ded'n/Tp! Alw=                             |          |                  |          | rinal Tax'b Inc=_                      | 247440 | Tax O/s= |
| IFY=2006-07                              | (-) U/s 13A I RA=                              | 4        | Sevig U/s 30D H= |          | Tax on Tot Inc'm=                      | 54232  | 10322    |
|  |  | 4        | al Tax'b! inc'm= | 347444   | (+) 2% Edn-cess= -                     | 1085   |          |
|  | (-) lot on HBA=                                | 0        | Balance T.I.(R)= | 34744C   | Tax already paid=                      | 44995  | - 1      |
| Short recovery of I-Tax                  | Net Taxbib inc'm=                              | 4-7444   | C MH Taxt        | 100000 E | -coss already paid=                    | n      | ٠ ا      |
| Short recovery of 1-1a)                  | ( <u>.                                    </u> |          |                  |          | ······································ |        | -        |





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| o S <b>n.Ku</b> mta St. 1 j. 280 – d   | Order and  |   |   | 1.00   | Fin (Tap'b) (**)  | reg of  | ns ) s=        |
|--|--|---|---|--|---|---|----------------|
| Licturer a frame.  | . Dean Tork  |   | 1. 1.8 .1.  |  | , set   |   | ∴ <b>7</b> 3]  |
| FY=200% L7   | r-j t//s 1 → 1 · · ·   | 11.   | militaria kalendar  |  | 1 1 1 m   |   |                |
|  | (e) Int a 1 Best   |   | abija <b>nc</b> e to 507  |  |   | 1   | 1              |
| Short recovery of 1 and  | Not Taxib  | 224.502   | 77 to 100   | 15 - 27g).   | 1400 J. 1400 H  | i   | !              |
| *  |  | ده در<br>چار میشاردی  |   | · · · · · ·  |   |   |                |
| 5 Sh. <b>Sh</b> alabh Obnikura   | Grace steam  | 50.800.6  | i '   | 27497  | Fines Tax'b arc=_1  | 3/2/2   | a» C/S4<br>458 |
| Lacture: Matery  | (-) Dedin - Gall   | 70.55<br>30.55  | p. and g We so 2011.<br>But The he had not  | 27.128.  | 69477.3 disector  | 0/16  |                |
| FY= <b>20</b> 06-07  | (-) U/S 1.5/4 16/7 +<br>(-) Int on + Se.=  | 21 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -   | Bolance Li Pir  | 27,290   | fur are lay servi   | 32475   |                |
| •  | Net Taxble iet in=   | 361775  |   |  | Lisaesa prova <b>d</b> y posas  | Ų.  |                |
| Snort recovery of I-Ta.  | •  |   | · · · · · · · · · · · · · · · · · · ·   |  |   |   |                |
|  |  |   |   | 70440  | Fig. 3 To dis loos  | 208430  | Tax O/s=       |
| Sh.AN Jha  | Gross salary   | 468782  | (-) Savig U/s 50C-  | 79110  | Final Tax'b Inc=_   |   | 18880          |
| Lecturer History   | (-) Ded'n/Tpt/Abas   | - 800G)   | (-) Savig U/s 8017-15   | 0  | Tax on lot inclina  | 42529   | 10000          |
| TY=2006-07   | (-) U/s 13// FR/-  | (1)   | Bai Tax'id inc'm=   | 308425   | (i) 2% Februars   | 241 00  |                |
|  | (-) Int on FLBAT   | 73247   | Bulance Lik(R)=   | 308430   | Tax harmay palar  | 201.00  |                |
|  | Net Taxble inchin=   | 387535  | (-) Nil. (0.7   | 100000   | E-coss aready paula<br>L73247) - but ibe  | hank c  | ertifies       |
| Rebate on account of hithe interest received as  |  | llowed i  | ior Rs. 1003791-  | (93:32   | 173247), but til  | . Dank C  | C1111103       |
|  |  | γ   |   |  |   | 400000  | To O           |
| 7 Dr SN Ruza   | Gross salary=  | 447592  | (-) Sav'g U/s 800°  | 100000   | Final Tax o Inc=_   | 188030  | Tax O/s        |
| Lecturer Maths   | (-) Ded'r/Tpt Alw=   | 7200  | (-) Savig U/3 000/H=_   | 0  | Tax on Letine'm=  | 35409   | - 32           |
| FY=2006-07   | (-) U/s 13A HRAF   | - ·   | Bal Tay'bi inchia-  | 286031   | (+2% Enn-coss*_   | 728   |                |
| · i  | (·) Int on HBA   | 52361   | Halance T.L(??)=  | 285030   | Tax streamly points   | 36816   |                |
|  | Not Taxble Inchin=   | 369034  | (4) MR, Toke  | _100000)   | F-cost already prode  | ч   | <del></del>    |
| Short recovery of I-Tax  |  |   |   |  |   |   |                |
| 8 Sh.RK Crivastava   | Gross salary=  | 466506  | (-) Sav'g U/s 80C=  | 99688  | Final Tax'b Inc=  | 203020  | Tax O/s        |
| Reader Maths   | (-) Dedin/Tot Alive  | 8000  | (-) Savig U/s 800-41-   | el .   | Tax on Tet Indm≒  | 40906   | 20             |
| FY=2006-07   | (-) U/s 13A HRA  |   | Bol Traint lacim=   | 303021   | (*) 2% Eco-cons=  | 4.18  | •              |
| 1-2000-11  | (-) Int c > :88A=  | 55797   |   | 300020   | ¹ existently oold≂  | 611.22  |                |
|  | Net Taxble tacim=  | 402765  | OMM haz   | 1007.00  | Escera second, prof.  |   |                |
| Short recovery of I-1ax.   |  |   |   |  |   |   |                |
| 9 Or SK Srivascava   | Gross salary=  | 469708  |   | 160000   | Final Tax'b Inc=  | 253380  | Tax O/s        |
|  |  | 400100  | (-) Sav'g U/s 80C=  | 1000000  |   |   | - 64           |
| !  | (-) Oed'n/Tot Alwa".   |   |   | 1  | Tax on Tot Incim=   | 56014   | UH             |
| Lecture: Microbiology  | (-) Ded'n/Tpt Alw=".<br>(-) U/s 13A FiRA=  |   | (-) Sav'g U/s 80D-H=_   | 4024   | -   |   | 04             |
| !  | (-) Ded'n/Tpt Alwai.<br>(-) U/s 13A HRA=<br>(-) Int on HBA=  | 8000  | (-) Sav'g U/s 80D-H=<br>Bat Tax'bl inc'm=   | 4024   | Tax on Tot Inc'rn=  | 56014   | 04             |
| Lecture: Microbiology  | (-) U/s 13A HRA=   | 8000<br>4303  | (-) Sav'g U/s 80U-r (=<br>Bat Tax'bl inc'm=<br>Batance T.L(R)=  | 4024<br>353381   | Tax on Tot Inc'rn=<br>(+) 2% Edn-cess=  | 56014<br>1120   |                |
| Cepturer Microbiology  | (-) U/s 13A FiRA=<br>(-) Int on HBA=_  | 8000<br>4303<br>C   | (-) Sav'g U/s 80U-r (=<br>Bat Tax'bl inc'm=<br>Batance T.L(R)=  | 4024<br>353381<br>353380   | Tax on Tot Incim=<br>(4) 2% Edn-cess=<br>Tax already paid=  | 56014<br>1120   |                |
| ecturer Microbiology<br>FY=2006-07<br>Short recovery of t-Tax.   | (-) U/s 13A FiRA=<br>(-) Int on HBA=_  | 8000<br>4303<br>C   | (-) Sav'g U/s 800-r1=<br>Bat Tax'bl ind's:=<br>Batance 1.L(R)=<br>(-) cal. Tax=   | 4024<br>353381<br>353380   | Tax on Tot Incim=<br>(4) 2% Edn-cess=<br>Tax already paid=  | 56014<br>1120   | :Tax O         |
| Executive Microbiology EY=2006-07  Short recovery of t-Tax.  0 Sh.Ashish Tyag:   | (-) U/s 13A FRA= (-) Int on TRA= Net Taxble inchn= Gross salary=   | 8000<br>4303<br>0<br>457406<br>185684   | (-) Sav'g U/s 800-+1-<br>Bat Tax'bi inc'i::=<br>Batance 1.L(R)=<br>(-) cBL Tax=   | 4024<br>353381<br>353380<br>100000   | Tax on Tot Incire-<br>(+) 2% Edn-cess-<br>Tax stready pade<br>E-cess already pade   | 56014<br>1120<br>55486<br>0   | :Tax O/        |
| Short recovery of t-Tax.  Shart recovery of t-Tax.  Shart recovery of t-Tax.  Lecturer Physics   | (-) U/s 13A FiRA= (-) Int on 183/= Net Taxble inchn=  Gross salary= (-) Ded'n/1pt Alw=   | 8000<br>4303<br>6<br>457406<br>185684<br>4520   | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc't:=<br>Batance 1.L(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 80C=<br>(-) Sav'g U/s 80C-1-  | 4024<br>353381<br>353380<br>100000   | Tax on Tot Indire  (*) 2% Edn-cess= Tax sheedy peels E-cess sheedy peels  Final fax'o inc=  | 56014<br>1120<br>56486<br>9   | :Tax O/        |
| Executive Microbiology EY=2006-07  Short recovery of t-Tax.  0 Sh.Ashish Tyag:   | (-) U/s 13A FRA= (-) Int on FRA= Net Yaxbie inchn=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA=   | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542  | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc't:=<br>Batance 1.L(R)=<br>(-) ABL Tax=<br>(-) Sav'g U/s 80C=<br>(-) Sav'g U/s 80C-11-<br>Bat Tax'bt inc'm=  | 4024<br>353381<br>353380<br>100000<br>40469  | Tax on Tot Indine  (+) 2% Edn-cess= Tax stready pade E-cess stready pade  Final fax'o ince Tax on Tot Indine  (+) 2% Edn-cess=  | 56014<br>1120<br>56486<br>2<br>7150<br>715  | :Tax 0:        |
| Short recovery of I-Tax.     Sh.Ashish Tyag:   | (-) U/s 13A FRA= (-) Int on FRA= Net Taxble Inchn=  Gross salary= (-) Ded'n/1pt Alw= (-) U/s 13A FRA= (-) Int on FRA=  | 8000<br>4303<br>6<br>457406<br>185684<br>4520   | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc'm=<br>Batance 1.4(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 60C=<br>(-) Sav'g U/s 60C-1-<br>Bat Tax'bt inc'm=<br>Batance T.4(x)=   | 4024<br>353381<br>353380<br>100000<br>40469<br>0   | Tax on Tot Indine  (*) 2% Edn-cess= Tax sheady pode E-cess sheady pode  Final fax'o inc= Tax on Tot Indine  | 56014<br>1120<br>56486<br>7150<br>7150<br>745   | :Tax 0:        |
| Short recovery of t-Tax.  Short recovery of t-Tax.  Sh.Ashish Tyag: Lecturer Physics   | (-) U/s 13A FRA= (-) Int on FRA= Net Yaxbie inchn=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA=   | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542  | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc'm=<br>Batance 1.4(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 60C=<br>(-) Sav'g U/s 60C-1-<br>Bat Tax'bt inc'm=<br>Batance T.4(x)=   | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107150   | Tax on Tot Indire  (+) 2% Edn-cess Tax sheady pools E-cess sheady pools Final Tax'o Inci Tax on Tot Indias (+) 2% Edn-cess Tax already peids  | 56014<br>1120<br>56486<br>7150<br>7150<br>745   | :Tax 0:        |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Sh.Ashish Tyag: Lecturer Physics FY=2006-07  Short recovery of I-Tax.  | (-) U/s 13A FRA= (-) Int on HBA= Net Taxble Inchn=  Gross salary= (-) Ded'n/1 pt Alw= (-) U/s 13A HRA= (-) Int on HBA= Net Taxble Inchm=   | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542  | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc'm=<br>Batance 1.L(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 60C=<br>(-) Sav'g U/s 60C-11-<br>Bat Tax'bt inc'm=<br>Batance 7.L(x)=<br>(-) Mil. Tax=   | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107150   | Tax on Tot Indire  (+) 2% Edn-cess Tax sheady pools E-cess sheady pools Final Tax'o Inci Tax on Tot Indias (+) 2% Edn-cess Tax already peids  | 56014<br>1120<br>56486<br>9<br>7150<br>745<br>14<br>84  | :Tax Qi        |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.   | (-) U/s 13A FRA= (-) Int on HBA= Net Taxble inchr=  Gross salary= (-) Ded'n/1 pt Alw= (-) U/s 13A FRA= (-) Int on HBA= Net Taxble inc/m=   | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542<br>6<br>147622   | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc't:=<br>Batance 1.L(R)=<br>(-) ABL Tax=<br>(-) Sav'g U/s 80C=<br>(-) Sav'g U/s 80C-+1-<br>Bat Tax'bt inc'm=<br>Batax'bt inc'm=<br>Galence T.L(R)=<br>(-) ABL Tax=  | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000   | Tax on Tot Indine  (+) 2% Edn-cass Tax shoady pade E-cass already pade  Final Tax to Indine (+) 2% Edn-cass Tax already pade  E-cass already pade  E-cass already pade  | 7150<br>7150<br>7150<br>735646<br>745<br>14<br>84   | :Tax 0/<br>64  |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Tor Vince Kumar Khurana  | (-) U/s 13A FRA= (-) Int on HBA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) Int on HBA= Net Taxble inc/m=  Gross salary= (-) Ded'n/I pt Alw= (-) Ded'n/I pt Alw=  | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542<br>6<br>147622   | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc'm=<br>Batance 1.L(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 80C=<br>(-) Sav'g U/s 80C-+1-<br>Bat Tax'bt inc'm=<br>Batance T.L(n)=<br>(-) KBL Tax=<br>(-) Sav'g U/s 80C1-<br>(-) Sav'g U/s 80C1-<br>(-) Sav'g U/s 80C1-   | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000   | Tax on Tot Indine  (+) 2% Edn-cess Tax stready pade E-cess already pade  Final fax to Indine (+) 2% Edn-cess Tax already pade E-cess already pade  Final Fax to Indine Tax on Tot Indine Tax on Tot Indine Tax already pade   | 7150<br>7150<br>7150<br>7150<br>7150<br>7150<br>7150<br>7150  | :Tax 0/<br>64  |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.   | (-) U/s 13A HRA= (-) Int on HBA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Aliv= (-) U/s 13A HRA= (-) Int on HBA= Net Taxble inc/m=  Gross salary= (-) Ded'n/I pt Aliv= (-) U/s 13A HRA=   | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542<br>6<br>147622   | (-) Sav'g U/s 800-+1-<br>Bat Tax'bt inc'm=<br>Batance 1.1.(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 80C=<br>(-) Sav'g U/s 80C-11-<br>Bat Tax'bt inc'm=<br>Gaisnee T.1.(n)=<br>(-) Sav'g U/s 80C-1<br>(-) Sav'g U/s 80C-1<br>(-) Sav'g U/s 80C-1<br>Bat Tax'bt inc'm=  | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000   | Tax on Tot Indine  (*) 2% Edn-cess Tax aheady pade E-cess aheady pade  Final Tax io Inci- Tax on Tot Indine (+) 2% Edn-cess E-cess aheady pade  E-cess aheady pade  Linth Fusion Inci- Tax on Tot Indine (+) 2% Edn-cess  | 7150<br>7150<br>7150<br>7150<br>715<br>14<br>84<br>0<br>335040<br>81712   | :Tax Qi        |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Tor Vince Kumar Khurana  | (-) U/s 13A FRA= (-) Int on HBA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) Int on HBA= Net Taxble inc/m=  Gross salary= (-) Ded'n/I pt Alw= (-) Ded'n/I pt Alw=  | 8000<br>4303<br>0<br>457405<br>185684<br>4520<br>33542<br>0<br>147622<br>547035<br>8000                                     | (-) Sav'g U/s 800-+1-<br>Bat Tax'bl inc'n:=<br>Batance T.L(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 60C-+1-<br>Bat Tax'bl inc'm=<br>Batance T.L(n)=<br>(-) Sav'g U/s 60C-+<br>(-) Sav'g U/s 60C-+1-<br>(-) Sav'g U/s 60C-+1-<br>Batance T.L(R)=   | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000   | Tax on Tot Indine  (+) 2% Edn-cess Tax stready pade E-cess already pade  Final fax to Indine (+) 2% Edn-cess Tax already pade E-cess already pade  Final Fax to Indine Tax on Tot Indine Tax on Tot Indine Tax already pade   | 7150<br>7150<br>7150<br>7150<br>7150<br>7150<br>7150<br>14<br>84<br>0<br>335646<br>81712<br>1634<br>82855           | :Tax Qi        |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Tor Vince Kumar Khurana  | (-) U/s 13A FRA= (-) Int on FRA= Net Taxble inchr=  Gross salary= (-) Dod'n/I pt Alw= (-) U/s 13A FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Int on FRA=  | 8000<br>4303<br>0<br>457405<br>185684<br>4520<br>33542<br>0<br>147622<br>547035<br>8000                                     | (-) Sav'g U/s 800-+1-<br>Bat Tax'bl inc'n:=<br>Batance T.L(R)=<br>(-) CBL Tax=<br>(-) Sav'g U/s 60C-+1-<br>Bat Tax'bl inc'm=<br>Batance T.L(n)=<br>(-) Sav'g U/s 60C-+<br>(-) Sav'g U/s 60C-+1-<br>(-) Sav'g U/s 60C-+1-<br>Batance T.L(R)=   | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000<br>100000<br>3                          | Tax on Tot Indine  (+) 2% Edn-cess Tax stready pade E-cess already pade  Final Tax to Indine (+) 2% Edn-cess Tax already pade  E-cess already pade  Final Tax to Indine (+) 2% Edn-cess Tax already pade  Final Tax to Indine (+) 2% Edn-cess Tax already pade  | 7150<br>7150<br>7150<br>7150<br>7150<br>7150<br>7150<br>14<br>84<br>0<br>335646<br>81712<br>1634<br>82855           | Tax 0/64       |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  To Vince Kumar Khurana Reader Sanskrit I-Y=2006-07  Short recovery of I-Tax.                           | (-) U/s 13A FRA= (-) Int on FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Int on FRA= Net Taxble Inchr=   | 8000<br>4303<br>6<br>457406<br>185684<br>4520<br>33542<br>6<br>147622<br>547035<br>8000<br>(<br>(                           | (-) Sav'g U/s 800-+1- Bat Tax'bl inc'n:= Batance T.L(R)= (-) Sav'g U/s 800-+1- Bat Tax'bl inc'm= Batance T.L(R)= (-) Sav'g U/s 800-+1- Bat Tax'bl inc'm= Batance T.L(R)= (-) Sav'g U/s 800-+1- Bat Tax'bl inc'm= Batance T.L(R)= (-) Hit Tax=   | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000<br>100000<br>3<br>439035<br>439040      | Tax on Tot Indine  (+) 2% Edn-cess Tax stready pade E-cess already pade  Final Tax to Indine (+) 2% Edn-cess Tax already pade  E-cess already pade  Final Tax to Indine (+) 2% Edn-cess Tax already pade  Final Tax to Indine (+) 2% Edn-cess Tax already pade  | 7150<br>7150<br>7150<br>745<br>14<br>84<br>84<br>335640<br>81712<br>1634  | Tax O. 64      |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  To Vinca Kumar Kharana Reader Sanskrit I-Y=2006-07  Short recovery of I-Tax.  Short recovery of I-Tax. | (-) U/s 13A FRA= (-) Int on FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Int on FRA= Net Taxble Inchr=  | 8000<br>4303<br>6<br>457406<br>185684<br>4520<br>33542<br>6<br>147622<br>547033<br>8000<br>(<br>1<br>539038                 | (-) Sav'g U/s 800-+1- But Tax'bl inc's:= But Tax'bl inc's:= But Tax'bl inc's:= (-) Sav'g U/s 800-+1- But Tax'bl inc'm= But Tax'bl inc'm= (-) Sav'g U/s 800-+1- But Tax'bl inc'm= But Tax'bl inc's:= (-) Sav'g U/s 800-1- But Tax'bl inc's:= (-) Sav'g U/s 800-1- But Tax'bl inc's:= (-) Sav'g U/s 800-1- But Tax'bl inc's:= (-) Sav'g U/s 800-1- (-) Sav'g U/s 800-1- (-) Sav'g U/s 800-1- (-) Sav'g U/s 800-1-         | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000<br>100000<br>339035<br>439046<br>100000 | Tax on Tot Incime  (*) 2% Edn-cess Tax already paids  Final Tax to Incime (*) 2% Edn-cess Tax already paids  E-cess already paids  Final Tax to Incime (*) 2% Edn-cess Tax already paids  Final Tax to Incime (*) 2% Edn-cess Tax already paids  E-cess already paids  Final Tax to Incime  | 7150<br>7150<br>7150<br>7150<br>715<br>14<br>84<br>82<br>81712<br>1634<br>82855<br>(                                | Tax O          |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  The Vinca Kumar Kharana Reader Sanskrit  Y=2006-07  Short recovery of I-Tax.  Short recovery of I-Tax. | (-) U/s 13A FRA= (-) Int on FRA= Net Taxble inchr=  Gross salary= (-) Dod'n/I pt Alw= (-) U/s 13A FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Int on FRA= Net Taxble Inchr=  Gross salary= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542<br>6<br>147622<br>547035<br>8000<br>0<br>1<br>276966                 | (-) Sav'g U/s 800-+1- But Tax'bl inc'n:= But Tax'bl inc'n:= But Tax'bl inc'n:= (-) Sav'g U/s 800-+1- But Tax'bl inc'm= But Tax'bl inc'm= Guident T.L.(1)= (-) Sav'g U/s 800-+1- But Tax'bl inc'n= But Tax'bl inc'n= But Tax'bl inc'n= But Tax'bl inc'n= Cut T.L.(1)= (-) Sav'g U/s 800-+1- Cut T.L.(1)= (-) Sav'g U/s 800-+1- Cut T.Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1- | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000<br>100000<br>439035<br>439040<br>100000 | Tax on Tot Incime  (*) 2% Edn-cass Tax aheady pade  E-cass aheady pade  Final Fax'o Ince Tax on Tot Incine (*) 2% Edn-cass Tax aheady pade  E-cass aheady pade  Linta Fax'o Ince Tax an Tot Incine (*) 2% Edn-cass Tax aheady pade  E-cass already pade  E-cass already pade  E-cass already pade  Final Fax'o Ince Tax aheady pade | 56014<br>1120<br>56486<br>9<br>7150<br>745<br>14<br>84<br>0<br>335646<br>81712<br>1634<br>82855<br>(                | Tax O/64       |
| Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  Short recovery of I-Tax.  To Vinca Kumar Kharana Reader Sanskrit I-Y=2006-07  Short recovery of I-Tax.  Short recovery of I-Tax. | (-) U/s 13A FRA= (-) Int on FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= Net Taxble inchr=  Gross salary= (-) Ded'n/I pt Alw= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) U/s 13A FRA= (-) Int on FRA= Net Taxble Inchr=  | 8000<br>4303<br>0<br>457406<br>185684<br>4520<br>33542<br>6<br>147622<br>547035<br>8000<br>(<br>1<br>276906<br>5000<br>1085 | (-) Sav'g U/s 800-+1- But Tax'bl inc'n:= But Tax'bl inc'n:= But Tax'bl inc'n:= (-) Sav'g U/s 800-+1- But Tax'bl inc'm= But Tax'bl inc'm= But Tax'bl inc'm= (-) Sav'g U/s 800-+1- But Tax'bl inc'n= But Tax'bl inc'n= But Tax'bl inc'n= But Tax'bl inc'n= (-) Sav'g U/s 800-+1- But Tax'bl inc'n= Color Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1- (-) Sav'g U/s 800-+1-        | 4024<br>353381<br>353380<br>100000<br>40469<br>0<br>107153<br>107159<br>106000<br>139035<br>439040<br>100000           | Tax on Tot Indine  (*) 2% Edn-cess Tax ahoddy pade  E-cess ahodary pade  Final fax'o Ince Tax on Tot Indine (*) 2% Edn-cess Tax ahoddy paide  E-cess ahoddy paide  Final fax'o Ince Tax on Tot Indine (*) 2% Edn-cess Tax ahoddy paide  E-cess ahoddy paide  Final fax'o Ince Tax ahoddy paide  Final fax'o Ince Tax ahoddy paide   | 56014<br>1120<br>56486<br>9<br>7150<br>745<br>14<br>84<br>0<br>335646<br>81712<br>1634<br>82855<br>100336<br>100336 | Tax O/ 64      |







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|    | Short recovery of l-Ta   | ).<br>                    |                 |                                |                |                             |                |           |
| 24 | Di Burinder Komar  | Grana saltu y             | 393180          | graydy 60                      | 100000         | For a tantisticae           | 1851 <b>30</b> | in Oak    |
|    | il dinner Zoch gy  | -) Cedholfut Are          | i               | () 30 g 30 8 11 He             | 0              | number of the second        | 31.137         | 35853     |
|    | 3 Y=2006-07  | ) U/s 10.5 H-6.4*         |                 | Bull for to the asto.=         | 255178         | The Springer                | 25.01          | 55655     |
|    |  | (e) Int out 1886s -       | . 0             |                                | 285190         | Fax bugair pakis            | - Sis          | -         |
|    |  | Net Taxble Inc as-        |                 | (-) els Tax=                   | 100000         | E-cess already paid=        | 0              | 1         |
|    | (a) Rebate on accoun   | it rfBA <u>(</u> Interest | ) of Rs         | 106262/- and                   | HBA (Pr        | incipal) of Rs.318          | 00/- wa        | S         |
|    | <ol> <li>allowed to the office</li> </ol>  | dal ; whereas th          | ie ista         | oplicant of the                | loan is S      | Smt.Purnima Sure            | endar Ki       | ımar.     |
|    | Hence, Sh.Surend   | ler Kumar Saga            | ir is not       | eligble for reba               | ale on th      | is account.                 |                | -         |
|    | by Moreover, the nan   | ne <b>of 2n</b> d applic  | ant in fi       | n <mark>e</mark> Loan cerlific | pate is re     | corded as Sh Su             | rendar         | ì         |
|    | 😁 Dharam Singh Kur   | mar, which is di          | stinct in       | om the name o                  | of Dr.Sur      | endar Milmir                |                |           |
|    | (c) Save otherwise, e  | ven if, the abov          | е НВА і         | s taken t-Tax i                | s still rec    | overable.                   |                |           |
| 2  | 55   |                           |                 |                                |                |                             |                |           |
| 25 | Smt.Rajni Arora  | Gross salary=             | 457186          | (-) Savig U/s 80C=             | 190000         | Final Yax'b Inc=_           | 148380         | Tax O/s=  |
|    | Reader Zoology   | (-) Dedn/Tpt Alw=         |                 | (-) Savig U/s 800-h=_          | 0              | Tax on Tor incim=           | 27664          | 1379      |
|    | TY=2006-07   | (-) U/s 13A HRA=          | 3619            | Bal Tax'bl inc'm=              | 283862         | (+) 2% Edn cess=            | 553            | 1         |
|    |  | (-) Int on HBA=_          | 61683           | Balance T.J.(R)=               | 283890         | Tax alressty paid=          | 26838          |           |
|    | Short recovery of I-Tax  | Net Taxble inc'm=         | 383882          | 43 NiL Jas=                    | 135000         | E-coss abondy paid:         | . G            |           |
|    | in the control of the | ·                         |                 |                                |                |                             |                | لاحمينا   |
| 26 | Dr AN Roy  | Gross salary=             | 388495          | (-) Savg Us 500=               | 57650          | Final Tax'b Inc=            | 228420         | Tax O/s=  |
| ì  | Reader Chemistry   | (-) Ded'n/1pt Alw=        | :               | (-) Savig U/s 800 Hr.          | 0,000          | Tax on Toulochis            | 48526          | 21497     |
|    | FY=2006 07   | (-) U/s 13/(14RA=         | 2 .00           | Bal fax'oi inc'm=              | 328419         | (+) 2% Edn cess             | 971            | 21431     |
|    |  | (-) Int on : REA=         | 0               | Baiance LL(S)=                 | 328423         | Tax already paids           | 28000          | - 1       |
|    | Patricing Committee Control of the C | Net Taxble Incin-         | 380099          | (4) SEL Taxe                   | 100000         | E-cess blockey order        | 0              | - 1       |
| ٠  | Retiate on account of  | LIC for Rs.5000           | 07- 400         | wed without on                 | cduction       | of any documen              | ls (ever       | if that   |
|    | docyment is produced   | 1-Tax is still red        | overabl         | le)                            |                | *                           |                |           |
|    | ·/   |                           |                 |                                |                |                             | • •            | است بینین |
| 27 | isint.Saroj, Grover  | Gross safety=             | 461868          | (-) Savig U.L 800+             | 82400          | Final Tax'e Inc=            | 238060         | Tax O/s=  |
|    | Reader Haldi   | (-) Ded'n/1pt Alw≃        | 6400            | e) Savig US 5005H=             | c              | Tax on Tot indination       | 54418          | 15506     |
|    | TY=2006-07   | (·) U/s 13/4 (*!sq.=      | 6               | Bal fax'or incine              | 373063         | (+) 2% Eun-cess=            | 3800           | 1         |
|    |  | (-) Int on Hitte          | 0               | Balance LutR)=                 | 373000         | Tax already paid=           | 40000          | .         |
|    | Elizabio on convenio di  | Met Taxbie incim=         | 455400          | (-) No laxy                    | 135000         | E-cess already endi-        | , C            | إحسنسي    |
|    | Repate on account of I   | LIC IOFRS. 1020           | o and a         | NSC for Rs.200                 | )00/- alla     | wed without proc            | luchor:        | of any    |
|    | documents (even if the   | document is :             | Nounce          | a i- i ax is silli i           | ecovera        | pie)                        | in the Samuel  |           |
|    | ·  |                           |                 |                                |                |                             |                | 1         |
| 23 | Or Praveen Garg  | Cross sal                 | ary - 630       | 7581 (-) Cav'g U/s             | 80C= 100       | 0000 Final Tax'b Inc        | = 351610       | Tax O/s=  |
|    | Locurer Botany   | (-) Ded's lipt.           | Alwe s          | 9600 (-) Savig U/s 30          | D-H=           | O Tax on Tot inc'm          | = . 87483      | 4336      |
|    | FY=2007-03   | (-) U/s 13A F             | RA= 6           | i5376 Bat Tax'ol in            | ic'm= 461      | 1605 (+) 3% Edn-cess        | = 2624         | ]         |
|    |  | (i) let on H              | -               | Calmine I.                     |                | 1610 Taw at cody paid       |                |           |
|    | Prince Prince A Transport A 1  | Net faxiste ind           |                 | 1602] (-) IL                   | Tax= 11(       | 2000 Figures, already gains | =              | اـــــا   |
|    | a) Since Transport Al  | iowance is not            | admissi         | ible atmaş vac                 | ation pe       | Rod Tenute has              | heen ve        | stricted  |
|    | to the admissible a  |                           |                 |                                |                |                             |                | i         |
|    | (b) 2nd DA arrear (giv   | en to other in S          | ep 07) i        | not added ; the                | same n         | nay be added to (           | gross ar       | nd I-     |
|    | Tax be recalculate   | d (apart from a           | oove).          |                                |                |                             |                |           |







|          | Jini.Stallika " ea   | - W. S. J. Dr.S.                      | 5, 84      |                                       | <br>              | 1 11.4               |                  |
|----------|--|---------------------------------------|------------|---------------------------------------|-------------------|----------------------|------------------|
|          | Lesmactor  | (e. ad lead                           | 1.00       |                                       |                   |                      | 63.7569          |
|          | JTY≈200T-(s),  | 124,738,9                             |            | call washing                          | 23321Q            | •                    | 517              |
|          |  | Int and Elec-                         |            | ath inche for Rje                     | 233270            | Trux diseady paul    | $\overline{G}$   |
|          |  | Not having their                      | 56786      | 4 N.H. 184                            |                   | -cost already palus  | t.               |
|          | (a) Since Transport Allova   | an <b>c</b> e is not ben              | issible c  | firing vacation                       | period;           | rebate has o         | ser restricted   |
| !        | 👉 🐧 to the admissible alnor  | ant.                                  |            |                                       |                   |                      |                  |
| ŧ        | (b) Rebate of Rs. 106000/4   | ( <b>9</b> 048831551)                 | d bilowo   | d on account :                        | оі нва            | but as per are       | bank !           |
|          | e certificate that that is in  | rioint nagra wit                      | a kerai    | shari Sharis                          | n <i>a.</i> Se. s | i Parisipa a         | een sleig        |
|          | not eligible for full repa   |                                       |            |                                       |                   |                      | 0                |
| !        | (c) Further, the bank-certi  |                                       | is remais  | inani neo deat                        | es a les          | nd-wellan car        | lificulo In      |
| : .      | none of the above year   | re contibostanti                      | na mori    | asase proport                         | u dotaile         | word oither m        | ontioned !       |
| į        | which is unusual.  | is continuates :                      | arcarone   | gaged propert                         | y uetans          | were either in       | entioned,        |
| i        | (d) Similar kind of provision  | nal e actification                    | e ediena   | on a think face                       | المارين امرا      | av Chaniel           | -V 2000 07       |
|          | 1 2008 AG Library Bruss  | n <b>a</b> r commente i               | a cuatori  | ic in the reax                        | calculati         | on Sheet of r        | · Y 2006-07,     |
|          | 2008-09 Where it was in Sh.Ahand Singh Thaki   | nouced that so,                       | и пра к    | oan was in joir                       | it name v         | viin ner nusba       | ind namely       |
|          |  |                                       |            | 3                                     | ,                 |                      |                  |
|          | ite, But in the year 2009-1  | O, SHIME MAG                          | or provid  | ionai ceniimal                        | .e wa. t⊋         | imu dhachet          | with the         |
|          | calculation sheet; but   | tne loan-certilio                     | ate was    | shown in the                          | name or           | Simi Sushila         | Thakran only     |
| :        | (the name of her husb  | and was not pre                       | esent)     |                                       |                   |                      | ì                |
| 1        | (f) Hence, the matter nee  | d <b>s t</b> o be investi             | gated in   | details for fac                       | tual inac         | curacies, ii an      | y, and           |
| !        | necessary documenta  | ry support may                        | be obtai   | ned from bank                         | c/official i      | with ratio prop      | ortion of        |
|          | liability of the said loar   |                                       |            |                                       |                   |                      |                  |
| <u>!</u> | (g) Save otherwise, even   | if, above certific                    | cate is o  | plained I-Tax i                       | s still rec       | overable             |                  |
| 30       | Sh.HR Khaui  |                                       | 3227.1     |                                       |                   |                      |                  |
| 130      | !  | Gross salarys                         | 302711     | ( ) Savig U/s 80C+                    | 52240             |                      | 421.47C lex O/s= |
| 1        | Reader Economics   | (-) Defasta Alas                      |            | -j Savig Uks 30D-i i                  |                   |                      | 15252            |
|          | Y=2007-03  | (-) U/s 13A HRV.=                     | 9          | Ea! Tax'bl inc'm=                     |                   | (+) 3% Edn-cess=     | 3352             |
| 1        |  | (-) Int on ERIA=<br>Net Taxble inc'm= | ()         | Selance T.I.(R)=                      |                   | Tax already paid=    | G9341            |
| 1        | 2 Since Transport Allows   |                                       |            | (-) (bit, Tox=                        | 110000            | -cess already paid=  | CI               |
|          | (a) Since Transport Allows (c) the admissible amounts  | ance is not agn                       | ussible (  | uning vacation                        | n perioa ;        | rebate has b         | een restricted   |
| ĺ        |  |                                       |            |                                       |                   |                      |                  |
| i.       |  | allowed on acci                       | our or p   | ayment of Edi                         | upanga i.         | Can Cat sind         | e the loan is    |
| i        | in the name or his son.  | , Shiukentiar ra                      | illia, red | ate cannot be                         | avenie a          | by the efficial      | Shirt .          |
| i        | Khatri   |                                       |            |                                       |                   | •                    |                  |
| 1 34     | Sh.Provakar Palaka   | -                                     |            |                                       | <del></del>       | <del></del>          | <del></del>      |
| 31       | Francisco de la Contraction de | Gross snary»                          |            | (-) Saviy U/s 80C=                    | 100000            | Final Tax'b Inc=     | 104540 Tax 0/s=  |
| į        | Lecturer English   | (-) Doar Hai Aws                      |            | -, Savig ti/s 80b H=_                 | <u>G</u>          | Tax on Tot indim=    | 16908 3807       |
| i        | ∰Y=2007-08   | (-) U/s 13A BRA=                      | 이          |                                       |                   | (+) 3% Edn-coss=     | 557              |
| :        |  | (-) Int on TBA                        | - 0        | Balance f.l.(R)=                      |                   | Tax aheady paid r    | 13608            |
| !        | Clara Taranagas Alla   | Net Taxble incim=                     | 314542     | · · · · · · · · · · · · · · · · · · · | _110000JF         | -good raid idy baids | 0                |
|          | (a) Since Transport Allows   | ance is not agir                      | ussible c  | iunng vacation                        | r panoá r         | reball has b         | eer restricted   |
|          | to the admissible amou   |                                       | 00: 1      |                                       |                   |                      |                  |
| !        | (b) Rebate on receipt allow  | wed for Rs. 168                       | 86/- ; bu  | t the address i                       | menlione          | ed in the rent r     | eceipt is        |
| •        | Type-III, Qir.No.1, Luc  | k <b>no</b> w Road, Tir               | narpur, i  | which is a Gov                        | ernment/          | accommodal           | ion.             |
|          | c) Save as otherwise, evi  | an if the at ave                      | ic officer | eri I. Favie efil                     | Licennier         | able from the        | official         |





|   | • · · · · • · · · · · · · · · · · · · ·                                | the control of the co | and any contract of the second contract of th |
|---|--|--|--|
| D Pankej Bed.                           | $\mathcal{L}_{\mathcal{L}}^{(n)}$ is the second of $\mathcal{L}^{(n)}$ | 3/ The prost of 1007   | 909 (150 % Free <b>36588)</b> Tel.C.//   |
| Sunder Legist                           | The second second  | Maria de Abrillo de 189  | SC 1 - SLELY S1/04 4/10  |
| in for DeMa                             | in the state of  | e a librita inclusione in 750  | 182 18 1 BURLE 27 18   |
| •                                       | 0.91   | Second Edgille 4750  | 80 1 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   |
| ·                                       | ja ja ja ja ja ja ja ja ja ja ja ja ja j                               | Sec. 1988 have 1988  | 190] 프로토 : 271 - 토토 : - 이 [] [] [  |
| i (c) Since Trensport Al                | bow <b>anc</b> e is not an upoli                                       | Jo Kning vactaion peri   | od in it has been restricted   |
| to the admissible a                     | ambunt,  |  |  |
| ੁਰੂਡ). The official nad av              | alicd HBA from Uniters   | ity or Dentianc in retur   | n dar ambitan of Rs.79800/-  |
| <ul> <li>was declarated fron</li> </ul> | n the officials salray had   | diaz-colunds. But the s  | aid advance was incorrectly  |
| bifurçated as Rs.6                      | 80947- (heing Principal)   | and %s 11706/- /being  | interest). Without any   |
| documentary supp                        | ort issued by the comp   | elent autocrity (in this c   | ase University of Delhi), the  |
|   | d interesi was allowed to  | the official watch is in   | regular. The advance given by  |
| the Government c                        | annot be accounted with a  | ha loan civen by books   | /private-senter because :-   |
| (i) The terms and                       | conditions are extreme   | do Pavilles  | /privato-selici decause 3  |
| (i) Intercet in can                     | conditions are extreme   | ay nexibie.  |  |
| these entires                           | for some only after the pr   | incipal have been fully  | repaid - because there are   |
| inree options                           | repaying of such ad  | vances namely (i) by e   | qual installments; (ii) partly by  |
| monthly return                          | ids and parity in lumpau   | m i jano (iii) retunds ca  | n be irregulars also.  |
| (iii) inerelore, de                     | pending on the refunds   | made the interest amo  | unt is calculated.   |
| (iv) Moreover, sin                      | nple interest is charged   | and not compound inte  | erest.   |
| Hence, the rebate                       | of interest of Rs.11706  | W- allowed to the official   | I is innomect and entire   |
| amount Rs.78000                         | )/- is to be taken as unte   | al. ie, HBA (Principal   |  |
|   |  |  |  |

|                               | Gress salary-       | 359779 | (-) \$07g U/s 800=    | 100000    | Final Yax c luc=    | 106780 | Tax-0/s |
|-------------------------------|---------------------|--------|-----------------------|-----------|---------------------|--------|---------|
| Lecturer English              | (-) Ded of Ept Alw= | 8000   | (-) Sav'g U/s 80()-H= | o         | Tax on fol Incim=   | 21034  | 494     |
| FY=2007-08                    | (-) 1/10 13A FRA=   | Ü      | EnlTax'bl inc'.n=     | 251779    | (4) 3% Edn-cess :   | 631    | I.      |
|                               | (-) but on i-BA=    |        |                       | •         | Tax streedy datd≤   |        | . ,     |
| Since Transport Mowance is ma | Net Taxble Inc.m=   |        |                       | - 4.5000E | -cos: . Feady paid= |        |         |

| 34 Sh.Daljeet Singh    | Gross salary:      | 492821 | (1) Savig C/s 500=           | 97356   | rand fox'r egs       | 273990 | Tax O/s |
|------------------------|--------------------|--------|------------------------------|---------|----------------------|--------|---------|
| Reader Geography       | (-) Ded'n/Tpt Atw- | 3000   | (-) Sez/g U/s 80D-H=         | 14      | Tax on Tot inclus-   | 65097  | 9641    |
| <sup>9</sup> Y=2007-08 | (-) U/s 13A HRA=   |        | Bat Tax'ta inc'ni=           |         | (+) 3% Edn-cess=     | 1953   |         |
|                        | () lai on HBA=_    |        | Balance Tu <sub>4</sub> (R)= |         |                      |        |         |
|                        | Net Taxbia fac'm=  | 484821 | (-) NIL Trix=                | 1100000 | E-cess already paid- | O      |         |

- Since Transport Allowance is not admissible during vacation period; rebate has been restricted to the admissible amount.
- The official had availed HBA from University of Delhi and in return an amount of Rs.27432/- was deducted from the officials salary as HBA-refunds. But the said uedication was incorrectly taken as refund of interest. Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the official, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/private-sector because:
  - (i) The terms and conditions are extremely flexible.
  - (ii) interest is chargeable only after the principal have been fully repaid because there are three options for repaying of such advances asimely (i) by equal insufficients ; (ii) partly by morthly refunds and partly in tempsem, and (iii) refunds our de megulars also.
  - (iii) Therefore, depending on the refunds made the interest amount is calculated.
  - (iv) Moreover, simple interest is charged and not compound interest.
  - Hence, the rebate of interest of Re.27432/- allowed to the official is incorrect and entire amount is to be taken as actual, i.e., HBA (Principal).

| 35 Sh.Subhash Ananci             | Gross salary+      | 362472   | 1) Sevin Uis 800+   | 197004   | Phot fix'b Mes                       | 6370      | Tax O/s= |
|----------------------------------|--------------------|----------|---------------------|----------|--------------------------------------|-----------|----------|
| Lucturer Geography               | (-) Cadin/Lpt Alw: |          |                     |          | Times I for tectors                  | 867       |          |
| FY=2007-08                       | (-) U/s 13A (1EA=  | C        | tiai Tax al inc'm=  | 116673   | <ul> <li>(+) 5% Europeser</li> </ul> | 26        | - 1      |
|                                  | ( ) tht on FtBAs_  | 138735   | Balanco TJJ(R)=     | 118670   | Tax piready paid=                    | 615       |          |
|                                  | Net Taxole Incim=  | 215737   | (-) Nic Tax≈        | 110000   | E-cess already paid=                 | . 0       |          |
| Since Transport Allowance is not | admissible during  | vacation | seriod i rebate has | been res | Iricted to the admis                 | ssible an | nount.   |





| The state of the s |                |             |                |           |                     | · · · · · - · · · · · · · · · · · · · · |    |
|--|----------------|-------------|----------------|-----------|---------------------|---|----|
| Sh.Vea Pst   |                |             |                |           | Final Tax'b fac-    |   |    |
| Requer Festor  | 7 1 1          | a. Si       | 1.3 E          |           | Charles Tot Inches  | 94632 249                               | 29 |
| 7 1120.7 18  | 11             |             |                |           | orte, 10 difference |   | :  |
| 1  | int.           |             | . The Military | 3504055   | All andys -         | 4.105%                                  | İ  |
|  | But takba et a | [45.5477] . | eriñ,          | 100,02.04 | -May Lary y         |   | ]  |

Since Transmon Allowance is not an precible during vacuum action to be able that an out-

The official had availed FIDs from 1 believestly of Dethi and an element an amount of its 45000-was deducted from the officials subtry as al2/subtents. In:If the said refunds was incorrectly bifurcated at Rs. 13053/- (being Principal) and Rs. 32547/- (being interest). Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the critical, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/privations: ofor secause in

(i) The terms and conditions are extremely flexible.

(ii) Interest is chargeable only after the principal have been fully repaid – because there are three options for repaying of such advances namely (i) by equal installments; (ii) partly by monthly refunds and partly in lumpsum, and (iii) refunds can be irregulars also.

(iii) Therefore, depending on the refunds made the interest amount is calculated.

(iv). Moreover, simple interest is charged and not compound interest.

Hence, the rebote of interest of Rs.32547/- allowed to the official is incorrect and entire amount Rs.45600/- is to be taken as actual, i.e., HBA (Principal).

| 37 | Sh.Ranjan Kamar   | Gress setary=  | 203326                        | (-) Sav'g U/s 80C=                                     | 45972                              | Final Tax'b Inc=  | 99650                         | Tax O/s≈   |
|----|---|--|-------------------------------|--|------------------------------------|---|-------------------------------|------------|
|    | Lecturer History  | (-) Ded'n/Tpt Alse-  | 8000                          | (-) Sac'g U/s 80D-H=                                   | oļ                                 | Tax on To: Incin=                                       | 15930                         | 5822       |
|    | FY=2007-08  | (-) U/s 13A HRA=   | O.                            | Ba! Tax'b! inc'm=                                      | 209654                             | (+) 3% Edn-cess+  | 478                           | ,          |
|    |   | ( ) Infort his As  | C                             | Buance (14.(9))=                                       | 209660                             | Lex abeany politic                                      | :0680                         |            |
|    | •   | Net hazble lactor=   | 255620                        | () (3L Ta) =   | 110000                             | Legens abroadly paids                                   | C                             |            |
|    | <ul> <li>(a) Since Transport Allow to the admissible and</li> <li>(b) Rebate of Rs.21069/-because amount and kept in office copy). Fig. Save as otherwise, ev.</li> </ul> | unt.<br>allowed on acc<br>residence addre<br>urther, rebate hi | ount of<br>ess not<br>as been | rent-receipt; bu<br>recorded in the<br>rallowed withou | in the re-<br>prescrib<br>ut prope | nt-receipt is no<br>ped columns (p<br>r verifications a | it in occ<br>photoco<br>also. | der<br>opy |

| 38 3h | Syed Haider Ruza         | Gross salary-      | 493900          | ( ) Savig U/s 800=     | 98952  | Cinal Tax'b Ing≅     | 278959  | Tax O/s= |   |
|-------|--------------------------|--------------------|-----------------|------------------------|--------|----------------------|---------|----------|---|
| ikea  | der Maios                | (-) Death/Lpt Alwa | 8000            | (-) Savig U/s 80()-(1- | · o    | Las on Toi Indans    | 05085   | 35056    |   |
| FY=   | 2007-08                  | (-) U/s 13A HRA=   | G               | Bal Tax'bl inc'm=      | 386954 | (+) 3% Edn-cess=     |         | .        |   |
|       |                          | (-) Int on HBA=    | 0               | Balance T.I.(R)=       | 386950 | Tax already paid≠    | 47982   |          |   |
|       |                          | Net Taxble Inc'in= | 48 <b>59</b> 06 | (-) Nil. Tax=          | 110000 | E-cess already paid- | O       |          | : |
| (a)   | Since Transport Allows   | ance is not adm    | nissible        | during vacation        | period | ; rebute has b       | een res | tricted  | , |
|       | to the admissible amount | unt.               |                 |                        |        |                      |         |          | ; |

(b) Rebate of Rs.77808/- allowed on account of HBA (Principal & Interest) : but the actual borrower of loan is in the name of Badrundisa Taqui, who is eligible for rebate.

| 39 | Sml.Ruby Gupta            | Diess sidary-      | 313461    | ( ) 8-v/g turs 800= | 60240    | Final Tax's Inc=                      |          |          |
|----|---------------------------|--------------------|-----------|---------------------|----------|---------------------------------------|----------|----------|
| İ  | ecturer                   | (c) Dealn/Tpt Atw- | 3000      | (-) Sang Us 800-h-  | . 5      | Tax on Tollingins                     | 19544    | 19939    |
| 1  | FY=2007-08                | (-) U/c 15A cstCA  | Ġ         | Bal !ax bl inc'm=   | 245221   | (+) 3% Edn+cess≃                      | 586      |          |
|    | :                         | (-) list on HBA+   | . 0       | Balance f.Lti?)=.   | 245220   | Tax siready paid=                     | 191      |          |
|    | i                         | Net Taxble inclin= | 305461    | (-) NIL Tox =       | 145000   | E-cess already paid=                  | 0        |          |
| İ  | (a) Since Transport Allow | rance is not adm   | nissible  | during vacation     | period   | rebate has b                          | een ret  | stricted |
|    | to the admissible and     | ount.              |           |                     |          |                                       |          | *        |
|    | B) Rebate of Rs.96772/-   | allowed on acc     | ount of l | HBA (Principal      | & Inter- | st); but the ac                       | ctual bo | orrower  |
|    | of loan is in the name    |                    |           |                     |          | · · · · · · · · · · · · · · · · · · · |          |          |

| 40 Sh.Manish Kumar   | Gross salary=       | 264370 | (-) Sav'g U/s 80C=   | 35624   | Final Tax'b Inc=_    |       |     |
|----------------------|---------------------|--------|----------------------|---------|----------------------|-------|-----|
| Lecturer Pol Science | (-) Dearn/1pt Alv/r | 9600   | (-) Savig Ws 800-H=_ | g       | Tax on Tol incim=    | 13510 | 894 |
| FY=2007-08           | (-) U/s 13/A HRA=   | 21593  | Ball Tax'bl inc'in≔  | 197553  | (ii) 3% Edn ogss=_   | 405   |     |
|                      | (-) Int on HBA=     | C      | Galance T.t.(R)=     | 197550, | Tax pready page      | 13021 |     |
|                      | Net Taxiste Inc'm=  | 233177 | (-) eju. Les =       | 110000  | E-coss accordy poid* | O.    |     |







|        | Show Clark Chart  | 7,079807 1,06537 977 yul 9 80 <b>5</b> 076 (nea axibe o≃ <u>n197<b>050</b> (ne</u> Ces   |              |
|--------|---|--|--------------|
|        | and the self of this ree  | 10   | 8            |
|        | egen Arris e 🔭  | 1 14 25 4 4 5 1 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1  |              |
| :      |   | $  f  _{L^{\infty}(\mathbb{R}^{N})} \leq \frac{1}{2N} \left( \frac{1}{N} + \frac{1}{N$ | 1.           |
|        | TOTAL TAIL  | Nei trixiale radio (15758) segris de 186 de, la casa de 197  | 1            |
|        |   | vain <b>c</b> e is not sur lessible in sure internal period in each and sittle a re <mark>stricte</mark>   | .1           |
|        | to the admissible am  |  | -            |
|        |   | 6/- allowed on educant of GBA (Principal & Interes) , but the actual the number of ChatPurnime, Surendar Rumar, who is digible for rebate expended.  | 1            |
|        | Denovation and is it.   | The following Control  |              |
| 42     | Sh.DV Bharsiwaj   | Эксаровар - 201516 (_Ca/g t/s 800 = 30000   Final Tax'b ис= 01820 Тах Ок   |              |
|        | FY=2001-08  | (-) Countries (-) 316 (-) Sava U/S 800 41 - U   Local Latinoine   5360   861   |              |
|        | F 1-2007 00   | (-) Util 13A MRA: 1   Let Tex billing its   17 (82s)   (4.374 Let 168s)   251  |              |
|        | i   | (-) In: on 1(BA+   |              |
|        |   | Net Taxbie Inc'in= 201828 (-) NiL Tax= 110000 E-cess already paid= 0   |              |
|        |   | wance is not admissible during vacation period; repate has been restricte  | <b>d</b>   . |
|        | to the admissible am  |  |              |
|        |   | l- and Rs.5724l- allowed on account of LIC premium; but no documentary   | '            |
|        | support available on  |  |              |
|        | (c) Save as otherwise, e  | even if, the above is allowen i-Tax is still recoverable from the ofticial   |              |
|        |   |  | _            |
| 43     | Sh.HR Khatri  | Gress shary= 971753 (-) Savig U/s 50C= 100000 Final Tax b inc= 713760 Tax 0/s  | S            |
|        | Lecturer Economics  | (-) Decin/Tp: Ain= 8000 (-) Savig U/s 80D-H= 0 Tax on Tot Inc/m= 164126 1594   | 5            |
|        | ) Y=2008-09   | (-) U/s 13A HRA= 0 Gal Tax bline m= 863758 (+) 3% Edit-cess= 4924  |              |
|        |   | (-) Int (a) FIBA= 0 Batance F.L.(R)= 863760 Tax already paid= 153107   | ļ            |
|        | Land State of the same of the | Not Taxido lucin.= 963758 () Nic. Lary 1500001. cess cheery poel- 0  |              |
|        |   | wance is not admissible during vacation period; rebute has been restricte  | a:           |
|        | to the admissible am  |  |              |
|        |   | /- allowed on account of payment of Education Loan; but since the joan is  | ' [          |
|        | Khatri.   | on, Shulltender Khatri, rebate cannot be availed by the official Sh.HR   |              |
|        | Macilian Commence   | e destado a la compacta del la compacta del la compacta del la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta de la compacta del la co   | :            |
| 44     | Dr Pankaj Shari   | Geoss sallsays 1609/818 (4 Sim/g s//s 800 = 100000 Final Tax/b Inc = 751820 Tax 0/   | is=          |
| ٠٠.    | FY=2008-09  | (-) Decro/Tpt //w= 8000 (-) Savig Uis 30D-1= 0 Tax on Tot Inches 171846 143  | •            |
| !      | 20000   | (-) U/s 13A HRA= 0 tist Tax el inc/m= 90 1813 (+) 3% num-cesc=   |              |
|        |   | (-) Int on HBA= 0 - Basance Y.L(R)= 90 1620   Tax salescy paids 1747 41 8  | 1            |
|        |   | Net Taxible inclin= 1001818 (-) NIL Tax: 150000 E cess aready paid- 0  |              |
|        |   | wance is not admissible during vacation period; rebate has been restricte  | :di          |
| !<br>i | to the admissible am  |  | i            |
|        |   | ited HBA from University of Doth; and in return an amount of Rs.45600/-  |              |
| :      |   | the officials salary. But the said advance was incorrectly bifurcated as   |              |
|        |   | rincipal) and Rs.13461/- (being interest). Without any documentary suppo<br>etent authority (in this case University of Delid), the denoapt of accrued   | 11           |
|        |   | I to the official, which is irregular. The advane given by the Government  | İ            |
| ĺ      |   | with the loan given by banks/private-sector because :-   |              |
| Ì      |   | and conditions are extremely flexible.   | į            |
| :<br>! |   | hargable only after the principal have been fully repaid – because there ar  | e            |
| :      |   | is for repaying of such advances namely (i) by equal installments: (ii) part   |              |
|        |   | refunds and parity in lumpsom, and ,.ii) refunds can be irregulars also.   | "            |
| 1      | in Therefore d  | lepending on the refunds made the interest amount is calculated  |              |
| i      |   | imple interest is charged and assi compound interest.  | i            |
| :      |   | I-Tax is still recoverable.  | - 1          |
| :      | 100   | And the second s   |              |
| 45     | Dr (Mrs) CP Bali  | Gross salary= 1003170 (-) Save Us 800= 96564 Final Tax'b Inc= 718610 Tax 0   | )/S=         |
|        | FY=2008-09  | (-) Destruit pt Alice 8000 (-) Save Us 300-Hz 0 Tax on Fot Incine 171583 15  | 57           |
|        | 1   | (-) U/s 13A HRA= C Bal Tax'bl inc'm= 898606 (+) 3% Eun-cass= 5147  |              |
| 1      |   |  |              |
| 1      |   | (-) Int on FiHA= 0 Balance T.L(K)= 898610 Tax already paid= 175173   |              |
|        |   |  |              |







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| Bulkmanja Domi   |  | 218233 7:05<br>28 490        |
| Grant Committee (1997)   |  |                              |
| A Will Mi  |  | in the second                |
|  |  |                              |
| J. Charles on the resident   | e <b>vance</b> is not calcineable on ingles <b>c</b> . In the other  |                              |
| <ul> <li>(a) Single in Typon 3ath</li> <li>to the admirality and</li> </ul>  |  | 4                            |
| Determine Control 40   | isome.<br>In allowed on account of Teriop fees its ans child named   | Baby Alshwarya               |
| and the second of the property of the second | Prep-A wind in appropriation or the count is studying be   | low Classi                   |
| 1919 The Control of the 111 of   | Teprox terms to remaindening to the other to treating to   |                              |
| 47 Sn. Jagbir Stagh  | Gress servicy 62:6590 (5, S.Wg 17: 800   62:600   Final Fax"   | b Ind= 298500 Tax O/s=       |
| edurer Coography   | (a) Dedurt pt Access to the Color of Savig 18:150D-Hs Color of the Col | atch = 00001 9888            |
| FY=2008-09   | (-) U/s SA title : the Bull Tax to line m = E47986 (0.5 to line.   | -egg- 1981                   |
| 11 2003 00   | (-) Int on 1984 O Balance T.I.(R) = \$49,500 Tax already   | paid: 58124                  |
|  | Net Taxble Inc'in= 617595 (-) NIL Tax= 150000 E-cess already   | paid= 0                      |
| 3) Since Transport Allo  | wance is not admissible during vacation period; rebate   | has been restricted          |
| to the admissible an   |  |                              |
|  | /- allowed on account of LIC Premium; but no docume  | otary support                |
| available on records   |  | terry conspication           |
|  | I-Tax is still recoverable.  | 1                            |
| (c) Save as otherwise,   | - FAX 15 SIII FECOVEREDIE.   |                              |
| 48 Sh.Daljeet Singh  | Gress salary = 869727 (+) Sovig U's 800 - 100000   Final Tex   | b inc= 611730 Tax O/s=       |
| · · · · · · · · · · · · · · · · · · ·  |  |                              |
| Reader Geography   | (+) Destriffer Am= 8000 (-) Savig U/s 80D-H= 0: Tax on Tot<br>(-) U/s 15A HRA= 4 Bel Tex blind m= 761727 (+) 3% Ean  |                              |
| £Y=2008-09   |  | paid= 130084                 |
|  | Net Taxole india= 181727   Salable 1180 1500000 cos showing  |                              |
| Since Transport All  | wance is not admissible during vacation period trebate   |                              |
| to the admissible ar   | •  | , into beauteamoteu          |
|  | •  |                              |
|  | ted HBA from University of Delni and in return an esset  |                              |
|  | ifficials salary as HSA-refunds. But the said refunds we   |                              |
|  | 596/- (being Frincipal) and Rs.22481/- (being interest).   |                              |
| documentary suppo  | rt issued by the competent authority (in this case Unive   | reity of Dethi), the         |
|  | interest was allowed to the official. Phich is irregular. Th   |                              |
| the Government car   | mot be equated with the loan given by banks/private-co   | actor because i-             |
| (i) The terms :  | and conditions are extremely flexible.   |                              |
| (ii) Interest is c   | hargeable only after the principal have been fully repair  | i – becauseanere 🗀           |
| · are three of   | ptions for repaying of such advances namely (i) by equa  | ut installments , (ii)       |
|  | onthly refunds and partly in lumpsum; and (iii) refunds  |                              |
| also.  |  | <b>~</b>                     |
|  | depending on the refunds made the interest amount is o   | calculated.                  |
|  | simple interest is charged and not compound interest.  |                              |
|  | Finterest of Rs.22431/- allowed to the official is income  | ni sani patro a <b>mount</b> |
|  | r interest of (48,2276) in allowed to the official is misched<br>taken as actual, ic., rIBA (Principal).   | a cang sanag agnount         |
| 185.400007- is to tie  | laken as aduat, i.i.s. mod (**filosi)al).  |                              |
| 49 Sh.Subhash Anend  | Propagation 200900 (A.C. Discours Constitution of  | % inc= 235500 Tax O/s=       |
|  | Gross salary= 552686 (4) Savig US 89C= 100000 Final Tail   |                              |
| Lecturer Geography   | (a) Description 3000 (c) Savig Uto 700 414 (d) Lax on Tot  |                              |

| 4 | ଓ Sh.Subhash Anond       | Gross salarya                  | 632685    | (4) Cavig Us <b>69C</b> = | 100000    | Final Table inc#_      | 235500   | Tax O/s= |   |
|---|--------------------------|--------------------------------|-----------|---------------------------|-----------|------------------------|----------|----------|---|
| Ì | Lecturer Geography       | (-) Déalair pu Aire            | acacj:    | (-) Savig U/5 801544-     | o         | ! ax on Tot indin:     | 32100    | 124      |   |
| ! | FY=2008-09               | (-) U/s 13A HRA=               | 2         | Bai Taa'bi inc'm≖         | 385501    |                        | 963      |          | ĺ |
|   |                          | (•) bat on 188A≠               | 130188    | Caron to 1.1.(R)=         | 336600    | Tax accady paid=       | 32939    |          |   |
|   |                          |                                |           |                           |           | E-cess intensity power |          |          |   |
| ! | (a) Since Transport Alto | owance le nor al               | unissibii | e during vacati           | on perio  | ra i reil are has      | irean re | stricted | į |
| : | to the admissible an     | r.ount.                        |           |                           |           |                        |          |          | i |
| : | (b) Rebate of Rs.500/-   | ali <mark>owe</mark> d on acco | ount of L | IC premium; t             | bui no de | ocumentary su          | pport av | ailable  |   |
|   | on records.              |                                |           |                           |           |                        |          |          |   |







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| 6 Tubbliochiu   |  |  |  | 257.7  | Figure 107/10 to the   |  | $\Gamma_i$   |
|---|--|--|--|--|--|--|--|
| en en en en en en en en en en en en en e  | 142 (4)  | A40.00   |  |  |  |  | 24504  |
|   | Company of the second  |  |  | 4  |  |  |  |
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| ر با المالية  | got padakir da   | 513.5  |  | : ,  |  |  |  |
| (4) Since Transport A   | the practice is a con-   | undsschi   | krist ung taon.  |  | ou i reliaie i as  | s been re  | sincte   |
| to the admissible,  | aerount.   |  |  |  | •  |  | . •  |
| (a) Rebate of Ro. 1016  | 328/ <b>- allow</b> ca er:   | a locunt   | orthéa (Princ  | ipai & In  | iteresi) i but th  | e actual   |  |
| <ul> <li>non-inversion of road is</li> </ul>  | s in the name $\mu r$  | - ocarun   | rum Taqua, W   | o is elig  | ible for rebate.   | (where S   | 3h.Sve   |
| Haider Raza is on   | l <b>y a co-</b> berrawer,   | ) <u>.                                    </u>   | <u> </u>   |  |  |  | ,  |
| 1 Sk.Marrien Kumar  |  |  |  |  |  |  |  |
| •   | Orden source   |  |  |  | Pir di taxil test  | 182380   | Tax O/s  |
| Lecturer Pol Science<br>F y = 2008-09   | F) Ded n/1p: /www.   |  | (-) Savig Urs 8004 (=  | C  |  |  | 947  |
| 1-2000408   | (-) U/s 13/a rRA=<br>(-) int on HBA≃   | - 1  |  | 332356   |  |  |  |
|   | Net Taxble Inc'm=  |  |  |  |  |  |  |
| (a) Since Transport A   | llowance is not a  | dmiceihl   | (-) NIL Tax=   | 1500000  | E-cess already paid=   | ol   |  |
| to the admissible a   | amount   | نطاقعانات  | e during vacat   | ion perio  | ou ; rebate has  | s been re  | stricted   |
| (a) Rebate of Rs.8000   | V- aliowed⊹on ac   | count of   | THO account can  | . I  |  | ٠.   |  |
| available on record   | de anowed on ac  | court of   | LIC premium  | , but no   | documentary s  | support  |  |
| (c) Save as otherwise   | even if the abo  | ue docum   | mont in assisting  | . ۲۰۰۱ لمدر  |  |  |  |
|   | 1 Cino   | VC GOCGI   | nemus produc   | ed. 1-18   | x to sun recove  | ran.e  |  |
| Or Surinder Kumar   | Gross salary=  | 1161049  | La Conduction COO  | 4000000  |  |  |  |
| Lecturer Zoology  | (-) Ded'n/Tpt Aby=   | 1  | (-) Savig U/s 80C=   |  |  |  | Tax O/s  |
| F7=2008-09  | (-) U/s 13A (32A=  | 0000   | (-) Sav'g U/s 80D-H=   | 0  | fax on Tet Inc'm≃  |  | 3172   |
|   | (-) lot on ABA+  | ~1   | Bar L. Col. he'm=  | 1053942  |  | 6035   |  |
|   | Not Taxate inc'm=  |  | Balance LL(R)=   | 1053940  | Tax playely polat-   | 191096   |  |
| Sico Francia At   | kwance is not a  | denie allei  | 300 100  | 375.74   | fi <b>c</b> -ms slive in spid-   | cr.od  |  |
| THE CHILD HELISONER FO  |  |  |  |  |  |  |  |
| a) Since Transport Al   | impunt   | amission   | e during vacau   | on bear  | is . Disself fills   | rige:11e   | stricted   |
|   |  |  |  |  |  |  | stricted   |
| b) Rebate of Rs. 1376   | 81/- allowed on :  | account  | of HRA (Dring)   | nal 0 ta:  |  |  | 4  |
| b) Rebate of Rs. 1376<br>borrower of toan is  | 81/- allowed on a<br>in the name of S  | account<br>SmiliPurn   | of HBA (Princi   | pal & Ini  |  |  | 4  |
|   | 81/- allowed on a<br>in the name of S  | account<br>SmiliPurn   | of HBA (Princi   | pal & Ini  |  |  | 4  |
| b) Rebate of Rs.1376<br>borrower of toan is<br>(where Sh.Surenda  | 8 i/- allowed on a in the name of S<br>ar Dharam Singh   | account<br>Smt.Purn<br>Kumar   | of HBA (Princi<br>ilma Surendar<br>is only a co-bo   | pal & Ini<br>Kumar,<br>rrower).  |  |  | 1 to 1   |
| b) Rebate of Rs. 1376<br>borrower of loan is<br>(where Sh.Su.onda<br>Smt.Rajini Arora   | 81/- allowed on a in the name of Sar Dharam Singh  | account<br>Smt.Purn<br>Kumar<br>91 (454)   | of HBA (Princi<br>ilma Surendar<br>is only a co-bo   | pal & Ini  |  |  | ite  |
| b) Rebate of Rs.1376<br>borrower of loan is<br>(where Sh.Surenda<br>Smt.Rajini Arora<br>Reader Zociogy  | 8 1/- allowed on a in the name of Sar Dharam Singh Gress salary= (-) Dedn/fpt Alex-  | account<br>Smt.Purn<br>Kumar<br>91 (454)   | of HBA (Princi<br>ima Surendar<br>is only a co-bo<br>(-) Savg Us 800-<br>(-) Savg Us 800 H=  | pal & Ini<br>Kumar,<br>rrower)   | terest) , out the<br>who is eligible   | actual<br>for reba   | Tax O/s  |
| b) Rebate of Rs. 1376<br>borrower of loan is<br>(where Sh.Su.onda<br>Smt.Rajini Arora   | 8 1/- allowed on a in the name of Sar Dharam Singh Gross salay= (-) Dedn/Tpt /ks/- (-) U/s 13/13/13/4  | account<br>Smt.Purn<br>Kumer<br>91 1454<br>9000  | of HBA (Princi<br>ima Surendar<br>is only a co-bo<br>(-) Savg Us 800-<br>(-) Savg Us 800 H=<br>Bol Tax'ot inc'm=   | pal & Ini<br>Kumar,<br>irrower).<br>100000<br>07   | Final Yak'b Incarrant (1) 315 lide press   | for reba   | Tax O/s  |
| b) Rebate of Rs.1376<br>borrower of loan is<br>(where Sh.Surenda<br>Smt.Rajini Arora<br>Reader Zociogy  | 8 1/- allowed on a in the name of Sar Dharam Singh  Gress salay =  (-) Dedn/lpt /ks (-) U/s 13/11/2/4  (-) Into (1HB/+   | 91 1454<br>9000<br>144078  | of HBA (Princi<br>ima Surendar<br>is only a co-bo<br>(-) Savg Us 800-<br>(-) Savg Us 800 Hs<br>Bal Tax of Incins<br>Balance T.L(R)=  | pal & Ini<br>Kumar,<br>rrower).<br>100000<br>0'<br>659076<br>659020  | Final Tax b her fax on total ending the man (e. 5% bids ones fax on total ending the man (e. 5% bids ones fax of each paids  | 479030<br>99229  | Tax O/s  |
| b) Rebate of Rs. 1376 borrower of loan is (where Sh. Surenda Smt.Rajini Arora Reader Zociogy FY=2008-09   | 8 i/- allowed on in the name of Sar Dharam Singh  Gross salay =  (-) Dedn/Ipt Alex (-) Urs 13A GRAS (-) Int on HBAS Not Taxing Incluse   | 91 454<br>9000<br>144378   | of HBA (Princi<br>nima Surendar<br>is only a co-bo<br>(-) Savg Us 200-<br>(-) Savg Us 200 H=<br>Bul Tax'of incim=<br>Bulance T.L.(R)=  | pal & Ini<br>Kumar,<br>rrower)<br>100000<br>0<br>659076<br>659080  | ierest), but the who is eligible  Final Yak'b Inc=  final to Form= (10.5% Edit cress- Lax allocady paid=   | 479030<br>96229<br>2977  | Tax O/s<br>495                                       |
| b) Rebate of Rs. 1376 borrower of toan is (where Sh. Surenda Smt.Rajini Arora Reader Zociogy FY=2008-09 Since Transport Allowance is  | 8 i/- allowed on in the name of Sar Dharam Singh  Gross salay =  (-) Dedn/Ipt Alex (-) Urs 13A GRAS (-) Int on HBAS Not Taxing Incluse   | 91 454<br>9000<br>144378   | of HBA (Princi<br>nima Surendar<br>is only a co-bo<br>(-) Savg Us 200-<br>(-) Savg Us 200 H=<br>Bul Tax'of incim=<br>Bulance T.L.(R)=  | pal & Ini<br>Kumar,<br>rrower)<br>100000<br>0<br>659076<br>659080  | ierest), but the who is eligible  Final Yak'b Inc=  final to Form= (10.5% Edit cress- Lax allocady paid=   | 479030<br>96229<br>2977  | Tax O/s<br>495                                       |
| b) Rebate of Rs. 1376 borrower of loan is (where Sh. Surenda Smt. Rajini Arora Reader Zociogy FY=2008-09  | 8 i/- allowed on in the name of Sar Dharam Singh  Gross saliny= (-) Dedn/lipt /ksr- (-) U/s 13/ 13/ 18/4= (-) Int on HBA= Not Taxble Incin=  | 91 1454<br>9000<br>144378<br>759076<br>19 vacation   | of HBA (Princi<br>ima Surendar<br>is phiy a co-bo<br>(-) Savg Ub 800-<br>(-) Savg Ub 800 H=<br>Bal Tax'ot inc'm=<br>Balance T.L(R)=<br>(-) NIL Tax=<br>n period : rebate h   | pal & Ini<br>Kumar,<br>rrower).<br>100000<br>659076<br>659080<br>180000<br>as been re  | Final Ysk'b Ince fax on for some (o 3% tide coss- fax already paids E-coss already paids estricted to the adi  | 479030<br>99229<br>2977<br>101711<br>0<br>missible ar  | Tax O/s<br>498                                       |
| b) Rebate of Rs. 1376 borrower of Joan is (where Sh. Surenda Smt. Rajini Arosa Reader Zociogy f Y=2008-09 Since Transport Allowanco is  | 8 1/- allowed on a in the name of Sar Dharam Singh Gross salary= (-) Dedn/Tpt /tes- (-) U/s 13/13/43/4- (-) Int on HBA= Not Taxble Incin= mot admissible durin   | 91 1454<br>9000<br>144378<br>759676<br>19 vacation   | of HBA (Princi<br>ima Surendar<br>is only a co-bo<br>(-) Savg Us 800 H=<br>Bulland incline<br>Bulland TLIR)=<br>(-) NIL Tax=<br>n period : rebate h  | pal & Ini<br>Kumar,<br>mower)<br>100000<br>0/<br>659076<br>659080<br>1800001<br>as been re   | Final Tax's Inc=  Final Tax's Inc=  Final Tax's Inc=  Final Tax's Inc=  Final Tax's Inc=   | 479330<br>99225<br>2977<br>101711<br>0<br>missible ar  | Tax O/s 498 mount Tax O/s                            |
| b) Rebate of Rs. 1376 borrower of toan is (where Sh. Surenda Smt.Rajini Arora Reader Zociogy FY=2008-09 Since Transport Allowance is  | 8 i/- allowed on in the name of Sar Dharam Singh  Gross salary= (-) Dedn/Tpt /ks/- (-) U/s 13/ i i i i ks/- (-) Int on HBA= Not Texple Inc/in= i not admissible durin  Gross salary= (-) Dedn/Tpt /kw=   | 91 1454<br>9000<br>144378<br>759676<br>19 vacation   | of HBA (Princi<br>ima Surendar<br>is only a co-bo<br>(-) Savg U/s 800-<br>(-) Savg U/s 800 H=<br>Balance T.L.(R)=<br>(-) NIL Taxe<br>h period : rebate h<br>(-) Savg U/s 800-  | pal & Ini<br>Kumar,<br>rrower).<br>100000<br>0/<br>659076<br>659080<br>180000<br>as been re  | Final Tax's Inc= Tax on includes  Final Tax's Inc= Tax on includes  Final Tax's Inc= Tax on includes  Final Tax's Inc=   | 479030<br>99229<br>2977<br>101711<br>0<br>missible at  | Tax O/s 498 mount Tax O/s                            |
| b) Rebate of Rs. 1376 borrower of Joan is (where Sh. Surenda Smt. Rajini Arora Reader Zociogy FY=2008-09 Since Transport Allowanco is Dr Suman Yadav Lecturer Chemistry   | 8 i/- allowed on in the name of Sar Dharam Singh  Gross salary=  (-) Dedn/Tpt /kw=  (-) Int on HBA= Not Texble Inc/m=  r not admissible durin  Gross salary=  (-) Dedn/Tpt /kw=  (-) U/s 13/ 18/4=   | 91 1454<br>9000<br>144078<br>759676<br>19 vacation<br>274557<br>8000 (   | of HBA (Princi<br>ima Surendar<br>is only a co-bo<br>(-) Savg U/s 800-<br>(-) Savg U/s 800 H=<br>Ballace T.L.(R)=<br>(-) NIL Taxe<br>h period : rebate h<br>(-) Savg U/s 800-<br>(-) Savg U/s 800-<br>Ball Tax'bline'n=  | pal & Ini<br>Kumar,<br>mower)  | Final Tax's Inc=  Final Tax's Inc=  Final Tax's Inc=  Fax on Tox Form=  (O 5% Edg cress-  Fax of Edg paids  E-coss already paids  estricted to the add  Final Tax's Inc=  Tax of Tot Inches  (+) 3% Fd-cress   | 479030<br>99229<br>2977<br>101711<br>0<br>missible at<br>67180<br>6718<br>202  | Tax O/s 499  |
| b) Rebate of Rs. 1376 borrower of toan is (where Sh. Surenda Smt. Rajini Arora Reader Zociogy Y=2008-09 Since Transport Allowance is  Dr Suman Yadav Lecturer Chemistry Y=2008-09   | Gross salary  Gross salary  (-) Ded'n/Tpt Abar  (-) Int on HBAr  Not Taxble Inc'in=  rot admissible durin  Gross salary  (-) Dod'n/Tpt Abar  (-) Urs 13A 188A=  (-) Int on HBAr  Not Taxble Inc'in=  | 91 454<br>9000<br>144378<br>759676<br>19 vacation<br>274557<br>8000 (  | of HBA (Princina Surendaris only a co-bo (-) Savg Us 800-(-) Savg Us 800 H= Bull Tax'ot inclination of TL(R)= (-) NIL Taxan period : rebate h (-) Savg Us 800- | pal & Ini<br>Kumar,<br>rrower).<br>100000<br>0/<br>659020<br>180000<br>as been re<br>8153<br>0/<br>247176<br>247120  | Final Yax'b Inc= Tax on To the add  Final Yax'b Inc= Tax on To the add  Final Yax'b Inc= Tax on To the add  Final Yax'b Inc= Tax on To the add  (*) 375 Feb-besser Tax Original years  | 479030<br>99229<br>99229<br>101711<br>0<br>missible au<br>67180<br>0229  | Tax O/s 6920   |
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| (b) Rebate of Rs.50000   | //- allowed on a                      | ccount (              | of payment of E                            | Education         | n Loan ; but no                          | <b>)</b>  | .         |
| i decamenary suppo   | nt is avaliacie o                     | n record              | is. Whereas fo                             | നന്ന് കഴ ക        | raviona voore                            | mon no    | -tax      |
| uocerneris, it was a   | iscenameo mat                         | ine adu               | ICRUOO TOSIO IS I                          | m that co         | me of the son.                           | Shulle    | ender     |
| Khairii rebate canno   | ot be availed by                      | the offic             | cial ShaliR Kha                            | atri.             |  |           |           |
|  | ·                                     |                       |  |                   |  | •         |           |
| 59 Sint.Kuhu Chanana   | Gross samry=                          | 770904                | (-) Savig Urs 80C=                         | 100000            | Final Tax'b Inc=                         | 472900    | Tax O/s=  |
| Lecturer English   | (-) Ded'nr Lpt Anvie                  | 8000                  | (-) Savig U/s 800-H=                       | o                 | Tax on Lot Incim=                        |           | 494       |
| FY=2003-10   | (-) U/s 13A HRAP                      | G                     | BallTax'bl inc'us=                         | 662504            | (+) 3% Edn-cess=                         | 2996      |           |
|  | (•) hat on i IEA-                     | 0                     |  |                   | Tax already paid:                        |           |           |
| 8.7.7  | Net Taxible the m=                    | 762904                | () Bit fa.                                 | 190000            | r  |           | j         |
| Since Transport Allewance is   | not admissible duri                   | ud haddiig            | on period ; rebaie r                       | jās pēcu i        | estricted to the ad                      | missiple  | വസാചവ്    |
| 60 Bijay Kumar Padhan  | Gross salary?                         |                       |  | <del></del>       |  |           |           |
| Lecturer English   | 1                                     | 662152                |  | 100000            | Final fax's Inc=                         | 263580    | Tax O/s=  |
| FY=2009-10   | (-) Ded'n/Tpt Alw=                    |                       | (-) Sav'g U/s 80D-H=                       | 0                 | Tax on Tot Inc'm=                        | 18796     | 1553      |
| 1-2009-10  | (-) U/s 13A HRA:                      | 35281                 |  |                   | (+) 3% Edn-cess =                        | 564       |           |
|  | (-) Int on FigA=<br>Net Taxble Inc'm= | 83692<br>523979       |  |                   | Tax already paid=                        | 17807     |           |
| Since Transport Allowance is   | not admissible the                    | 323979                | (-) NUL Tax=                               | 160000            | E-cess already paid=                     | O         |           |
|  | TO GOTTING OF THE                     | d vacanc              | 47 Selipa riceille i                       | ias been re       | setücied to the ad                       | missible. | amount.   |
| 61 Sh.Syed Haider Raza   | Gross salary=                         | 1400030               | (-) Saz'g U/s 80C=                         | 100007            | Since Invitage                           | 102020    | The Disal |
| Lecturer Maths   | (-) Death/Tpt Aleys                   |                       |  | 10000             |  |           |           |
| FY=2009-10   | (-) Uis 13A HRA=                      | G                     | (+) Stay of U/s 80D H=<br>Bai hax buind m= | 43.500.50         | Tax on following:                        |           | 1238/     |
|  | (-) Int on HEAT                       | . Vi                  | Rabasa Thion                               | 1352050           | (+) 3% Edn-cess=                         | 9289      | !         |
|  | Not Taxble Inc.m=                     | 1452030               | (-) Nd. Tax=                               | rabzuou           | Fax already paid=<br>-cess already paie= |           |           |
| (a) Since Transport Allo   | wance is not ac                       | Unice M               | e di dina visordi                          | OO JOSE           | d : robot : boo                          | 3928      |           |
| restricted to the adm  | issible account                       |                       | e are and anecom                           | on Jeno           | u , rebale naș                           | pean      |           |
| (b) Rebate of Rs.77808   | /- allowed on a                       | ri.<br>Maria da A     | a aro e more co                            | a. 1 (1 1 . 1 . 1 |  |           | i         |
| borrower of loan is in   | the name of 8                         | os in c               | a trom (minop)<br>ion Text in the          | ara Hild          | rest country                             | acit.ir.  |           |
| borrower of toan is in<br>Sh.Syeo Haider Raz   | a is only a co. h                     | acii (1141)<br>Acrowa | isa : aqui, who<br>N                       | is unquii         | e ros readito (v                         | mede j    |           |
| - January Topic  | a is only a co-p                      | ion ov/ei             | <i>.</i>                                   |                   |  |           |           |
| 62 Smt.Mamta Dubey   | Cross salary=                         | 446275                | 11. Conda 115. 000                         | 100000            |  |           |           |
| Lecturer Computer Science  |                                       | 446375                | .,   | 100000            | Final Tax'b Inc=                         |           | Tax O/s=  |
| FY=2009-10   | (-) Ocd'n/1pt Aiw=                    | 8000                  | (-) Sav'g U/s 80D-H=_                      | <u> </u>          | Tax on fot incim=                        |           | 1435      |
| 1-2005-10  | (-) U.S 13A HRA=                      | 0                     | Bal Tax'bl inc'm=                          | 338375            | (+) 3% Edn-cess#_                        | 537       |           |
| . 1  | (-) Int on HBA=                       | 0                     | Balance I.I.(R)=                           | 338330            | Tax already peld=                        |           |           |
| Since Transport Allowance is a   | Net Taxele incim=                     | 438375                | (-) (#L Tax=                               | 190000¦E          | -cess aroudy guids                       | 193       |           |
| Para de la constitución de la co | er aumostric vitili                   | เลิ หกับรัฐมีดี       | r banoa "testale y                         | ga gengak         | iginjalga ta ingadi                      | missible  | amount.   |







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ight confined 2222 to the second responsible coming variation coriod trebate has been restricted to the admissible enround

(b) Rebate of Rs 137292/- allowed on account of InDA (Figure spack Interest); but the actual borrower of loan is in the name of Sp.3 Furning, Scander is Kennal, who is eligible for refrate (where Sh.Surendar Dharam Shigh Kumar is only a no-horrower).







not available on records ) chore i clavant monacità di cam-(Calculation of a consertax c) as S. Name of the official in agultanties in brief (a) An amount of Rt. 91800/- was deducted from his salary bits on account of No Designation & Fig repayment of FittA; but the bener, allowed at the induction size (as-1 Sh.RK Gara Intere 1778-80300- and Price als 348: 1 - Departments/orders of the SO (Accounts) competent bullbority regarding treatment (ks.56550)- as interest and FY=2006-07 Rs.34950/- as principal not available on records. (b) Rebate of Rs. 10000/- allowed on account of payment of LIC premium ; but no documentary support HBA (Interest) of Rs 33639/- allowed without proper documentary support 2 Sn.SK Daniya (on bank statement) The above document produced in not in order because on the basis of the UDC FY=2006-07 said document HBA(Interest) was deducted; but strangely rebate on HBA(Principal) not allowed. HBA (Principal) of Rs.64-103/- allowed without proper documentary support 3 Smt.Rajpree (on bank statement) The above document produced in not in order because on the basis of the Laboratory Assistant FY=2006-07 said document FIBA(Interest) was deducted; but strangely rebate on HBA(Principal) not allowed. Rebate of Rs.35772/- allowed u/s 10(13Å) , but no coour entary support 4 Dr V Ramesh Babu enclosed. Botany FY=2006-07 Tax calculation sheet and relevant supporting documents not available on 5 Dr JL Bhat records Principal Rebate of Rs. 17287/-, en account of LIC and Rs. 20000/- on account of NSC FY=2006-07 6 Sh.NL Sharma allowed; but no documentary support is available on records Reader Commence Rebate on account of HBA(interest) of Rs.64926/- and riBA(Principal) of FY=2006-07 Smt.Saudamini Rs.29574/- allowed without bank certificate; only monthly bank statement Reader in Economics enclosed, wherefrom the allowed rebate could not be ascertained. Hence, the Dass official may be asked to furnish the prescribed certificate issued by the relevant FY=2006-07 bank. (h) A rebate of Rs.68986/- has been allowed as HBA(Interest) and Rs.6720/allowed as HBA(Principal); but in this connection it is noticed that (1) the a Smt.Sushiia fhakran bank-certificate attached is provisional; Similar kind of provisional certificate is attached in the 1-Tax calculation Lectuer in Economics Sheet of FY 2007-06 where it was noticed that said HBA loan was in joint FY=2006-07 name with her husband namely Sh.Anand Singh Thakran. Further, in the year 2009-10, similar kind of provisional certificate was found attached with the calculation sheet; but in this case the loan was shown in the name of Smt. Sushila Thakron only (u.e. nume of her husband was not present). (k) In none of the above years crafficates, the mortgaged property details were eitrer mentioned, which is unusual. Hence, the matter needs to be investigated in details for factual inaccuracies, if any, and necessary documentary support may be obtained from bank/official with ratio proportion of liability of the said loan. Rebate of Rs.38688/- (20688+18000) allowed on LIC and Rs.20000/- allowed 9 Sh.Provakar Palaka on ICICI; but no documentary support available on records. Lecturer English Rebate on account of Rent-receipt, Medi-claim, HBA & NSC allowed Tout ⊬Y=2006-07 10 Dr Pankaj Bhan documentary support attached. Reader in English FY=2006-07









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| . With the Common of the Commo | and the second of the second o |
| ro Jesignation L.S.  | Perbate consequential of Repolation (Little Science Labowed hour documentary   |
|  | vuppod una men   |
|  | Composition and the second second second second second second second second second second second second second   |
| - Y=2000-07  | Rebate on our cars. This for Roy 1007- allowed without production of any   |
|  | decuments  |
| Lecturer Maths   | GCCGHICI 43  |
| FY=2000-07   | Rebate on account of HBW (Primpar) in 503055 and HBW anterest) for   |
| 13 Or Babu Lai<br>Lecturer Physics   | Rs.88478/- afforced i but the bank certificate enclosed is issued on 15.12.06  |
| FY=2006-07   | and is stated to be provisional certificate. It is explicitly mentioned therein that   |
| 11-2000-01   | the said amounts are yet to be repaid. Unless final certificate is produced,   |
|  | repate on this accounted is disallowed.  |
| 14 Sh.Surendra   | i-Tax calculation sheet and relevant supporting documents not available on   |
| Kr.Sagar   | records  |
| Lecturer Zoology   |  |
| FY=2006-07   |  |
| 15 Lr Tanusiiri Saxena   | i-Tax calculation sheet and relevant supporting documents not available on   |
| Lecturer Zoology   | records  |
| FY=2006-07   |  |
| 16 Dr PV Khairi  | -Tax calculation sheet and relevant supporting documents not available on  |
| Reader Commerce  | records  |
| . ∀Y=2005-07   |  |
| 17 Sh.Rik Srivostava   | r-Tax calculation sheet and relevant supporting documents not available on   |
| Lecture: Commerce  | records  |
| FY=2006-07   |  |
| 18 Sh.SS Aggarval  | I-Tax calculation sheet and relevant supporting documents not available on   |
| Reader Physics   | records  |
| FY=2003-07   | I was a second of the second o |
| , 19 Or RN Srivastava  | (a) Since Transport Allowance is not admissible during vacation-period;  |
| Reader Commerce  | rebate has been restricted to the admissible amount  |
| 80-7002=7-   | (b) Rebate of Rs.41206/- + Rs.20000/- allowed on account of HBA; but   |
|  | instead of the bank-certificate, routine monthly bank statement attached.  |
|  | Hence, unless requisite bank certificate is not produced, rebate on this   |
|  | account cannot be allowed.   |
| 20 Sh.Jagbir Singh-II  | (a) Since Transport Allowance is not admissible during vacation period;  |
| Lecturer Geography   | rebate has been restricted to the admissible amount.   |
| ∴ Y≈2007-08  | (b) Rebate of Rs.16941/- allowed on account of rant-recaipt; but no  |
|  | documentary support available on records   |
| 21 Sh.PK Cars  | (a) Since Transport Allowance is not admissible during vacation period;  |
| FY=2007-08   | rebate has been restricted to the admissible amount.   |
|  | (b) Rebate of Rs.231200/- allowed on account of HBA (Principal-105450 & Interest-125750) on the basis of a plain letter submitted by the official to   |
|  | the Registrar, DU, which is incorrect. Repate on the said account should   |
|  | have been allowed only after obtaining a HO DUES certilibate from the  |
|  | Have Been allowed only shet outgrang a risk type a continuate watering     Popietras Office, the HRA insulance outbrooks.  |
| 1 00 00 00 00 00   | Registrar, DU (i.e., the HBA issuing authority). (a) Since Transport Allowance is not admissible during vacation period;   |
| 22 Sh.GS Oberoi  | rebate has been restricted to the admissible amount.   |
| +¥=2007-38   | (b) Rebate of Rs.10000/- allowed on account of LIC premium; but no   |
|  | documentary support is available no records.   |
| 22 Ch logisder Singh   | (a) Since Transport Allowance is not admissible during vacation period;  |
| 23 Sh.Joginder Singh<br>FY=2007-08   | rebate has been restricted to the admissible amount.   |
| r1-2001-00   | (b) Rebate of Rs. 10000/- allow/ed on account of LIC premium; but no   |
|  | documentary support is available no records.   |
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|     |      | Programica 2 Pro   |        |  |
|     | 24   | White about the control  |        | and the latter of the animal seasons the second of the latter of the second of the sec |
|     |      | 174 / <b>307</b> 401   |        | 30.00 a first formackle, temporalization of the property of the control of the    |
|     |      |  | 100    | Rebus of Ruin (Klayah) and macet as certification based 40%  |
|     |      |  | 1      | Interest 349%, on the basis of a plain leder submitted by the official to the  |
|     |      |  | :      | Registrar, DU which is incorrect. Rehate on the said account should have   |
|     |      |  | :      | been allowed only after obtaining a NO DUES certificate from the   |
|     |      | •  |        | Registra. OU (i.e., the HB7 issuing authority).  |
|     |      | Sin Anne Stokeen   |        | Since Transport Allowance is not admissible during vacation period;  |
|     |      | 4 Y-2008 09  | ge.    |  |
|     | •    | 4 1-2000 05  | 1      | rebate has been restricted to the admissrate strongs.  |
|     | :    |  | (1:)   | Rebate of Rs.30000/- allowed on account of Ltd premium payment; but  |
|     |      | <u></u>  |        | the enclosed receipt no.1106135 pertains to FY 2007-08.  |
|     |      | Dr Ruby Gupta  | (8)    | Since Transport Allowance is not admissible during vacation period;  |
|     |      | Physics  | į      | rebate has been restircted to the admissible amount.   |
|     |      | FY=2008-09   | (b)    | Rebate of Rs. 127200/- allowed on account of HBA (Principal & Interest);   |
|     |      |  | i .    | but the actual applicant of lead is in the name of Sh Med Prakash, who is  |
|     |      |  |        | eligible for robate (where SmcRuby Guara is only a co-applicable). Rebate  |
|     |      |  |        | may be allowed only on production of property accounted by wall as   |
|     | :    |  | :      | modurate not hand domestic and the control of property determined to 25 Well dS  |
|     | 27   | Sh.SK Dahiya   |        | production of bank document contitying lean ratio or bett, applicants.   |
|     | . 41 | UDC  | N#)    | Since Transport Allowance is not admissible during vacation period;  |
|     | !    |  | į.     | repare has been restircted to the admissible amount.   |
|     | :    | FY=2008-09   | {lu}   | Rebate of Rs.43025/- allowed on account of FIBA (Principal & Interest);  |
|     |      | i.<br>Bijiyaan galaan baran ah kalamadan daga  |        | out only his routine bank statement attrached, which is irregular.   |
|     | 23   | Sh.Gian Chand  | Ret    | pate of Rs.23000/- (3000+20000) allowed on LIC promium it but no   |
|     |      | juab Assistant   | ;aoc   | umentary support available un records  |
|     | :    | FY=2005-09   |        |  |
|     | 29   | Smt.Sushila  | (2)    | Since Transport Allowance is not admissible during vacation period;  |
|     | ļ    | Thakran  | 1      | rebate has been restircted to the admissible amount.   |
|     |      | OMSP Instructor  | Oh     | Rebate of Rs.114000/- was allowed on account of HBA  |
| •   | ı,   | FY=20 <b>0</b> 9-10  | , ,    | (Principal+Interest). This toan has been continued from previous years also  |
|     | !    |  | i      | and from the previous years bank certificate it was ascertained the loan is  |
|     |      | 1  | [      | in the inject was suite the American Country and the inject was discernance the loan is  |
|     | :    |  | :      | in the joint-name with Sh.Anand Singh : but in this co. lifecate the loan is   |
|     |      | 1  |        | shown to be in the name of firm. Sushita Thakaran only. Hence, clarify   |
|     |      | • 1  | ;      | along with the other related facts of the loans regarding liability-ratio so as  |
| 1   |      | المهامين ورايعا وتناجينا فوالعادة  |        | to enable Smt.Susaba Thekran to avail full rebate  |
|     | 30   | Shuloginder Singh  | (a)    | Since Transport Allowance is not admissible during vacation period;  |
|     | ;    | : seturer Economics  | :      | rebate has been restircted to the admissible amount.   |
|     |      | FY=2009-10   | (b)    | Rebate of Na.84192/- allowed on anothetion of remi-receipt in respect of   |
|     | ;    |  | [ '    | House no.35, Gali no.4. Publisol Colony, Nariolo, Dalig-40 1st., wing rent   |
|     | :    |  |        | amount paid as Rs 00000/- for the period from Aprile to Ceptor (§  |
|     |      |  | !      | Rs 10000/ one Re 00000 that the period from April 25 to beginning  |
| -   |      | • • • • • • • • • • • • • • • • • • •  | •      | Rs.10000/ and Rs.00000. For the period from Oct 18, to Warnt C. Since  |
|     |      | 1  | i      | rent-redeling cartilying payment or rent @ Ps.80000/- take a year, which is  |
|     |      |  | :      | unusual, the lease-agreement in this regard may be produced to audit for   |
|     | 34   | and the second of the second o | ļ.,    | verifications.   |
| -   | 31   | D. Jaguir Singh  | ret    | rate of Rs.35000/- allowed on payment of LIC premium; but no   |
|     |      | Lecturer Geography   | COC    | umentary suggest is available on records.  |
| į   |      | FY=2009-10   |        |  |
|     |      | Dr Aditi Gupta   | (a)    | Since Transport Allowance is not admissible during transition period;  |
| . 1 |      | Lecturer History   |        | rebate has been restricted to the admissible tunour to   |
| ·   |      | FY=2009-10   | (6)    | Rebate if Rs.56027/- allowed on account of rent-receipt issued by  |
| į   |      | • • •  | 1-1    | Smt.Krishna Kemari ; but all the three rent-receipts does not have mention   |
|     |      |  | :      | of the acutives of conted promings, literary values to an extension  |
| :   |      |  | :      | of the address of rented premises. Hence, unless lease agreement copy of   |
| ,   |      |  |        | the rented premises may be obtained from the assessee and produced to  |
| :   |      |  | ·<br>! | audit  |
| :   |      |  |        |  |
|     |      | . •  |        |  |
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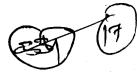
Jame of the Sil Jan. ្ស ព<u>ី កិច្ចប្តូនព្</u>រៀបទទ line rescher bebrief Tr Duby Guyea happed An Lance of not a line silver during viscolien of ecturer Physics repair to be like a resolding to any literal bibliomagnets TY=2009-10 (b) Robite of fix and four-allegaed as not than call by a count is an east); but the operat applicant of our is in the name of Sit Ved Prakesh, who is eligible for rebate (where Smit.Rub) Gupta is only a co-applicant). Rebate may be allowed only on production of property documents as well as production of bank document certifying loan ratio of both applicants. 34 SN.DV Braidwaj (a) Rebate on account of Rs 50424/- allowed on rent-receipt ; but no Sr PA to Principal documentary support available on recerds. FY=2009-10 (b) Rebate on account of Rs.3600/- allowed on NSC Interest; but no documentary support available on records. (c) Rebate on account of Rs.30000/- allowed on PPF Interest; but no documentary support available on records. (d) Rebate on account of Rs.24000/- allowed on Tution Fees; but no documentary support available on records. 35 Smt. Kanst. & Stiluja (a) Rebate on account of Rs 10047/- allowed on LIC prendum ; but no documentary support available on records. FY=2009-10 (ii) Rebate on account of Rs. 60000/- allowed on second of Bonds; but no documents y support available on rucerds.

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|                                  | )ver-    | <b>y</b> :  | ni oi          | τ                  | rail.<br>Doub   | 4:4            |                | . <u>(</u> | 1 1/2.1                               |               |                |   |            |                |                 |
|----------------------------------|----------|-------------|----------------|--------------------|-----------------|----------------|----------------|------------|---------------------------------------|---------------|----------------|---|------------|----------------|-----------------|
| 3.10 Haine of the                | offic) , | : :         | - 20           |                    | !               | 200            |                | J.A.       | ુકો ફેંડ                              | · · · · · · · | Vac            | نیزین                                   |            |                |                 |
| 1 A Archana                      | ·····    | 1/1         | lay'00         | $\psi(a_{i})$      | 00 <u>_</u> rr  | a; '67         | 1025<br>Marija | <br>       | 1008                                  | 2.0           |                | 2005                                    | 17.<br>-10 |                |                 |
| . L 4 Aditi Gunta                |          |             | 800            | 50                 | 0 [             | 600            | 800            |            | 27'03<br>800                          | Jun'08        |                | 7.62                                    | Jun'09     |                | Total  <br>ount |
| 3 AK Dubey                       |          | ****        | 008            |                    |                 | 800            | 800            | . · I ···  | 800<br>800                            | 800           |                | C4 _                                    | 3904       | I .            | 608             |
| AK Verma                         |          |             | 800            | . (5.4)<br>. (5.4) | 7 1             | 300            |                |            | 900  <br>900                          | 800           | 39             |   | 3904       | 111            | 008             |
| 5 AN Jha                         |          | -           | 800            | : 83 <u>0</u>      |                 | 800            | 003            |            | 200                                   | 800           | 39             |   | 3904       | 126            | 308             |
| 6 Anand Malik                    |          |             | 300            | 300                |                 | 00             | ÖÜ(            |            | 00                                    | 800<br>800    | Ų91            | ** *                                    | 3904.      | 126            | 80              |
| in warwai                        | a        |             | 00 :           | 008<br>008         | · 10 · 10 · 10  | 300            | 800            | 1          | 0                                     | 0             | 200            | <u> </u>                                | 0          |                | 00              |
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| מספבית שוושנייייין               | or       |             | 00             | 800                | -               | 00             | 800            | 30         | 00                                    | 800           | 390<br>390     |   | 904        | 110            | 08              |
| CHOKAR                           | n        |             | 0              | 0                  | B               | 00             | 800            |            |                                       | 800           | 390            |   | 904        | 1260           | 28              |
| I wild McivV31                   |          | 80          | 00             | 800                | 36              | 0              | 0.             |            | 0                                     | 0+            | 3904           |   | 904        | 1260           |                 |
|                                  |          |             | 0              | 0                  | 80              | ***            | 800            | . 80       |                                       | 800           | 3904           |   | 904        | 780            | 8               |
| 13 Ashwani Kuma<br>14 Azka Kamil | !!       | 80          | 0              | 800                | 80              |                | 800            | 80         |                                       | 800           | 3904           | · 1 · · · · · · · · · · · · · · · · · · | 904        | 1260           | 8               |
| 15 Babu Lal                      |          |             | 0              | 0                  | 80              |                | 008            | 80         | **                                    | 300           | 3904           |   | 04         | 1100           | 8               |
| 16 Bhoopinger Gir                |          | 80          | 0 6            | 00                 | 800             |                | 800  <br>800   |            | )                                     | 0             | 0              |   | 0          | 1250           |                 |
| 17 Bhupinger Meh                 |          |             | 2              | 0                  |                 |                | ****           | . 800      |                                       | 00            | 3904           | 39                                      |            | 1600           |                 |
| _18 Bijay Kr Pagnar              | <u>a</u> | 800         |                | 00                 | 800             |                | _0;<br> 00: -  | 800        |                                       | 00 ;          | 3904           | 39                                      |            | 1260£          |                 |
| 19 Bina Dalai                    | '!       | 1600        |                | 00                 | 1600            |                |                | 800        | · · · · · · · · · · · · · · · · · · · | 00            | SE 04          | 39                                      |            | 12608          |                 |
| 20 CP Ball                       |          | 800         |                | oo                 | 800             | ~   ~          | 00             | 1600       | ~                                     | i - :         | 904            | 390                                     |            | 17408          |                 |
| 21 Daljeet Singh                 |          | 008         |                | ** ** ***          | 800             |                | 00 -           | ິນC6<br>ີ  | 80                                    |               | 904            | 390                                     |            | 12608          | -               |
| 22 Doonjal Ram Jalu              | (20)     | 800         | 30             | 1                  | 800             | ] 30           |                | 800        | +                                     |               | 904            | 390                                     | 4          | 11008          | -               |
| Las juajender Gaur               | 2111     | 008_<br>008 | . 30           |                    | 600             | 8.             |                | 900        | 80                                    | · i           | 904            | 390                                     |            | 2808           | 1 .             |
| 24  Geeta Saxena                 | -        | 800         | 80             | ·                  | 800             | 80             | 1              | 800°       | 80                                    |               | 504            | 390                                     |            | 2608           |                 |
| 49 GK Prashar                    |          | 800         | 60             |                    | 800             | 60             | ·····          | 500        | 89<br>89                              |               |                | 350                                     | 1 1        | 2608           | İ               |
| 26 Gopa! Lal Meena               |          | 800         |                |                    | 000             | cC             |                | 800        | ୬୦୯<br>୨୦୯                            | 100           | 04  <br>1   11 | 3904                                    | 1 :        | 2608           |                 |
| 27 Gouri Shukla                  |          | 0           | 800            | · · · · · · · · ·  | 008             | 800            |                | 000        | 800                                   |               | 04             | 390-                                    | 1          | 2603           |                 |
| 28 GR Luthra                     | -        | 800         | 0<br>300       | ·                  | 0               |                |                | 0          | 00                                    |               |                | 3904                                    |            | 8095           |                 |
| 29 HR Khairi                     |          | 300         | 900<br>008     |                    | 800             | 800            |                | 100        | 800                                   | 39            |                | 3904                                    |            | 7808           |                 |
| 30 Inder Mohan Dutta             |          | 800         | 800            |                    | 300             | 800            |                | 0          | 0                                     |               |                | 3904<br>3904                            | 1-12       | 808            |                 |
| 31 Jagbir Singi,                 | _   -    | 0           | 000            | ļ                  | 300             | 800            |                | oo l       | 000                                   | 350           |                | 3904<br>3904                            |            | 800            |                 |
| 32   Jitendra Kr Pande           | 7        |             |                | 1-                 | $\frac{0}{200}$ |                |                | 00         | 300                                   | 351           |                | 3904                                    | 1          | 608            |                 |
| 33 JL Bhati                      | 1        | 0           | 000            |                    | 300             | 006            | ·              | 0          | 0                                     | 390           |                | 3904                                    | 40         | 408            |                 |
| 34 Joginder Stagh                |          | 0           |                |                    | 00              | _ 300          | 8              | 00         | 800                                   |               | 0              | 0                                       |            | 208<br>200     |                 |
| 35 Kamlesi, Sareen               | , (      | 300         | - 305<br>- 305 |                    | 00              | 003            | -              | 0          | 0                                     | 390           |                | 904                                     |            | 408            |                 |
| 36 Kirari Dabas                  |          | ē           | "<br>()        | ļ <sup>0</sup>     | 00 i            | 6:0            | 80             | :0         | 008                                   | 390           | 4   3          | 904                                     |            | 508            |                 |
| 3/ KK Josiii                     | 8        | 300         | _ Ł            | :<br>:             | 00              | u tu i<br>Saye | i              | 9.1        | 9.                                    | 390           |                | 994                                     | 7          | 08             |                 |
| 38 Krishan Keul                  | 1        | 0           | - :            |                    | 0               | .90.,          | l di           |            | - <del>6</del> 00                     |               | - 3            | Ega                                     |            | 808            |                 |
| 39 (Krishna Kau)                 | . 8      | 00          | 800            | 3,                 |                 | BOC .          |                |            | _800 ;                                |               |                | 0                                       |            | 00             |                 |
| 40 Kuhu Chanana                  |          | 00          | 800            |                    | 50<br>50        |                |                | Ů          | 0                                     |               | )  <br>        | 0                                       |            | 00             |                 |
| 41 Kr Sanjay Singh               | 8        | 00          | 800            | 80                 |                 | _600_<br>800_  |                | <u>)</u>   |                                       | 3904          |                | 904                                     | 110        | 08             |                 |
| 42 Madhu Prulni                  |          | 00 :        | 005            | 30                 |                 | 800            | 80<br>80       |            | 800                                   | 3904          |                | 904                                     | 126        |                | 1               |
| 43 Madhulika Singh               |          | C           | 0 !            |                    | 5               | 0              |                | <u>,</u>   | 800 1                                 | 3904          |                | 904                                     | 126        | Trial Colonial |                 |
| 14  Manish Kumar                 |          | 0           | 0              | 80                 |                 | -<br>555†      | <br>:0:        | ·          | 300                                   | 3004<br>300   |                | 304<br>                                 |            | 80             |                 |
| 15 Manish Sharma                 |          | C           | ้า             | 80                 |                 | 800            | 800            | - Sec      | 300<br>800                            | 3904          | -              | 304                                     | 110        |                |                 |
| 6 Manja Gupta                    | 80       | 00          | 800            | 80                 | • ••• • • • • • | 800            |                | <u> </u>   | 0                                     | 3904          |                | 304                                     | 110        | 4-21-1         |                 |
| 7 Manmohan Gupta                 | 80       | 00          | 500            | 30                 |                 | 800            |                |            | 800                                   | 3004          |                | 004                                     | 110        |                |                 |





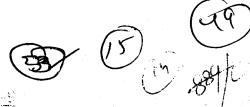
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|--|-----------------------------|--------------------|--|---------------------|------------|-------------|-----------------------------|----------------|-----------|---------------|-------------|
| en en en en en en en en en en en en en e   | 20 3-07                     |                    | W.W  | 107 60              |            |             |                             |                | ;         | uni           |             |
| Propositiame of the addition of  |                             |                    |  | - 197 + Mil<br>- Co | 1.7        |             | Ü                           |                | Q 31      | 200 '         |             |
| us IMB Kapawa  |                             | 819                |  | JC0                 | 0          | 0 -         | 3904                        | 390            | 4 📜 - 10  | 800           |             |
| g Meera Shorina  | the same of the same of the | 6C0                | 0.0  | 300                 | 0          |             | 3904                        | 350            | 4 3       | 803           |             |
| 60 Meylakum Jamis  | 0                           | . 0                | 800  | 0:                  | 3.0        | - 80C       | 3904                        | ;              | . 1 .     | 608           |             |
| ML Bansal  |                             | 300 <sub>i</sub> _ | 500  | 000                 | •          |             |                             | 350            |           | 608           |             |
| 62 Mukesh Kr Rana  | 800                         | 850                | 600  | 200                 |            |             |                             |                |           | 508           |             |
| 53 Neelam Sawner   | ٥3                          | 300                | 200  | 00                  | 8 4        | . 30u       | <br>ანერ                    |                |           | 806           |             |
| 54 Neena Rani Dhiman   | 800                         | 800                | 800  | 8C0                 | CÓO        | 800         | 3904                        |                |           | 608           |             |
| 55 Neera Mehra   | 008                         | 300                | 300  | 800                 | 800        | ÷           | 3904                        |                |           | 2608          | 6 .         |
| 56 NK Oberai   | 800                         | 800                | 000  | 800                 | 008        | 800         | 3904                        | and a second   |           | 2608          |             |
| 57 NL Sharma   | 800                         | 800                | 003  | 800                 | 800<br>800 | 800         |                             |                |           | 2608          |             |
| 58 INN Sharma  | 800                         | 800                | 300  | 300                 |            |             |                             | english to the |           | 2608          | · 6         |
| 59 OP Singhal  | 800                         | 008                | 800  | 003                 | 608        |             |                             |                |           | 1008          |             |
| 60 Pankaj Bhan   | 008                         | 800                | 800  | 800                 | 0          |             |                             |                |           | 1008          |             |
| 61 Pankaj Kumar  | 800                         | 800                | 800  | 800                 |            |             |                             |                | 308 2     | 2016          | ŵ,          |
| 62 Pankaj Lakara   | 0                           | 0                  | 1600   | 1600                | 1600       |             |                             | 0              | 0         | 1600          |             |
| 63 Piyush Kr Patanjali   | С                           | 0                  | 500  | 800                 | 0          |             |                             |                | 904       | 1008          |             |
| 64 PK Bhardwaj   | 0                           | 800                | <u> </u>   | 800                 | 30.0       |             |                             |                |           | 1008          |             |
| 65 PK Mehta  | 0                           | 0                  | 800  |                     | 800        | A 4 7 19    |                             |                |           | 12608         |             |
| 66 Pradeep Kumar   | 800                         | 800                | 800  | 603                 | 80:        |             |                             |                |           | 12608         | 1 (         |
| 37 Pradeep P Singh   | 800                         | 800                | ა00  | , 900               | 80         |             |                             |                | 3904      | 12608         |             |
| 88 Praveen Garg  | 800                         | 800                | 800  | 500                 | 80         |             |                             |                | 3904      | 11008         |             |
| The second secon | 0                           | C                  | 800  | _ 500_              | 30         |             |                             |                | 3904      | 11008         |             |
| 1  | 800                         | 800                | 800  | 800                 |            | 0           |                             |                | 3904      | 9408          |             |
|  | C                           | Ü                  | 0  | 0                   | 30         |             |                             |                | 0.1.7.7.7 | 3200          |             |
| The second of th | 800                         | 800                | 608  | 800                 | ļ          | 0 1         | 0                           |                | 3904      | 12808         |             |
| 72 Rajoir Singh  | 800                         | 800                | 800  | 800                 |            |             |                             |                | 3904      | 12608         |             |
| 73 Rajinder Kaur   | 800                         | 300                | 300  | 800                 |            |             |                             | 904            | 3904      | 11008         |             |
| 74 Rajni Arora   | - 0                         | 0                  | 800  | 008                 |            |             |                             | 904            | 3904      | 12608         | 1           |
| 75 Ranjan Kumar  | 800                         | 800                | 800  | 800                 |            |             |                             | 904            | 3904      | 12608         |             |
| 76 Rekha Dhingra   | 800                         | 800                | 008  | 800                 |            |             |                             | 904            | 3904      | 12608         |             |
| 77 Rekha Joshi   | 800                         | 800                | 800  | 800                 |            |             |                             | 904            | 3904      | 12608         |             |
| 78 Renu Dutt   | 800                         | 800                |  | 308                 |            |             | A                           | 904            | 3904      | 12G08         | 1           |
| 73 Renu Garg   | 800                         |                    |  | :03 0               |            |             | and the same of the same of | 3904           | 3904      | 11008         |             |
| 80 Renu Sobti  |                             |                    |  |                     |            | 300         |                             | 3904           | 3904      | 12608         |             |
| 81 RK Joshi  | 800                         |                    |  | 0 50                | ا_اِ ت     | 300         |                             | 3904           | 3904      | 12608         |             |
| 32 RK Srivastava   | 800                         |                    |  | 0   80              |            | 800         |                             | 3904           | 3904      | 1260          |             |
| 83 RN Garg   | 800                         |                    |  |                     |            | 300         |                             | 3904           | 3904      | 1250          |             |
| 64 RN Srivastava   | 800                         |                    |  | 0300                | 1 400      | 800         | 800                         | 3800           | 3904      | 1100          |             |
| 85 RS Bhardway   | The second second second    |                    | The later of the l | 00   20             | 70 · [     | 399 <u></u> | 1800 F                      | 1834           | 3904      | 1260          |             |
| 33 Ruby Gupta  |                             |                    |  | 00   80             | )( ] (     | 800         | - ا. بانائ                  | 390            | 3904      | 1100          |             |
| 87 Sadhana Babha   |                             |                    |  |                     | 0          | 0           | 0                           | 3904           |           | 1100          |             |
| 88 Sangeeta Rani   | - 80                        |                    |  | ع 00                | 00_        | G           | 0                           | 3904           | 3904      |               |             |
| 89 Saroj Baia  |                             | 0                  | 0  | 0                   | 0          | 0           | 0                           | 3904           |           |               | , , , , , , |
| 90 Sarswati Kano   | 4.70                        |                    |  |                     | 00         | 800         | 800                         | 3904           |           |               |             |
| 91 SB Tyagi  | 03                          |                    |  |                     | co         | 800         | _600]                       | 3504           |           |               |             |
| 02 SC Anand  |                             |                    |  |                     | 00         | 800         | 800                         | 3904           |           | . 4           | 08<br>08    |
| 93 Seema Bansa   |                             | 0                  | 0  | 0                   | 0          | 003         | 300                         | 3904           |           | ومند مسر واست | 00          |
| 94 Seema Gupta   |                             | 0                  |  |                     | 300        | 800         | 800                         |                | ) (       |               | 08          |
| 95 SH Raza   |                             |                    |  |                     | 800        | 800         | 800                         | 3904           |           |               | 508         |
| 98 Shalabh Chhi  |                             |                    |  |                     | 860  <br>8 | 300         | 800                         | 390            | 4 390     | 4 1 126       | 1           |
| 97 Shaiini Nagpa   | 1                           | 00                 | 777 1,   |                     |            |             |                             |                |           |               |             |







|       | submae of the critical | 26.         |       |         | ٠.٤        | . t.                                  | - H    | (ئانىڭ | 1-30 I | (etal.) |   |
|-------|------------------------|-------------|-------|---------|------------|---------------------------------------|--------|--------|--------|---------|---|
|       | A AMERICA AND A STREET | May C.      | 100 B | 3.19°47 | ettin 1000 | May 23"                               | Jun'08 | May'09 | Jun'09 | Amount  |   |
| . 95. | Shiva Updinaya         |             |       |         |            | · · · · · · · · · · · · · · · · · · · | 0      | 3904   | 3904   | 7808    |   |
| 98    | SK Dhingra             | 800         | \$5.7 | ( 33    | Stry       | tio .                                 | 800    | 3904   | 3904   | 2608    |   |
| 1()   | SK Kund a              | 80b         | uuj.  | 2.3     | 856        | 200                                   | 900    |        |        | :800    |   |
| 161   | SK Snvastava           | 600         | 860   | 600     | ลบป        | 609                                   | 500    | 100    |        | 8035    |   |
| 102   | Sobha Kaui             | 1600        | 1500  | 1600    | 1600       | C                                     |        |        | Ö ;    | J4:00   |   |
|       | SS Khatri              | _800        | 500   | 800     | 800        | 000                                   | 800    | 3904   | 3904   | 12608   |   |
| 104   | Subhash Anano          | 0           | 300   | 600     | 608        | 800                                   | 800    | 3904   | 3904   | 11808   |   |
| 105   | Sudnamani Dass         | 0           | 0     | 0       | C          | 0                                     | 0      | 3904   | 3904   | 7803    |   |
| 108   | Sudhanshu Bonsal       | 0           | 0     | 0       | 0 1        | 800                                   | 600    | 3904   | 3904   | 9408    |   |
| 107   | Suman Yadav            | 0           | 0_    | 0       | 0          | 0                                     | 0      | 3004   | 3904   | 7308    |   |
| 108   | Suraj Yadav            | 800         | 300   | 800     | 800        | 800                                   | 900    | 390.   | 3904   | 72508   |   |
| 109   | Surender Kumar         | 800         | 800   | 800     | 800        | 800                                   | 800    | 3904   | 3904   | 12608   |   |
| 110   | Surendra Kr Sagar      | 0           | 800   | 800     | 800        | 800                                   | 800    | 3904   | 3904   | 11808   |   |
| 111   | Sushila Thakaran       | <b>40</b> 0 | 400   | 400     | 400        | 800                                   | 800    | 3904   | 3904   | 11008   |   |
| 112   | Tanusum Saxena         | <b>80</b> 0 | 003   | 008     | 800        | 800                                   | 800    | 3904   | 3904   | 12608   |   |
| 113   | Tek Chand              | 800         | 800   | 800     | 800        | 800                                   | 800    | 3904   | 3904   | 12608   |   |
| 114   | Thoib: Devi            | 0           | ()    | 0 ;     | 0          | 0                                     | 9      | 3904   | 3904   | 7808    |   |
| 115   | TP Sinha               | 800         | 500   | 300     | 600        | 0                                     | U      | 3604   | 3904   | າ 1006  |   |
|       | iUsha Ahuja            | 800         | 900   | 500     | 800        | 800                                   | 800    | 3904   | 3904   | 12608   |   |
| 117   | Usha Nagpal            | 800         | 000   | 800     | 800        | 800                                   | 800    | 3904   | 3904   | 12608   |   |
| 118   | Ushivinder Kaur        | 800         | 800   | 800     | £00 i      | 800                                   | 800    | 3904   | 3904   | 12608   |   |
| 119   | V Ramesh Badu          | 300         | 008   | 008     | 800        | 800                                   | 008    | 0      | 0      | 4800    |   |
| 120   | Ved Pal Rana           | 800         | 800   | 800     | 800        | 800                                   | 300    | 3904   | 3904   | 12608   |   |
| 121   | Ved Priya              | 800         | 008   | 500     | 008        | 800                                   | 800    | 3861   | 3504   | 12608   |   |
| 122   | Vinaeta Kumar          | 800         | 800   | 800     | 300        | 908                                   | 800    | 3904   | 3904   | 12608   |   |
| 123   | Vinod Kr Khurana       | 800         | 800   | 800     | 800        | 800                                   | 800    | 3904   | 3904   | 12608   | ľ |
| 124   | Vinod Prasad           | C           | 0     | 800     | 860        | 800                                   | 800    | 3904   | 3904   | 11005   |   |
| 125   | YK Sharma              | 800         | 800   | 800     | 800        | 0                                     | 0      | 3904   | 3904   | 11008   |   |
|       |                        | 72400       | 75000 | 89200   | 89200      | 76000                                 | 76000  | 445058 | 445054 | 1368512 |   |



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| 3. <u>r</u> (0 |  | Date was of  | 1 A 2 4 4                         |  | · · · · ·  | •     |
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|                |  | 1 (3.3)  | 34,13.                            | the same as a fact that  | 194, 30  | 12    |
|                | The second secon | <del>- i</del>   | 186                               | Jul'06   | 01-to-31   | 31    |
|                |  |  |                                   | Aug'06   | 01-to-11   | 11    |
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|                | The statement of the st |  | -                                 | Dec'06   | 5,11.26  | 3     |
| -              |  |  |                                   | Nov'07   | 8,14-10-30   | 18    |
|                |  |  |                                   | Dec'07   | 01-lo-31   |       |
|                |  |  |                                   | Jan'08   | 01-lo-31   | 31:   |
|                | CONTRACTOR OF THE PROPERTY OF THE PROPERTY OF THE PERSON O |  |                                   | Jun'08   | 24,25,27   | 31    |
| -              |  |  |                                   | Aug'08   | 20-to-28   | 3     |
|                | and the second s |  |                                   | Sep'08   | 2.12.18.23.26  | 9     |
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|                |  |  |                                   | Feb'06 :   |  | 88    |
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| i              |  | -  |                                   |  | 01-10-31   | 31    |
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|                | •  |  |                                   | Nov'06   | 01-to-30   | 30    |
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|                       |  |                                   |  | *                                      | oul. 7            | i (1:1031  | 31          | :   |
|                       |  |                                   | *** ***  |  | Yuguy.            | 51-to-31   | 31          |     |
|                       |  | 27.7 s                            | · · · · · · · · · · · · · · · · · · ·  |  | Sop'07            | 01-to-30   | 30          | !   |
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| ļ                     |  |                                   | and a secondary was made agreement and the   | _                                      | May'08            | 1,03-10-07,09-10-31  | 29          |     |
|                       | <del></del>  |                                   |  |  | Jun'08            | 01-to-24,27,28,29  |             |     |
| ļ                     |  |                                   |  |  | Jul'08            | 02-to-31   | 27          | •   |
| 1                     |  |                                   |  |  | Aug'08            | The state of the s | 30          |     |
|                       |  |                                   |  |  | Sep 08            | 01-to-11,19,25-to-31   | 19          |     |
|                       |  |                                   | <ul> <li>Ber de le le regrésage de la leur que que les les les les les les les les les le</li></ul>  | · · · · ·                              |                   | 01-to-30   | 30          |     |
|                       |  |                                   | total presentations.   |  | Oct08             | 31-9-31  | 31          |     |
|                       |  |                                   | er e je introduce de den son i transfer  | <b></b>                                | 1. cv.08          | (1-15-36)  | 30          |     |
| .,                    | i .  |                                   | and water and a second   | -                                      | Dec'08_           | 01-to-31   | 31          |     |
|                       |  |                                   |  |  | Jan'09            | 01-to-09,15,16,20-to-31  | 23          |     |
| ·                     |  |                                   | The second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section of the second section is a section of the second section of the secti |  | Feb'09            | 01-le-28   | 28          |     |
|                       |  |                                   | The same was a second of the same and the same and   | !                                      | Mar'e9            | 61-10-31   | 31          |     |
|                       | -  |                                   |  |  | Apriloc           | 1914 (S)   | 30          |     |
| :                     |  |                                   |  |  | May'09            | i i i i i i i i i i i i i i i i i i i  |             |     |
| -                     |  |                                   |  | ere merce e .                          | Jun'09            | The second secon | 31          |     |
|                       |  |                                   |  |  | Jul'09            | Ú1-lo-30   | 30          |     |
|                       |  |                                   |  |  |                   | 01-lo-31   | 31          |     |
|                       |  |                                   |  |  | Aug'09            | 01-lo-31   | 31          |     |
|                       |  |                                   |  |  | Sep'09            | 91-to-30   | 30          |     |
|                       |  |                                   |  |  | <u>  Cct.68  </u> | 01-to-31   | 31          | ij  |
|                       | ·  |                                   |  |  | Nov.08            | 01-to-30   | 30          | 1   |
|                       | - <del> </del>   |                                   |  |  | _Dec'09           | 171-6-81   | 31          |     |
| ļ                     |  |                                   |  |  | Jan'10 ;          | 01-to-31   | 31          |     |
| ·                     | -  |                                   |  |  | Feb'10            | 01-to-28   | 28          | ÷   |
|                       |  |                                   |  |  | Mar'10            | 01-10-31   |             | -   |
| ļ                     |  |                                   |  |  |                   | Further absence not entered  | 31          |     |
|                       |  |                                   |  |  |                   | Turner absence not entered   |             |     |
| 1                     | 1  |                                   |  |  | 1                 | 7 ota;=  | 1648        |     |
| 3                     | Sh.Krishan Ku  | mor I                             | -1-01-15   |  |                   |  |             |     |
|                       | - Single Side of the   |                                   | ab Alld (Botany)   | 85,131                                 | _Nov'04           | į.   | 1           | ٠.  |
|                       | · · · · · · · · · · · · · · · · · · ·  |                                   |  |  | Dec'04            | 23,29,31   | 3           | :   |
|                       |  |                                   | THE PERSON NAMED IN COLUMN TWO   | **********                             | Jun'05            | 08-10-14,23,29   | 9           |     |
|                       |  |                                   |  |  | Mar'03            | 04-to-09.28.29   | 8           |     |
| i                     | <u> </u>   | oter a communication and the com- |  |  | Apri06            | 13.29.24   |             |     |
|                       | ·  |                                   |  |  | May'06            | 11.17.22,26.30   | 3           |     |
|                       |  |                                   |  | *****                                  | Jun'06            | The second secon | 5:          |     |
|                       |  |                                   | The common the season of the common terms of   |  | Oct'06            | 1,2,5,7,8,9,20,21,22   | 9           |     |
|                       |  |                                   |  | i                                      |                   | 26,27  | 2           | ) . |
|                       |  |                                   |  |  | Nov'06            | 2,3,10,14,16,20,22,30  | 8           |     |
|                       |  |                                   |  |  | Dec'06            | 6,8,13,28,29   | <b>.</b> 56 |     |
|                       |  |                                   |  |  | May'07            | 30,31  | 2           | :   |
|                       |  |                                   |  |  | Jun'07            | 7,8.13,11,15,19,26,27,29   | .9          |     |
| !                     |  |                                   |  |  | Jul'07            | 2.10 12.16.17 20,24.36 31  | 9.          |     |
| ļ                     |  |                                   |  |  | Nov'07            | 1,7,13-to-18,20,21,22  | 9           | ;   |
|                       |  |                                   |  |  | Dec'07            | 3.4,7  | 3           |     |
| e<br>Aleman mineralia | e de la composición dela composición de la composición de la composición de la composición dela composición dela composición dela composición de la composición dela composición de la composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela c |                                   |  | ······································ | Sep 07            | 25   |             | :   |
|                       |  |                                   | entropia de la companya de la companya de la companya de la companya de la companya de la companya de la compa   |  |                   |  | 1 .         |     |

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|                | filling of our lies  |  |                      |   |  |        |        |
|----------------|--|--|----------------------|---|--|--------|--------|
|                | A CONTRACT OF A PARTY  | Taraban Bara |                      |   | $= \mathcal{I}(m) \circ (1 \otimes m) \circ \mathcal{I}(m) \circ \frac{1}{2} \circ (1 \otimes m)$  | 1-Days | e in e |
|                |  | etc.   |                      | i de la composición dela composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición dela composición de la composición de la composición dela composición dela composición de la composición de la composición dela composición dela composición dela composición dela composición |  | 9      |        |
|                |  | . *! · · · · · · · · · · · · · · · · · ·   |                      | 47 7 98   | Land Parking Spring  | 2      | Ì      |
|                | er er er er er er er er er er er er er e   | -i   | 11.                  |   | roin.  | 97     | . !    |
| 4              | Sh.Subhash Bharti  | - 1  | 1                    |   | in the second of |        |        |
|                | O(1.00)  | Lab Alting   | 140                  | M40_07  | . 3 rd:  | 9      |        |
|                |  | <del>- </del>  |                      | LAPTU?  | ),   | 12     | -1     |
|                |  |  |                      | _Way!07   | 15.31  | 2      |        |
|                |  |  | -                    | Jun'07  | 4,/.8.18,22.25,27,28   | 8      |        |
|                |  |  |                      | Aug'07  | 30,31  | 2      |        |
|                |  | <del></del>  | <del></del>          | Sep 07  | 12,13,14,18,25   | 5      |        |
|                |  |  |                      | Oct'07  | 1,15.16.22.29.30   | 6      |        |
|                |  |  |                      | Nev'07  | 2 15,16,23,27  | 5      | _      |
| <u> </u>       |  |  |                      |   | Total=   | 49     |        |
| 5              | Ch Castana Kanada  |  |                      |   |  |        | 7      |
| <u>-</u>       | Sh.Sanjeev Kumar-II  | Lab Attnd  | 96,132               | May'05  | 05-to-13,18,19,25-to-31  | 18     |        |
|                |  |  | 170                  | Jun'05  | 1,2,3,08-to-15,21,22,27-to-30  | 17     | ].     |
|                |  | -  |                      | _Jul'05   | 01-to-31   | 31     | 1      |
|                |  | <u> </u>   | ·                    | Aug'08  | 01-to-05.18.17.18,26-to-31   | 15     | 1.     |
|                | management and the second of the second of the second  | -  |                      | Sepi05  | Ç150 09 17. <b>20</b>  | 11     | ]      |
|                |  |  | -                    | Oct'05  | 14.19-to-38  | 11     |        |
| ·              | the contracting against their contract of the  |  |                      | Nov'05  | 01-to-18.22-to-30  | 27     |        |
|                | The second section of the second seco |  |                      | Dec'05  | 1,2,09-to-30   | 24     |        |
|                | special desired. The state of the second property will be seen   |  |                      | Mar'06  | 01-to-10,13-to-25  | 23     |        |
|                | the statement of the st |  | -                    | Apr'06  | 18-io-30   | 13     | ] :    |
|                | (  |  |                      | May'06  | 07-10-26   | 26     |        |
|                |  |  | -                    | _วนกู๋06  | 06/e 25  | 23     |        |
| <del> </del>   |  |  |                      | Jul'0ô  | 28-to-31   | 4      |        |
|                | and the second s |  |                      | Aug'08  | 01-to-14,28-to-31  | 18     |        |
|                | and the state of the second state of the sta |  |                      | Sep'06  | 01-to-30   | 30     |        |
|                | ***  |  |                      | _Cot/06   | 01-to-13.17-to-27  | 24:    |        |
|                | The second of th |  | ļ                    | Nov'90  | 01-10-30   | 30     |        |
|                |  |  |                      | Dec'00  |  | 31     |        |
| <b> </b>       |  |  |                      | Feb'07  | 19-10-28   | 9      |        |
|                |  |  | ļi                   | Mar'07  | 01-10-17.23-10-30  | 25     |        |
| <b>!</b>       | and the second of the second o |  |                      | Apr07   | 09-10-26   | 18     |        |
| -              |  | <del> </del>   | ·                    | May'07  | 01-10-10,22-10-31  | 20     |        |
|                | man in the company of the second contract that the contract is the contract the con | ļ <u></u>  | ļ                    | Jun'07 🗓  | 0°-to-30   | 30     |        |
|                | The state of the s |  |                      | 70′شاد  | J1:40-31   | 31     |        |
|                | tina and an analysis of the second of the se | <u> </u>   | ļ                    | _/vugʻ0/  | 0140-91  | 31     |        |
|                |  |  |                      | Sep'07  | 31-10-30   | 30     |        |
|                |  |  |                      | Oc!'07  | 01-to-31   | 31     |        |
|                |  | Commission of the company of the com |                      | Nov'07  | 01-to-19   | 19     | 1.     |
|                |  |  | <del> </del>         | Dec'07  | 8,13,15 16,19,21-10-30   | 15     |        |
| !              |  |  | ļ                    | Fcb'08  | 28,29  | 2<br>3 |        |
|                |  |  | <b> </b>             | Mar 08  | 29,24,26   | 3      | 1      |
|                | The second secon |  |                      | A01'08  | V4-10-30   | 27     |        |
|                | The state of the s |  |                      | May'08  | 01-io-31   | 31     |        |
|                | erroren errore | ļi   |                      | 1:iu,08   | 01-to-30   | 30     | 1      |
|                |  | e<br>En en en en en en en en en en en en en en   |                      | 30111   | 24-10-31   | - 3    |        |
| <u>       </u> |  | :  | t.<br>James III is s | _30'0a  | 01 (6 31   | 31     | -      |
|                | er alle gerillengen. I i i i i i i i i i i i i i i i i i i   | r<br>  |                      | Cap'vy  | 20 July 20 30  | 9      | !      |







|   | _ initials of 2 | .cital   | Caralle (City) |     | e iggra.     | Date in unsultarized insve | Γ- <b>C</b> ays |
|---|-----------------|----------|----------------|-----|--------------|----------------------------|-----------------|
|   |                 |          |                |     | \$ 000 E     |                            | 10              |
|   | *               |          | ,              |     | 2.077        |                            | 23              |
|   |                 | <u> </u> |                |     | y urc - 1    | THE RESERVE                | 10              |
|   |                 |          |                |     | <del> </del> |                            | 31              |
|   |                 |          |                |     | legion i     | great de payeras in the    | 20              |
|   | 1               |          |                |     | Oct'09       | 17-15-31                   | 15              |
|   |                 |          |                |     | - Nov 09     | 61-to-22                   | 22              |
|   |                 | i        |                |     | D20'09       | 15-to-31                   | 17              |
|   |                 |          |                |     | Jan'10       | 31.45-31                   | 31              |
|   |                 |          |                |     |              | Total=                     | 960             |
|   |                 |          |                |     |              |                            |                 |
| 6 | Sh.Praveen Kur  | nar      | Chowkidar      | 187 | - Nov'09     | 24.28                      | 2               |
|   |                 |          |                |     | Dec'09       | 4,9,10.16,19,26.27,28      | 8               |
|   |                 |          |                |     | Feb'10       | 13-to-19.22                | 8               |
|   |                 |          |                |     | Mar'10       | 1,5 5,11 13,26             | 6               |
|   |                 |          |                |     | Apr'10       | 5.6 15.18.27 13.29 30      | 8               |
|   |                 |          |                |     | May'10       | 1,5.15 (6.13.17.18.31      | 8               |
|   |                 |          |                |     |              | Total=                     | 40              |

Page 87 of 97



interest of harries in secretary of Secotor services)

## S.n. Kancher, Comjuj-Pagus, Innager and I Scooter advance of 1.00600f- paid on 11.03.02 (interest rate

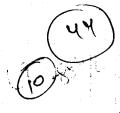
Submittion of interest as per College

|   | Scientification of interest as per College   |
|---|--|
| Calculation of incorest as per rules  |  |
| Reg   Interest   Reg   Rec'y horizon  | alontii datanod mn' est no donin batance amt est   |
| Month said S. ami Dearing No. 199 state and resignee                                | 0.4 015 -205000  |
| No P9 No am balance Bal Bit = \$12500 1   | Mar-92 30090 0 0 Bal Br = 20500  |
| 4   Mac 17: 17   1   U 200007   | 407.02 30000 0 238 41 Jul-05 9500 500 75   |
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| 4 (man) 17 1 ( 30000 43 Sep-05 42   | 100 2000 500 231 44 Cet (\$ 8000 500 63  |
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| 100 06 42 1 500 6500 8  | Oct-02 28000 500 222 47 541-00 500 500 47  |
| 8 00-03 17 1 500 6000 9   | Nov-02 28000 0 222 40 Feb-00 500 43  |
| 9 1404-02 17 1 500 27500 40 10 00 50 1 500 5500 10                                  | Dec-02 27000 1000 214 45 Mar-09 500 500 39   |
| 10 Duc-02 17 1 U 27500 49 Wal-00 50 1 500 5000 11                                   | Jan-03 26000 1000 200 50 Apr-00 500 500 36   |
| 11 Jan-03 17 1 1000 2000 37 AF 00 50 1 500 4500 12                                  | Fon-03 25000 1000 100 100 01 May   |
| 12 Feb-03 17 1 1 1000 25500 51 May-04 30 1000 25                                    | May 63 24000 1000 (60 52 Jun-U) 4000   |
| 13 Mar-03 24 1 1000 24500 2 Jun-00 50   | Aur-02 23000 1000 162 53 Jul-06 3500 500 21  |
| 14 Apr-03 24 1 1000 23500 63 Jul-06 50  | 23 22500 500 178 54 Aug-06 3000 500 23   |
| 46 144 00 24 1 1000 22500 541 Aug-U0 50   | 12 22 22000 500 174 55 Sep-06 2500 500 19  |
| 70 1 500 24 1 500 22000 55 Sep-06 50 1 500 2 500 1                                  | 301 00 200d 500 15   |
| - 100 24 2 500 21500 58 Oct-06 50 1 500 2000  | 500: 31  |
| 17 July 24  | Atg-03 21000 500   |
| 500 1000 T  | Sec. 60 20000 500 4  |
| 19 500-03 7 1 20 500 5  | 5 - Cat-03 (2000) 124 129 27 27 27 27 27 27 27 27 27 27 27 27 27   |
| 20 Oct-03 24 1 500 2000 5 500 1 500 00 2  | 11 Nov-03 19500 500 154 50 Feb-07 VI   |
| 21 10-03 24 1 500 19000 00 100 750 300  | 2 Deg-03 19000 500 150 Interest data 500   |
| 3 22 1 Doo'ds 24 1 1 300 13000 4  | 3 Jon-04 18500 500 146 61 Mar-07   |
| coo torios inipresi   | . Lee 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  |
| 24 5 1 04 24 1 500 18000 1 907500 X (12 3) A (11 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 500 19 03 May-07   |
| 75 1.03 10 1 500 17500  | 17000 100 130 60 Jun-07 500  |
| 20 - 10 30 1 500 17000 CT Mar-07 50 1 500   | 701 A17 10 10 10 10 10 10 10 10 10 10 10 10 10   |
| 20 Apr-07 62 1 500  | 200 107 66 Aug 07 500  |
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| 34 Dec.04.32 1 1 500 13000 13 13 13 13 13 13 13 13 13 13 13 13 13                   | 1 - AL 476(11 1111 334 (3) 1400 (4)  |
| 75 January 32 1 500 12500 70 Dec-07 62 1 300  | 6425)  |
| 30 1 30 108 32 1 500 12000 71 Jan-08 62 1 500                                       | 14 COO 500 91  |
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| 3/ 1/6/-0/ 141  | 3 Soft White a line of the second of the sec |
| 38 20-03 42 1 303   | 30 May 05 10500 50   |
| 39 Mar-05 42 1 500 10500 1 Short-recovery 2650                                      | 340 Jun 68 10000 100 100 100   |
| 40   Jun-08 42 1   500 15000 Variation / Sherricoston                               | 5.4 06-20000   |
| Bal Ch= 812500  | the monthly figures on this side denotes   |
| Prozinterest levice (Rate 215)  | ncorect recordings entered in the register.  |

Hote: Ponzi interest levied (Rate+2%)

incorrect recordings entered in the register.





(Register and Brondsheet of Advances for HEA (Motor Car / Other dayances and of interest for the year

| SI<br>No. | ment<br>Servant | stance of<br>order and<br>the | Rate of Interest/Imonthly rate of Recovery | Amount<br>stravin<br>with Voucher<br>No. / Balance<br>of Principal<br>brought for<br>ward/<br>Total interes;<br>ude or<br>brought<br>Forward |     | July | August | September<br>October | November | January | 1  |                            | Warch Final | Total<br>Recover-<br>ies<br>during<br>the year | the<br>end | ł  |
|-----------|-----------------|-------------------------------|--|--|-----|------|--------|----------------------|----------|---------|----|----------------------------|-------------|--|------------|----|
|           |                 |                               |  |  | 0 / | 0 5  | 10     | 11 12                | 13 1     | 4 15    | 16 | $\mathcal{A}_{\mathbf{i}}$ | 15          | 19   | 20         | 21 |

## NOTES:

- 1. The entries in this register should be grouped by months, the name of the month being written in red ink across the first 5 columns. Sanction will, on receipt, be noted in chronological order in the 4 columns. Advances drawn in the same month will be noted in column 5 against the entries for sarctions. Those drawn in subsequent months will be entered in column 5 under the month in which payment is made and cross reference recorded in columns 5 and 1-4 against the entries made as above for sanctions and payments respectively, a line being drawn in the remaining columns against the entries for sanctions. If an advance drawn in more than one installment the entries for second and subsequent installments will with proper cross reference, be made in column 5 under the months of payment and plus entries will also be made against first installment. Recoveries of total advances will thus be watched against the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary propagilation, with the Detail Book.
- 2. The monthly recovery of an advance should be entered in black link in the column for the month in which the salary is finally accounted for. As repayment of an installment from the salary pertaining to a month is to be deemed as effected on the 1st of the subsequent month for purpose of interest (Vide G.L., decision No.1 below rule 198 of GFRs). The outstanding batance after reckoning the repayment should be entered in red ink below the line in such subsequent month's column. The red ink entries in the monthly columns should be totaled and entered, also in red ink. In column 19 below the black ink figure of lottly incoveres during the year A progressive total of the red ink balances entered in columns 19 (i.e., sum of lottly incoveres during the 19 + previous year's column 20) pertaining to the employee should be entered in red ink below the line, in column 20. After the advance is completely repaid, total amount of interest recoverable will have to be calculated on the progressive total (red ink entry in the corresponding column 20), adopting the monthly rate of interest applicable to the advance.
- Particulars of the original Mortgage bond and of the Insurance cover notes should be noted in the remarks
  cols, whenever necessary, in order to waich the dates of first insurance and of subsequent renewals.
- The fact that the Government servant concerned has accepted the batance should be calculated the remarks
  column.
- Voucher number need be noted in Col.5 only while noting the amount drawn , it need not be repeated while noting the balance of Principal interest brought forward.
- Fly lea! may be inserted to cover a period of 5 Years.

CAM — Para 4.30.5 — For watching the recoveries of these advances a Register and Broadsheet of Advances for HB/MC/and interest thereon, should be maintained by the P.A.O (a) this case collengs in Form CAM-30. Separate pages should be allotted to record advances specificable to College college in Form CAM-30. Separate pages should be allotted to record advances specificable to College college servants in various offices. All the recoveries effected from establishment bits should be noted based on the schedule of recoveries in the respective pages of the broadsheet which should be totalled every month and agreed with the ledger lightes in the Compilation Section. Any discrepancy between these two sets of figures should be noted and analyzed on separate pages on apart at the end of the register, to watch that they are eventually resolved and reconciled. This monthly verification indicating progressive differences and their reconciliation shall be submitted to the PAO every month by 20th of the second successing month. An eventual abstrating the manner in which recovering of HBAMCA are to be posted in the respective Broadsheet and esculation of angress thereon, is a reverse Appendix.

Page 89 of 97.

## (<u>Popular</u> <u>18.1 core.cy</u> **List** or dooks act returned by borrower

|                                       | LIST OF STORE  | ndt fetomo                              | d by borrower                          |                      |  |
|---------------------------------------|--|---|--|----------------------|--|
| S.No                                  | Const. E. D. Stratut   | Date of                                 | Accession                              |                      | Total  |
| 3.140                                 | Name of the official (expower)   | issio                                   | <ul> <li>Bu of time ()</li> </ul>      | Amount               | ankani   |
| 1                                     | Smt.Gogan Verma  | he ab die                               | 12 <u>0k</u>                           | 1                    |  |
|                                       | Vinteragen Veilla  | 25 08.06                                | 45135                                  | 763.30               |  |
| ļ                                     |  | 28 <b>0</b> 9.09<br>[6.09.09]           | 70260                                  | 2944.50              |  |
| <del> </del>                          |  | 20 09.09                                | 504 <u>51</u>                          | 185.00               | 3893.10  |
| 2                                     | Smt.Shiva Upadhya  | 03.04.08                                | 54797                                  | 595.00               |  |
|                                       |  | 30.09.05                                | 62731                                  | 360.00               | The state of the second contract of the secon |
| 1                                     |  | 19 11.08                                | EB-2959                                | 50.00                |  |
|                                       |  | 19 11.08                                | 63171                                  | 185,50               |  |
|                                       |  | 16.03.09                                | 70820                                  | 100.00               | 1270.00  |
|                                       |  | · · · · · · · · · · · · · · · · · · ·   |  | 10.3.00              | 1270.00  |
| 3                                     | Asish Tyagi  | 04.09.06                                | 63168                                  | 525.60               |  |
|                                       |  | 01.11.07                                | 67261                                  | 495.00               |  |
| ļ                                     |  | 11.11.07                                | 62                                     | 745.00               | 1765.60  |
|                                       |  | are per al compare severa as as as as   |  |                      |  |
| 4                                     | Dr Daljii Singh  | 26.12.07                                | 58912                                  | 160.00               |  |
| ļ                                     |  | 24.08.09                                | 33C08                                  | 355.00               | 1<br>1   |
| !                                     | -  | 24.08.05                                | 38004                                  | 795.00               |  |
| · · · · · · · · · · · · · · · · · · · |  | 24.08.09                                | 69524                                  | 300.00               |  |
| ļ <del>-</del>                        |  | 24.08.09                                | 72209                                  | 250.00               |  |
| ·                                     | And the control of th | 15.05.07                                | 64158                                  | 135.00               | 1980.00  |
| 5                                     | Dr Praveon Garg  | 04.04.00                                | ļ.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                      |  |
|                                       | or reveel day  | 01.04.08<br>02.01.09                    | 56448                                  | 165.00               |  |
|                                       |  |   | 70770                                  | 275.00               |  |
|                                       |  | 02.01.09<br>22.04.09                    | 70//1                                  | 599.00               |  |
|                                       | and the second s | 22.04.09                                | 65159<br>45962                         | 350.00               |  |
|                                       | -  | 22.04.09                                | 63260                                  | 85.00                | 100100   |
|                                       |  |   |  | 190.00               | 1664.00  |
| 6                                     | Dr Rajni Arora   | 11.09.06                                | 67024                                  | 299.00               | -24 - 111 - a  |
|                                       |  | 11.10.06                                | 67187                                  | 295.00               |  |
|                                       |  | 19.10.06                                | 67180                                  | 3602.57              | 1  |
|                                       |  | 13.07.07                                | 41918                                  | 125.00               |  |
|                                       |  | 13.07.07                                | 65420                                  | 2141.57              | record or required records at all  |
|                                       |  | 13.07.07                                | G5405                                  | 195.00               |  |
|                                       |  | 13.07.07                                | 65319                                  | 1236.00              |  |
|                                       |  | 26.09.08                                | 70324                                  | <b>2</b> 59.00       |  |
| !                                     |  | 26.09.08                                | 70268                                  | 450.00               |  |
|                                       |  | 26.09.06                                | 70315                                  | 3692.64              |  |
|                                       | And the second s | 03.03.09                                | 43511                                  | 193.13               |  |
|                                       |  | 03.03.09                                | 68305                                  | 638.50               |  |
| <del></del>                           |  | 06.08.09                                | 71-138                                 | 2177.28              | 15295.99   |
| $-\frac{1}{7}$                        | Sh.Subhash Anand   | 757 AO AO                               |  |                      |  |
|                                       | Ch.Oubhash Anallu  | 07.02.03                                | 56524                                  | 165.00               |  |
|                                       | <u> </u>   | 18.02.08                                | 69542                                  | 41,0.00.             | 1001505  |
|                                       |  | 03 11.08                                | 68762                                  | 1450.00              | 2015.00  |
| 3                                     | Dr Tanushre Saxena   | 08.10.08                                | 70020                                  | 2020 60              |  |
|                                       | June   | 17.10.08                                | 70266<br>73195                         | 2038.50  <br>5412.00 | 7450 50  |
|                                       |  | - :::-::::::::::::::::::::::::::::::::: |  | 34 12.00             | 7450.50  |
| 9                                     | Dr Neera Menra   | 05.05.06                                | 66824                                  | 1605.66              |  |
| i                                     | the tip out which is the print of the second of the control of the | to alternative and an experience of the |  |                      |  |





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| 8 77   | Hance of the official Beneven  | Distroi                                 | Cocomo :   |  | Total                                   |
|  | Figure of the otheral winders  | isede -                                 | in abolded   | Anscard  | aniount                                 |
|  | Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Sa   |   | 51.62<br>21.72   |  |   |
| • ,  | en la companya de la companya de la companya de la companya de la companya de la companya de la companya de la   | <u>_0</u> 1,650                         | 69519  | 2:500  |   |
| 1,1 11 12  | man and a second of the second | 40 110                                  | 70.720   | 24.4   |   |
|  | - to see the second of the sec | 91 收 05                                 | 55 11 1  | 3F 32  | 9300.02                                 |
| 10   | De Die Contra  |   |  | ••••   | :                                       |
| 10   | Dr SK Sagar  | 30.95.00                                | 66193  | 350.00   |   |
|  | egeneral and a second a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second  | 08.0%,67                                | 492/63   | 60.00  | 410.00                                  |
|  | المراجع المراجع المستعمل والمراجع المراجع  |  |  | 1                                       |
| 11   | Dr Saruswati Kanodiya  | 23.05.08                                | 49088  | 195.00   | * |
|  |  | 02.06.08                                | 46394  | 125.00   |   |
|  |  | 30.06.08                                | 65185  | 96.00  | • • • • •                               |
|  |  | 26.09.05                                | 69654  | 325,55   |   |
|  |  | 28.08.09                                | 71390  | 395.00   | 1135.00                                 |
|  |  |   |  | 030.00   | 1133.00                                 |
| . 12   | Smt.Meera Sharma   | 29.09.06                                | 66940  | 450.00   |   |
| -  | The second secon | 29.09.00                                | 66942  | 175.00   |   |
|  |  | 29.09.06                                | * * ** ** ** * * ** * * * * * * * * *  | CONTRACTOR OF THE PARTY OF THE  |   |
|  |  |   | 68943  | <u>_3</u> 30.00 ‡  |   |
|  |  | 05.12.00                                | 64032  | 226.00_  |   |
|  |  | 07.12.00                                | 67845  | 310.00_  | 1510.00                                 |
| 13   | Dr Surender Kumar  |   |  |  |   |
| 13   | Dr Surenger Kumar  | 27.07.06                                | 52550  | 1897.00  |   |
| <u> </u>   | the same of the sa | 27.07.06                                | 07037  | 295.00   |   |
| ·<br>  |  | 27.07.06                                | 67028  | 295 06   |   |
| <u> </u>   |  | 27.07,06                                | 67029  | 6/-0 00  |   |
|  |  | 36.08.07                                | 68970  | [ [ASSJOU!]  |   |
|  |  | 30.08.07                                | 88471  | 1052.30  |   |
|  |  | 01.10.07                                | 63306  | 1028.00  | -                                       |
|  | (See bili)   | 07.11.07                                | 69169  | 4218.00  |   |
| 1  | The second secon | 20.12.08                                | 70059  | 3839.20  |   |
|  | *  | 02.02.09                                | 70359  |  |   |
| :  | Management of the second secon | 20.03.05                                | * ****   | 795.00   |   |
|  | e para de maragas de la participa de la partic |   | 70928  | 32 5.35  | أعششو التعاد                            |
|  | A CONTRACTOR OF THE PARTY OF TH | 30.03.39                                | 71066  | 600.00_  |   |
| ļ  | And the second s | 30.07.00                                | 71439  | 2177.39]   |   |
|  | The state of the s | 12.11.09                                | 72803  | 2552.44  | _                                       |
| <u> </u>   |  | 22.11.09                                | 72802  | 4194.16  | 29144.09                                |
| <del>                                     </del> |  | *************************************** |  |  |   |
| 14   | Sh Inder Mohan Dutta   | 29,01.09                                | 70644  | 150.00   | 150.00                                  |
|  |  |   |  |  |   |
| 15   | Smt.Rubi Gupta   | 06:02:03                                | 69322  | 250 00 F   |   |
|  |  | 06.02.08                                | ິ 59321 ື່ <sup>ຕ</sup>  | 350.00   |   |
|  |  | To6.52 o6 ↑,                            | 69320  | 250,60   | 850.00                                  |
|  |  |   |  | and the second s |   |
| 17   | Dr RK Srivasiava   | 18.10.50                                | 55323  | 1600.70  | er er <del>k</del> ommun som samt       |
| !  | i  | 20.08.07                                | 45475  | 1509.70  |   |
|  | Amenica restricts above the incommentation of the second property of |   | and we are an are the second and the | 40.00  |   |
|  | the same of the control of the contr | 17.12.07                                | 69005  | 110.00   |   |
|  | The second secon | 27.02.08                                | 59866  | 35.00 t  |   |
|  |  | 27.03.08                                | 30713  | 16,790   |   |
|  |  | .07.03.08                               | 05504  | 325.00   |   |
|  |  | 26.11.09                                | 72565  | 250.00   | 2664.70                                 |
|  | •  |   | -  |  | *************************************** |
| 18   | Sh.Parvesh Kumar   | 08.08.08                                | 69599  | 230.00   |   |
|  |  | 03.10.08                                | 67812  | 195.00   |   |
|  |  | 02.03.09                                | 69591  | 150.50   | *****************                       |
|  |  | 09.63.09                                | 03098  | 377.67   | 950.00                                  |
|  |  | aritat <b>a</b> ii.                     |  |  | 100.00                                  |
| 19   | Dr Preeti Sachar   | 24 08.06                                | 80087  | " 12. O. 1   |   |
|  | the second secon |   | <u></u>  | 175.00   |   |





| S.R.             | American the official from a   | a Mari W   | na or assum<br>no al Gra              | ,                                      | ota  |
|------------------|--|------------|---------------------------------------|--|--|
|                  |  | (C.5)      | . t. A                                | * ** ** ****************************** | lji dan ger  |
|                  | <u> </u>   | [ [4.35 56 | e e e e e e e e e e e e e e e e e e e | 45.5                                   |  |
|                  | - house the same and the same a | 24,01,56   | 65836                                 | 161.00                                 |  |
|                  | <u> </u>   | 24.06.06   | 06837                                 | 00.08                                  |  |
|                  |  | 03.03.07   | 58521                                 | 160.50                                 |  |
|                  | <u></u>  | 30 08.07   | 54137                                 | 225.00                                 |  |
|                  | min a series and a series of the   | 13,69,07   | 63537                                 | S0.60                                  | night of the second  |
|                  | and the second s | 13.09 07   | 68530                                 | 3. 0                                   |  |
|                  | - <del> -  -  -  -  -  -  -  -  -  -  -  -  -  </del>  | 13.09.07   | 10 92757                              | 124.40                                 | •  |
|                  |  | 22.08.08   | 54145                                 | 160.00                                 | 1355.00  |
| 20               | Os Apiero K  |            |                                       |  | 1000.00  |
|                  | Dr Aniana Kapoor   | 19.03.08   | 68979                                 | 3043.63                                |  |
|                  |  | 04.03.09   | 70885                                 | 6386.00                                |  |
|                  |  | 05.03.09   | 70864                                 | 5304.50                                | 14734.13   |
| 21               | Dr SK Srivastava   |            |                                       | -                                      | ······································   |
| -=               | or on onvastava  | 07.11.07   | 69182                                 | 260 00                                 |  |
|                  |  | 13.11.07   | 69184                                 | 4267.86                                |  |
|                  |  | 13.11.07   | 69185                                 | 2989.00                                |  |
|                  | The same of the sa | 13.03.09   | 71034                                 | 5187.40                                |  |
|                  |  | 00.02.09   | 70367                                 | 3072.00                                |  |
|                  | and the same of th | 01.04.09   | 68116                                 | 295.00                                 |  |
|                  | the state of the s | 01,04,09   | 70321                                 | 2033.50                                |  |
|                  | the control of the second of t | 13.05.09   | 72116                                 |  |  |
|                  | and a second control of the second control o | 26.06.09   | 71445                                 | 4084.77                                |  |
|                  |  | 29.08.09   | 72118                                 | 3042.00                                |  |
|                  | The second secon | 26.08.09   | 72117                                 | 3042.00                                |  |
|                  | and the same of th | 26.08.09   | 70952                                 | 795.00                                 |  |
|                  | A CONTRACTOR OF THE PARTY OF TH | 30.09.09   | 71068                                 | 1795.00                                | e de la managa de la companya de la companya de la companya de la companya de la companya de la companya de la |
|                  |  | 28.10.09   | 72279                                 | 3800.77                                | the second second  |
| 1.               | materials and the second of th | 11.01.10   | 73140                                 | 4917点: 士                               | 44827.61   |
| 22               | Dr Gujender Gaur   |            |                                       |  |  |
|                  | Dr Galender Gaur   | 08.07.06   | 47352                                 | 120.00                                 | 7 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1 |
|                  |  | 08.07.03   | 16936                                 | 78.00                                  |  |
|                  | B  | 08.07.06   | 36595                                 | 56.88                                  |  |
|                  |  | 08.07.06   | BB-1823                               | 45.00                                  |  |
| - <del></del>  - | and the second s | 21.11.06   | 49846                                 | 35.00                                  |  |
|                  | and the same of th | 21.11.06   | 40986                                 | 195.00                                 |  |
|                  | and the control of th | 29.04.09   | 58094                                 | 200.00                                 | -  |
|                  | to the control of the | 20.04.09   | 53350                                 | 160.00                                 |  |
|                  | بالخذع شاريان فستساد بالربار والمسادية   | 28.04.09   | 49909                                 | 175.00                                 | 1129.88  |
|                  | The second secon | ·          |                                       |  |  |
|                  | and the second s |            |                                       | G-total= 1                             | 43564.22   |

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| BAn.                                  | Date of  | Totallinoi - Ol | , i  |  |   | į                | . : "                   |                     | - 1111        |   |          |  |                |
| KO, IMO                               | min unauthorized                                   | lais th Ol      | di≅tevi¦ <b>O</b> lo                         | Old On   | 1   | !                |                         | 4                   |               | i   | Due      | 0                                      |                |
| 1                                     | absence  | ence days DA    | NIDA BP                                      | 1 1  | ,   | Haw              | Now                     |                     | Tnt           |   | - ⊇mo-   | Amo. Vu                                | it-            |
| İ-4                                   |  | 1 1 1           |  | 1217 U.A   | 1 85  | G                | $-\tilde{D}_{RC}^{-RC}$ | RA CCA              | Tpti<br>Alion | $y_{i}$                                   |          | unt stan                               | d Tota         |
| 1 2                                   | 3  | 1 La 1          |  |  | i   |                  |                         |                     | 7511O13       | ្នំ ប្                                    | 2        | reco-                                  | g of O/        |
|                                       |  | 4 5 6           | 7 8  |  |   | 1                |                         |                     |               | :   | 1200-    | vered amo                              | amo            |
| 1 CL D                                |  |                 |  | 3 10   | 11  | 12 !             | 17                      | 15                  | 16 17         |   | yery.    | un un                                  |                |
| Sn.P                                  | ushpak Rana, Lai                                   | n Aceti I Ar    | 1-1  |  |   |                  |                         |                     | -10 17        | 70  | 79       | 20 21                                  | 22             |
| Feb't                                 | 04 14-10-29  | 46 J 00         | X Pg no.82                                   |  | 1   | - 4              | · • • • • •             |                     |               | }   |          |  |                |
| Mar'(                                 | 74   | 16 29 61        | 5250   | 2625 4804  |   |                  |                         | _!                  |               | -   |          | •                                      | -              |
|                                       | 01-10-31   | 31 31 31        | 5250   |  |   |                  | 0 236                   | 3 300               | 100 6         | 0 45500                                   |          |  | 1              |
| Apr'0                                 |  | 30 30 11        |  |  |   | i                | 0 236                   |                     |               | 0 15502                                   | 8553     | 8553                                   |                |
| May'0                                 | 4   ~  |                 | 5250   | 2625 866   | 1   | · -              |                         | **********          | 100 6         | 0 15502                                   | 15502    | 15502                                  | ļi             |
| Jun'0                                 | 4  |                 | 5250   | 2625 866   |   |                  |                         | +                   | 100 8         | 0 11564                                   | 11564    |  | 1              |
| Jul'04                                |  | 30 30 11        | 5250   | 2625 866   |   |                  | 0 236                   | 3 300               | 100 8         | 11564                                     | 7000     | 11564                                  |                |
| -                                     | 01-10-31   | 31 31 14        |  |  |   | ,                | 0 236                   |                     | 100 60        | 3, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, | 2099     | 9699                                   |                |
| Aug'0                                 | 1 01-to-31 3                                       | 31 31 14        |  | 2625 1103  | i   |                  | C 236                   | -                   | 100 00        | 11564                                     | 11564    | 11564                                  |                |
| Sep 0                                 | 4  |                 | 5250 2                                       | 2625 1103  | ***************************************   |                  |                         |                     | 100 60        | 11801                                     | 11801    | 11801                                  |                |
| Apr'05                                | 1)5 00   | 26 30 14        | 5250 2                                       | 625 1103   |   |                  | 0 2363                  |                     | 100 60        | 11801                                     | 1801     |  |                |
| · · · · · · · · · · · · · · · · · · · |  | 2 30 17         |  |  |   |                  | ୍ଥୀ 2363                | 300                 | 100 60        | 11004                                     | 1001     | 11801                                  |                |
| May 05                                | 10   | 1 31 17         |  | 686, 1371  |   |                  | 0, 2419                 |                     |               | 11801                                     | ·        | 10228                                  |                |
| Jun'05                                | 6,8,13,24  |                 |  | 683 1371   |   |                  |                         |                     | 10J 60        | 12313                                     | 821      | 821                                    |                |
| Jul 05                                |  | 30 17           | 5375 2                                       | 688 1371   |   |                  | -                       |                     | 100 oy        | 12013                                     | 397,     | "                                      |                |
|                                       | 22 1   | 31 21           |  | the same and the same at the s |   |                  | 0 2419                  | J0()                |               | 1.50                                      |          | 397                                    |                |
| Aug 05                                | 2,3.4.10.11,17,                                    |                 | - 1-007                                      | 682 1893   | !   | ;                | 4 2419                  |                     |               |   | 642      | 1642                                   |                |
| h . h                                 | 18.24-to-31  | 5 31 21         | 5375 26                                      | 588 1693   | - 1   | 100              |                         |                     | 100           | 12635                                     | -408     | 408                                    |                |
| Sep'05                                | A ALLES  | 30 21           | -  | 1030   | ;   | 1                | 0 2419                  | 30G                 | 10d 6d        | 12635                                     |          |  |                |
| 0                                     | 01-to-13.  | 30 21           | 5375 26                                      | 88 1693  |   | 1                | d                       |                     |               | į   | 5114     | 6114                                   | 141            |
| Oct 35                                | 19-10-26,31 22                                     | 31 21           | F275 00                                      |  |   | 1                | 9 2119                  | 300                 | 100 60        | 2635 13                                   | 631      | 12635                                  | ;              |
|                                       | 10 10 20,01  |                 | 5375 26                                      | <sup>ଧର</sup> 1633   | !   | 1                | 2419                    | 300                 | 1             | 77 12 14 14 14                            | -        | 12035                                  |                |
| Nov'05                                | 7,8,8.10,16,17,                                    | 30 21           |  |  |   | i<br>Tomoroma    | 4 4415                  | 300                 | 00 60 1       | 2635 d                                    | 987      | 8967                                   |                |
|                                       | <u>51,54,40,28,30</u>                              | 30 21           | 5375 26                                      | [18] 1693  | İ   |                  | N CALL                  | 77.                 | ·             | , ,                                       |          |  | 11:            |
| Dec'05                                | 5,20,22,   |                 | -  | -  |   | , (              | 2419                    | 300 1               | CC 5011       | 2635 4                                    | 8.33     | 46.00                                  |                |
|                                       | 26-to-30   8                                       | 31 21           | 5375 268                                     | 38 1693  |   |                  |                         |                     |               |   | 000      | 4633                                   |                |
| Feb'00                                | 07-to-28 22  | 13010-1-        | _  |  |   |                  | 2419                    | 300 1               | 00 601        | 2635 3                                    | 204      | T                                      |                |
| Mar 06                                |  | 28 24 0         | 5500 273                                     | 0 1980 1023  | 2800  |                  | J                       |                     | ~~~ i         |   |          | 3261                                   |                |
| (                                     | 01-10-31 31  | 31 24 0         | 5500 275                                     | 1980 1023  |   |                  | 2475                    | 300 1               | 00 60 1       | 5965 12                                   | an       | 12544                                  | - 131          |
| Apr 06                                | 01-10-30 30  | 30   24   0     |  |  |   | 0                | 2475                    | 300 10              | 00 60 1       | 965 150                                   | ) O C    | ~d ~~~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ |                |
| May 03                                | 01-10-31 31  |                 |  |  | 0 2800  | Û                | 2475                    | · ·                 |               | 1000 13                                   | 100T     | 15965                                  |                |
| Jun'06                                |  |                 | 5500 275                                     | ũ 1980 1023  | 0 2300  | ď                |                         | 10 3 miles          | 1             | 965 158                                   | 165      | 15965                                  |                |
|                                       |  | 30 24 0         | 5500 275                                     | 0 1950 1023  | 0 2300  |                  |                         | 300 10              | M 00 15       | 965 159                                   | 65       | 15965                                  |                |
| Lamping and the party of              | 09-10-19,25,27 15                                  | 31 29 2         |  | 2393 10620   |   | 0                | 2475                    | 300 10              | 0 60 15       | 965 159                                   | ar -     |  |                |
| Aug 06                                | 97-to-31 25  | 31 29 2         | 5500 2750                                    | 7 S292 100X  | 0 2800  | 266              | 2475                    | 300 10              | 60.16         | 623 80                                    |          | 15965                                  |                |
| Sep 06                                |  | 11              | 3300 2/50                                    | 2393 10820   | 2800  | 266              |                         |                     |               | 552 90                                    | 43       | 8043                                   |                |
| Oct 06                                |  |                 | _550Q 2750                                   | 2393 1059  | 1 2800  | 268              |                         |                     | U 60 16       | 623 134                                   | 06       | 13406                                  | -1:11          |
| Novue                                 |  | 31 29 2         | 5500 2750                                    | 2393 10820   | none  |                  |                         | 300 10              | 0 60 16       | 623 166:                                  | 23       | 16623                                  | <del>-</del> 네 |
|                                       | 01-10-30   30                                      | 30 29 2         | 5500 2750                                    | 200.0020   | n Zoug  | 260              |                         | 300 100             |               | 323 1663                                  |          |  |                |
| Dec'US                                | 91-lo-31 31  |                 |  | 2393 10620   | 280q  | 208              | 2475                    | W 10.               | (13.40        | 140 1002<br>140 1002                      | )<br>    | 16323                                  |                |
| Jan'ü7                                | A  |                 | <b>5500</b> 2750                             | 2393,10620   | 2800  | 268              |                         |                     |               | 23 (66)                                   | 3        | 16623                                  |                |
| Feb'07                                | A  | 3; 35 6         | _ 0 0  | 0 10620  | 2800  | 0/10             |                         | 100                 | 60 160        | 23 1062                                   | 3        | 16623                                  |                |
|                                       | 01-to-28 28 2                                      | 28 35 6         | q a  | 6 10000  |   | 805              |                         | 100                 | 60,146        | 85 1468                                   | 5        | 14685                                  | -4: 44         |
| May 07                                | 01-10-31 31 3                                      | 31 35 6         |  |  |   | 805              | <i>i</i> ) 3            | 00 100              | 60 146        | 85 1468                                   | <u> </u> |  | 11             |
| Apr'07                                | 04 + 00  |                 | 99   | 910620   | 2800  | 805              |                         | 00 100              | 601440        | 00 1400                                   |          | 14685                                  |                |
| May'07                                | 7  |                 | $\underline{}q$ $q$                          | 4 10620  |   | 805              |                         |                     | OU 146        | 85 1468                                   | 5        | 14685                                  |                |
|                                       |  | 31 35 6         | a a  | U 10620  |   |                  |                         | 00 100              | 60 146        | 85 1468                                   | 5        | 14688                                  | 1.11           |
| Jun'07                                | 01-10-30 30 3                                      | 35 6            |  |  |   | 805              | G 3                     | 00 100              | 80 148        | 85 1463                                   | 1        |  | 4.11           |
| Jul'07                                | 01-to-31 3: 3                                      |                 | -g $g$                                       | 010620   |   | 805              | 0 3                     | 00 100              | 3n 172        | E 73                                      | 12-      | 14685                                  |                |
|                                       |  |                 | <u> 4                                   </u> | 911030   | 2800 1  | 245              |                         | Series was a series |               | 35 1468                                   | · 1 -    | 1468                                   | 1111           |
|                                       | ~  |                 | q  | 211030   | 2800  | 245              |                         |                     | 00 155        | 35 15538                                  |          | 5535                                   | 711            |
|                                       | 01-to-30 30 30                                     | 0 41 9          | d d  | 1100   | 2000  | L'10             | 0 30                    |                     | 60 155        | 15535                                     | 1        | 5635                                   | 1.11           |
| Ccl'07                                | 01-to-31 31 31                                     | 1 41 9          |  | 0 1103C  | 2800 12   | 245              | 9 30                    | 0 100               | 60 1553       | 5 15596                                   |          |  | 4:11           |
|                                       | the spilling forth annual territory of the same of | 5 41 3 -        | — J J  | C 11000  | 280m 12   | ₹45 <sub>i</sub> | 30                      |                     | 60 1553       | V 10000                                   |          | 5535                                   | 1111           |
|                                       |  |                 | <u> </u>                                     | <u># 11030</u>   | 2500 10   | 115              | 3 30                    |                     | 74 1003       | U 10030                                   |          | 5535                                   |                |
|                                       | •  |                 |  |  |   |                  | # Ji.                   | <u>01 189</u> .     | 60 1563       | oj 10535                                  | 1        | 5535                                   |                |





| Date of Fotol are:   | Old New Old          |   | i.                | •                                     |                        |                  | and the second  |
|--|----------------------|---|-------------------|---------------------------------------|------------------------|------------------|-----------------|
| Mr. in directhorized also h  | Old New Ok           |   | They He           | M. etc.                               |                        | Oug              | Asset Out       |
| aboar.ge ( lence, may)   | DA DA BA             | 0P 6                                    | , 88 G            | OF HRA                                | OCA TH                 | W/ T- amo-       | unt stand otal  |
| in Hilm grand and a line   |                      |   | f                 |                                       | Allow                  | W/. Dues reco-   | reconing of O/s |
| Deco : 01-10-19 19   | . 6 7 s              | 3                                       | 111 -72           |                                       |                        |                  | vered amo-      |
|  | 4: 5 d               | 6                                       | 11000 23.0        | 73                                    | 15 / /3 j              | 177 - 18 - 4     | 20 21 22        |
| May 36 193 to-07, 29 31  | 47 12 7              |   |                   | · · · · · · · · · · · · · · · · · · · | - 39 - 19 <sub>0</sub> | 0 156,35 1625    | 9521            |
| 011-to 24  |                      | - U /                                   | 11930 2800        | . 1600j – <i>U</i> j                  | 300 100                | 60 15950 14921   |                 |
| Jun 08 27, 28,29 27 36   | 47   12   7          | 9 6                                     | 44000             |                                       |                        | 00 15950 14921   | 14921           |
| Jul 198 1991 24  |                      |   | 11030, 2800       | 1660 <sub>1</sub> 0                   | 300 100                | 60 15950 14355   | 44055           |
| Aug 98 01-to-11, 19 31   | 47 12 0              | <u> </u>                                | 11450: 2800       | 1710 0                                | 300 100                |                  | 14355           |
| 19.25-10-31  | 47 12 0              |   |                   |                                       | 300 100                | 60 16420 15890   | 15890           |
| Sep 08 31-to-30 30 30  | 16                   |   | 11450 2800        | 1710 G                                | 300 100                | 60 16420 10064   | 10064           |
| Oct 108 01-to-31 31 31   |                      |   | 11450 2800        | 2260 4275                             | 1856                   | i 1 1            |                 |
| Nov'08 01-lo-30 30 30  | 16                   |   | 11450 2800        | 2200 4275                             |                        | 00 22721 22721   | 22721           |
| Doorse   | -   16               |   | 11450 2800        | 2280 4275                             | 1856                   | 60 22721 22721   | 22721           |
| 150 V C1-to-09   | 10                   |   | 1450 2800         | 2280 4275                             | 1856                   | 60 22721 22721   | 22721           |
| 15, 16, 20-10-31, 23, 31   | 22                   |   |                   |                                       | 1856                   | 60 22721 22721   | 22721           |
| Feb 09 91-to-28 28 28  |                      | J                                       |                   | 3135 4275                             | 1952                   | 60 236/2 17563   | 17563           |
| Mar 01 01-to-31 31 31  | 22                   |   | 1450 2800         | 3135 4275                             | 1952                   |                  |                 |
| Apr 9 01-to-30 30 30   | Company and an array | 1                                       | 1450 2890         | 3135 4275                             | 1952                   | 60 23672 23672   | 23672           |
| May 09 01-to-31 31 31  | 22                   |   | diction and       | 1135 4275                             | manager is a           | 60 23672 23672   | 23672           |
| Time of the second   | 22                   | 1                                       |                   | 135 4275                              | 1952                   | 60 23672 23672   | 23672           |
| house and a second of the second   | 22                   | , |                   | 135 4275                              | 1952                   | 60 23672 23672   | 23672           |
| A  | 27                   | 111                                     | 000               | 964 4404                              | 1952                   | 60 23672 23672   | 23672           |
| Control  | 27                   |   |                   | 964 4404                              | 2032                   | 60 25140 25140   | 25140           |
| C-100  | 27                   | 1-0-0                                   |                   | 964 4104                              | 2037                   | 60/25140/25140   | 25140           |
| No. 200  | 27                   |   |                   |                                       | 2032                   | 60 25 140 25 140 | 25140           |
| 00 00  | 27                   |   |                   |                                       | 2032                   | 60 25140 25140   | 25140           |
| 10 10 10 10 10 10 10 10 10 10 10 10 10 1   | 27                   |   |                   | 64 1404                               | 2032                   | 60 25140 25140   | 25106           |
| Jan 10 01-io-31 31 31  | 35                   |   |                   | 64 404                                | 2032                   | 60 25140 25140   | 25140           |
| Feb 0 01-to-28 28 28   | 35                   | 118                                     |                   | 36 4404                               | 2160                   | 60 26442 26442   | 28412           |
| Mar 10 31-to-31 31 31  | 35                   |   | manage on a grant | 38 4104                               |                        | 4026142126442    | 26442           |
| Further no: cniered   1648   |                      | -1                                      | 180 2800 51       | 38 4404                               | 216                    | 30 26442 26442 T | 26442           |
|  |                      | •    . L                                | _ i               | 1                                     |                        |                  |                 |
| 2 Sh.Sanjeev Kumar-II, Lab Attad., L   | AD Do 55 30 46       |   |                   |                                       |                        |                  | 981444          |
| May 05   05-10-13,18,19, 19  | AA Pg no.96,13       | 32,170                                  |                   | -                                     |                        |                  |                 |
| 25-10-31   | 3675 183             | 8 937                                   |                   | 0 1650 20                             |                        |                  |                 |
| 1.2008-10-15   |                      |   | A Land            | 0 1654 20                             | <b>0</b> 100           | 0 8464 4915      | 4915            |
| Jun 05 21,22,27-to-30 17 30 17   | 3675 1838            | 937                                     |                   | 0 (654) 20                            |                        |                  | -               |
| Jul'05 31-lo-31 31 31 21   | 3675 1838            | 1158                                    | - <del>j.</del>   | 0 1654 20                             | Ų 1∆., g               | 1 8104 9796      | 4796            |
| Aug 05 01-to-05, 16,   |                      |   | -                 | 3 654 200                             | 100, ô                 | 6 8685 8685      | 9605            |
| 17,18,26-10-31   | 3675 1838            | 1158                                    |                   | 0 1854 200                            |                        |                  | 8685            |
| Sep'05 01-io-09,19,20 11 30 21   | 3675 1838            | 1158                                    |                   |                                       |                        | 12.00            | 4202            |
| Oci 95 1-1,19-10-38 11 31 21   | 3675 1838            | 1156                                    |                   | 0 1654 200                            |                        | 8685 3185        | 3185            |
| Nov 05 01-13-18, 27 20 3-  | 1                    |   |                   | 0 1651 200                            | 100 60                 | 8685 3082        | 3082            |
| 22-to-30 21 30 21  | 3800 1900            | 1197                                    |                   | 1710 200                              |                        | 1                |                 |
| Dec'05 1,2,09-to-30 24 31 21   | 3800 1900            | 1197                                    | <del></del>       |                                       |                        | 8967 8070        | 807C            |
| Mar'06 01-to-10, 22 24   | 1 1 7                |   |                   | 1710 200                              | 100 60                 | 8967 6942        | 6942            |
| 13-10-25   | 0 3800 1900          | 1368 7070                               | 1900 0            | 1710 300                              |                        |                  |                 |
| Apr'06 18-to-30 . 13 30 24   | 0 3800 1900          |   | <del>  </del>     |                                       |                        | 11140 8265       | 8265            |
| May 03 01-lo-26 26 31 24 (   |                      | 1368 7070                               |                   | 1710 300                              | 100 60                 | 11140 4827       | 4827            |
| Jun'00 06-to-28 23 30 24   | 3800 1900            |   |                   | 710 300                               | 10C 60                 | 11140 9343       | 9343            |
| Juliud 23-10-31 5 3 29   |                      | ****                                    | training miles    | 1710 300                              | 100 - 00               | 11140 8511       | 8541            |
| The second secon |                      | 1660 7340                               | 1900 146          | 171(4 (20)                            |                        | 11596 1495       | 1496            |
|  |                      |   |                   |                                       |                        | 7.               | 1119            |





|     | المعتمور                |                                 | - T :                         | j                  |                                       |                           |                      |                     |                       |                   |                   |                       | 17.7             |            |
|-----|-------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------------|---------------------------|----------------------|---------------------|-----------------------|-------------------|-------------------|-----------------------|------------------|------------|
|     |                         | Usia of                         | Totage                        | les.               |                                       | •                         | 1 1                  | . 1                 |                       |                   |                   |                       |                  |            |
|     | Month                   | ne filoriz                      | ed lass                       | p. Ottel           | ku o                                  | lo site di                | J. J. 2 15           | 0. 1. 1.            | •                     |                   |                   | . Duc                 | Ama Cu           | it-        |
|     |                         | ::bsence                        | elm i ju                      | $\mathbb{D}_{r-1}$ | $0A^{+}$ , $B_{i}$                    | r $= c$                   | 1                    | au Tey.<br>San Boy. | HAVE CON              | $T_{i^{\prime}i}$ | 10.               | To amor.              | Amo-<br>uni stan | d Tot      |
|     | 1,1773                  |                                 | -   . ;.                      |                    |                                       | :                         |                      | ** ****             |                       | Allo.             | **/** (1)*;       | ez <sup>(</sup>       | resp- in         | g of O     |
|     |                         | 3                               | -                             | ő (                | 7 8                                   | \$ 70                     |                      | : :                 |                       |                   |                   | incol<br>Jen          | h- 6 h- 6        | ame        |
|     | Aug 6                   | 01-to-14,<br>28-to-31           | 10:3                          | 20 ±               | 2 380/                                | 4 (1)                     | 12 72                |                     | 74 75                 | 10                | $\mathcal{L} = L$ |                       | tin<br>20        |            |
|     | Sep 06                  | 01-10-30                        |                               |                    |                                       | 1 1 4 1 1 1 1 1 1 1 1 1 1 |                      | ⊞ 185               | 1715 300              | 100               | 1111              |                       | 20 - 21          | 1.22       |
|     |                         | 01-to-13.                       | _ 30 3                        | 0 29               | 2 - <b>3800</b>                       | 1900 1653                 | 7340 190             |                     |                       | 100               | 60/1159           | 95 6733               | 6733             | 3          |
|     | Ccl'06                  | 17-to-27                        | 24   3                        | 1   29             | 2   3800                              | 1                         |                      | 0 185               | 1710 300              | 100               | 60,1159           | 5 11595               | 11595            | ļ          |
|     | Nov'06                  | 01-10-30                        | 30 30                         | k fragriss         |                                       | 1000                      | 7340 190             | ্বি 185৮ :          | 710 300               | 100               | 60 1159           |                       |                  |            |
|     | Dec'06                  | 01-to-31                        | 31 31                         |                    |                                       |                           | /340 190             | 185 1               | 710 300               |                   |                   | i l                   | 8977             |            |
|     | Feb'07                  | 19-10-28                        | g 28                          |                    |                                       | 1900 1653                 | 7340 1960            |                     |                       | 190               | 30 1159           | 5 11595               | 11595            | 1000       |
|     | Mar 07                  | 01-to-17                        |                               | 35 6               | 3800                                  | 1900 1955                 | 7340, 1900           |                     | gram ka ami ili ili a | 107               | 00 1159           | 5 11595               | 11595            |            |
|     | ividi ()/ 1             | 23-to-30                        | 25 31                         | , <b>3</b> 5   6   | 3875                                  | 1938 2035                 | 7340 1900            |                     |                       | 100               | 60 1196           | 3846                  | 3846             |            |
|     | Apr 07                  | 09-to-26                        | 18 30                         | +35   3            | 2070                                  |                           |                      |                     | 744 300               | 100               | 60 11998          | 9676                  | 9676             |            |
|     | May 07                  | 01-10-10,                       |                               | . 50               | 3875                                  | 1938 2005                 | 7340 1900            | 554 17              | 744 300               | 100               |                   |                       |                  |            |
|     |                         | _22-to-31                       | $\frac{20}{1}$ $\frac{31}{1}$ | - 35 ∈ €           | 3875                                  | 1938 2055                 | 7340 1960            |                     |                       |                   | 6C 11998          | /199                  | 7199             |            |
|     | Jun'07                  | 01-to-30 *                      | 30 30                         | 35 1 6             | 3879                                  |                           |                      | 554 17              |                       | 100               | A§ 11998          | 7741                  | 7741             |            |
|     | Jul'97                  | 01-10-31                        | 31 31                         | 41 8               | 3875                                  | 1938 2035                 |                      | 554 17              |                       | 100               | oc', 1998         |                       |                  |            |
|     | Aug'07                  | 01-lo-31                        | 31 31                         | 41   9             | 3875                                  | 1938 2383                 |                      | 857 17              |                       | 160               | 60 12581          | 17504                 | 11998            |            |
|     | Sep 07                  | 01-ic-30                        |                               | 41 9               |                                       | 1938 2383                 |                      | 857 17              |                       | 100               | 60 12581          | 1250                  | 12581            |            |
|     | Oct 07                  | 31-10-31                        | 31 31                         | 47 1 9             |                                       | 1938 2383<br>1934 238.    | 1                    | 857 17.             | 14 300                | 100               | 30 12581          | 12501                 | 12581            |            |
|     | Nov 07                  | 01-10-19                        | 19 30                         |                    | i de cena i                           |                           | 520 1906             | 557 174             |                       | 100 6             | 30 12581          | 12001                 | 12581            |            |
|     | Dec/07 /8,1             | 13,15,16,19,                    |                               |                    | -                                     |                           | 320/ 1900            | 357: 174            |                       | ign.              | Ar 1258 (         | 1430 ti<br>"Goo!" " " | 12581            |            |
|     |                         | 21-to-30                        | 15   31                       | 41 9               | 3875 1                                | 938 2383                  | 620 1900             | 857, 174            | 4 000                 |                   | 1 1               | 7,00                  | 7968             |            |
|     | Feb'08                  | 28.29                           | 2 29                          | 47   12            | 3875 1                                | ···                       |                      |                     | _i :                  | ic i              | 0 12531           | 3880                  | 6088             | [,         |
|     |                         | 23,24,25                        | 3 31                          | 47 12              | 3875 1                                | 000                       |                      | 1142 174            | ~                     | 00 6              | 0 12866           | 887                   | 887              |            |
| ,   | 4.4                     |                                 | 27 30                         | 47 12              |                                       |                           | 620 1900<br>320 1900 |                     |                       |                   |                   | 1245                  | 1245             |            |
| !   |                         |                                 | 31 31                         | 4. 12              |                                       |                           |                      |                     |                       |                   | 0 12866 1         | 1579                  | 11579            |            |
| į   |                         |                                 | 30 36 Z                       | 17 12              |                                       |                           |                      | 142 174             | Charles and the       | 00 6              | 12356 1           | 2866l                 | 12866            |            |
| i   |                         | The Commerce or annual commerce | 5 3: 7                        | 1/ 10              |                                       | 38 2732 79                |                      | 142 1744            | im villa              | 00, ot            | Section .         | 2036.                 | 12866            |            |
| i   |                         | the second of the second of the | 5. J. 4                       | 7 16               | 3875 13                               | 36 2732 79                |                      | 570 1744            | 1                     | G = G             | 13564             | 1506                  | 3506             |            |
| i.  |                         |                                 | 30                            | 16                 |                                       |                           |                      | 570 1744            | 1                     | ) GC              | 3584 1.           |                       | 13584            |            |
| !   | Ocrus U                 | 1-10-06,                        | 0 31 ;                        |                    | · · · · · · · · · · · · · · · · · · · | 19                        | 10 900 1             | 5/0 2943            | 185                   | o 30              |                   | 872                   | 4872             | $- \cdot $ |
| ļ., |                         | 0.10-10                         |                               | 16                 |                                       | 79                        | 10 1800 1            | 570 2943            | 185                   | 8 60              |                   |                       | ·                |            |
| -   | j                       | 8-10-30 2                       | 3 30                          | 22                 |                                       | 79                        | 10 1900 2            |                     |                       |                   |                   | 238                   | 5238             |            |
| ~   |                         | 1,10 to-17                      |                               |                    |                                       | 32                        |                      | 158 2943            | 195                   |                   | 10923 12          |                       | 1297.            | $\dashv$   |
|     | 1                       |                                 | 1 31                          | 27                 |                                       |                           | 19 150 m             | '30_3033            |                       | • • • •           | Past :            | 705                   | 5795             | -          |
|     | Sep'09   U1             | 1-lo-13,<br>9-lo-30 25          | 5   <b>3</b> 0   -            | 27                 |                                       | 1                         | 0 1970 27            | 30.37               | 200                   | <u> 1</u>         | 17565 17          | 965                   | 17965            | -          |
|     |                         |                                 | . I . I                       | 1                  |                                       | £21                       | 0 1906 27            | 3033                | 203                   | 4 50              | 17985 14          |                       |                  |            |
|     |                         |                                 | 31                            | 27                 | <u> </u>                              | 821                       | 0 1900 27            | 30 3035             |                       | 1 i               |                   | 1                     | 14971            |            |
| - 1 | Trace or a speciment of |                                 | 30                            | 27                 |                                       | 8.7                       | Q 900 27             | 30 0033             | 203                   |                   | 1/965 8           |                       | 8693             |            |
| - : |                         |                                 | 31                            | 27                 | _ _                                   | 821                       | 1905 27              | 30 3033             | 2032                  |                   | 7965 13           | 74                    | 13174            |            |
| - ‡ |                         | -lo-31   31                     | reference in the second       | 35                 | _                                     | 3210                      | 1900 35              | 30 3033             | 2027                  | SO; 1             | 7961 0            | 52                    | 9852             |            |
| ÷   |                         | Total=960                       | )                             |                    |                                       |                           | 1                    |                     | 216                   | 50[1              | 8902 105          | 02                    | 18902            |            |
| :   |                         |                                 |                               |                    |                                       |                           | <del> </del>         |                     |                       | 1                 |                   | <u> </u>              | 4006             | 53         |
|     | Sh.Praveen Ki           | umar, Chow                      | /kidar, L                     | R Pa no            | 0.187                                 | L                         | ļ                    |                     |                       |                   |                   |                       |                  |            |
|     | 700 75                  | 4.28                            | 30                            | 27                 |                                       | 0200                      | 4330 5               |                     |                       |                   |                   |                       |                  | -          |
| :   | Dec 09 4,9.10           | 0,16,19,                        | 311                           |                    | -                                     |                           | 1800 218             |                     | 2032                  | 50 1              | 4778 9            | B5                    | 985              | -          |
| į – | - 26,3<br>Eabyla   48   | 21,20                           |                               | 27                 |                                       | 6290                      | 1800 218             | 2 2424              | 203.3                 | 717               |                   |                       |                  | - ;        |
|     | Feb'10   13 to          | -19,22 E                        | 26                            | 35 1               |                                       |                           | 18.0 26;             |                     |                       |                   | 4778 38           | 4                     | 3814             | 刪          |
| _   | Mar' i0 1,5.8,1         | 1,13,26 6                       | 3!                            | 35                 |                                       | 8200                      | 1900 207             | o 2024              | 1 2164                |                   | 5,52, 14          | 3                     | 4443             | 1          |
|     |                         |                                 |                               |                    | ····                                  | OZ DO                     | 1900 282             | 9_2024_             |                       | 0G 18             | ან5≷ 301          |                       | 3010             |            |
|     |                         |                                 |                               |                    |                                       |                           |                      |                     |                       |                   |                   |                       |                  |            |

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| - The  |  |                      |                   |          | 1                    |                      |                            |                          |                      |             |  |                          |  |                |                         |                           |                       |           |                |               |
|--|--|----------------------|-------------------|----------|----------------------|----------------------|----------------------------|--------------------------|----------------------|-------------|--|--------------------------|--|----------------|-------------------------|---------------------------|-----------------------|-----------|----------------|---------------|
| Taken in   | <ul> <li>Ide of<br/>Plans thosized</li> </ul>                        | Ten                  | ljolo             | Oid      | la.                  | Ola                  |                            | 1.                       | .,                   |             |  |                          |  |                |                         |                           | Du                    | Amp       | Ou             | 1-            |
|  | a-sampe  | igar.a               |                   |          | la.                  | BP                   | 21.5                       | Ola<br>Pa                | Nov.                 | 1           | day)                                   | Lile.                    | u.A                                    | Ţ,             |                         |                           | i did                 | un        | stan           |               |
| *****  | la_  | 1                    | :                 |          |                      | !                    |                            |                          | L. i                 |             | 100                                    |                          |  | y also         |                         | '                         | et din 0              | i ceco.   | 110            | 7             |
| . 2  | 3  | 4                    | 15                | i i<br>Ö | 7                    | 8                    |                            |                          |                      |             |  |                          | :                                      |                |                         |                           | 200                   | vered     | anto           |               |
| April 6  | 5.6.15 19,22,  |                      | 1                 |          |                      | -                    |                            | 70                       | 77                   | . 2         | 3                                      | 7.7                      | 15                                     | 16             | 17                      | 18                        |                       | 20        |                | ·             |
| ; Apr. o   | .3,29,30   | 8                    | 30                |          | 35                   | - !                  |                            |                          | 3 <b>2</b> 80 :      | Ren o       | <b>8</b> 26  2                         | :<br>: 10 - <sup>1</sup> |  |                |                         |                           |                       | 20        | 21             | 22            |
| May 10   | 1,5,13,15,16,  | 4                    |                   |          |                      |                      | i                          |                          |                      | V 2         | 07 UL 2                                | HZ4                      | İ                                      | 2160           | 60                      | 0 15 <b>5</b> 5           | 2 4147                | 1         | 4147           | 7             |
| The second secon | 17,18,31   | 0                    | 31.               | ,        | 35                   |                      | - 1                        | (                        | 280 1                | 800 2       | 028/ 2                                 | 424                      | i                                      | 2160           | 60                      | 4 500<br>1<br>14500       |                       | ļ         |                | +             |
|  | Totai=   | 40                   | 1                 | -        |                      |                      |                            |                          |                      |             |  | 17.1                     | i-                                     |                |                         | J 1000                    | 2 4013                |           | 4013           | 4             |
|  |  |                      |                   |          | i                    | -                    |                            |                          |                      |             |  | :                        | i                                      | i              |                         |                           |                       |           |                | 2041          |
| 4 Sh.S. bh   | ash Bharti, L  | h Ai                 | Hod               | 1. 7.    | 2 120 5              |                      | 1                          |                          | ÷ i                  | l           | -                                      |                          | ······································ |                | ·                       | 1                         |                       |           |                | 2011          |
| Mar'07   | 23-10-31   | 9                    | 31                | ) (./\l  | <u> </u>             | <u>0.14</u> 0        | <br> -                     |                          |                      |             |  | ""                       |  |                |                         |                           | ·   · · · ·           |           |                | ļ             |
| 107  | 1 2,3,4,   | - ° .                | 314               | 35       |                      | _0                   | 0                          | <i>d</i> 10              | 790, 2               | 300 S       | 15                                     | Ö.                       | 300                                    | 100            | 60                      | 1486                      | 6 4340                |           |                | ļ             |
| Apr'07   | 19-10-26   | 12 [                 | 30 :              | 35 1     | 6                    | O.                   | ø                          | //10                     | 790, 28              | <br>        |  | - 1                      |  |                |                         |                           | 1                     |           | 4316           |               |
| May 1/   |  | 2                    | 31                | ,        | · <del> </del> -     | _]_                  | . 4                        |                          | - I                  |             | 15                                     | 0.                       | 300                                    | 100            | 30                      | 14868                     | 5946                  |           | 5946           |               |
|  | 4,7.8,18,22  | ٠ إ ٠ كــ            | Ji                | 35       | ( )                  | _0                   | . U                        | 210                      | 790 2                | V: 8        | 15                                     | d'                       | 00                                     | 10             | - 475                   | 1430(                     | 1. 160                |           |                |               |
| Jun'07   | 25,27,28   | 8                    | 30 : 3            | 31. 📒    | ε                    | -c'                  | .:<br>D                    | (110                     | 790 28               |             | د.<br>است                              | • •                      |  | 15.0           | - : '                   | 111000                    | 3 969                 |           | 959            |               |
| Aug'07   |  | 2                    | 3: 3              |          | <u>_</u> -           | _]                   | <del></del> , }            |                          |                      |             | 15                                     | - ( <sup>3</sup> ) - 3   | 00                                     | 16.            | 36                      | 14300                     | 3904                  | I         | 3964           |               |
| La Lamente Later and a part  | 12,13,14.18,25   |                      |                   | 11       | 9                    | _0                   | 0                          | 4107                     | 90 28                | 00 12:      | /3                                     | 0 3                      | 00                                     | 106            | 60                      | 15273                     | 000                   |           |                |               |
|  |  | n : .                | <b>3</b> 0 [ 4    | !1  _    | {}<br>:              | $G_{i}$              | Ü                          | G 107                    | 90 23                | 00 122      | 23                                     |                          | 00                                     | 100            |                         |                           | +                     | <u>i</u>  | 985            |               |
| Oct 07   | 1.15.16,22,<br>29.30   | 6. 3                 | 31 4              | 11       | ي ا                  | $c^{!}$              | d                          |                          | 1                    |             | 1                                      | 1                        |  | 100            | 00                      | 15273                     | 2518                  |           | 2546           |               |
| Nov'07 2   |  |                      |                   | 1        |                      | 1                    | 4                          | G 107                    | <b>90</b> 38         | 30, 12:     | 23                                     | : j                      | 00                                     | 100            | 60                      | 15273                     | 2950                  |           | 2956           | 1.14          |
| -  |  |                      | 30 4              |          | )  <br>              | Ú                    | Ų.                         | 6,107                    | 90                   | X 122       | 3                                      | · .i · .                 | )(i                                    | ior.           | 100                     |                           |                       | <u>l.</u> |                | أغيدسه        |
|  | Total= .   | <u> </u>             |                   | i        |                      | i                    |                            |                          |                      |             | 1                                      | ·" "                     |  |                | 1.0                     | 162 3                     | [ [515] .             |           | 2546           |               |
|  |  |                      | 1                 | -        |                      |                      |                            |                          |                      | 4           | j                                      |                          | · j                                    |                |                         | i                         |                       | i         | 2              | 24218         |
| Smt.Snah   | naz Bi, Lab A  | sit                  | LAR               | No       | 34 12                | 100                  |                            | -                        |                      |             | .                                      | - İ                      | i                                      |                | 1                       | į                         |                       |           |                |               |
| May 06   | 19-10-30 1   | 2 3                  | 0 2               | : T 0    |                      |                      |                            | _                        |                      |             |  |                          |  |                |                         |                           |                       |           |                |               |
| Jul'06   |  | 1 3                  |                   | l        |                      |                      |                            | 94 570                   |                      | 0           | G 136                                  | 8 20                     | )Qi                                    | 100            | 60                      | 9228                      | 3691                  |           | 3691           | 1             |
| Aug/06   | 01-10-11 1   |                      |                   | i        |                      | - 1                  |                            | 22 590                   | 30, 180              | Q i         | 136                                    |                          | ~                                      | 100            |                         |                           | 9458                  |           |                | يننت          |
| Nov-33   |  |                      |                   |          |                      |                      |                            | 22 593                   | C 180                | d 15        | ************************************** |                          | ·· ;                                   | 100            |                         | 9619                      |                       |           | 1458           | <del></del> - |
| Dec'06   |  |                      | ***   ** * .      |          |                      | 19 15                | 20 13                      | 22 593                   | G 180                |             |  |                          |  | 100            | -                       |                           | پنداز ددد جمعه        |           | 3411           | . :1          |
|  | 5,11.26  |                      |                   |          | 304                  | 0 15                 | 20 13                      | The state of the same of | without the          |             | 1.1                                    |                          |  |                |                         | 9513                      | 961                   |           | 961            |               |
|  | E, 14-to-30 1  | 3 : 30               | )   41            | 9        | 310                  | 5 15                 | 53 19                      |                          |                      | -i          | · ·                                    | <del>-</del> :           |  | 100            |                         | S613                      | 930                   | _         | 930            |               |
| Dec 97   | 01-10-31 1 3   | 31                   | 41                | Ş        | 310                  |                      |                            |                          |                      |             |  | · · ·                    |  | 100            |                         |                           | 6266                  | 6         | 266            |               |
| Jan'06   | 01-10-31   3   | 31                   | 17,7              | 12       |                      |                      |                            |                          |                      |             | i                                      | - 1                      | ~ <del> </del> - ~~~                   | 100            | 60 1                    | 0444 1                    | 10444                 | 10        | 444            | ~             |
| Jun'58   | 24,25,27 3   | 30                   | ) <sup>4</sup> 47 | 12       |                      | i"                   |                            | April 10 14              |                      |             |  |                          | 1                                      | 100            | 60 1                    | <b>0</b> 680, 1           | 10683                 | 10        | 683            |               |
| Aug 53   | 0-6-28 9   | 131                  | 4                 |          |                      | · •                  |                            |                          | 15 15 14             |             |  | 1                        | 9 1                                    | 00             | 3011                    | 0383                      | 068                   |           | 058            |               |
| Sep 38 2,1   | 12,18.23,26 5  | 1-20                 | 44-1              | 16       |                      | 4 . [5]              | 30 221                     |                          | 1                    |             | 1/12                                   | 2.0                      | 1 1                                    | Û.             | 491                     | 1.1.1.1                   | 5284                  |           | 284            |               |
| 7  | .10,14. 15,  | -                    | 1                 |          | · į                  |                      |                            | 641                      | 180                  | : 1311      | 246:                                   | i<br>Vi                  | . 6                                    | y.             | 1. * *                  |                           | 212                   |           | 124            |               |
| Oc!'08   3.  | 21.23 6  | 31                   | 1                 | 16       | !                    |                      | !                          | 641(                     | :                    | 131/        | OART                                   | į                        |  | - !            | 11.4.1                  | 1                         |                       |           | j              |               |
| Nov@t  | 10   | 30                   | ~l ~~ <b>~</b>    | 12       | <del> </del>         | ļ                    |                            | ·                        | i —                  | :           | 240.                                   | ):<br>                   | Ü                                      | 90             | 00 12                   | 2743                      | 2466                  | 2         | 166            |               |
|  | Yolal=150  |                      | 1                 | 16       |                      | -                    |                            | 6410                     | 1800                 | 1314        | 2463                                   | 1                        | 6                                      | 50             | 50 12                   | 713                       | 425                   |           | 125            |               |
| ·  | 100  | ļ                    | .;<br>            | İ        |                      |                      | !                          |                          | 1                    |             |  | 1                        |  |                | -                       |                           |                       |           |                | -             |
| <u> </u>   |  | ļ                    |                   | _        |                      | i                    | !                          |                          |                      |             |  | <br>:                    | ·                                      | - <sub> </sub> |                         |                           |                       |           | · 100          | 5211          |
| Sh.K. Ishan  | Kumar, Lab A   | itd.,                | LAR               | Pai      | 10.35.               | 134                  | . 4                        |                          |                      |             |  |                          | !                                      |                | j                       |                           |                       |           |                |               |
| NOV 04   | 19 1   | 30                   | 14                | i        |                      |                      | 5 1103                     | <del></del>              | <u></u>              |             |  |                          |  |                | j.                      |                           |                       |           |                |               |
| Dec 01 2   | 25,29,31 3   | 4                    | 14                |          | 5250                 |                      | 5, 1100                    |                          |                      |             | 2303                                   | 300                      |  |                | 99,11                   |                           | 393                   | 1 3       | 193            |               |
| · (  |  |                      | 17                |          | 5375                 |                      | 1371                       |                          |                      | O,          | 2363                                   |                          |  | 00             | 60 11                   | 801                       | 1142                  |           | 42             | *****         |
| of management and a second second  | 10-14,2 <b>3</b> ,291-9  |                      | : :' !            |          | 0313                 |                      |                            |                          |                      | _ 4         | 2419                                   | 300                      | 1(                                     | 00             | 60 12                   | ** · · · · · · · ·        | 3694                  |           | 94             |               |
| Jun'05 08-1  | 0-14.23,29 9   |                      | 2.1               | ^        | 6977                 | 444                  |                            |                          | MAAA                 | _1          |  | 000                      | 4.5                                    |                |                         | _ 1 -                     | and the second second |           | - 1            | 14            |
| Jun'05 08-1<br>Mar'06 04-1   | 0-09 28,29 8   | 31                   | 24                |          | 5375                 | -                    | 1930                       | 10000                    | 2800                 | 0           | 2419                                   | 300                      | H                                      | iU             | 60i 15i                 | 679 Z                     | 1046                  | . 40      | 46             | 1             |
| Jun'05 08-li<br>Mar'06 04-li<br>Apr 06 1   | 0-09.28,29 8<br>0,20,24 8  | 31<br>30             | 24                | 0        | 5500                 | 2750                 | 1980                       | 10000                    | 2800                 |             | ***                                    |                          |  |                |                         | 679 4<br>735 1            |                       |           | 46             |               |
| Jun'05 08-0<br>Mar'06 04-0<br>Apr'06 1<br>May'06 11,1  | 0-09 28,29 8<br>0,20,24 8<br>7,22 26,30 5                            | 31                   |                   | 0        |                      | 2750                 | 1980                       | 10000<br>10006<br>10000  | 2800                 | Ú           | 2475                                   | 300                      | 10                                     | )C             | 60 15                   | 735 1                     | 1574                  | 15        | 74             |               |
| Jun'05 08-1<br>Mar'06 04-1<br>Apr'06 1<br>May'06 11,1  | 0-09 28,29 8<br>0,20,24 8<br>7,22,26,30 5<br>2,6,7,8,9. 0            | 31<br>30<br>31       | 24<br>24          | 0        | 5500<br>5500         | 2750<br>2750         | ) 1980<br>1970             | 100.06<br>100.00         | 2800<br>2800         | )<br>)      | 2475<br>2475                           | 3 <b>0</b> 0             |  | )C             | 60 15                   | the state of the state of | 1574                  | 15        |                |               |
| Jun'05 08-h<br>Mar'06 04-h<br>Apr'06 1<br>May'06 11,1<br>Jun'06 24   | 0-09 28,29 8<br>0.20,24 3<br>7,22 26,30 5<br>2.6,7,8,9. 9<br>0,21,22 | 31<br>30<br>31<br>30 | 24<br>24<br>24    | 0        | 5500<br>5500<br>5500 | 2750<br>2750<br>2750 | ) 1980<br>  1980<br>  1986 | 10006<br>10000<br>10000  | 2800<br>2800<br>2800 | )<br>)      | 2475                                   | 300                      | 10                                     | )C             | 60 15<br>00 15          | 735 1                     | 574<br>538            | 15<br>25  | 74<br>38       |               |
| Jun'05 08-h<br>Mar'06 04-h<br>Apr'06 1<br>May'06 11,1<br>Jun'06 24   | 0-09 28,29 8<br>0.20,24 3<br>7,22 26,30 5<br>2.6,7,8,9. 9<br>0,21,22 | 31<br>30<br>31<br>30 | 24<br>24          | 0        | 5500<br>5500<br>5500 | 2750<br>2750<br>2750 | ) 1980<br>  1980<br>  1980 | 100.06<br>100.00         | 2800<br>2800<br>2800 | 3<br>3<br>3 | 2475<br>2475                           | 3 <b>0</b> 0             | 10                                     | )C             | 60 15<br>00 15<br>00 15 | 735 1<br>735 2            | 1574<br>2538<br>721   | 15<br>25  | 74<br>38<br>21 |               |

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|    |                   |                                 |             |                          |           |                |                                       |                | •                   |                |                  |          |        |              |             |       |                        |                  |          |                               |                          |     |
|----|-------------------|---------------------------------|-------------|--------------------------|-----------|----------------|---------------------------------------|----------------|---------------------|----------------|------------------|----------|--------|--------------|-------------|-------|------------------------|------------------|----------|-------------------------------|--------------------------|-----|
|    | 17<br>125.        | osta at<br>En alimoriz<br>Mance | ed r        | etolie)<br>Tuo<br>Noo (c |           | Ma  <br>Ma   F |                                       |                | 16 (.<br>17 (.      | ur N.          |                  | s ils    | v      |              |             |       |                        | Ca<br>-j and     | al<br>Am |                               | ut <sub>a</sub><br>nd To | nal |
|    |                   |                                 |             |                          | :         | <br>           | e e e e e e e e e e e e e e e e e e e |                |                     |                |                  |          | A TT   |              |             |       | i Orij                 | in dig<br>Series | 1        | n: Sta<br>7-; -i;<br>Idi -ii; | n of (                   | 14  |
| :  | No                | , 12 .0.14.1<br>22 30           | 6           | 5 . 3<br>8 . 3           | 5<br>1,   | 5   1<br>6   - | 3                                     |                | : :0                | 17             | 12               | 13       | 1.1    | 15           | 16          | 77    | 18                     | , ver            | 4.2      | - u                           | nt :                     | mt. |
| 1  | Dec 19            | 6 0 13,23.2                     |             | 3                        |           |                | 550                                   | : 276<br>0 275 | vil, 236<br>Dii 236 | 1039<br>4 1039 | (* 150)<br>Novie | 1 26<br> | 1 2472 | 300          | 100         |       | 3 16389                |                  | 1        | 437                           | e dinama                 |     |
|    | May .17<br>Jun'97 | 7.8 3,14.15                     | j,   ,      | 3                        | ¥         |                | 002                                   | <i>y 2</i> 01. | 1 211               | J 1009.        | 2200             | c 791    | 16.5   | 300          |             | •     | 163 <b>8</b> 9<br>1697 |                  |          | 261                           | 3                        |     |
| _  | Jui 7             | 2 10.12.16.17                   | i           |                          | 4         | ;              |                                       | 281;<br>       | 205.                | 1039(          | 2800             | 791      | 253    | 30t          | i ica       |       | : 16972<br>  16972     |                  |          | 109                           |                          |     |
|    | Nov 37            | 20.24,30,31<br>1./.13-to-16,    | , 9<br>     | 3!<br>                   | ; 41<br>; | <u>.</u> 9     | 5625                                  | 2813           | ≨ 3466<br>          | 10790          | 2600             | 1223     | 2531   | 300          | 100         |       | 17804                  |                  |          |                               | .i                       |     |
|    | 1                 | 20,21,22<br>3,4,7               | 1.9<br>11.5 | رائن<br>سائن             | 41        | : )            | 5625                                  | 2813           | 3460                | 10790          | 2800             | 1223     | 2535   | 300          | 100         |       | 17804                  | · · · - ·        |          | ļ.,                           | ļ                        | -   |
| -  | Sep 07            | 25                              | 11.         | 1-31<br>1-31             | -4 '      |                | 5620                                  | -2813          | 100                 | 10790<br>10790 | 2000             | tonal    |        | 300          | 100;        |       | 7804                   |                  |          |                               |                          |     |
| -  | Oct 37            | 1 . 17.23,24.<br>27-to-31       | 1 5         | 3:                       | 41        | 9              | 5625                                  | 9040           | CAN                 |                |                  | i        | 1      | 560<br>- 500 | 10.         | a Ard | 17894                  | 574              |          | 574                           |                          | 11. |
|    | iviay 00          | (PBR-no dates) Total=           | 97          | 31                       | 47        | 12             | 5750                                  | 2875           | 4054                | 10730          | 260-5            | 1631     | 4077   |              | 100<br>1792 |       | 1780-1<br>21150        |                  |          | 5169                          | ·                        |     |
| Li |                   |                                 |             |                          |           |                |                                       |                | <u> </u>            |                |                  |          |        |              |             | -50/  | - 130                  | :365             | 992      | 373                           | 40645                    |     |
|    |                   |                                 |             |                          |           |                |                                       | ·· ·· ·        |                     | •••            |                  |          | ·      |              |             | 1     | ,                      | -                | į,       | i-Yotal=                      | 522502                   | 1   |

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## **PART-II**



### **CURRENT AUDIT REPORT (20010-11 to 2015-2016)**

PARA-1 Jaran-52

Sub.: Non -deduction of statutory recoveries amounting to Rs. 10,30,187/-

(A)

Sub: Non-deduction of statutory recoveries amounting to Rs. 2, 39,141/-.

(Audit Memo No. 8 Dated: 26.12.2016)

The following works have been awarded by the College Authority to execute the following works:-

1. Name of work: Repair / renovation weork at Swami Shradhanand College Alipur Delhi.

2. Name of Agency:-

M/s Naresh Construction works

3. Estimated Cost;-

Rs. 1.90,00,000/-

4. Tender Cost:

Rs. 1,58,16,719/-

5. Time Allowed:

Six months

6. Date of start:

21/04/2014

7. Stipulated Date of Completion:

20/10/2014

The agency has been paid Rs. 47, 82,831/- up to 4<sup>th</sup> Running Bill. During the test check, it has been observed that the College Authority has not deducted the statutory recoveries as per details given below:-

1. Delhi Value Added Tax

@ 4% of 47,82,831/-equal to

Rs. 1,91.313/-

2. Labor Welfare Cess

@ 1% of 47,82,831- equal to

Rs.47,828/-

The agency has not been working for the last six months despite the stipulated date of completion has been over. The college Authorities has issued a letter to the agency to speed up the work and complete the work at an earliest as the stipulated date of completion has been over. As per clause 2 of NIT, compensation of delay may be recovered from the contractor @ 0.5% of the tendered amount of each week of delay and part thereof. Further the action may be taken against the agency as per terms and conditions of the agreement.

The amount of Rs. 2, 39,141/- plus amount for compensation for delay may be recovered from the agency after due facts and figure and deposited to the government account under intimation to Audit.

(B)

Sub: Statutory recoveries of architect amounting to Rs. 1094/-.

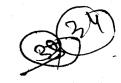
(Audit Memo No. 8 Dated: 26.12.2016)

The work of repair and renovation of the college building has been awarded to architect, M/s Malthur UGAM & ASSOCIATES. During the test check, it has been observed that the agency has been paid the 1<sup>st</sup> R/A bill amounting to Rs.1, 09,440/-plus service tax of Rs.13, 527/- the statutory recovery of Labour welfare cess @ 1% of the value of work done i.e. Rs.1094/- has not been deducted from the R/A bill. Further ii has been observed that the agency has been paid service tax amounting to. Rs.13.527/- but there was no documentary evidence that he has deposited the service tax in Service Tax Department.

The above amount of Rs.1094/- may be recovered from the agency after due facts and figure and may be deposited in the Government Account. The complainance may shown to the next audit.

(C)

### Sub: Non deduction of statuary recoveries such as TDS amounting to Rs. 20,211/(Audit Memo No.23 Dated: 4-01-2017)



On test check of record/voucher for the audit period it has been observed that while making the payment to the contractor, statutory recoveries such as TDS under section 194(c) of the Income Tax Act had not been deducted from the contractor while making payment of bill, as per detail given below:-

| S.No | Financial<br>Year | Amount<br>Paid | TDS@2    | Name of the Contractor                              | Total Recovery |
|------|-------------------|----------------|----------|---|----------------|
| 1.   | 2010-2011         | 55595.00       | 1110.00  | M/s Rana Security Services                          | 1110.00        |
| 2    | 2011-2012         | 40606.00       | 808.00   | M/s Rana Security Services                          | 808.00         |
| 3    | 2013-2014         | 139072.00      | 2781.00  | M/s Perfect Detectives<br>Security Services (Regd.) | 2781.00        |
| 4    | 2014-2015         | 245356.00      | 4927.00  | M/s Perfect Detectives<br>Security Services (Regd.) | 4927.00        |
| 5    | 2015-2016         | 529257.00      | 10585.00 | M/s Perfect Detectives<br>Security Services (Regd.) | 10585.00       |
|      | GRAND<br>TOTAL    |                | 20211.00 | M/s Perfect Detectives<br>Security Services (Regd.) | 20211.00       |

In view of observation raised as above the recovery of Rs 20,211/- may be effected from the contractor M/s Perfect Detectives Security Services (Regd.) and M/s Rana Security Services after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

(D)

## Sub.: Recovery of Value Added Tax (TDS) amounting to Rs. 31216/(Audit Memo No.38 Dated: 11-01-2017)

As per section 36A of Delhi value added tax (DVAT) Act, 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government Treasury by every person, including central/state governments, union territory administrations, government department including PWD, CPWD etc. Govt. undertaking, Govt. Authorities/Boards, Local Bodies, Railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor / operator for execution of works contract. In case the amount of contract is more than Rs. 20,000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below.

| Period                   | Rate of Value Added Tax (TDS) from registered contractor | Rate of value Added Tax<br>(TDS) from Un registered<br>contractor |
|--------------------------|--|---|
| 01.04.2005 to 31.01.2011 | 2%   | 2%  |
| 01.02.2011 to 15.01.2013 | 2%   | 4%  |
| 16.01.2013 on wards      | 4%   | 6%  |

N.V

The rate of TDS was revised @4% uniformly w.e.f. 16-01-2013, for all type of contractors vide circular no., issued by the Principal Secretary (Finance).



While test scrutiny of the bills/vouchers it has been found that while making the payment to the publishers / binders the VAT-TDS has not been deducted by the college authority, as per the detail given below:-

| SI.       | Name of the  | Nature            | Vr. No. & Date  | Amount      | Rate        | VAT  |
|-----------|--|-------------------|-----------------|-------------|-------------|--|
| No        | company/ TIN No.                                     | of Work           |                 | paid        | of<br>VAT   | (Rs.)  |
| 1         | M/s Saraswati Book<br>Binding House/<br>unregistered | Binding           | 312/11/07/2011  | 80040       | 4%          | 3202   |
| 2         | M/s Jai Laxmi /<br>Unregistered                      |                   | 1072/30-11-2012 | 44982       | 4%          | 1799   |
| 3         | M/s Jai Laxmi /<br>Unregistered                      |                   | 178/27-05-2013  | 9477        | 6%          | 569  |
| 4         | M/s Ajanta Book<br>House/ unregistered               |                   | 1021/20-12-2013 | 18495       | 6%          | 1110   |
| 5         | M/s Alka Book<br>Binding/<br>unregistered            |                   | 829/14-10-2014  | 108715      | 6%          | 6523   |
| 6.        | M/s Alka Book<br>Binding/<br>unregistered            |                   | 1609/31-03-2015 | 89970       | 6%          | 5398   |
|           | Total  |                   |                 |             |             | 18601  |
| SI.<br>No | Name of the company/ TIN No.                         | Nature<br>of Work | Vr. No. & Date  | Amount paid | TDS<br>@ 2% | VAT<br>(Rs.)<br>@ 2% for<br>item no.<br>1 to 9 |
| 1.        | M/s Jyoti Enterprises/<br>Not registered             | Printing          | 214/14-06-2010  | 9713        | 194         | 194  |
| 2.        | M/s Shrish Printer /Not registered                   |                   | 215/14-06-2010  | 8050        | 161         | 161  |
| 3.        | M/s Shrish Printer //Not registered                  |                   | 364/27-07-2010  | 11990       | 240         | 240  |
| 4.        | M/s Shrish Printer //Not registered                  |                   | 443/12-08/2010  | 4180        | 84          | 84   |
| 5.        | M/s Shrish Printer . /Not registered                 |                   | 564/1309-2010   | 2810        | 56          | 56   |
| 6.        | m/S Jyoti Enterprises /Not registered                |                   | 821/26-11-2010  | 61166       | 1233        | 1233   |
| 7.        | M/s Shrish Printer /Not registered                   |                   | 964/31-12-2010  | 3740        | 75          | 75   |
| 8.        | M/s Jyoti Enterprises /Not registered                |                   | 965/31-12-2010  | 4331        | 87          | 87   |
| 9.        | M/s Shrish Printer /Not registered                   |                   | 1026/20/01/2011 | 13070       | 261         | 261  |
| 10.       | M/s Rachna Press /Not registered                     |                   | 1114/10-02-2011 | 53484       | 1070        | 2139<br>@4%                                    |
| 11.       | M/s Unique Movies /Not registered                    |                   | 1129/15-02-2011 | 72150       | 1443        | 2886<br>@4%                                    |
| 12.       | M/s Shrish Printer //Not registered                  |                   | 1310/31-03-2011 | 4900        | 98          | 196@4%   |
|           | Total  |                   |                 |             | 5002        | 7613   |

College authorities may please recover the VAT (TDS) amount to Rs.31, 216/from contractors as mentioned above after due verification of facts and figure and
deposited in government account under intimation to Audit. Similar cases if any, may
also be reviewed and recovery if any, may be also be made.



# (E) Sub. : Non deduction of statutory recoveries amounting to Rs.7,38,525/(Audit Memo No.39 Dated: 11-01-2017)

On test check or record/voucher for the audit period it has been observed that while making the payment to the contractor, statutory recoveries such as vat and labour welfare cess have not been deducted from the contractor payment as per detail given below:-

| 31.<br>No | Name of the company     | 4 1 1        | Vr. No. &<br>Date | Amount paid | VAT@4<br>% | Labour<br>Cess @<br>1% | Total<br>Recovery |
|-----------|-------------------------|--------------|-------------------|-------------|------------|------------------------|-------------------|
|           | 14/ 5-1-                | R/M work     | 1146 /            | 841590      | 33664      | 8416                   | 42080             |
|           | M/s Raju                |              | 31-12-14          |             |            |                        |                   |
| $\dashv$  | Kumar Singh<br>M/s Raju | R/M work     | 1105/             | 308867      | 12355      | 3089                   | 15444             |
| 2         | Kumar Singh             |              | 24-12-14          |             |            |                        |                   |
| 3         | M/s Raju                | R/M work     | 64/               | 1556890     | 62276      | 15569                  | 77845             |
| <b>o</b>  | Kumar Singh             |              | 24-04-14          | <u> </u>    |            |                        | 0.1700            |
| 4.        | M/s Raju                | R/M work     | 773/              | 495242      | 19810      | 4952                   | 24762             |
| ۲.        | Kumar Singh             |              | 21-10-13          |             | <u> </u>   |                        | 0000              |
| 5.        | M/s Raju                | R/M work     | 683/              | 178125      | 7125       | 1781                   | 8906              |
| J.        | Kumar Singh             |              | 30-09-13          |             | ļ <u>.</u> |                        | 05000             |
| 6.        | M/s Raju                | R/M work     | 642/              | 505858      | 20234      | 5059                   | 25293             |
| Ų.        | Kumar Singh             |              | 20-09-13          |             | -          | 4570                   | 22854             |
| 7.        | M/s Raju                | R/M work     | 476/              | 457080      | 18283      | 4570                   | 22054             |
| •         | Kumar Singh             |              | 08-08-13          |             | 1.100      | 007                    | 1486              |
| 8.        | M/s Raju                | R/M work     | 458/              | 29725       | 1189       | 297                    | 1400              |
| •         | Kumar Singh             |              | 05-08-13          |             | 0707       | 004                    | 3421              |
| 9.        | M/s Raju                | R/M work     | 451/              | 68430       | 2737       | 684                    | 3421              |
| -         | Kumar Singh             |              | 02-08-13          |             | 0475       | 543                    | 2718              |
| 10        | M/s Raju                | R/M work     | 1424/             | 54375       | 2175       | 543                    | 27 10             |
|           | Kumar Singh             |              | 19-02-13          |             | 00570      | 5143                   | 25215             |
| 11        | M/s Raju                | R/M work     | 1373/             | 514298      | 20572      | 15143                  | 20210             |
|           | Kumar Singh             |              | 08-02-13          | 450074      | 6002       | 1521                   | 7604              |
| 12        | M/s Raju                | R/M work     | 1371/             | 152074      | 6083       | 1021                   | 7.004             |
|           | Kumar Singh             |              | 08-02-13          | 004007      | 36970      | 9242                   | 46212             |
| 13        |                         | R/M work     | 1176/             | 924237      | 30970      | 3272                   | 70212             |
|           | Kumar Singh             |              | 19-12-12          | 354546      | 13822      | 3456                   | 17278             |
| 14        |                         | R/M work     | 1157/             | 354546      | 13022      | 1 3430                 | "-"               |
|           | Kumar Singh             | <del> </del> | 13-12-12          | 307280      | 12291      | 3073                   | 15364             |
| 15        |                         | R/M work     | 1125/             | 30/200      | 12231      | 00.0                   |                   |
| <u> </u>  | Kumar Singh             |              | 05-12-12          | 363255      | 14530      | 3633                   | 18163             |
| 16        | M/s Raju                | R/M work     |                   |             | 14000      | 0000                   |                   |
|           | Kumar Singh             | D (3.4       | 08-11-12          | 237882      | 9515       | 2379                   | 11894             |
| 17        | M/s Raju                | R/M work     | 972/<br>05-11-12  |             | 30.0       | 12010                  | _ ` <b> </b>      |
|           | Kumar Singh             | D (3.4       |                   | 298715      | 11949      | 2987                   | 14936             |
| 18        |                         | R/M work     | 19-10-12          |             | 11010      |                        |                   |
|           | Kumar Singh             | DAA          |                   | 756030      | 30241      | 7560                   | 37801             |
| 19        | M/s Raju                | R/M work     | 18-10-12          |             |            |                        |                   |
|           | Kumar Singh             | D/14         |                   | 264443      | 10578      | 2644                   | 13222             |
| 20        |                         | R/M work     | 08-10-12          |             | 1.33.0     |                        | · L               |
| _         | Kumar Singh             | R/M work     |                   | 157771      | 6311       | 1578                   | 7889              |
| 2         | i M/s Raju              | FOIN WOLK    | 1131              | And I       |            |                        |                   |

| L  | Kumar Singh             |          | 28-09-12          | T      | <del></del> |      |       |
|----|-------------------------|----------|-------------------|--------|-------------|------|-------|
| 22 | M/s Raju<br>Kumar Singh | R/M work | 444/<br>16-07-12  | 332010 | 13280       | 3320 | 16600 |
| 23 | M/s Raju<br>Kumar Singh | R/M work | 382/<br>04-07-12  | 330147 | 13206       | 3301 | 16507 |
| 24 | Kumar Singh             | R/M work | 330/<br>28-06-12  | 609984 | 24399       | 6100 | 30499 |
| 25 | Kumar Singh             | R/M work | 1364/<br>22-03-12 | 304354 | 12174       | 3043 | 15217 |
| 26 | M/s Raju<br>Kumar Singh | R/M work | 1162/<br>08-02-12 | 177211 | 3088        | 1772 | 8860  |
| 27 | M/s Raju<br>Kumar Singh | R/M work | 1160/<br>08-02-12 | 671098 | 26844       | 6711 | 33555 |
| 8  | M/s Raju<br>Kumar Singh | R/M work | 916/<br>07-12-11  | 557145 | 22286       | 5571 | 27857 |
| 9  | M/s Raju<br>Kumar Singh | R/M work | 690/<br>20-10-11  | 273869 | 10955       | 2739 | 13694 |
| 0  | M/s Raju<br>Kumar Singh | R/M work | 203/<br>06-06-11  | 223281 | 8931        | 2233 | 11164 |
| 1  | M/s Raju<br>Kumar Singh | R/M work | 1275/<br>18-03-11 | 272071 | 10882       | 2721 | 13603 |
| 2  | M/s Raju                | R/M work |                   | 251562 | 10062       | 2516 | 12578 |

530492

573206

846366

Total

21220

22928

33855

590821

2516

5305

5732

8464

12578

26525

28660

42319

147704 738525 College authorities may please recover the VAT (TDS) and labour cess amounting to Rs.7,38,525/- from the contractors as mentioned above after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

10-02-11

02-02-11

23-06-10

19-10-12

1073/

241/

906/

M/s Raju

M/s Raju

33

34

35

Kumar Singh

Kumar Singh

Kumar Singh

M/s Rang Lal

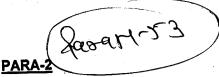
R/M work

R/M work

R/M work









Sub: Irregular payment observed in LTC Claims amounting to Rs.12,47,276/-

(Audit Memo No.19 Dated: 02-01-2017)

Test check of record of LTC claims of Swami Shardhanand College, Alipur, Delhi, revealed that irregular payment have been made to the officers /officials working in the Department.

(1) Excess payment made

During the test check of record it has further been noted that the college authority has made excess payment in respect of following cases:-

| S.No    | Name of officer/official & Dsg.             | Amount admissible | Amount paid | Excess amount to be recovered | Remarks  |
|---------|---|-------------------|-------------|-------------------------------|--|
| 1       | Dr. C.P. Bali/ Retd.<br>Ass. Prof (English) | 99642             | 100176      | 534                           | The fare shown on air ticket is only Rs.99642/-  |
| 2       | Dr. Babu Lal/ Ass<br>Prof (Physics)         | 88720             | 91176       | 2456                          | The rail fare was excess claimed.  |
| 3.      | Sh. Pankaj Kumar/<br>Ass. Prof. (English)   | 58618             | 56902       | 1716                          | The competent authority approved LTC from Delhi to Ranchi. But the Official visited Ranchi to Bokaro. Hence the amount spent to Rs.1380 is not permissible amounting to Rs. 1380. Convenient fee amounting to Rs. 336/- is also not admissible |
| 4.      | Dr. Shiva Upadhyay                          | 113308            | 115045      | 1737                          | Permission was granted to visit Chennai<br>But the official visited up to Triputi. The<br>fare between Chennai and Triputi<br>amounting to Rs.1737/- is not permissible.   |
| 5.      | Sh. Suraj Yadav/<br>Ass Prof. (History)     | 104416            | 120144      | 15728                         | The permission was granted to visit Ahamadabad. The official visited via Ahamedabad- via- Rajkot-Mumbai. The fair paid excess amounting to Rs.15728/for visiting Rajkot and Mumbai may be recovered.   |
| 6.      | Sh. R.K. Srivastava/<br>Ass Prof (Maths)    | 65435             | 70628       | 5193                          | official visited from Srinagar to Leh Ladakh. The fair paid to visit Leh Ladakh amounting to Rs.4232/ and Rs.961/ (Cute Charge and W F E E) charged by private air lines are not admissible.   |
| 7.      | Sh.R.K.Srivastava/A<br>ss Prof.(Maths)      | 145144            | 193950/-    | 48806                         | Lakshadweep and claimed ship Charges Rs. 98968/- and passed amount Rs. 53,606/ The actual ship fare comes Rs   |
|         |   |                   |             |                               | 400/- per person from Kochi to Minicoy<br>and Minicoy to Kalpeni Rs. 200/- pe<br>person and total amount comes Rs<br>4800/- with departure and return  |
| <b></b> |   | Total             | - T         | 76170                         |  |

The amount paid excess amounting to Rs.76170/- may be recovered from officials after due facts and figure under intimation to audit.

# (2) AVAILED LTC TO VISIT BAGDOGRA AGAINST CONVERSION OF ONE BLOCK OF HOME TOWN LTC INTO LTC FOR DESTINATION FOR BAGDOGRA

As per Rule 15 & 17 the relaxation of CCS (LTC) Rules, 1988, the all Central Government employees will be allowed conversion of one block of Home Town LTC into LTC for destinations in NER or J & k only. During the test check of audit it has been observed that the following official has claimed conversion of his one block of Home Town LTC into LTC for destination for Bagdogra.

| S.N<br>o. | Name o officer/official & Dsg.       | 1 1   | Vr. No.<br>/date    | LTC paid<br>(Rs.) | Leave<br>encashm<br>ent paid<br>(RS.) | Name of private agent           | Block<br>- year |
|-----------|--------------------------------------|-------|---------------------|-------------------|---------------------------------------|---------------------------------|-----------------|
| 1         | Sh. G.R. LUTHRA/ Ass Prof (Commerce) |       | 1028/<br>19-11-2012 | 109160            | 38069                                 | M/s Nacil<br>Indian<br>Airlines | 2008-<br>2009   |
|           | Proi (Commerce)                      | Dagas | Total               | 109160            | 38069                                 |                                 |                 |

Since the Bagdogra is not situated in NER, the claim is not in order. As such the recovery may be effected for entire amount of Rs. 147229/- LTC and leave encashment paid to the official. The amount paid may be recovered from officials under intimation to audit.

### (3) NON DECLARATION OF INTENDED PLACE TO VISIT IN ADVANCE

As per Rule 6 of LTC Rules, the intended place of visit should be declared by the official to the Controlling Authority in advance. During the test check of following cases it has been observed either the employee has not declared the intended place of visit in advance or the official has not visited the intended place of visit. As such he has not touched the destination place of visit. The details are given below:-

| S.N<br>o. | Name of officer/official & Dsg.                           | Place<br>of visit                     | Intended<br>place<br>declared | Vr. No.<br>/date  | LTC<br>paid<br>(Rs.) | Leave<br>encash<br>ment<br>paid<br>(RS.) | Remarks  |
|-----------|---|---------------------------------------|-------------------------------|-------------------|----------------------|--|--|
| 1         | Sh. Rakesh<br>Narain Srivatava/<br>Ass Prof<br>(Commerce) | New<br>Delhi to<br>Kochi              | Kanya-<br>kumari              | 1173/<br>13-01-15 | 104670               | 43863                                    | The official did not touch the destination which he declared in advance ( Block year 2010-2013) extended |
| 2         | Sh. Gulshan Rai<br>Luthra/Ass Prof<br>(commerce)          | New<br>Delhi to<br>Kochi to<br>Sikkim | intended<br>place to<br>visit | 1159/<br>08-01-15 | 139560               | 48617                                    | Intended place<br>to visit was not<br>declared in<br>advance<br>(Block year<br>2010-2013)<br>extended    |
|           |   | +                                     |                               | Total             | 244230               | 92480                                    |  |

In the absence of intended place declared it may not be ascertained whether the official has touched the destination place. As such claim is not admissible. Hence, claim is not in order and recovery amounting to Rs. 336710/- may be effected for entire amount of LTC as well as leave encashment





As per Rule 12 of LTC Rules and instructions issued from time to time, Air Tickets must be purchased directly from Airlines Booking Counters or Website of Airlines or through authorized travel agents viz. M/s Balmer Lawrie & Co. / M/s Ashoka Travels and Tours or IRCTC. In the following case the officials have purchased air tickets through private agents i.e. the source other than prescribed in the Rule 12 of LTC rules.



| 1  | Name of officer/official & Dsg.                          | Place of visit          | Vr. No.  <br>/date      | LTC<br>paid<br>(Rs.) | Leave<br>encashme<br>nt paid<br>(RS.) | private<br>agent                   | Block-<br>year         |
|----|--|-------------------------|-------------------------|----------------------|---------------------------------------|------------------------------------|------------------------|
| -  | Sh. R.K.<br>Garg/Retired AO                              | New Delhi<br>to Pune    | 0090<br>/04/05/2010     | 12960                | 12294                                 | M/s Nacil<br>Indian<br>Airlines    | 2006-<br>2009          |
| -  | Sh. Ashwani Kumar<br>Sharma/ Retired                     | New Delhi<br>to Sikkim  | 00061/21/04<br>/2011    | 32120                | Not paid                              | M/s Nacil<br>Indian<br>Airlines    | 2006-<br>2009          |
| ١. | Ass. Prof (Hindi) Dr. Ved Pal Rana/ Ass. Prof. (History) | New Delhi<br>to Triputi | 0339/15-07-<br>2010     | 53596                | 22653                                 | M/s<br>Ridima<br>Travelers         | 2006-<br>21009         |
| 1. | Dr. Parvin Garg/<br>Ass Prof. (Botany)                   | Delhi to<br>Portblair   | 0777/12-11-<br>2010     | 116836               | Not paid                              | Travelers<br>& Tour                | 2006-2009              |
| 5. | Dr. S.K. Dhingra/<br>Retd. Ass Prof<br>(Hindi)           |                         | 0972/05-01-<br>2011     | 35440                | 30001                                 | M/s Trans Global Tours & Travelers | 2009                   |
| 6. | Dr. Anita Marwahi<br>Retd. Ass Pro                       |                         | 1011/1301-              | 68340                |                                       | of Glass<br>Travelers              | 2009                   |
| 7. | (English)  Ms Rajinder Kaur  Ass Prof. (Maths)           | Delhi to                | 01/2011                 | 54664                | 1389                                  | connect<br>Traverers               | 2009<br>(extend<br>ed) |
| 8. | Dr. S.K. Kundra<br>Retd. Principal                       | Dejhi t<br>Bagdogra     | 0 1043/27-01<br>2011    |                      |                                       | Global<br>Tours<br>Travelers       | 2013                   |
| 9  | . Dr. Gauri Sukhla<br>Ass Prof. (Zoology                 | a,   Don                | to 1260/10-03<br>2011   | 3665                 |                                       | Tours<br>Travelers                 | & 2009                 |
| 1  | 0 Dr. Ashwani Kum<br>Sharma/ Retd. A                     | a.   Do                 | to 0061/21-0<br>or 2011 | 4- 730-              |                                       | Travelers                          |                        |
| 1  | Prof (Hindi)   |                         | Total                   | 5190                 | 93 1680                               | 74                                 | L                      |

Since the officials purchased air tickets from the source other than prescribed in the Rule 12, hence, claim is not in order and recovery amounting to Rs.6, 87,167/may be effected for entire amount of LTC as well as leave encashment

In view of observation raised above in point no. 1,2,3 &4 the recovery of Rs.12, 47,276/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made. .



200 200 D

Sub. : Recovery of License fees amounting to Rs.8,06,856/(Audit Memo No.29 Dated: 6-01-2017)

During the scrutiny of records of the college it has come to the notice of the audit that a small having a space of 26.5sq.mt. was given to Allahabad Bank within the premises of Sharaddhanand College to run its operation since its existence i.e. Dec. 2006. But it s very strange that till today no rent agreement is executed between the Allahabad Bank and the College authority.

|             |            |                |            |          | /=             | Damarka             |
|-------------|------------|----------------|------------|----------|----------------|---------------------|
| Period      | Area       | Rate per       | Monthly    | Amt.     | Total Recovery | Remarks             |
|             |            | Sq.Mtr.(in     | rate of    | paid by  |                |                     |
| ·           |            | Rs.)           | License    | bank     | 2.0            |                     |
|             |            |                | Fees(In    |          |                |                     |
|             |            |                | Rs.)       | 20001    | 400704.00      | Total Amt. Comes    |
| 01.4.2010   | 26.5sqmt.  | 455/- per      | 12058/-    | 2008/-   | 482784.00      | Rs. 578784/-, and   |
| to          |            | sqmt. Per      | рег        | per      |                | paid amount 96000/- |
| 31.3.2014   | ·          | month          | month o    | month    | inste          | . Vide office order |
|             | ·          |                | $\lambda$  | <u>.</u> | im             | no. F.18015/1/2010- |
|             |            |                | 100        | 12 04    | V /2           | POL-III date        |
|             | <b>.</b> / | 100            | ₹          | K THE    | <b>'</b>       | 29.08.2011 issued   |
|             | /          | Selle          | 1 a        | 7 /      |                | by Directorate of   |
|             |            | ١ کوي          | -000       | l. 1     |                | Estate, Govt. of    |
|             | 1/         | > <sub>1</sub> |            | 10 00    | <b>Y</b> / ' ' | India               |
| 1.4.2014 tø | 26.5sqmt   | 585/- per      | 15503/-    | 2000/-   | 324072.00      | Total Amt. Comes    |
| 31.3.2016   | 20.55qm    | sqmt. Per      | per months | per      | /              | Rs. 372072/-, and   |
| 31.3.2010   | ł          | month          | month      | magen    | <b>{</b>       | paid amount 48000/- |
|             |            |                | 200        | 11 1/2/  |                | . Vide office order |
|             |            |                | 7          | X        | 1              | no. F.18015/1/2010- |
| 1           |            |                |            | 1        |                | POL-III date        |
|             | 1.         |                |            |          |                | 21.07.2015 relates  |
|             | <b>\</b> . | i              | 1 /        | 1        | •              | to revised rate of  |
|             | 1          | 1              |            |          |                | licence fee issued  |
|             |            |                | 1          |          |                | by Directorate of   |
|             |            | /              |            |          |                | Estate, Govt. of    |
|             |            |                |            |          | <u> </u>       | India               |

Further, a rent agreement may be executed between Principal Shraddhannd College and the Allahabad Bank immediately incorporating necessary clause regarding recovery of license fee @ Rs.15503/- pr month to be recovered from April 2016 onwards

Further, the above mentioned amount of Rs. 8, 06,856/- be recovered from the Allahabad Bank, Swami Shraddhanand College under intimation to the audit.

Azer .

· PARA NO. 04 ROBERT-SB



Sub.: Recovery overpayment of Transport Allowance amounting to Rs.34, 42,746/(Audit Memo No. 33 Dated: 9.01.2017)

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training tour etc. During the month of June, the college remained close due to vacation period from Mid-May every year. As such TA for the month of June 10-2015 (Audit period) to the following teaching staff of college is no admissible.

|          |                   |        |        |        |        |             |         | Amount<br>to be |
|----------|-------------------|--------|--------|--------|--------|-------------|---------|-----------------|
|          | Name of the       | Jun-10 | Jun-11 | Jun-12 | Jun-13 | Jun-14      | Jun-15  | recovered       |
| .No.     | DR.(MRS.) NEENA   |        |        | 5280   | 5760   | 6400        | 6816    | 33408           |
| 1        | RANI DHIMAN       | 4320   | 4832   | 3260   | 3700   |             |         |                 |
|          | DR. (MRS.)        |        | 4022   | 5280   | 5760   | 6400        | 6816    | 33408           |
| 2        | REKHA JOSHI       | 4320   | 4832   | 5280   | 3,00   |             |         |                 |
|          | DR. (MRS.)        |        |        |        |        |             | -       |                 |
|          | NEELAM            | 4000   | 4022   | 5280   | 0      | 0           | 0       | 14432           |
| 3        | SAWHNEY           | 4320   | 4832   | 3280   |        |             |         |                 |
|          | DR. PRAVEEN       | 4000   | 4022   | 5280   | 5760   | 6400        | 6816    | 33408           |
| 4        | GARG              | 4320   | 4832   | 5280   | 37.00  |             |         |                 |
|          | DR.(MRS.) RENU    |        | 4022   | E 700  | 5760   | 6400        | 6816    | 33408           |
| 5        | GARG              | 4320   | 4832   | 5280   | 3700   | 0.100       |         |                 |
|          | DR.(MRS.)         |        |        | 5300   | 5760   | 6400        | 6816    | 33408           |
| 6        | SADHNA BABBAR     | 4320   | 4832   | 5280   | 3760   | 0400        |         |                 |
|          | DR. (MRS.) GEETA  |        |        | 5200   | 5760   | 6400        | 6816    | 33408           |
| 7        | SAXENA            | 4320   | 4832   | 5280   | 3700   | 0400        |         |                 |
|          | MRS.              |        |        |        |        |             |         |                 |
|          | MADHULIKA         |        |        |        | F760   | 6400        | 6816    | 33408           |
| . 8      | SINGH             | 4320   | 4832   | 5280   | 5760   | .0400       | - 0010  |                 |
|          | DR.               |        |        |        |        |             |         |                 |
|          | BHOQPANDER        |        |        | 5200   | 5760   | 6400        | 6816    | 33408           |
| 9        | GIRI              | 4320   | 4832   | 5280   | 3/00   | 1 0400      |         |                 |
|          | DR. BHUPINDER     |        |        | 5000   | 5760   | 6400        | 6816    | 33408           |
| 10       | MEHTA             | 4320   | 4832   | 5280   | 3/00   | 0400        |         |                 |
|          | DR. G.K.          |        |        |        | 5760   | 6400        | 6816    | 33408           |
| 11       | PARASHAR          | 4320   |        |        |        | <del></del> | 6816    |                 |
| 12       | DR. S.B. TYAGI    | 4320   |        | ·      |        |             |         |                 |
| 13       | B DR. S.C. ANAND  | 4320   | 4832   | 2 0    | 0      | '           | \\`     |                 |
|          | DR. GAJENDRA      | ,      |        |        | 5766   | 6400        | 6810    | 3340            |
| 14       | GAUR              | 4320   |        |        |        | +           |         | 915             |
| 1!       | DR. N.N. SHARMA   | 4320   |        |        |        |             |         | 5817            |
| 10       | 6 DR. S.K. KUNDRA | 9450   | 10570  | 11550  | 12600  | 14000       |         |                 |
|          | MRS. USHA         |        |        |        | 576    | 6400        |         | 0 2659          |
| 1        | 7 AHUJA           | 4320   | 4832   | 5280   | 5760   | 0400        | <u></u> |                 |
|          | MRS. SARASWATI    |        |        |        |        | 6400        | 681     | 6 3340          |
| 1        | 8 KANODIYA        | 432    | 0 483  | 2 528  | 0 576  | 0400        | +       |                 |
|          | DR. PRADEEP P.    |        |        |        | 576    | 0 6400      | 681     | 6 3340          |
| 1        | 9 SINGH           | 432    | 0 483  | 2 528  | 0 576  | 0 0400      | 1       |                 |
| <u> </u> | DR. SUMAN         |        |        |        |        | 6400        | 681     | 6 3340          |
| -        | 20 YADAV          | 432    | 0 483  | 2 528  | 0 576  | 0 640       | 003     |                 |

|      | 1                 | 4000 | 4022 | 5280 | 5760     | 6400   | 6816 | 33408  |
|------|-------------------|------|------|------|----------|--------|------|--------|
| 21   | DR. MAN MOHAN     | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 22   | DR. P.V. KHATRI   | 4320 | 4832 | 3280 | 3700     | - 0.00 |      |        |
|      | DR. R.N.          |      | 4022 | 5390 | 5760     | 6400   | 6816 | 33408  |
| 23   | SRIVASTAVA        | 4320 | 4832 | 5280 | 5760     | 6400   | 0    | 26592  |
| 24   | DR. R.N. GARG     | 4320 | 4832 | 5280 | 3700     | - 0400 |      |        |
|      | DR. (MRS.) RENU   |      | 4000 | 5380 | 5760     | 6400   | 6816 | 33408  |
| 25   | SOBTI             | 4320 | 4832 | 5280 | 3/60     |        |      |        |
|      | MRS.              |      |      |      |          |        |      |        |
|      | SUDHANSHU         |      | 4000 | 5300 | 5760     | 6400   | 6816 | 33408  |
| 26   | BANSAL            | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 27   | MRS. SUSHILA      | 4320 | 4832 | 5280 |          | 6400   | 6816 | 33408  |
| 28   | SH. K.K. JOSHI    | 4320 | 4832 | 5280 | 5760     | 0400   | 0    | 20192  |
| 29   | SH. M.L. BANSAL   | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 30   | SH. N.K. OBEROI   | 4320 | 4832 | 5280 | 5760     |        | 0810 | 26592  |
| 31   | DR. N.L. SHARMA   | 4320 | 4832 | 5280 | 5760     | 6400   |      | 26592  |
| 32   | SH. O.P. SINGHAL  | 4320 | 4832 | 5280 | 5760     | 6400   | 0    |        |
| 33   |                   | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 34   |                   | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
|      | DR. DOONGAR       |      |      |      |          |        |      | 22400  |
| 35   | 4                 | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| - 33 | MRS. MEERA        |      |      |      |          |        |      | 0.5500 |
| 36   |                   | 4320 | 4832 | 5280 | 5760     | 6400   | 0    | 26592  |
| 30   | DR. (MRS.)        |      |      |      |          |        |      |        |
| 37   |                   | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 3/   | DR.(MRS.)         |      | -    |      |          |        |      |        |
| 1    |                   | 4320 | 4832 | 0    | 0        | 0      | 0    | 9152   |
| 38   |                   | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 39   |                   | 4320 | 4832 | 0    | 0        | 0      | 0    | 9152   |
| 40   |                   | 4320 |      |      |          |        |      |        |
|      | SH. JOGINDER      | 4320 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 4:   | 1 SINGH           | 4320 | 1032 |      |          |        |      | * *    |
|      | MISS. SANGEETA    | 4220 | 4832 | 0    | 0        | 0      | 0    | 9152   |
| 4    | 2 RANI            | 4320 | 4632 |      | <u> </u> |        |      |        |
|      | MRS. ARUNA        | 4220 | 4832 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 4    | 3 SHOKEEN         | 4320 | 4832 | 3280 | 3,00     | -      |      |        |
|      | SH. JEETENDRA     | 4220 | 4022 | 5280 | 5760     | 6400   | 6816 | 33408  |
| 4    | 4 KUMAR PANDEY    | 4320 | 4832 | 3280 | 3,00     |        |      |        |
|      | SH. PROVAKAR      |      |      | 5280 | 5760     | 6400   | 6816 | 24256  |
| 4    | 5 PALAKA          | 0    | 0    | 3280 | 3,00     | -      |      |        |
|      | DR. PANKAJ        |      | 4000 | 5200 | 5760     | 6400   | 6816 | 33408  |
| 4    | 6 BHAN            | 4320 | 4832 | 5280 |          |        | 6816 | 33408  |
| 4    | 7 DR. Y.K. SHARMA | 4320 | 4832 | 5280 | 3700     | 0400   |      |        |
|      | DR. (MRS.) ANITA  |      |      |      |          | 0      | o    | 9152   |
| 1    | 18 MARWAHA        | 4320 | 4832 | 0    | <u> </u> | '      |      |        |
|      | DR.(MRS.) C.P.    |      | ** . |      |          | 0      | o    | 14432  |
| ,    | 49 BALI           | 4320 | 4832 | 5280 |          | 1      | +    |        |
|      | DR.(MRS.) KUHU    |      |      | ·    |          | C400   | 0    | 26592  |
|      | 50 CHANANA        | 4320 | 4832 | 5280 | 5760     | 6400   | +    | 20332  |
|      | DR.(MRS.) SAROJ   |      |      |      |          |        | 6016 | 33408  |
|      | 51 BALA           | 4320 | 4832 | 5280 | 576      | 0 6400 | 6816 | 33408  |
|      |                   |      |      |      | 1        | l      | 1    |        |
| -    | SH. PANKAJ        |      | ,    | 1    | 576      | 6400   | 6816 | 33408  |

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| •      |          |                                   |              |              |              |              |              | 1            |                |
|--------|----------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
|        | 53       | SH. BIJAY KUMAR<br>PADHAN         | 8640         | 9664         | 10560        | 11520        | 12800        | 13632        | 66816          |
| ^-<br> |          | DR. ANAND                         | 4320         | 4832         | 5280         | 0            | 6400         | 6816         | 27648          |
|        | 54<br>55 | MALIK DR. DALIEET SINGH           | 4320         | 4832         | 5280         | 5760         | 6400         | 6816         | 33408          |
|        | 56       | DR. JAGBIR<br>SINGH               | 4320         | 4832         | 0            | 0            | 0            | 6816         | 15968          |
|        | 57       | DR. SUBHASH<br>ANAND              | 4320         | 4832         | 5280         | 5760         | 0            | 0            | 20192          |
| -      | 58       | DR.(MISS.) PREETI<br>SACHAR       | 4320         | 4832         | 5280         | 5760         | 6400         | 6816         | 33408          |
|        | 59       | DR.(MRS.)<br>USHVINDER<br>KAUR    | 4320         | 4832         | 5280         | 5760         | 6400         | 6816         | 33408          |
|        | 60       | MRS. KIRAN<br>DABAS               | 4320         | 4832         | 5280         | 0            | 0            | 6816         | 21248          |
|        | 61       | MRS. ANJALI<br>YADAV              | 4320         | 4832         | 5280         | 5760         | 6400         | 0            | 26592          |
|        | 62       | DR. (MRS.)<br>KAMLESH<br>SAREEN   | 4320         | 4832         | 5280         | 5760         | 6400         | 6816         | 33408          |
|        | 63       | DR. R.S.<br>BHARDWAJ              | 4320         | 4832         | 5280         | 5760         | 6400         | 6816<br>6816 | 33408<br>33408 |
| -      | 64       | DR. S.S. KHATRI<br>DR. (MISS.)    | 4320         | 4832         | 5280         | 5760         | 6400<br>6400 | 6816         | 33408          |
| F      | 65       | VINEETA KUMARI<br>DR.(MRS.) REKHA | 4320         | 4832         | 5280         | 5760<br>5760 | 6400         | 0010         | 26592          |
|        | 66       | DHINGRA DR. ASHWANI               | 4320         | 4832         | 5280         | 0            | 0400         | 0            | 9152           |
|        | 67<br>68 |                                   | 4320<br>4320 | 4832<br>4832 | 0            | 0            | 0            | 0            | 9152           |
|        | 69       | SH. PRADEEP<br>KUMAR              | 4320         | 4832         | 5280         |              | 6400<br>6400 | 6816<br>6816 | 33408<br>33408 |
| -      | 70       | SH. TEK CHAND SH. GOPAL LAL       | 4320         | 4832         | 5280         |              | 6400         | 6816         | 33408          |
|        | 71       | DR. VED PAL                       | 4320         | 4832         | 5280<br>5280 |              | 6400         | 6816         | 33408          |
|        | 72       | SH. KUMAR                         | 4320         | 4832<br>4832 |              |              |              | 6816         | 33408          |
|        | 73       | DR. SHALABH                       | 4320         | 4832         |              |              |              | 6816         | 33408          |
|        | 74<br>75 | SH. SURAJ YADAV                   | 0            | .0           | 0            | 5760         | 6400         | 6816<br>6816 | 18976<br>33408 |
|        | 70       | SH. RANJAN                        | 4320         | 4832         |              |              |              |              | 33408          |
|        | 7        | MRS. ADITI                        | 4320         |              |              |              |              |              | 33408          |
|        |          | 8 GUPTA<br>SH. MANISH<br>9 SHARMA | 8640         |              |              |              |              |              | 66816          |
|        |          | O DR. S.H. RAZA                   | 4320         |              | 528          | 0 5760       | 6400         | 6816         | 33408          |

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|      |                          |      |       | اممما    | 5760  | 6400   | 6816   | 3              | 3408          |           |
|------|--------------------------|------|-------|----------|-------|--------|--------|----------------|---------------|-----------|
| 81 D | R. VED PRIYA             | 4320 | 4832  | 5280     | 3/60  | (3400) |        |                |               |           |
| !    | ARS. USHA                | 4320 | 4832  | 5280     | 0     | 0      | . 0    | 1 1            | 14432         |           |
|      | NAGPAL                   | 4320 | 7,000 |          |       |        | 6016   | \ ,            | 33408         |           |
|      | SH. R.K.<br>SHRIVASTAVA  | 4320 | 4832  | 5280     | 5760  | 6400   | 6816   | <del>  '</del> | 33100         |           |
|      | MRS. RAJINDER            |      |       | F200     | 5760  | 6400   | 6816   |                | 33408         |           |
|      | KAUR                     | 4320 | 4832  | 5280     | 3700  | 0.55   |        |                |               |           |
|      | MRS. SEEMA               | 4320 | 4832  | 5280     | 5760  | 6400   | 6816   | -              | 33408         | -         |
|      | DR. (MRS.) A.            | 4320 |       |          |       |        | 6016   |                | 33408         |           |
| 1    | ARCHANA                  | 4320 | 4832  | 5280     | 5760  | 6400   | 6816   | -              | 33400         | 1         |
|      | DR. (MRS.)               |      |       | 5200     | 5760  | 6400   | 6816   | 5              | 33408         | , ]       |
| 87   | ANJANA KAPOOR            | 4320 | 4832  | 5280     | 3700  | +      |        |                |               |           |
|      | DR. (MRS.) RENU          | 4320 | 4832  | 5280     | 5760  | 6400   | 6816   | 5              | 33408         | -         |
| 88   | DUTT                     | 4520 | 0     | 5280     | 0     |        | ) (    | <u> </u>       | 5280          | 4         |
| 89   | DR.P.K. MEHTA            |      |       |          |       |        |        |                | 22409         |           |
| 90   | DR. S.K.<br>SHRIVASTAVA  | 4320 | 4832  | 5280     | 5760  |        |        |                | 33408<br>9152 | 1         |
| 91   | DR. A.K. VERMA           | 4320 | 4832  | 0        |       |        |        | 0              | 3340          | -1        |
| 92   | DR. BABU LAL             | 4320 | 4832  | 5280     | 5760  | 640    | 0 001  | <del>-</del>   | 3340          | $\exists$ |
|      | DR. VINOD                |      |       | 5300     | 5760  | 640    | 681    | .6             | 3340          | 8         |
| 93   | PARSHAD                  | 4320 | 4832  | 5280     | 370   | 1      |        |                |               |           |
|      | DR.(MRS.) RUBY           | 4320 | 4832  | 5280     | 576   | 640    | 0 681  | 6              | 3340          | 8         |
| 94   | GUPTA                    | 4520 | 4032  | 1        |       |        |        |                |               |           |
| 0.5  | DR. MUKESH<br>KUMAR RANA | 4320 | 4832  | 5280     | 576   | 0 640  | 0 681  | 16             | 3340          | 8         |
| 95   | DR. (MRS.) SHIVA         |      |       |          | _ \   |        | 0 68:  | 16             | 3340          | 18        |
| 96   |                          | 4320 |       |          |       |        |        |                | 3340          | _         |
| 97   | SH. ASHISH TYAGI         | 4320 | 4832  | 528      | 0 576 | 0 641  | 00.    | -              |               |           |
|      | DR. P.K.                 |      | 402   | 528      |       | 0      | 0      | 0              | 144           | 32        |
| 98   |                          | 4320 | 4832  | 2 520    | -     |        |        |                |               |           |
|      | MRS. ASHA                | 4320 | 483   | 2 528    | o     | 0      | 0      | 0              | 144           |           |
| 99   | THE THE PALAS            | 4320 |       |          | 0 57  | 60 64  | 00     | 0              | 265           | 92        |
| 100  | SH. PANKAJ               |      |       |          |       |        |        |                | 668           | 16        |
| 101  |                          | 8640 | 966   | 4 1056   | 0 115 | 20 128 | 00 136 | 32             | 000           | 10        |
|      | SH. MANISH               |      |       |          | 57    | 60 64  | .00 68 | 316            | 334           | .08       |
| 102  | KUMAR                    | 4320 | 0 483 | 2 528    | 30 37 | 00 04  |        |                |               |           |
|      | SH. VINOD                |      |       |          | 1     |        |        |                |               |           |
|      | KUMAR                    | 432  | 0 483 | 32       | 0     | 0      | 0      | 0              |               | 152       |
| 10   | 11.051                   | 432  |       |          | 80 57 | 60 64  | 100 6  | 816            | 334           | +UE       |
| 10   | DR. INDER                | 1    |       |          |       |        | 400    | 816            | 334           | 408       |
| 10   |                          | 432  | 0 483 | 32 52    | 80 57 | 760 64 | 400 6  | 810            |               |           |
|      | DR. NEERA                |      | _     | 22 52    | 90 5  | 760 6  | 400 6  | 816            | 33            | 408       |
| 10   |                          | 432  | 20 48 | 32 32    | 80 5  | 3      |        |                |               |           |
|      | DR. SURENDRA             | And  | 20 48 | 32 52    | 280 5 | 760 6  | 400 6  | 816            | 33            | 40        |
| 10   |                          | 432  | 20 40 | <u> </u> |       |        |        |                | =             |           |
|      | DR. SURENDER             | 43   | 20 48 | 32 5     | 280 5 | 760 6  | 400 6  | 816            | 33            | 40        |
| 10   | DR.(MRS.) SHAIN          |      |       |          |       |        |        |                | . 1/          | 143       |
| 1    | 09 NAGPAL                | 43   | 20 48 | 332 5    | 280   | 0      | 0      | 0              | 7.            |           |
|      | US MADITAL               |      |       |          |       | sal.   |        |                |               |           |

|     |                 | _*     |        |        | 1      | 1      | 1      | (0)     |
|-----|-----------------|--------|--------|--------|--------|--------|--------|---------|
| -   | DR. (MRS.)      |        |        |        |        |        |        |         |
|     | TANUSHRI        |        |        |        |        | 6400   | 6816   | 33408   |
| 110 | SAXENA          | 4320   | 4832   | 5280   | 5760   | 6400   | 9910   | 33400   |
|     | DR.(MRS.) RAJNI |        |        | · .    |        | 5400   | 6816   | 33408   |
| 111 | ARORA           | 4320   | 4832   | 5280   | 5760   | 6400   | 9910   | 33400   |
|     | MRS. GAURI      |        |        |        |        | 5400   | 6816   | 24256   |
| 112 | MISHRA          |        |        | 5280   | 5760   | 6400   | 9910   | 24230   |
|     | MISS. M. THOIBI | ·      |        |        |        |        | 6816   | 21728   |
| 113 | DEVI            | 4320   | 4832   | 0      | 5760   | 0      | 0910   | 21/20   |
|     | DR.(MRS.)       |        |        |        | -750   | 6400   | 6816   | 33408   |
| 114 | NAMRATA         | 4320   | 4832   | 5280   | 5760   | 6400   | 9910   | 33400   |
|     | DR. UMESH       |        | [      |        |        | 0      | 6816   | 6816    |
| 115 | KUMAR           | 0      | 0      | 0      | 0      | 0      | 6816   | 6816    |
| 116 | DR. ANIL KUMAR  | 0      | 0      | 0      | 0      |        | 0010   | 0010    |
|     | DR. UMA         |        |        |        |        |        |        |         |
|     | SHANKAR         |        |        |        |        | o      | 6816   | 6816    |
| 117 | CHAUDHARY       | 0      | 0      | 0      | 0      |        | 0010   |         |
|     | DR. DEVENDRA    |        |        |        |        | o      | 6816   | 6816    |
| 118 | KUMAR           | 0      | 0      | 0      | 0      |        | - 0010 |         |
|     | DR. L.B.        |        |        | _      |        | o      | 6816   | 6816    |
| 119 | SWARNKAR        | 0      | 0      | 0      | 0      |        | 0010   |         |
|     | DR. PRATIBHA    |        |        |        |        |        | 6816   | 6816    |
| 120 | RANA            | 0      | 0      | 0      | 0      | 0      | 6816   | 6816    |
| 121 | DR. AISHWARYA   | 0      | 0      | 0      | 0      | 0      | 0010   | 0010    |
|     | DR. SUDHANSHU   | 1      |        | 1      |        |        | C016   | 6816    |
| 122 |                 | 0      | 0      | 0      | 0      | 0      | 6816   | 0010    |
|     | DR. SADHNA      |        |        | ·      | _      |        | C016   | 6816    |
| 123 | KUSHWAHA        | 0      | 0      | 0      | 0      | 0      | 6816   | 3442746 |
|     | Grand Total     | 493290 | 551754 | 555390 | 565560 | 615600 | 661152 | 3442/40 |

The college is failed to provide any order of the Competent Authority / Principal of the College which confirms that the teachers have attended the College in the month of June 2010, Jule,11,June-12,June-13,June-14,June-15 during which the college remained closed on account of annual vacation period, as such TA granted to the above mentioned staff is irregular and be invariable be recovered from the salary of the above mentioned staff after due verification of facts and figure and deposited amounting to Rs. Rs.34,42,746/- in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

PARANO. 5

(garga)

Sub.: Over payment of Pay, DA and HRA during study leave amounting to Rs. 2, 67,437/(Audit Memo No. 35 Dated: 10.01.2017)

In terms of Leave Rules "Study leave is granted to Govt. Servants with not less than five years service for undergoing a special course consisting of higher studies or specialized training in a professional or technical subject having a direct and close connection with the sphere of his duties or being capable of widening his mind in a manner likely to improve his ability as a civil servant. Further as regard Leave Salary: It will be equal to pay last drawn plus DA and HRA. Further HRA is payable for the first 180 days at the rates applicable at the last place of duty; continuance beyond 180 days will be subject to the production of prescribed certificate for the drawl.

During the course of test check of the records provided by the college it has come to the notice of the audit that the following officials were granted Study Leave however instead of leave salary they are being paid increments and enhanced DA and HRA periodically which is not admissible during the Study Leave:

| Name of the<br>Official |                | Designation     | Leave Period        |       | Salary adı<br>Study Le |      |  |
|-------------------------|----------------|-----------------|---------------------|-------|------------------------|------|--|
|                         | pinder Giri    | Asst.           | 1.10.2014 to        | Basic | DA                     | HRA  |  |
|                         |                | Professor       | 30.09.2015          | 23890 | 33052                  | 9267 |  |
| Salary p                | aid during the | Study eave as p | er following detail | s :-  |                        |      |  |
| Period                  | 1.10.2014      | 1.1.2015 to     | 1.07.2015 to        |       |                        |      |  |
|                         | to             | 30.06.2015      | 30.09.2015          |       |                        |      |  |
|                         | 31.12.2014     |                 |                     |       |                        |      |  |
| Basic                   | 23890          | 23890           | 24820               |       |                        |      |  |
| DA                      | 33052          | 34906           | 37866               |       |                        |      |  |
| HRA                     | 9267           | 9267            | 9546                |       |                        |      |  |
| Amount                  | to be recover  | ed              |                     |       |                        |      |  |
| Basic                   |                | -               | 930x3=2790          |       |                        |      |  |
| DA                      |                | 1854x6=11124    | 4814x3=14412        |       |                        |      |  |
| HRA                     | -              | -               | 279x3=837           |       |                        |      |  |
|                         |                | 11124           | 18039               |       | 1                      |      |  |

| Name o          | f the Official             | Designation               | Leave Period     |          | Salary adr<br>Study Lea |       |  |
|-----------------|----------------------------|---------------------------|------------------|----------|-------------------------|-------|--|
| Dr. Suraj Yadav |                            | Associate                 | 1.09.2012 to     | Basic DA |                         | HRA   |  |
|                 | ,                          | Professor                 | 27.03.2013       | 26900    | 22035                   | 10170 |  |
| Salary p        | oaid during the S          | tudy eave as per          | following detail | S :-     |                         |       |  |
| Period          | 1.09.2012 to<br>31.12.2012 | 1.1.2013 to<br>27.03.2013 |                  |          |                         |       |  |
| Basic           | 26900                      | 26900                     |                  |          |                         |       |  |
| DA              | 24408                      | 27120                     |                  |          |                         |       |  |
| HRA             | 10170                      | 10170                     |                  |          | , ,                     |       |  |
| Amount          | to be recovered            |                           |                  |          |                         |       |  |
| Basic           | -                          |                           |                  |          |                         |       |  |
| DA              | 2373x4=9492                |                           |                  |          |                         |       |  |
| HRA             | -                          | 5085x2=10170<br>+4429     |                  |          |                         |       |  |
|                 |                            |                           |                  |          |                         |       |  |

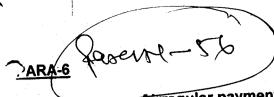
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|---|---|---|---|---|---|
|   |   | 7 | B | Ò | , |

| 3.<br>Name        |                 | Designation               | Leave<br>Period        |             | Leave S<br>Study L  |       | admissi       | ble       |                    |
|-------------------|-----------------|---------------------------|------------------------|-------------|---------------------|-------|---------------|-----------|--------------------|
| Officia           |                 | Acct                      | 1.09.2009              | to          | Basic               |       | DA            |           | HRA                |
| Sh. Pro<br>Palaka |                 | Asst.<br>Professor        | 06.01.201              | 2           | 20810               |       | 6118          |           | 8343               |
| Salary            | paid during th  | e Study leave             | as per follow          | ing (       | details :-          |       |               |           |                    |
| Perio<br>d        | 1.09.2009<br>to | 1.1.2010 to<br>30.06.2010 | 1.07.2010<br>31.12.201 |             | 1.1.201<br>30.06.20 |       | 1.7.201<br>to |           | 1.1.201<br>2 to    |
|                   | 31.12.2009      |                           |                        |             |                     |       | 31.12.2       |           | 6.1.201            |
| Basic             | 20810           | 20810                     | 21650                  |             | 21650               |       | 2251          |           | 22510              |
| DA                | 7509            | 9734                      | 12893                  |             | 14612               |       | 1711          |           | 19182              |
| HRA               | 8343            | 8343                      | 8595                   |             | 8595                |       | 8853          | 3         | 8853               |
| Amour<br>Basic    | nt to be recove | ered<br>-                 | 840×6=5040             | 840         | x6=5040             | 1700× | 6=10200       | 31        | <u>700x6</u> =329  |
| DA                | 1391x4=5564     | 3616x6=21696              | 6775x6=40650           | 849         | 4x6=50694           | 10998 | x6=65988      | 130<br>31 | <u>064×6</u> =2529 |
| HRA               | •               | •                         | 252x6=1512             | 252         | x6=1512             | 510x6 | =3060         |           | <u>510x6</u> =99   |
|                   | 5564            | 21696                     | 47202                  | 575         | 16                  | 79248 |               |           | 2957               |
| TOTAL             | AMOUNT TO       | BE RECOVER                | RED (C) 214            | <u> 183</u> |                     |       |               |           |                    |

In view of observation raised as above the recovery of Rs, 2, 67,437/- may be recovered from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

Sign





Sub.: Recovery of irregular payment of encashment of 10 days earned leave amounting to Rs. 611805/-

(Audit Memo No.42 Dated: 12-01-2017)

As per CCS (LTC) Rules, 1988 and CCS (Leave) Rules, 1972, the period of leave encashed shall be deducted from the quantum of leave that can be normally encashed by the government servant at the time of superannuation.

During the test check of audit for the period 2010-2016 it has been observed that the college authority has allowed the staff 10 days encashment of earned leave along with LTC but the leave so granted have not been debited from the leave account resulting overpayment of earned leave to the officer at the time of their superannuation.

Some of the cases are given below:-

| S.No. | Name of the Official/officer              | Over payment<br>Leave encas<br>during the block | shment paid    | Amount to be recovered | Remarks                                     |
|-------|---|---|----------------|------------------------|---|
| 1.    | Dr. S.K. Kundra/<br>Retd. Principal       | 2014-17<br>2010-13                              | 52123<br>36403 | 88526                  | Leave<br>not<br>debited in<br>EL<br>Account |
| 2.    | Sh. R.N. Garg/                            | 2014-17   | 49832          | 49832                  | -do-  |
| 3.    | Retd. Ass. Prof<br>Sh. O.P. Singhal /     | 2014-17   | 48617<br>48617 | 97234                  | -do-  |
| 4.    | Retd. Ass. Prof. Sh. RK. Joshi/Retd. Ass. | 2010-13<br>2014-15<br>2016-17                   | 49832<br>51276 | 101108                 | -do-  |
| 5.    | Prof. Mrs. Usha Ahuja/                    | 2014-17<br>2010-13                              | 46973<br>30482 | 77455                  | -do-  |
| 6.    | Retd. Ass. Prog<br>Mrs. Veena Dalal/      |   | 51436          | 51436                  | -do-  |
| 7.    | Retd. Ass. Prof Dr. S.S. Khatri/          | 2010-13   | 42053          | 42053                  | -do-  |
| 8.    | Retd. Ass. Prof Mrs. Asha Nayyar/         | 2010-13   | 36957          | 36957                  | -do-  |
| 9.    | Retd. Ass. Prof<br>Dr. S. C. Anand/       | 2010-13   | 33255          | 33255                  | -do-  |
| 10.   | Retd. Ass. Prof Dr. Usha Nagpa/           | 2010-13   | 33949          | 33949                  | -do-  |
|       | Retd. Ass. Prof                           |   | Total          | 611805                 |   |

Hence, recovery of Rs.611805/- may be made from the above retired official after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.



### PARA 7

Sub: Non-production of Records.

(Audit Memo No.44 Dated 13-01-2017)

The following records have not been produced before audit for the audit period 2010-2016

1. The record pertaining to the ad-hoc appointment / contractual staff (Teaching & Non Teaching) in the college was not made available to the audit.

2. Unserviceable/Dead Stock Record.

3. Attendance Register of Teaching staff

4: Budget Control Register

4. Budget Control Register

rent l.e. canteen 5. Records of premises occollege given of

6. AMC/Files

7. Student Society Fund Record

8. Master Register of files containing details of the files opened for use

9. Stock Register of Receipt Book

10. Fire safety file / certificate

The above record should be shown to next audit.

DEEPAK KUMAR SHARMA INSPECTING AUDIT OFFICER **AUDIT PARTY NO.IX** 



### PART - II CURRENT AUDIT REPORT (2016-2018)



PARA No. 1- Overpayment of Family Planning Allowance amounting to Rs 169400/- (Ref. Audit Memo No. 2 dated 27/02/2019)

During the test check of salary voucher of Swami Shraddhanand College, it was found that Family Planning Allowance is still being paid to the employees, Whereas the same has been discontinued w.e.f 01/07/2017. As per the Ministry of Finance, Govt of India circular F.No12(4)/2016-EIII.A dated 07/07/2017, The decisions of the Government on various allowances based on the recommendations of the 7th Central Pay Commission and in the light of the recommendations of the Committee have since been notifies as per the Resolution No.11-1/2016-IC dated 06/07/2017. As mentioned at Sl.No.60 of the Appendix-II, the recommendation of the 7th CPC to abolish Family Planning Allowance, as admissible hitherto, shall cease to exist in all cases and FPA shall stand discontinued w.e.f 01/07/2017. Few cases are

| S.No |                                       | Period                             | Allowance            | Recovery      |
|------|---------------------------------------|------------------------------------|----------------------|---------------|
| 1    | Sh. Naresh Kumar, Office<br>Attendent | 01/07/2017 to 28/02/2019=20 Months | Paid 210 x 20        | 4200          |
| 2    | Sh. Rahul Pathak, Sr.<br>Asstt        | 01/07/2017 to 28/02/2019=20 Months | 5 250 x 20           | 5000          |
| 3    | Sh. Ganesh Giri, Lab Asst             | 01/07/2017 to 28/02/2019=20 Months | 050 00               |               |
| 4    | Sh. Jagbir Singh, Lab Asst            | 01/07/2017 to 28/02/2019=20 Months |                      | 5000          |
| 5    | Smt. Nirmala, Lab Asst                | 01/07/2017 to 28/02/2019=20 Months |                      | 4200          |
| 6    | Sh. Rakesh Kumar, Lab<br>Asst         | 01/07/2017 to 28/02/2019=20 Months | 210 x 20<br>210 x 20 | 4200          |
| 7    | Sh. R.C.Ranout, Lab Asst              | 01/07/2017 to 28/02/2019=20 Months | 050                  |               |
| 8    | Sh. Gian Chand, Lab Asst              | 01/07/2017 to 28/02/2019=20 Months | 250 x 20             | 5000          |
| 9    | Sh. Ran Singh, Lab Asst               | 01/07/2017 to 20/02/2019=20 Months |                      | 5000          |
| 10   | Sh. Ashok Kumar                       | 01/07/2017 to 28/02/2019=20 Months | 250 x 20             | 5000          |
| 11   | Sharma, Lab Asst                      | 01/07/2017 to 28/02/2019=20 Months | 400 x 20             | 8000          |
|      | Sh. Kulbir Singh, Lab<br>Asst         | 01/07/2017 to 28/02/2019=20 Months | 210 x 20             | 4200          |
| 12   | Sh. Kamal Deen, Lab Asst              | 01/07/2017 to 28/02/2019=20 Months | 210 x 20             | 1000          |
| 13   | Smt. Sunita Rana, Lab<br>Asst         | 01/07/2017 to 28/02/2019=20 Months | 210 x 20<br>210 x 20 | 4200<br>4200  |
| 14   | Sh. Mahi Pal, Prof Asst               | 01/07/2017 to 28/02/2019=20 Months | 010                  |               |
| 15   | Sh. Sushil, Lab Asst                  | 01/07/2017 to 28/02/2019=20 Months | 210 x 20             | 4200          |
| 16   | Dr. Geeta Saxena,<br>Associate Prof   | 01/07/2017 to 28/02/2019=20 Months | 210 x 20<br>650 x 20 | 4200<br>13000 |
| 17   | Dr. Renu Sobti, Associate<br>Prof     | 01/07/2017 to 28/02/2019=20 Months | 550 x 20             | 11000         |
| 9    | Dr. N.K.Oberai, Associate<br>Prof     | 01/07/2017 to 28/02/2019=20 Months | 750 x 20             | 15000         |
|      | Dr. R.K.Srivastava,<br>Associate Prof | 01/07/2017 to 28/02/2019=20 Months | 750 x 20             | 15000         |
| 0    |                                       | 01/07/2017 to 28/02/2019=20 Months | 210 x 20             | 4200          |
|      |                                       | 01/07/2017 to 28/02/2019=20 Months | 650 x 20             | 13000         |
|      |                                       | 01/07/2017 to 28/02/2019=20 Months | 550 x 20             | 11000         |
| 3    | Sh. S.S.Dahiya, Lab Asst              | 01/07/2017 to 28/02/2010 2014      |                      |               |
| 4    | (1) (1)                               | 01/07/2017 to 28/02/2019=20 Months |                      | 8000          |
|      |                                       | 01/07/2017 to 28/02/2019=20 Months | 210 x 20             | 4200          |

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| ~ |    | Asst                         |                                    |          | 100    |
|---|----|------------------------------|------------------------------------|----------|--------|
| - | 25 | Sh. Vinod Kumar, Lab<br>Asst | 01/07/2017 to 28/02/2019=20 Months | 210 x 20 | 4200   |
| L |    |                              | TOTAL                              |          | 169400 |

The college authorities may take necessary action to recover the said amount from the above officials after due verification of facts and figure and all other similar cases, if any, may also be reviewed local Lis

PARA No-02 Excess expenditure incurred than the funds available with the department,

(Ref:- Audit Memo No. 4 Dated : 28/02/2019)

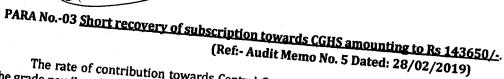
During the audit it has been observed from the Income & Expenditure Account of College that they had incurred excess expenditure than the funds available with the College during the Financial year 2016-

| S.No | Details            |            |
|------|--------------------|------------|
| 1    | Income             | Amount     |
| ļ    | Academic receipts  |            |
| ļ    | Grants             | 7036365    |
| ļ    | Other Income       | 289755000  |
|      | Total Income       | 1637998    |
| 2    | Expenditure        | 313171303  |
| 3    | Excess Expenditure | 347917819  |
|      |                    | (34746516) |

Reasons for excess expenditure than the funds available be explained to audit. From where the funds was arranged to incur the expenditure may also be explained to audit.

Necessary steps should be taken to regularize the excess expenditure from competent authority after due verification under intimation to audit.







The rate of contribution towards Central Government Health Scheme (CGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him/her as per 7th CPC. The rates of subscription has been revised vide 0/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017. The rates endorsed by University of Delhi vide Estab.II(i)/128 2012/19/639 dated 14/05/2018, it has been decided to 14/01/2017 as per the table given below.

| Grade Pay   |                        | ber availing ber     | nefits under CGHS w.e |
|---|------------------------|----------------------|-----------------------|
| As per 6th CPC  | Subscription           |                      | •                     |
| Rs.1650   | (in Rs.)               | Levels in Pay Matrix | Subscription          |
| Rs.1800,1900,2000,2400,2800   | 50                     | As per 7th CPC       | (in Rs.)              |
| 0.1200  | 125                    | Level 1 to 5         | 250                   |
| Rs.4600,4800,5400,6600  | 225                    | -do-                 |                       |
| Rs.7600 and above   | 325                    | Level 6              | -do-                  |
| During the  | 500                    | Level 7 to 11        | 450                   |
| During the test check of records towards CGHS has been made from ma | College It was         | Level 12 & above     | 650                   |
| towards CGHS has been made from ma                                  | ny official as noticed | that short recovery  | 1000                  |

During the test check of records College. It was noticed that short recovery on account of contribution towards CGHS has been made from many officials for the period mentioned against each. The details are

|          | Name of<br>the<br>Employe | 72010            | Grade Pay/ Level per 70 | as                               | Period                             | Deduction Made |    | Deduction                  |      | iffer |
|----------|---------------------------|------------------|-------------------------|----------------------------------|------------------------------------|----------------|----|----------------------------|------|-------|
| 1        | Sh. Suraj<br>Yadev        | Asst Pro         | of 7000/1               | , ,                              | Jan 2017                           | 325x26=84      | 50 | 650x26=169                 | 00   |       |
| 2        | Dr. Mukes<br>Kr. Rana     | h Asst Pro       | of 8000/1               | $\frac{1}{2}$                    | to Feb<br>2019<br>an 2017<br>o Feb | 500x26=136     |    | 1000x26=260                |      | 50    |
| 3        | Smt. Ruby<br>Gupta        | Asst Pro         | f 8000/12               | 2 Ja                             | 019<br>in 2017                     | 500x26=130     |    |                            |      | 000   |
| 1        | Sh. Ashish<br>Tyagi       | Asst Prof        | 7000/11                 | Ja:                              | Feb<br>019<br>n 2017<br>Feb        | 325x26=845     |    | 1000x26=260<br>650x26=1690 |      |       |
|          | Dr.<br>Bjoopander<br>Giri | Asst Prof        | 7000/11                 | Jar<br>to                        | 19<br>1 2017<br>Feb                | 325x26=8450    |    | 50x26=16900                |      | _     |
| $-\bot$  | Sh. Salim<br>Khan         | UDC              | 2400/4                  | Jan<br>to F                      | 2017                               | 125x26=3250    | 2  | 50x26=6500                 | 3250 |       |
|          | Sh. Mukesh<br>Kumar II    | JACT             | 1900/2                  | Jan<br>to F                      | 2017                               | 125x26=3250    | 25 | 0x26=6500                  | 3250 |       |
|          | Sh.<br>S.C.Sharma         | Lab Asst         | 4200/6                  | Jan 2<br>to Fe                   | 9 2017 2                           | 225x26=5850    |    | 0x26=11700                 | 5850 | ·     |
| S.<br>P. | h. Raj<br>altain Rai      | Chowkidar        | 1800/1                  | 2019<br>Jan 2<br>to Fe           | 017 1                              | 25x26=3250     |    | 0x26=6500                  | 3250 |       |
| Si<br>Na | ı. Kedar<br>ath           | Lib<br>Attendant | 1                       | 2019<br>Jan 20<br>to Feb<br>2019 | 017 1                              | 25x26=3250     |    | x26=6500                   | 3250 |       |

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| 11       | 11 Dr. S.K.S. | agar   Associat | te 9000/   | 12        |     |              |               | ( )        |
|----------|---------------|-----------------|------------|-----------|-----|--------------|---------------|------------|
| -        | 1.            | Prof            | 1 -0007    |           | 017 | 500x26=130   | 00 1000       |            |
| 1        | 2 Sh Mana     |                 | 1          | to Fe     |     | 1            | 000 1000x26=2 | 6000 13000 |
| 1.       | - I our mano  | Office          | 1900/2     | 2019      |     | 1            | 1             |            |
| -        | Kumar         | Attendan        | it   100/2 | 1 1011 20 | 017 | 125x26=325   | 0 250         |            |
| 13       | 2 10          | 1               | 1          | to Feb    | )   | 1            | 0 250x26=650  | 0 3250     |
| 1        | Smt. Pooja    | Lab             | 2000/3     | 2019      |     | L            | 1             |            |
| 1        | 1             | Attendan        | 1 2000/3   | 1 / 20    | 17  | 125x26=3250  | 250 0         |            |
| 14       |               | . 1             | 1          | to Feb    | - 1 | 0200         | 250x26=6500   | 3250       |
| 1 **     | 1 ome maill   | Associate       | 9000/13    | 2019      |     | _            |               | 1          |
| 1        | Gupta         | Prof            | 7000/13    | 1, 201    | 17  | 500x26=1300  | 0 1000        |            |
| 15       | -             |                 | 1          | to Feb    | - 1 |              | 0 1000x26=260 | 00 13000   |
| 13       | Dr. Renu      | Associate       | 9000/13    | 2019      |     |              | 1             |            |
|          | Garg          | Prof            | 1 2000/13  | 1         | 7   | 500x26=13000 | 11000         |            |
| 16       |               |                 | 1          | to Feb    |     |              | 1000x26=2600  | 00 13000   |
| 10       | Sh. Kamal     | Lab             | 1900/5     | 2019      | _   |              | 1             |            |
|          | Deen          | Attendant       | 1800/1     | Jan 2017  | 7 1 | 25x26=3250   | 1000          | _ 1        |
| 17       | +             |                 | 1          | to Feb    | - 1 |              | 250x26=6500   | 3250       |
| 1/       | Smt.          | Lab             | 10007      | 2019      |     |              | 1             |            |
|          | Santosh       | Attendant       | 1800/1     | Jan 2017  | 1   | 25x26=3250   | 250           | _          |
| .8       |               |                 |            | to Feb    | -   |              | 250x26=6500   | 3250       |
| σ.       | Sh. Bijay     | Asst Prof       | 6000 /45   | 2019      | -   |              |               |            |
|          | Kumar         |                 | 6000/10    | Jan 2017  | 32  | 5x26=8450    | CHO :         | 1          |
|          | Padhan        |                 |            | to Feb    |     |              | 650x26=16900  | 8450       |
| 9        | Dr. Parveen   | Associate       | 0000 (15   | 2019      | 1   | . 1          |               | 1          |
| - 1      | Garg          | Prof            | 9000/13    | Jan 2017  | 500 | 0x26=13000   |               | 1          |
| $\dashv$ |               | - ,             |            | to Feb    | 1   | -12000       | 1000x26=26000 | 13000      |
| - 1      |               |                 |            | 2019      |     | 1            |               | -5000      |
| $\bot$   |               |                 | 1          | TOTAL     | 1   |              |               | 1 1        |
|          |               |                 |            |           |     | 1            |               | 143650/-   |

The DDO may undertake recovery from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed if any, under intimation to audit.

# PARA No-04 - Overpayment made on account of annual increment amounting to Rs 5889/-.

(Ref. Audit Memo No. 6 dated 05/03/2019)

During the test check of Leave record of College it was found that the following officials were on leave during the increment period and were granted annual increment w.e.f 1st July and financial benefits of increment also released instead of from the date of returning from the leave. As per the rule If the employee is on leave on the first day of that month in which it is due, it will be drawn from the date of joining duty after leave. The details are as under:-

| S.No | Name and<br>Designation | Nature/            | BP as on       | Revised               | T .                           |                     |
|------|-------------------------|--------------------|----------------|-----------------------|-------------------------------|---------------------|
|      |                         | Period of<br>Leave | Jun            | BP+GP wef<br>01/07/17 | Actual date due for increment | overpaid (DA @      |
| 1    | Sh. Shiv                | EL-                | <del></del>    |                       | İ                             | 139 % & HRA @       |
|      | Kumar,<br>(4029) Lab    | 01/07/17<br>to     | 10570+<br>2000 | 10950+2000            | 10/08/17                      | <b>30%)</b><br>1319 |
|      | Attendant<br>Sh. Anil   | 09/08/17           |                |                       |                               |                     |
|      | Kumar,                  | ML-                | 9850+          | 10210+                | 01/00/15                      |                     |
|      |                         | 26/05/17           | 2000           | 2000                  | 01/08/17                      | 968                 |

|   | (2001)<br>Chowkidar                            | to<br>31/07/17                     |                |                | 05/07/17 | 80                      |
|---|--|------------------------------------|----------------|----------------|----------|-------------------------|
| 3 | Smt. Vasudha<br>Saini, (4069)<br>Lab Attendant | CCL-<br>05/06/17<br>to<br>04/07/17 | 5860+<br>1800  | 6090+          | 05/07/17 |                         |
| 4 | Smt. Babita,<br>(5010) Lab<br>Attendant        | CCL-<br>18/06/18<br>to<br>19/07/18 | 20270          | 20880          | 20/07/18 | 408 (DA 9%<br>HRA Min.) |
| 5 | Dr. Suman<br>Yadav, (22)<br>Asst Prof.         | ML-<br>11/02/16<br>to<br>08/08/16  | 24600+<br>6000 | 25520+<br>6000 | 09/08/16 | 3114                    |
|   |  | 08/08/16                           | <del> </del>   | TOTAL          |          | 5889                    |



The college authorities may undertake recovery from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed, if any, under intimation to audit.

PARA No-05-Overpayment made on account of LTC voucher amounting to Rs 25000/-.

(Ref. Audit Memo No. 8 dated 06/03/2019)

As per application form for grant of LTC advance Smt. Babita Tomar, Lib Attendant and Sh. Kedar Nath, Lib Attendant both have applied for LTC advance from Delhi to Bagdogra. The College has granted them LTC advance to the tune of Rs 72000/- vide Voucher No. 467 dated 23/08/16 and Rs 97000/- vide Voucher No. 468 dated 23/08/16 to visit the Bagdogra.

Both the officials have submitted their claim in which they have charged Rs 12500/- for journey performed from Bagdogra to Nathula and College has released the same after restricted the amount of journey performed from Delhi to Bagdora.

As per LTC rules the intended place of visit should be declared by the official to the controlling authority in advance. As both the officials have declared their place of visit Bagdogra hence journey performed from Bagdogra to Nathula is unauthorized and the fare paid is not reimbursable.

College authorities may take necessary action to recover the amount of Rs 12500/- from Smt. Babita and Rs 12500/- from Sh. Kedar Nath under intimation to audit.

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## PARA No-06 - Unclaimed Security Deposit (Caution Money).



(Ref. Audit Memo No. 9 dated 06/03/2019)

The College has been collecting refundable Security Deposit (Caution Money) @ Rs 200/- from every student at the time of admission. As per information in the College Prospectus under the heading "Refund of Security Deposit" it has been stated that Security Deposit are refundable but payment will be made only on application and after deduction of outstanding dues, if any, if no application is received from a student within three years of leaving the college account. As per details provided by college they have Rs 57,49,667/- on A/c of caution money/ Security Deposit upto March 2018. The details are as under:-

|      |                   | The details are as under: |
|------|-------------------|---------------------------|
| S.No | Year              | 1                         |
| 1    | Before 31/03/2006 | Amount of Caution Money   |
| 2    | 2006-07           | 2662922                   |
| 3    | 2007-08           | 150400                    |
| 4    | 2008-09           | 150760                    |
| 5    | 2009-10           | 190885                    |
| 6    | 2010-11           | 256710                    |
| 7    | 2011-12           | 260600                    |
| 8    | 2012 16           | 325000                    |
| 9    | 2012-23           | 256200                    |
| 10   | 2014-15           | 322000                    |
| 1    | 2015-16           | 311200                    |
| 2    | 2016-17           | 264400                    |
| .3   | 2017-18           | 337200                    |
| /    | 12017-10          | 261400                    |
| D    |                   | 1201100                   |

Reason for non transfer the unclaimed deposits as revenue is elucidated to audit.

The College authorities may take necessary action to transfer the unclaimed amount to their revenue account under intimation to audit.

(IAO/Party No.-I)

# PART-II CURRENT REPORT 2018-2019 to 2019-2020

# Para No.01:- Recovery of Excess payment amounting to Rs.53159/-( Memo No.03 dated 08.03.2021)

As per amended of CCS (Leave) Rules 1972 in the Rules of 43-C, CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days W.e.f.14.12.2018.

During the test check of records, it has been observed that the office was paid full salary to their employees after availing 365 Days of CCL Resulting excess payment made to their employees.

(1)Sadhna Kushwaha, Assistance Prof.

| S.N  | CCC Leave                      | No. of        | No. of                          | (Basic Pay + DA)   | 100%paymen                                   | Excess        |
|------|--------------------------------|---------------|---------------------------------|--|--|---------------|
| 0.   | Period                         | days<br>leave | days after<br>first 365<br>days | per day  | t  | payment 20%   |
| 1    | 11.02.2020<br>to<br>10.04.2020 | 60            | 29                              | (73000+12410)/ <b>32</b> =<br>2755.16<br>(73000+12410)/30=<br>2847 | 19X2755.16<br>=52348.06<br>10X2847<br>=28470 | 10470<br>5694 |
| G.to | tal Rs.                        |               |                                 |  |  | 16164         |

Total Recovery Rs. 16164/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs. 11164/-

(2) Anjali yadav, Assistance Prof.

| S.N | CCL Leave                       | No.                 | No. of                                | (Basic Pay + DA)  | 100%payment                                       | Excess        |
|-----|---------------------------------|---------------------|---------------------------------------|---|---|---------------|
| 0.  | Period                          | of<br>days<br>leave | days<br>after<br>first<br>365<br>days | per day   |   | payment 20%   |
| 1   | 24.01.2018<br>to<br>22.02.2018) | 30                  | 29                                    | (87300+6111)/31=<br>3013.25<br>((87300+6111)/28=<br>3336.10 | 7X3013.25<br>=21092.75<br>22X3336.10<br>=73394.35 | 4219<br>14679 |

X

| 2    | 01.01.2019<br>to<br>15.01.2019 | 15 | 15 | (89900+10788)/31<br>= 3248 | 15X 3248<br>=48720 | 9744  |
|------|--------------------------------|----|----|----------------------------|--------------------|-------|
| G.to | tal Rs.                        | •  |    | •                          |                    | 28642 |

Total Recovery Rs. 28642/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs. 23642

### (3)Shshnaz Bl., Lib.

| S.N  | CCC Leave    | No.   | No. of   | (Basic Pay +    | 100%payment | Excess  |
|------|--------------|-------|----------|-----------------|-------------|---------|
| o.   | Period (     | of    | days     | DA) per day     |             | payment |
|      | after        | days  | after    |                 |             | 20%     |
|      | availing 365 | leave | first    |                 |             |         |
|      | days)        |       | 365      |                 |             |         |
|      |              |       | days     |                 |             |         |
| 1    | 31.12.2018   | 19    | 19       | 31050+2795)/31  | 01X1092     | .218    |
|      | to           |       |          | =1092           | =1092       |         |
|      | 18.01.2019   |       |          | (31050+3276)/31 | 18X1107.29  | 3986    |
|      |              |       |          | =1107.29        | =19931      |         |
| 2    | 24.04.2019   | 36    | 36       | (31050+3276)/30 | 07X1144.20  | 1602    |
|      | to           |       |          | =1144.20        | =8009       |         |
|      | 29.05.2019   |       |          | (31050+3276)/31 | 29X1107.29  | 6422    |
|      |              |       |          | =1107.29        | =32111      |         |
| G.to | tal Rs.      |       | <u> </u> |                 |             | 12228   |

Total Recovery Rs. 12228/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs7228/-

### (4)Anjula Singh, Lib.

| S.N | CCC Leave    | No.   | No. of | (Basic Pay + | 100%payment | Excess  |
|-----|--------------|-------|--------|--------------|-------------|---------|
| o.  | Period (     | of    | days   | DA) per day  |             | payment |
|     | after        | days  | after  |              |             | 20%     |
|     | availing 365 | leave | first  | !            |             |         |
|     | days)        |       | 365    |              |             |         |
|     |              |       | days   |              |             |         |

In

| 1 | 06.02.19 to 22.02.2019         | 17 | 17 | (22850+2742)/28<br>=914                            | 17X914=15538                 | 3108         |
|---|--------------------------------|----|----|--|------------------------------|--------------|
| 2 | 20.05.2019<br>to<br>21.06.2019 | 37 | 37 | (22850+2742)/31<br>=914<br>(22850+2742)/30<br>=853 | 12X914=10968<br>21X853=17913 | 2194<br>3583 |
| 3 | 01.02.2021<br>to<br>25.02.2021 | 25 | 25 | (24200+4233)/28<br>=1015.46                        | 25X1015.46<br>=25386.60      | 5077         |
|   |                                |    |    |  |                              | 13962        |

Total Recovery Rs. 13962/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs.8962/-

### (5)Pooja LIb

| S.N | CCC Leave                         | No.                 | No. of                                | (Basic Pay +   | 100%payment                                | Excess      |
|-----|-----------------------------------|---------------------|---------------------------------------|--|--|-------------|
| 0.  | Period ( after availing 365 days) | of<br>days<br>leave | days<br>after<br>first<br>365<br>days | DA) per day  |  | payment 20% |
| 1   | 17.02.2021<br>to15.03.202<br>1    | 27                  | 25                                    | (36400+6188/28<br>=1521<br>((36400+6188/31<br>=1373.80 | 10X1521<br>=15210<br>15X1373.80<br>=.20607 | 3042        |
|     |                                   |                     |                                       |  |  | 7163        |

Total Recovery Rs. 7163/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs. 2163/-

G.Total = 1+2+3+4+5=11164+23642+7228+8962+2163=53159

The Excess payment of Rs53159/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

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Para No2. Recovery of 10 days leave encashment amounting to Rs. 25771/-

( Memo No.07 dated 11.03.2021)

As per CCS Leave Rules(972)38-A, the balance of at 30 days of earned leave may be available to his/her credit after taking into account the period of encashment.

On scrutiny of Leave reord of Swami Shardhanad College Alipur, it has been observed that Sh. Devender Kumar, Asstt. Professor had availed LTC for the block year 2014-2017 extended upto 2018 alongwith 10 days leave encashment. However, sufficient leave has not available in his credit during the above period of leave encashment. Only 27 leave was balance in leave account after debit 10 days leave encashment. Although, college had made payment of Rs.25771/- for 10 days leave encashment to Sh. Devender Kumar, Asstt. Professor

The Excess payment of Rs. 25771- may be recovered from the employee concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.

Para No.03: Un-adjustment amounting to Rs.460597.06 (Memo No.15 dated 12.03.2021)

On scrutiny of financial statements (Balance sheet, Income and Expenditure and Receipt and payment Account) for the year 2019-2020, following observation were made: -

1. Un-adjustment amounts: - Some amounts were shown over the lst two/three years which are reflected on assets side without making any adjustment/settlements. Few cases are as under:-

| S.No. | Name of Employee   | Amount    |
|-------|--------------------|-----------|
| 1     | R.P. Singh         | 1350      |
| 2     | Dr. Ajit Jha       | 1600      |
| 3     | Dr. Babu Lal       | 36000     |
| 4     | Dr.G.K. Prashar    | 13500     |
| 5     | Dr. G.S. Paliwal   | 25162     |
| 6     | Dr. Geeta Saxena   | 3059.87   |
| 7     | Dr. N.C. Gupta     | 2402.19   |
| 8     | Dr. Radheshayma    | 9680      |
| 9     | Dr. Ved Vrat       | 1553      |
| 10    | Dr. Ved Vrat R/G   | 60        |
| 11    | Mrs. Saudmini Dass | 25000     |
| 14    | M.N. Singh         | 4000      |
| 15    | Mukesh Garg        | 3000      |
| 16    | Sh. N.K. Obroi     | 2250      |
| 17    | Sh. R.B. Solanki   | 4500      |
| 18    | R.C. Thakran       | 3575      |
| 10    | Total              | 136692.06 |

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### (ii) Employees advance Account (Student Fund A/C)

| S. | Name of Employee                       | Amount |
|----|--|--------|
| No |  |        |
| ·  |  |        |
| 1  | Dr.A.K. Dubey, Assistant professor     | 69000  |
| 2  | Dr.R.K. Srivastva, Associate professor | 145713 |
| 3  | Dr.Suraj Yadav, Assistant professor    | 186000 |
| 4  | Manish Sharma, Assistant professor     | 25000  |
| 5  | Dr.Y.K. Sharma, Associate professor    | 25162  |
| 6  | Dr. Saraswati Kanodiya                 | 2100   |
| 7  | M/s K.D Solutions                      | 1770   |
| 8  | Dr. Jagbir Sing, Associate professor   | 15000  |
| 9  | Dr. Pratibha Rana, Associate professor | 10000  |
| 10 | Dr. I.M. Dutta, Associate professor    | 10000  |
| 11 | Dr. Neelam , Associate professor       | 5400   |
| 14 | Dr. P.V. Khtri, Associate professor    | 22000  |
|    | Total                                  | 323905 |

G.Total 1+2=136692.06+323905=460597.06

As per Rule 292(2) of GFR, the adjustment bill, alongwith balance if any, shall be submitted within 15 days of the drawl of advance failing which the advance or balance amount shall be recovered from the next salary of the respective staff.

The Collage authorities may take necessary action to recovered un-adjusted amount from above concerned under intimation to audit.

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## Para No4. :-Purchase made without Gem (Memo No.16 dated 15.03.2021)

As per the direction issued by the Finance Department (Accounts) Department GOvt. of NCT of Delhi vide OM No. F.20/08/2017/866-871 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for those goods or Services which are available of Gem.

On the Scrutiny of bills/vouchers provided by the Swami Shardhnand Collage, Alipur Delhi. it has been observed that Collage has Continued to make purchases from local dealers in violation Govt. guidelines as per the details given below:-

| S.No.       Bill No. & Date       Items Purchased without Ge.         1       1550 & 04.12.2018       Water Cooler         2       102 & 02.11.2018       Visitor Chair.         3       275& 29.01.2019       Dress         4       856 & 13.01.2020       Almirah | M Amount<br>85000<br>39412<br>16800<br>173637 |
|---|---|
|---|---|

The above expdr. regularized from competent authority under intimation to Audit. Other similar cases may also be reviewed at your own level.

# Para No.5: - Unclaimed Security Deposit (Caution money)( Memo No.17 dated 16.03.2021)

The college has been collecting refundable Security Deposit (Caution Money) @ Rs.200/- from every student at the time of admission. As per information in the college Prospectus under the heading" Refund of Security Deposit" it has been stated that Security Deposit are refundable but payment will be made only on application and after deduction of outstanding dues, if any, if no application is received from a student within three years of leaving the college account. As per details provided by the college they have Rs.63, 95,277/- on account of Caution Money/ Student Security Deposit upto March 2020. The Details are as under:-

| S.No | Year              | Amount of Caution Money (in Rs.) |
|------|-------------------|----------------------------------|
| 1    | Before 31/03/2006 |                                  |
| 2    | 2006-2007         | 2662922                          |
| 3    | 2007-2008         | 150400 -                         |
| 4    | 2008-2009         | 150760 -                         |
| 5    | 2009-2010         | 190885 -                         |
| 5    | 2010-2011         | 256710                           |
| 7    | 2011-2012         | 260600 -                         |
| 3    | 2012-2013         | 325000 ~                         |
|      | 2013-2014         | 256200 -                         |
|      | 2014-2015         | 322000 -                         |
| 0    | 2015-2016         | 311200 -                         |
|      | 1 2010 2010       | 264400 -                         |



| 2016-2017 | 337200                 |
|-----------|------------------------|
| 2017-2018 | 261400 -               |
| 2018-2019 | 319600                 |
| 2019-2020 | 326000                 |
|           | 2017-2018<br>2018-2019 |

The Collage authorities may take necessary action to transfer the unclaimed amount to their revenue account under intimation to audit.

## Para No.06:- Recovery of License fee from Allahabad Bank amounting to Rs.1540590/( Memo No.19 dated 17.03.2021)

As per the M/o Urban Development, Dte. Of Estate the prescribed rate for recovery of license fee in r/o General Pool Office Accommodation i.e. Rs. 585 per sq. meter per month from Bank 01.04.2014 to 31.03.2017. Subsequently the Ministry has revised the fee Rs. 675 per Sq. meter w.e.f 01.04.2017 vide orders dated 03.04.2018.

During the test check of records revealed that the college had allotted land /space in its premises to the Allahabad Bank, for which the college had not been recovering the license fee from bank till date. The college authority and bank mutually agreed to pay the rent from Dec.2006 @ 2000/- PM, which is less than the rate prescribed by the Directorate of Estates.

The previous audit party has already revocable L.fee amounting to Rs. 806586 calculated in the audit para No. 03 for the audit period 2010-11 to 2015-16.. Remaining period of L.Fee calculation as under:-

| <br>S.N | Period        | Area (in Sq  | Rate per      | Monthly rate | Amount      | Total  | Remakes          |
|---------|---------------|--------------|---------------|--------------|-------------|--|------------------|
| 0.      | 1 67700       | mt.)         | Sq. Mtr.( in  | of License   | paid by     | Recovery   |                  |
| 0.      |               | ,            | Rs).          | fee (In Rs.) | bank        |  |                  |
| 1       | 01.04.2010 to | 26.5 Sqmt    | 455/- per     | 12058/- per  | 2000/- p·m· | 482784   | Previous         |
| *       | 31.03.2014    | •            | Sqmt. Per     | month        | ,           |  | recovery point   |
|         | 31.03.201     |              | month         |              |             |  | by audit in Para |
|         | 01.04.2014 to | 26.5 Sqmt    | 585/- per     | 15503/- per  | 2000/- p.m. | 324072   | No. 03 in the    |
|         | 31.03.2016    | 20.3 34      | Sqmt. Per     | month        | 1           | * No office of the control of the co | year 2010-11 to  |
|         | 31.03.2010    |              | month         |              |             |  | 2015-16          |
| 1       | 01.04.2016 to | 26.5 Sqmt.   | 585/- per     | 15503/- per  | 2000/- Per  | 162036   | Office order No. |
| 1       | 31.03.2017    | 20.5 Sqiite. | Sqmt. Per     | month        | Month       | i  | F.No.18015/1/2   |
|         | 31.03.2017    |              | month         |              |             |  | 010-POL-III date |
|         |               |              | month         |              |             |  | 21.07.2015       |
|         | 01.04.2017 to | 26.5Sqmt.    | 675/- per     | 17888/- per  | 2000 per    | 571968   | Office order No. |
| 2       | 01.04.2017 to | 26.53qmt.    | Sqmt. Per     | month        | month       |  | F.No.18015/1/2   |
|         | 31.03.2020    |              | month         | monen        |             |  | 010-POI-Illinate |
|         |               |              | HIOHEI        |              |             |  | 03.04.2018       |
|         |               | Total Rs.    | (Current Reco | very)        |             | 1540590  |                  |

Further, the above mentioned amount of Rs. 1540590/- be recovered from the Allahabad Bank, Swami Shardhanand College under intimation to the audit. Other similar cases may also be reviewed at your own level.

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## Para No.07:- Non production of Records(Memo No. 19 dated 17.03.2021)

During the audit period the following records have not been provided by school to audit.

- 1. The record pertaining to the ad-hoc appointment/contractual staff( teaching &
- 2. Attendance Register of teaching staff
- 3. Budget control register
- 4. Master register of files containing details of the files opened for use
- 5. Stock register of receipt book

### <u>New</u>

- 1. Voucher more than Rs. 25000 along with quotation/ tender file
- 2. NIT/e-tendering file if any
- 3. Repair/maintenance file of construction work
- 4. Machinery & equipments file
- 5. Condemnation file
- 6. Consumable/non consumable registers of all facilities.
- 7. List of unserviceable/Dead records items
- 8. AMC files
- 9. Fire safety file/certificate
- 10. Canteen file
- 11. Un-cleared cheque details

(SATISH)

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IAO, Party No.XVI

### Tan No.01: -Non furnishing of Indemnity Bond. (Memo No.02 dated 08.03.2021)

As per Rule 275(i) of GFR, every Govt Servant who actually handles cash or stores shall be required to furnish security for such amount & in such form as Central Govt. or an administrative may prescribe according to circumstances & local conditions in each cases & to execute a Security Bond setting forth the conditions under which Govt. will hold the Security & May ultimately refund or appropriate it.

In view of above, the same may please got furnish from the officieal concerned and shown to next audit.

### Tan No.02: -Discrepancies in Service Book. (Memo No.04 dated 08.03.2021)

On perusal of Service Books of staff of SSDN College, Alipur Delhi.110036 for the period 2018-19 to 2019-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials.

Some of the cases are illustrated as under:-

| S.<br>NO. | NAME OF THE OFFICIAL (S/Sh/Smt) DESIGNATION | Date of<br>Appointment | NO OF Years |
|-----------|---|------------------------|-------------|
| 1         | Dr. A.Archna, Associate Professor           | 01.05.1995             | >18 Years   |
| 2.        | Dr. Tanushri Saxena A.P.                    | 18.12.1995             | >18 Years   |
| 3.        | Mrs. Sudhanshu Bansal, A.P.                 | 01.07.1999             | >18 Years   |
| 4.        | Mrs. Shahnaza Bi, Lib. Attend.              | 17.04.2000             | >18 Years   |
|           |   |                        |             |

#### (B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

#### (1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to some of the official as there was no signature of official obtained in the Service Book.

#### (2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be reattested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

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#### (3) Incomplete leave accounts

In a number of cases, the leave accounts are incomplete.

### (4) LACKING OF MANDATORY FORMS

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) and CCL Leave account found in Service Book of employees (5) Police verification of any employee also not found.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

## Tan No.03:- Non crediting of Unclaimed Caution Money (Student) into Govt. Account. (Memo No.08 dated 11.03.2021)

As per Rule 189(1)(b) of the Receipt & Payment Rules, at the close of March of each year, all deposits of balances in excess of twenty five thousand rupees unclaimed for more than three complete account years, shall be credited to Government Keeping necessary note in the register of deposits.

On scrutiny of Balance Sheet for the period ending 31.3.2020 it has been noticed that unclaimed caution money amounting to Rs646611/-were lying outstanding at the close of Financial Year 2019-20 which is irregular and contrary to Receipt and Payment Rules.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

### TAN No4:- Non -conducting of Physical Verification of Fixed Assets.

( Memo No. 09 dated 11.03.2021)

As per GFR Rules 213 Physical Verification of Fixed Assets shall ordicarily be maintained at site. Fixed assets should be verified at least one in one year and outcome of the verification recorded in the corresponding register, Discrepancies, if any shall be promptly investigated and brought to account.

During the test check of records, it has been found that this office Physical verification of fixed assets has not been conducted during 2018-19 to 2019-2020.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

## Tan No.05: Discrepancies in Chartered Accountant Report.( Memo No.10 dated 11.03.2021)

On scrutiny of Balance Sheet for the period ending 31.3.2020 prepared by Deepak Bareja & Co. Chartered Accountants, 25 Hakkikat Nagar, Mall Road, GTB Nagar, Delhi-110009 it has been noticed that unclaimed caution money amounting to Rs61,34,611.00 were lying outstanding at the close of Financial Year 31.3.20 which is irregular as per Ledger Account of Swami Sharaddhanand College M/G A/c it was found closing Balance

63,95,477.00 reason of variation not cleared. Similarly the same variation found in previous year Balance sheet i.e. 2018-19.

The necessary action to rectify the above discrepancies may be taken under intimation to the

### Tan No.06:-Discrepancies in the Income tax rebate. (Memo No.14 dated 12.03.2021)

As per Income Tax Act section 10(13A), HRA exemption can be availed only on submission of rent receipts.

Further it is mandatory for the employee to report the PAN of the landlord to the employee, if the rent paid is more than Rs. 100000/- annually to avail the benefit. If you are renting in the house of your parent, make sure you have documentary evidence as proof that the financial transactions regarding your tenancy takes place between you and your parent. So keep a record of banking transactions and rent receipts because your claim can get rejected by the Income Tax Department.

During test check of records, it has been observed that collage authority had given HRA rebate to their employees without followed of above rules. These cases are as under:-

1. Praveen Garg, Principal:-

- a. The rent agreement has made as on 16.01.2020 instead of 01.04.2019 but rent rebate started from 01.4.2019;
- b. PAN Card of Landlord not found;
- c. Copy of that the financial transactions not found;
- d. Rent receipt found Rs. 32000/-without pr-receipted that is the loss of Govt. revenue.

2. Sh. Ashish Tyagi, Associate Prof:-

- a. The rent agreement has made as on 24.02.2020 instead of 01.04.2019;
- b. PAN Card of Landlord not found;
- c. Copy of that the financial transactions.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

SATEST FAO-PatyNo-16