

Annex-I
(Referred to in paragraph no. 2.1)
Details of pay-ins and pay-outs from and to PSF Corpus per grower

YEAR	COFFEE				RUBBER				TEA	
	Individual member		Categorization	Individual member		Categorization	Individual member		Individual member	
	Pay-in	Payout		Pay-in	Payout		Pay-in	Payout	Pay-in	Payout
2003	0	1000	Boom	1000	0	Normal	500	500	500	500
2004	500	500	Boom	1000	0	Normal	500	500	500	500
2005	1000	0	Boom	1000	0	Normal	500	500	500	500
2006	1000	0	Boom	1000	0	Normal	500	500	500	500
2007	1000	0	Boom	1000	0	Normal	500	500	500	500
2008	1000	0	Boom	1000	0	Boom	1000	1000	1000	0
2009	1000	0	Normal	500	500	Boom	1000	1000	1000	0
2010	1000	0	Boom	1000	0	Boom	1000	1000	1000	0
2011	1000	0	Boom	1000	0	Normal	500	500	500	500
2012	1000	0	Boom	1000	0	Boom	1000	1000	1000	0
Total	8500	1500		9500	500		7000	7000	3000	3000
Net Pay-in per grower	7000			9000				4000		

Annex-II
(Referred to in paragraph no. 2.1.1)
**Feasibility of working out of cost of production of Tea,
Total area and production of Tea in India during 2000**

Region	Upto 10.12 hectares						Total		
	No.	Percentage of Total No.	Area (Hectares)	Percentage of Total Area	Production (Tonnes)	Percentage of Total Production	No.	Area (Hectares)	Production (Tonnes)
North India	43992	97.32	50755	12.98	73951	11.54	45202	390906	640756
South India	66404	99.40	46843	41.29	80262	38.93	66808	113460	206166
All India	110396	98.56	97598	19.35	154213	18.21	112010	504366	846922

Area and Production of Tea in India by Small growers during 2000

State/District	Upto 10.12 hectares			Production (Tonnes)	Productivity
	No.	Area (Hectares)	Production (Tonnes)		
NORTH INDIA					
Assam					
Dibrugarh	21144	24547	30681	1.25	
Sibsagar	15479	12102	20195	1.67	
Total	36623	36649	50876	1.39	
% of Total Small growers of North India	83.25	72.21	68.80		
% of Total North India	81.02	9.38	7.94		
Total Small growers of North India	43992	50755	73951		

State/District	Upto 10.12 hectares			
	No.	Area (Hectares)	Production (Tonnes)	Productivity
SOUTH INDIA				
Nilgiris	60378	41875	76383	1.82
% of Total Small growers of South India	90.93	89.39	95.17	
% of Total South India	90.38	36.91	37.05	
Total Small growers of South India	66404	46843	80262	
Total Small growers (All India)	110396	97598	154213	

Annex-III

(Referred to in paragraph no. 2.1.1)

Analysis of Price trends of commodities covered under PSF scheme

(Amount in ₹)

Year/Particulars	Tea			Coffee Arabica			Coffee Robusta			Rubber		
	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation
1994	41.41			100.93			78.25			34.67		
1995	44.42	Rise	7.27	104.01	Rise	3.05	84.55	Rise	8.05	50.3	Rise	45.08
1996	47.12	Rise	6.08	86.84	Drop	-16.51	58.2	Drop	-31.16	47.64	Drop	-5.29
1997	65.74	Rise	39.52	130.55	Rise	50.33	60.07	Rise	3.21	36.14	Drop	-24.14
1998	74.28	Rise	12.99	114.87	Drop	-12.01	69.5	Rise	15.70	28.84	Drop	-20.20
1999	71.47	Drop	-3.78	101.09	Drop	-12.00	60.82	Drop	-12.49	26.44	Drop	-8.32
2000	68.31	Drop	-4.42	93.71	Drop	-7.30	39.74	Drop	-34.66	30.07	Rise	13.73
2001	63.7	Drop	-6.75	61.23	Drop	-34.66	28.06	Drop	-29.39	27.32	Drop	-9.15
2002	60.75	Drop	-4.63	61.09	Drop	-0.23	26.68	Drop	-4.92	36.96	Rise	35.29
2003	60.55	Drop	-0.33	66.78	Rise	9.31	34.87	Rise	30.70	51.01	Rise	38.01
2004	63.9	Rise	5.53	79.77	Rise	19.45	32.69	Drop	-6.25	58.33	Rise	14.35
2005	59.11	Drop	-7.50	108.38	Rise	35.87	45.58	Rise	39.43	65.73	Rise	12.69

Year/Particulars	Tea			Coffee Arabica			Coffee Robusta			Rubber		
	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation	I. P.	Rise/Drop	Percentage variation
2006	71.86	Rise	21.57	112.21	Rise	3.53	59.7	Rise	30.98	95.1	Rise	44.68
2007	64.99	Drop	-9.56	110.98	Drop	-1.10	71.39	Rise	19.58	94.49	Drop	-0.64
2008	86.83	Rise	33.61	130.08	Rise	17.21	92.02	Rise	28.90	112.55	Rise	19.11
2009	102.59	Rise	18.15	136.18	Rise	4.69	71.98	Drop	-21.78	93.17	Drop	-17.22
2010	106.68	Rise	3.99	167.16	Rise	22.75	72.82	Rise	1.17	166.94	Rise	79.18
2011	110.05	Rise	3.16	263.16	Rise	57.43	104.15	Rise	43.02	225.2	Rise	34.90
2012	123.35	Rise	12.09	211.01	Drop	-19.82	108.16	Rise	3.85	181.86	Drop	-19.25
Rise		11	3.16-39.52		10	3.05-57.43		11	1.17-43.02		10	12.69-79.18
Drops		7	0.33-9.56		8	0.23-34.66		7	4.92-34.66		8	0.64-24.14
Total no. of years		19			19			19			19	
Avg rise			14.90			22.36			20.42			33.70
Avg drop			-5.28			-12.95			-20.09			-13.02
Avg drop during 1994-2002			-4.90			-13.78			-22.52			-13.42

Annex-IV
(Referred to in paragraph no. 3.1)
(Details of unutilized Mobile Van Kits lying with the States)

Sl. No.	States	No. of Mobile Van Kits supplied	Date of supply	No. of weighbridges	Present status of Vans	Cost of unutilised Vans (₹ in lakh)	Remarks
1	Goa	2	30.06.2008 (higher capacity) 12.04.2010 (lower capacity)	182	Lower capacity Mobile Van is in use. One lying idle (Big)	52.82	Higher capacity Mobile van was lying idle since July 2011, it was replaced by lower capacity Mobile Van.
2	West Bengal	2	25.08.2008 08.12.2008	1851	Not utilised	52.82 52.82	Trained personnel for operating /driving of MVKs were not available in Directorate.
3	Assam	3	March 2008 July 2010 July 2010	370	One lying idle (Big)	52.82	The roads were narrow and load capacity of the PWD Bridges were also not high. Due to heavy gross weight and dimension of the vehicle, it was not being utilized at present.
4	Meghalaya	4	1 (Big) – January 2009 3 (Small)- August 2010 and March 2011	87	One lying idle (Big)	52.82	Higher Capacity MVKs lying idle since November 2010. Due to hilly terrain and narrow road the Mobile Test kit could not be fully utilized.
5	Mizoram	2	1 (Big) 23.12.2008 1(small) 26.06.2014	19	One lying idle (Big)	52.82	Bigger one was lying idle since August 2013, as it was in need of repair
6	Andhra Pradesh	4	Two – 2008 One – 2010 One – 2013	1828	One lying idle	52.82	One kit was lying idle since 2010 for want of repairs as a crack had occurred in the crane base

Sl. No.	States	No. of Mobile Van Kits supplied	Date of supply	No. of weighbridges	Present status of Vans	Cost of unutilised Vans (₹ in lakh)	Remarks
7	Tamil Nadu	5	Two – August 2008 Two – July 2010 One – March 2014	2875	Four lying idle	52.82 52.82 62.24 62.24	Technical staff was not available.
8	Chhattisgarh	2	17.09.2008	1334	Not utilised	52.82 52.82	Technical staff was not available.
9	Bihar	2	12.08.2010	831	Not utilised	62.24 62.24	Technical staff was not available.
10.	Punjab	2	March 2008 October 2008	2316	1 lying idle	52.82	Technical staff was not available.
11	Karnataka	2	March 2014	1250	Not utilised	78.83 78.83	Technical staff was not available.
12	Kerala	5	July 2008 October 2008 June 2010 June 2010 March 2014	1162	4 lying idle	52.82 52.82 62.24 78.83	Three due to mechanical fault and the registration of MVK which was supplied in March 2014 was still pending.
Total						1287.17	22 Vans

Annex-V
(Referred to in paragraph no. 3.2)
(Details of excess release of funds for the food component under Village Grain Bank Scheme)

Sl. No.	State	Year	Food grain	Quantity of food grain issued	Actual Economic cost of food grain	Economic cost adopted by the Ministry	Amount released	Admissible amount	Excess released
1.	Maharashtra	2006-07	Rice	4444 MT	13911.80	13950.00	61993800	61824039	169761
2.	Madhya Pradesh	2008-09	Wheat	5996 MT	13805.80	14588.30	87471447	82779577	4691870
		2010-11	Wheat	5824 MT	14943.50	15439.30	89918483	87030944	2887539
3.	Andhra Pradesh	2009-10	Rice	6512 MT	18200.70	18937.10	123318395	118522958	4795437
		2011-12	Rice	1072 MT	21229.40	21842.00	23414624	22757917	656707
4.	Uttar Pradesh	2008-09	Wheat	3124 MT	13805.80	14588.30	45573849	43129319	2444530
5.	Tripura	2010-11	Rice	256 MT	19831.10	20431.40	5230438	5076762	153676
6.	Odissa	2010-11	Rice	584 MT	19831.10	20431.40	11931938	11581362	350574
7.	Nagaland	2009-10	Rice	744 MT	18200.70	18937.10	14089201	13541321	547880
		2010-11	Rice	172 MT	19831.10	20431.40	3514201	3410949	103252
8.	West Bengal	2009-10	Rice	1600 MT	18200.70	18937.10	30299360	29121120	1178240
9.	Uttarakhand	2006-07	Rice	220 MT	13911.80	12862.00	2829640	3060596	(-)230956
		2010-11	Rice	220 MT	19831.10	20689.50	4551690	4362842	(-)188848
Total									17559662

Annex-VI
(Referred to in paragraph no. 3.4)
(Details of unutilized Flow Meter Kits lying with the States)

Sl. No.	States	No. of Flow Meter Kits	Date of supply	Present status of Flow Meter Kits	Cost of unutilized Flow Meter Kits (₹ in lakh)	Remarks
1.	Assam	2 (CNG) 2 (LPG)	June*2012	2 (CNG) kits and 1 (LPG) kit lying idle	7.76 x 3	No facility of CNG filling station in the State
2.	Kerala	2 (CNG) 2 (LPG)	June* 2012	2 (CNG) kits lying idle	7.76 x 2	No facility of CNG filling station in the State
3.	Arunachal Pradesh	2 (LPG)	June* 2012	2 (LPG) kits lying idle	7.76 x 2	No facility of LPG filling station
4.	Nagaland	2 (CNG) 2 (LPG)	June* 2012	2 (CNG) kits and 2 (LPG) kits lying idle	7.76 x 4	No facility of CNG and LPG filling station in the State
5.	Himachal Pradesh	2 (CNG) 2 (LPG)	June* 2012	2 (CNG) kits and 2 (LPG) kits lying idle	7.76 x 4	No facility of CNG and LPG filling station in the State
6.	Tamil Nadu	2 (CNG) 2 (LPG)	September 2012	2 (CNG) kits lying idle	7.76 x 2	No CNG dispensing units functioning in Tamil Nadu
7.	Odisha	2 (LPG)	October 2012	2 (LPG) kits lying idle	7.76 x 2	Non availability of technical staff.
9 LPG and 10 CNG Flow Meter Kits lying idle					Total : 147.45	

***As per scheduled date of supply of AT**

Annex-VII
(Referred to in paragraph no. 4.1)

Chronology of events regarding Ravindra Rangshala

Period	Event
May 2002	The SNA took up the matter with Board but the proposal was declined in view of the Supreme Court order and an affidavit was filed in the matter on behalf of the Ridge Management Board.
July 2002, September 2002 and February 2003	The SNA made efforts to obtain copy of the Affidavit.
March 2003	In the Executive Board Meeting it was ascertained that the Rabindra Rangshala was under multiple authorities – the land under control of Land & Development Officer, the other area under the control of CPWD (Horticulture Deptt.) and Ridge Management Board. The Financial Advisor suggested that Rabindra Rangshala may be returned to the Department of Culture. However, on the suggestion of the then Vice Chairman, it was agreed that the Akademi may obtain and examine the affidavit filed by the Ridge Management Board.
August 2003	As agreed in the above meeting the matter was taken up with the Chief Secretary, Govt. of NCT of Delhi.
2006	The Affidavit was finally obtained by the Akademi.
July 2006	The matter for re-activation of Rabindra Rangshala was again referred to the Chairman, Ridge Management Board
August 2006	In reply, Secretary (Environment), Govt. of NCT Delhi apprised that this area had been handed over to the Forest Department by CPWD vide notification in May 2004.
June 2013	The General Council of the Akademi, in its meeting decided that management of Rabindra Rangshala may be transferred back to the Ministry of Culture.
September 2013	The SNA apprised the Ministry of Culture about the above decision.
October 2014	In reply to the audit observation SNA stated that the matter was under active consideration of the Ministry; however a formal reply in respect of the above matter was awaited from Ministry of Culture.
December 2014	As per the latest decision taken by the Ministry of Culture, the SNA was to prepare a detailed proposal for renovation of the Rabindra Rangshala complex, with provision for vehicle parking area, black topping of existing approach road and all the utilities required for a contemporary performing space along with Environmental Impact Assessment Report. Ministry of Culture was also to seek a 'No Objection Certificate' from the L&DO and thereafter send the proposal to the Forest Department for its further consideration by the Ridge Management Board, Government of NCT of Delhi and the Ministry of Environment and Forests.

Annex-VIII
(Referred to in paragraph no. 6.2)

Month wise payment for rent was made to the lessor

Month	Amount (106728X @28p.m)
July 2011	1151916
August 2011	2975784
September 2011	2975784
October 2011	2975784
November 2011	2975784
December 2011	2975784
January 2012	2975784
February 2012	2975784
March 2012	2975784
April 2012	2975784
May 2012	2975784
June 2012	2975784
July 2012	2975784
August 2012	1487982
Total	38349306

Annex-IX
(Referred to in paragraph no. 7.1)

List of Doctors drawing ₹ 7000/- TPT

Central Zone					
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
1.	Dr.J.N.Das (Rtd.)	Dec 08 to July 09	68250	31200	37050
2.	Dr.N.C.Manjhi (Rtd.)	Sept.08 to March 10	165410	75616	89794
3.	Dr. K Goswami (Rtd.)	Dec 08 to Oct 10	210000	96000	114000
4.	Dr. BajrangLal (Rtd.)	Jan 09 to July 11	296660	135616	161044
5.	Dr.Sudama Jeswani (Transfer)	Dec 08 to Sept 09	86030	39328	46702
6.	Dr. Asit Das (Rtd.)	Jan 09 to Jan 13	506100	231360	274740
7.	Dr. Y P S Tejan	Dec 08 to June 11	293720	134272	159448
8.	Dr. M.R. Bhowmick (Rtd.)	March 08 to Aug 10	214060	97856	116204
9.	Dr. ManjulaTyagi (Rtd.)	Dec 08 to Dec 11	360080	164608	195472
10.	Dr. Kirti Malviya (Rtd.)	Dec 08 to May 11	283150	129440	153710
11.	Dr. Jagdish Saran (Rtd.)	Nov 08 to Dec 11	368200	168320	199880
12.	Dr.B.K. Sagar (Rtd.)	Nov 08 to Sept 12	473620	216512	257108
13.	Dr. K. Das Gupta (Rtd.)	Nov 08 to Dec 12	509740	233024	276716
14.	Dr. Promila Goutam	Nov 08 to March 14	707140	323264	383876
15.	Dr. Anand Swarup	Nov 08 to March 14	707140	323264	383876
16.	Dr. Anjali Chandrika Tigga	Nov 08 to March 14	707140	323264	383876
17.	Dr. Meera Chakarvarty	Nov 08 to March 14	707140	323264	383876
18.	Dr. C.K. Mohanty	Nov 08 to March 14	707140	323264	383876
19.	Dr. Rajender Prashad	Nov 08 to March 14	707140	323264	383876
20.	Dr. Rita Srivastava	Nov 08 to March 14	707140	323264	383876
21.	Dr. Jyoti Puri	Nov 08 to March 14	707140	323264	383876
22.	Dr. Kumud	Nov 08 to March 14	707140	323264	383876
23.	Dr. Seema Tyagi	Nov 08 to March 14	707140	323264	383876
24.	Dr. Shyama Gupta	Nov 08 to March 14	707140	323264	383876
25.	Dr. Anil Manaktala	Nov 08 to March 14	707140	323264	383876
26.	Dr. Jai Prakash	Nov 08 to March 14	707140	323264	383876
27.	Dr. Sunita Rani Chhabra	Nov 08 to March 14	707140	323264	383876
28.	Dr. G.D. Paliya	Nov 08 to March 14	707140	323264	383876
29.	Dr. Raj Bala Kaushal	Nov 08 to March 14	707140	323264	383876
30.	Dr. Vijender Kumar	Nov 08 to March 14	707140	323264	383876
31.	Dr. Lalit Dang	Nov 08 to March 14	707140	323264	383876
32.	Dr. CMK Chauhan	Nov 08 to March 14	707140	323264	383876
33.	Dr. Charles Marandi	Nov 08 to March 14	707140	323264	383876
34.	Dr. Sunil Kumar	Nov 08 to March 14	707140	323264	383876
35.	Dr. Alok Dixit	Nov 08 to March 14	707140	323264	383876

Central Zone					
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
36.	Dr. M.K. Tomar	Nov 08 to March 14	707140	323264	383876
37.	Dr. Subir Roy	Nov 08 to March 14	707140	323264	383876
38.	Dr. Swapana Talukdar	Nov 08 to March 14	707140	323264	383876
39.	Dr.S.K. Singh	Nov 08 to March 14	707140	323264	383876
40.	Dr. Alka Kothari	Nov 08 to March 14	707140	323264	383876
41.	Dr. SNG Lujan	Nov 08 to March 14	707140	323264	383876
42.	Dr. Neeru Kumar	Nov 08 to March 14	707140	323264	383876
43.	Dr. Maneesha Saxena (Transfer)	Nov 08 to Sept 12	473620	216512	257108
44.	Dr. Madhu Gupta (Transfer)	Nov 08 to May 13	572740	261824	310916
45.	Dr. Bidhu Bhushan (Transfer)	June 13 to March 14	134400	61440	72960
46.	Dr. Sanjay Jain (Transfer)	Oct 12 to March 14	233520	106752	126768
47.	Dr. Madhu Raikwar (Transfer)	Nov 08 to Nov 12	497700	227520	270180
48.	Dr.Vinay Hans (VRS)	Dec 11 to Feb 13	165200	75520	89680
			26419260	12077376	14341884
	SOUTH ZONE				
1.	Dr. G.R. Marwaha	Nov 08 to March 14	707140	323264	383876
2.	Dr. Chanda Dutta	Nov 08 to March 14	707140	323264	383876
3.	Dr. Nutan Mehta	Nov 08 to March 14	707140	323264	383876
4.	Dr. Ravinder Kumar	Nov 08 to March 14	707140	323264	383876
5.	Dr. Kum Kum	Nov 08 to March 14	707140	323264	383876
6.	Dr. Prashant Borker	Nov 08 to March 14	707140	323264	383876
7.	Dr. B.C.Das	Nov 08 to March 14	707140	323264	383876
8.	Dr. Mukul Kr. Kulashreshtha	Nov 08 to March 14	707140	323264	383876
9.	Dr. S.R. Singh	Nov 08 to March 14	707140	323264	383876
10.	Dr. P.S.Tomar	Nov 08 to March 14	707140	323264	383876
11.	Dr. Uma Passi	Nov 08 to March 14	707140	323264	383876
12.	Dr. K.K. Majumdar	Nov 08 to March 14	707140	323264	383876
13.	Dr. Kamini Tripathi	Nov 08 to March 14	707140	323264	383876
14.	Dr. V.S. Rawat (R)	Nov 08 to June 13	585340	267584	317756
15.	Dr. Seema Chaudhary	Nov 08 to March 14	707140	323264	383876
16.	Dr. Manju Srivastva	Nov 08 to March 14	707140	323264	383876
17.	Dr. Manish Khoba	Nov 08 to March 14	707140	323264	383876
18.	Dr. Pushpa Lata	Nov 08 to March 14	707140	323264	383876
19.	Dr. Dipankar Midya	Nov 08 to March 14	707140	323264	383876
20.	Dr. Poonam Puri	Nov 08 to March 14	707140	323264	383876
21.	Dr. R. Padmini	Nov 08 to March 14	707140	323264	383876
22.	Dr. Savita Sinha	Nov 08 to March 14	707140	323264	383876
23.	Dr. Sushil Krishan	Nov 08 to March 14	707140	323264	383876
24.	Dr. Suresh Khurana	Nov 08 to March 14	707140	323264	383876

Central Zone					
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
25.	Dr. Rattan Mandal	Nov 08 to March 14	707140	323264	383876
26.	Dr. T. Bhutia	Nov 08 to March 14	707140	323264	383876
27.	Dr. R.K. Punia (R)	Nov 08 to April 13	560140	256064	304076
28.	Dr. Sujata Chandra	Nov 08 to March 14	707140	323264	383876
29.	Dr. Poonam Trehan	Nov 08 to March 14	707140	323264	383876
30.	Dr. Vijay Bhushan	Nov 08 to Sept 12	473620	216512	257108
31.	Dr. Neeta Lal	Nov 08 to March 14	707140	323264	383876
32.	Dr. Mrs. Jankijangpangi	Nov 08 to March 14	707140	323264	383876
33.	Dr. NarenderKaur	Nov 08 to March 14	707140	323264	383876
34.	Dr. O.P.Sagar	Nov 08 to March 14	707140	323264	383876
35.	Dr. Promila Chakravorty	Nov 08 to March 14	707140	323264	383876
36.	Dr. Sadhna Rajwanshi	Nov 08 to Dec 13	665140	304064	361076
37.	Dr. Narender Singh	Nov 08 to March 14	707140	323264	383876
38.	Dr. R.C. Sonowal	Nov 08 to March 14	707140	323264	383876
39.	Dr. Jagjit Sachdeva	Nov 08 to March 14	707140	323264	383876
40.	Dr. H. Deka	Nov 08 to Dec 13	665140	304064	361076
41.	Dr.bSudhaSethi	Nov 08 to March 14	707140	323264	383876
42.	Dr. Kanwal Kumar, promoted as AD	Nov 08 to April 12	414400	189440	224960
43.	Dr. Rumi Devi	Nov 08 to March 14	707140	323264	383876
44.	Dr.D.K.Narayan	Nov 08 to March 14	707140	323264	383876
45.	Dr.U.S.P. Singh	Nov 08 to Jan 14	679140	310464	368676
46.	Dr. Santoshkataria	Nov 08 to March 14	707140	323264	383876
47.	Dr. Meenakshi Dubey	Nov 08 to March 14	707140	323264	383876
48.	Dr.Vandna Chakarvarty	Nov 08 to March 14	707140	323264	383876
49.	Dr. NeelamHimtani	Nov 08 to March 14	707140	323264	383876
50.	Dr. Vatsala Sharma	Nov 08 to March 14	707140	323264	383876
51.	Dr. Sandeep Deb	Nov 08 to March 14	707140	323264	383876
52.	Dr.Yoginder Kumar	Nov 08 to March 14	707140	323264	383876
53.	Dr.Madhu Bapayee	Nov 08 to March 14	707140	323264	383876
54.	Dr.R.S.Pal	Nov 08 to March 14	707140	323264	383876
55.	Dr.Jyoti Rawat	Nov 08 to March 14	707140	323264	383876
56.	Dr. Jayantimani	Nov 08 to March 14	707140	323264	383876
57.	Dr. Roopinderkaur	Nov 08 to March 14	707140	323264	383876
58.	Dr. Ashok Kr. Bhatnagar	Nov 08 to March 14	707140	323264	383876
59.	Dr. Ranjna Kumar	Nov 08 to March 14	707140	323264	383876
60.	Dr. Purnima Chibber	Nov 08 to March 14	707140	323264	383876
61.	Dr. Renu Vasudeva	Nov 08 to March 14	707140	323264	383876
62.	Dr. Rajani Chakarvarty	Nov 08 to March 14	707140	323264	383876

Central Zone					
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
63.	Dr. NenaAhuja	Nov 08 to March 14	707140	323264	383876
64.	Dr. Rashmi Bhatnagar	Nov 08 to March 14	707140	323264	383876
			44349900	20274240	24075660
	CGHS HQTR.				
1.	Dr. Sangeeta Malhotra	Nov 08 to March 14	707140	323264	383876
2.	Dr .A.S. Chawla	Nov 08 to March 14	707140	323264	383876
3.	Dr. Arvind Kumar	Nov 08 to March 14	707140	323264	383876
4.	Dr. Himani Lade	Nov 08 to March 14	707140	323264	383876
5.	Dr. Veena Ganju Malla	Nov 08 to March 14	707140	323264	383876
6.	Dr. Shantnu Mandal	Nov 08 to March 14	707140	323264	383876
7.	Dr. N.P.S. Oberoi	Nov 08 to March 14	707140	323264	383876
8.	Dr. Robin Prasad	Nov 08 to March 14	707140	323264	383876
9.	Dr. A.K. Hindocha (Retr. On 1/1/13)	Nov 08 to Dec 12	509740	233024	276716
10.	Dr. B.M.Singh	Nov 08 to March 14	707140	323264	383876
11.	Dr. Hans Raj	Nov 08 to March 14	707140	323264	383876
12.	Dr. Bawani Singh (Retd. On 31.12.13)	Nov 08 to Dec 13	665140	304064	361076
13.	Dr. Ashok Kumar	Nov 08 to March 14	707140	323264	383876
14.	Dr. P.K.Malik	Nov 08 to March 14	707140	323264	383876
15.	Dr. Puspawati Singh	Nov 08 to March 14	707140	323264	383876
16.	Dr Jaswinder Kaur	Nov 08 to March 14	707140	323264	383876
17.	Dr. Ashok Kohli (Retd. On 31.12.12)	Nov 08 to Dec 12	509740	233024	276716
18.	Dr. P.K. Sharma	Nov 08 to March 14	707140	323264	383876
19.	Dr. Tarlok Chand	Nov 08 to March 14	707140	323264	383876
20.	Dr. Kanwar Sen	Nov 08 to March 14	707140	323264	383876
21.	Dr. Arun Kumar	Nov 08 to March 14	707140	323264	383876
22.	Dr.A.S. Nigam	Nov 08 to March 14	707140	323264	383876
23.	Dr.A.S. Narula	Nov 08 to March 14	707140	323264	383876
24.	Dr.Bina Nllaratna	Nov 08 to March 14	707140	323264	383876
25.	Dr. S.V. Ramkrishna	Nov 08 to March 14	707140	323264	383876
26.	Dr. Bani Sarkar	Nov 08 to March 14	707140	323264	383876
			17948840	8205184	9743656
	EAST ZONE				
1.	Dr.A.K. Pal	Nov 08 to March 14	707140	323264	383876
2.	Dr. Alka Ahuja	Nov 08 to March 14	707140	323264	383876
3.	Dr. B.B. Saxena	Nov 08 to March 14	707140	323264	383876
4.	Dr.Dipti Goel	Nov 08 to March 14	707140	323264	383876

Central Zone					
Sl.No.	Name of Doctors	Period	Drawn Amount of TPT	Due Amount of TPT	Excess Payment
5.	Dr.G.K. Narang	Nov 08 to March 14	707140	323264	383876
6.	Dr.K.S. Rana	Nov 08 to March 14	707140	323264	383876
7.	Dr.Mohan Lal	Nov 08 to March 14	707140	323264	383876
8.	Dr.Nalini Aggarwal	Nov 08 to March 14	707140	323264	383876
9.	Dr.R.B.Arya	Nov 08 to March 14	707140	323264	383876
10.	Dr. Ramesh Kumar	Nov 08 to March 14	707140	323264	383876
11.	Dr. Ritu Mathur	Nov 08 to March 14	707140	323264	383876
12.	Dr.S.K. Narula	Nov 08 to March 14	707140	323264	383876
13.	Dr. SKS Kushwaha	Nov 08 to March 14	707140	323264	383876
14.	Dr. Sukhbir Singh	Nov 08 to March 14	707140	323264	383876
15.	Dr. Suman Nanda	Nov 08 to March 14	707140	323264	383876
16.	Dr.Suresh Kumar Khanagwal	Nov 08 to March 14	707140	323264	383876
17.	Dr.Tarkeshwar Gupta	Nov 08 to March 14	707140	323264	383876
18.	Dr.D.K.Shah	Nov 08 to March 14	707140	323264	383876
19.	Dr. Suman Katuria	Nov 08 to March 14	707140	323264	383876
20.	Dr.D.C.Sandilya	Nov 08 to Feb 14	693140	316864	376276
21.	Dr. Naresh Goel (Trans.)	Nov 08 to April 13	560140	256064	304076
22.	Dr.R.K.Gupta (Trans.)	Nov 08 to Oct 13	638540	291904	346636
23.	Dr.B.P. Arneja (Trans.)	Nov 08 to April 12	414400	189440	224960
24.	Dr. Pratibha Sharma (Retd.)	Nov 08 to Dec 13	665140	304064	361076
25.	Dr.S.S. Chakraborty (Retd.)	Nov 08 to Nov 13	651840	297984	353856
			17058860	7798336	9260524
	Name of Zones	Excess Payment			
	CGHS Central Zone	14341884			
	CGHS South Zone	24075660			
	CGHS Hqtr	9743656			
	CGHS East Zone	9260524			
	G.Total	57421724			

Annex-X
(Referred to in paragraph no. 7.2)
Excess Payment of Transport Allowance @ ₹ 7000 Plus DA Thereon in
Respect of Non Entitled Officers of JIPMER, Puducherry

SL. NO.	EMP.ID	NAME	DESIGNATION	DURATIONS FOR WHICH THE TRANSPORT ALLOWANCE OF ₹ 7000 IS PAID		NO. OF MONTHS	EXCESS PAYMENT INCLUDING DA
				FROM	TO		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.	JD0028	ABDOUL HAMIDE @ ABDOUL MOULK	PROFESSOR	Mar-10	Nov-14	57	526014
2.	JD0054	ADITHAN C.	PROFESSOR	Sep-08	Nov-14	75	646326
3.	JO0028	AJIT SAHAI	PROFESSOR (NON-MEDICAL)	Sep-08	Nov-14	75	646326
4.	JD0369	ANANTHANARAYANAN P. H.	PROFESSOR	Sep-08	Nov-14	75	646326
5.	JD0061	ASHOK SHANKAR BADHE	PROFESSOR	Mar-10	Nov-14	57	526014
6.	JD0047	BALACHANDAR J.	PROFESSOR	Sep-08	Nov-14	75	646326
7.	JD0078	BHAWANA ASHOK BADHE	PROFESSOR	Oct-10	Nov-14	50	473364
8.	JD0151	DASARI PAPA	PROFESSOR	Oct-10	Nov-14	50	473364
9.	JD0132	DEBDATTA BASU	PROFESSOR	Oct-10	Nov-14	50	473364
10.	JD0117	DEVINDER MOHAN THAPPA	PROFESSOR	Oct-10	Nov-14	50	473364
11.	JD0065	DILIP KUMAR PATRO	PROFESSOR	Mar-10	Nov-14	57	526014
12.	JD0183	DORAIRAJAN L.N.	PROFESSOR	Oct-10	Nov-14	50	473364

13.	JD0098	DUTTA T. K	PROFESSOR		Sep-08	Nov-14	75	646326
14.	JD0067	ELANGO VAN S.	PROFESSOR		Mar-10	Nov-14	57	526014
15.	JD0080	GAUTAM ROY	PROFESSOR		Mar-10	Nov-14	57	526014
16.	JD0163	GOPAL KRUSHNA PAL	PROFESSOR		Oct-10	Nov-14	50	473364
17.	JD0191	HARISH B.N.	PROFESSOR		Mar-10	Nov-14	57	526014
18.	JD0033	HEMAVATHI BALACHANDER	PROFESSOR		Oct-10	Nov-14	50	473364
19.	JD0095	JAGDISH S.	PROFESSOR		Mar-10	Nov-14	57	526014
20.	JD0092	JAISANKAR T.J.	PROFESSOR		Oct-10	Nov-14	50	473364
21.	JD0164	KADAMBARI D.	PROF. OF SURGERY		Jul-11	Nov-14	41	400950
22.	JD0202	LATHA CHATURVEDULA	PROF. OF OBST. & GYNAE.		Apr-11	Nov-14	44	425412
23.	JD0127	MAHADEVAN S.	PROFESSOR		Mar-10	Nov-14	57	526014
24.	JD0150	NIRANJAN BISWAL	PROFESSOR		Oct-10	Nov-14	50	473364
25.	JD0140	PANKAJ KUNDRA	PROFESSOR		Mar-11	Nov-14	45	433566
26.	JD0071	PARKASH CHAND	PROFESSOR		Oct-10	Nov-14	50	473364
27.	JD0182	PREMARAJAN K.C.	PROFESSOR		Oct-10	Nov-14	50	473364
28.	JD0021	RAMACHANDRA RAO. K	PROFESSOR		Sep-08	Jun-14	70	590436
29.	JD0023	RAVEENDRAN R.	PROFESSOR		Oct-10	Nov-14	50	473364
30.	JD0097	RENUKA SRINIVASAN	PROFESSOR		Sep-08	Nov-14	75	646326
31.	JD0174	SAKA VINOD KUMAR	PROFESSOR		Oct-10	Nov-14	50	473364
32.	JD0048	SANTOSH KUMAR	PROFESSOR		Sep-08	Nov-14	75	646326
33.	JD0094	SATHYANARAYANA REDDY .K	SENIOR PROFESSOR		Sep-08	May-14	69	579636
34.	JD0305	SIDDARAJU N.	PROFESSOR		Oct-10	Nov-14	50	473364
35.	JD0102	SISTLA SARATH CHANDRA	PROFESSOR		Oct-10	Nov-14	50	473364
36.	JD0138	SISTLA SUJATHA	PROFESSOR		Oct-10	Nov-14	50	473364

37.	JD0039	SOUNDARA RAGHAVAN S.	PROFESSOR	Mar-10	Nov-14	57	526014
38.	JD0154	SRIDHAR. M. G	PROFESSOR	Mar-10	Nov-14	57	526014
39.	JD0030	SRINIVASAN K.	PROFESSOR	Mar-10	Nov-14	57	526014
40.	JD0076	STEVEN AIBOR DKHAR	PROFESSOR	Oct-10	Nov-14	50	473364
41.	JD0006	SUBASH CHANDRA PARIJA	PROFESSOR	Sep-08	Nov-14	75	646326
42.	JD0179	SUBRAHMANYAM D.K.S.	PROFESSOR	Oct-10	Nov-14	50	473364
43.	JD0193	SUNIL K. NARAYAN	PROFESSOR	Oct-10	Nov-14	50	473364
44.	JD0192	SUNIL KUMAR SAXENA	PROFESSOR	Jul-11	Nov-14	41	400950
45.	JD0077	SURENDRA KUMAR	PROFESSOR	Oct-10	Nov-14	50	473364
46.	JD0055	SURESH CHANDRA PRADHAN	PROFESSOR	Sep-08	Nov-14	75	646326
47.	JD0059	SWAMINATHAN R.P.	PROFESSOR	Mar-10	Nov-14	57	526014
48.	JD0012	SYED HABEEBULLAH	PROFESSOR	Sep-08	Nov-14	75	646326
49.	JD0031	VIKRAM KATE	PROFESSOR	Oct-10	Nov-14	50	473364
50.	JD0185	VIR SINGH NEGI	PROFESSOR	Oct-10	Nov-14	50	473364
51.	JD0081	VISHNU BHAT B.	PROFESSOR	Sep-08	Nov-14	75	646326
52.	JD0103	VIVEKANANDAM S.	PROFESSOR	Mar-10	Nov-14	57	526014
53.		TRAKROO M M		Sep-08	Feb-12	42	314388
54.		SRINIVASAN S		Sep-08	Nov-11	39	288036
55.		BADRINATH S		Sep-08	Oct-12	50	387180
56.		VASUDEV ANAND RAO		Sep-08	Oct-12	50	387180
57.	JD0198	ANITA RUSTAGI	SUPER TIME ADMINISTRATIVE GRADE	Oct-08	Nov-14	74	640062
58.	JD0008	ASHOK KUMAR DAS @	SENIOR PROFESSOR	Sep-13	Apr-14	8	84240
59.	JO0029	DEEPAK GOPAL SHEWADE	PROFESSOR(NON-MEDICAL)	Sep-08	Nov-14	75	646326

60.	JD0197	GIRWAR SINGH GAUR	PROFESSOR	Jul-13	Nov-14	17	182250
61.	JD0022	GITANJALI BATMANABANE	PROFESSOR	Sep-09	Nov-14	39***	372330
62.	JD0148	GOPALA KRISHNAN S.	PROFESSOR	Sep-08	Nov-14	75	646326
63.	JD1120	GOWRI DORAIRAJAN	PROFESSOR	Jun-13	Nov-14	18	191970
64.	JD0310	JAGDISH MENON	PROF. OF ORTHOPAEDICS	Jun-13	Nov-14	18	191970
65.	JD0114	JEGADHEESWRAN K.	ADDL. MEDICAL SUPERINTENDENT	Oct-08	Nov-14	74	640062
66.	JO0005	MUNISAMY P	CHIEF BIOCHEMIST(CLINICAL)	Sep-08	Mar-14	67	558036
67.	JD0301	PRAVATI PAL	ASSOCIATE PROFESSOR	Jul-13	Nov-14	17	182250
68.	JD0124	RAJAN SWAIN	CHIEF MEDICAL OFFICER(NFSG)	Apr-13	Nov-14	20	211410
69.	JO0003	ZACHARIAH BOBBY	PROFESSOR	Jul-13	Nov-14	17	182250
70.	JD0129	REDDI RANI P.	PROFESSOR	Jan-09	Jan-14	61	511380
71.	JD0097	TUMBANATHAM A.	ASST PROFESSOR	Oct-08	Dec-12	51	399492
72.	JD0120	AMBROISE M.J.E.	ADDL MEDICAL SUPERINTENDENT	Sep-08	Dec-13	64	525636
73.	JD	SUBBIAH S.P	ASST MEDICAL SUPERINTENDENT	Sep-08	Jul-12	47	359316
						Total	35094816
		@ Medical Superintendent till 17.09.2013					
		*** On deputation from 10.04.2010 to 11.04.2012					

Annex-XI
(Referred to in paragraph no. 7.3)

Overpayment of ₹ 1.68 crore due to incorrect fixation of pay

Sl.No	Rank	Name (Ms./Smt./Shri)	Amount (₹)
1.	5539	Mable Sunil	175312
2.	5542	Jaisamma Sunny	175312
3.	5525	Anita Singh	175312
4.	5527	Jomol Sunni	175312
5.	5533	Anita Kataria	175312
6.	5535	Vincent John	175312
7.	5537	Mary Elizabeth John	175312
8.	5541	Shiney Mathew	175312
9.	5517	Khasti Pant	175312
10.	5528	Seema Khan	175312
11.	5534	Laisy George	175312
12.	5536	Ancy Cyril	175312
13.	5555	Sonia Malothra	175312
14.	5515	Promila	175312
15.	5523	Nisha James	175312
16.	5544	Patrica George	175312
17.	5543	Mini Kutty Philip	175312
18.	5547	Neena Sharma	175312
19.	5551	Judy Sipy	175312
20.	5516	Jagriti Sharma	175312
21.	5512	Devi Kohli	175312
22.	5514	Anju Avasthi	175312
23.	5513	Sonal Thakur	175312
24.	5576	Sheeba Satheesh	175312
25.	5577	Rashmi Sharma	175312
26.	5578	SunitaAlgil Singh	175312
27.	5570	ChitraSatish	175312
28.	5571	Sukh Kumari	175312
29.	5572	Reshma	175312
30.	5566	Sabina Parveen	175312
31.	5568	Shyni Suresh	175312
32.	5557	Jhuma Chattrjee	175312
33.	5561	Chayanika	175312
34.	5562	Suman Verma	175312
35.	5563	Charanjeet Kaur	175312
36.	5565	Usha Kamboj	175312
37.	5057	Shashi Rani	88780
38.	5126	Sunita Singh	88780
39.	5051	Violet Minj	88780
40.	5050	Kamu Munna Yadav	88779

41.	5127	Pushpa Tete	88224
42.	5207	Parveen	90246
43.	5230	Sushila Varshney	90246
44.	5208	Rajbala Sita Ram	90246
45.	5209	Geeta S Shambar Kar	90246
46.	5233	Minakshi Prakash	90246
47.	5203	Asha Parveen	90246
48.	5206	Sunita Gautam	90246
49.	5234	Gokarna B Bhele	90246
50.	4565	Aley Amma Tamichan	33208
51.	4210	Kungalamo	33208
52.	4214	Ribela A. Lal	33208
53.	4234	Chandathakur	33208
54.	4231	Shashi Rowal	33208
55.	4244	Annamma Antony	33208
56.	4587	Cicily Mathew Ampattu	33208
57.	4585	Pushpa V. Sisodia	33208
58.	4580	Mini Joshi	33208
59.	4577	Sharmila Singh	33208
60.	4576	Deepa Sharma	33208
61.	4566	Geetha R. Krishnan	33208
62.	4573	Kinan Bala	33208
63.	4312	Poornimal Saha	33208
64.	4634	Narender Kaur Sawhney	33208
65.	4635	Susheel Dudeja	33208
66.	4617	Seema S. Prasad	33208
67.	4616	Kailash Pal	33208
68.	4620	T. Kunjumon	33208
69.	4592	Usha Kiran	33506
70.	4582	Santosh Ratra	33208
71.	4613	Jaishree Verma	33208
72.	4619	Rajni Kotnala	33208
73.	4597	KavitaPopli	33506
74.	4823	Noorji Nawas	33208
75.	4803	Daisy Jose	33208
76.	4798	Lata Kumari	33506
77.	4796	B.A. T.JayaRaju	33506
78.	4795	Kathreenamma N. Saji	33506
79.	4789	Kusum Shah	33208
80.	4697	Saroj Rani	33208
81.	4670	Letha Mohan	33208
82.	4662	Sally Viju	33208
83.	4661	Kamlesh Kain	33208
84.	4671	Damyanti	33208
85.	4786	Kiran Verma	33208

86.	4785	Bini.K. Raghav	33208
87.	4777	Subhashini Sudershan	33208
88.	4776	R.K. Diwan	33208
89.	4775	H.A. Saxena	33208
90.	4637	Lincy Joseph	33208
91.	4677	Kamlesh Sharma	33506
92.	4673	Pushpa Devi	33208
93.	4672	Pushpa	33506
94.	4766	Rejeenamma George	33208
95.	4765	Susan Chacko	33208
96.	4764	Jayasree Vaiju	33208
97.	4770	Molly Joseph	33208
98.	4700	B.R.M. Massey	33208
99.	4695	M.K. George	33208
100.	4659	R. Sivichan	33208
101.	4655	Kochurani Sabu	33208
102.	4653	Ansom Tomy	33208
103.	4648	Sunitaj. Rajni	33208
104.	4647	Lissy George	33208
105.	4643	Thresiamma Tony	33208
106.	4642	Lizamma Sajan	33208
107.	4641	Usha Kain	33208
108.	4640	LilyaKujur	33208
109.	4684	Renuka A. Harrison	33506
110.	5218	Saroj Toppo	33506
111.	4679	Madju Rawat	33506
112.	4680	Saijithomas	33506
113.	4681	Sunita Gaba	33506
114.	4686	C. Tigga	33208
115.	4693	Kochuthressia Jose Kutty	33208
116.	4690	shalini Samson	33208
117.	4687	Kanta	33208
118.	4696	Ansamma Paul	33208
119.	5425	Anju Tanwar	125606
120.	5426	Sangita	125606
121.	5420	Sunita Bhatnagar	125606
122.	5365	C.S.Bhujede	125678
123.	5364	Tara Maurya	125678
124.	5363	Revamma Suresh	125678
125.	5362	Promila Yadav	125678
126.	5358	Ajmal P. Khan	125678
127.	5346	Kalpana V. Dhawad	125678
128.	5355	Baljeet Kaur	125678
129.	5353	Kirshana Bai	125678
130.	5350	P.K. C. Dass	125678

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131.	5344	Dayawati	125678
132.	5343	Savitayadav	125678
133.	4912	Kailashyadav	239093
134.	4910	Manoranjanalven	89406
135.	4905	Manorama Jacob	89406
136.	4906	Nishy Paul	89406
137.	4913	Nagina Bhatia	89406
138.	4184	Ribecca John	88780
139.	5210	Amita Ranche	90246
140.	4639	Memoona Khan	88780
141.	5054	Sheela Devi	88780
142.	5118	Kusum Lata	88234
143.	5089	Kusum Bandivi	201602
144.	5211	Saroj R. Wakode	90246
145.	5202	Sushila Dahiya	90246
146.	5200	Prem Lata	90246
147.	5288	Maria Goretti Topno	88239
148.	5214	Pratibha R. Gorpade	90246
149.	5215	Sunita Kumari	90246
150.	5216	Fuleshwari Devi	90246
151.	5217	Kamlesh Saroa	90246
152.	5053	Leoni Xalxo	88778
153.	5027	Deepa E. Masih	145699
154.	5232	Pushplata Maurya	135402
155.	4774	Antakala R Hiwarkar	33208
156.	5345	Sumitra Tigga	146524
157.	5346	Usha Malhortra	146524
158.	5347	Indira M. Chandrikapure	146524
159.	5348	Saroj Bihagra	146524
160.	5357	Anjana Rani MinZ	146524
161.	5366	Vidhya Prashant Rao Joshi	146524
162.	5367	Sunita Arvind Labhane	146524
163.	5372	Maomta A. Chand	126612
164.	5373	Santresh N. Kumar	126612
165.	5038	R.R Kirishnan	201982
166.	5036	Cicily Mathai	201988
167.	5029	Nirmal Dogra	202028
168.	5020	S. Lukose-	202016
169.	5028	S.J. Singh	201976
170.	5025	Meena Gill	201988
171.	5024	Prem Lata Chawla	201982
172.	5023	S. Malik	202016
Total			16791802

Annexure XII
(Referred to in paragraph no. 7.4)

Cases of up-gradation of pay scale of individual staff

Name and designation	Pay Scale		Date of effect	Basis of up-gradation	Audit observation	Overpayment up to 31.03.14
	Earlier	Revised				
Ms. PremLata, Personal Assistant	5500-9000	6500-10500	02.07.98	Grant of upgradation on the recommendation of the Finance Committee of the Council and subsequent approval of the same by the Executive Committee on 08.05.2004.	The upgradation to higher pay scale was consequent neither to any promotion of the official nor redesignation/ upgradation of her post. Other Personal Assistants continued to remain under pay scale of 5500-9000.	9,72,169
	6500-10500	8000-13500	03.10.03	Grant of non-functional upgradation on completion of four years of service in the scale of 6500-10500.	The non-functional upgradation was irregular, as the same was available to Private Secretary vide DOPT order No. 5/4/2005-CS.II (Pt.I) dated 25.01.2006, while Ms.PremLata was in the cadre of Personal Assistant.	
Sh. Anil Kumar Ahluwalia, Accounts Officer	7450-11000	10000-15200	04.03.04	The higher pay scale was given on the recommendation of the Departmental Promotion Committee on the ground that since the officer had completed more than seven and half years in the pay scale of 7450-11500, he fulfils the minimum required eligibility for placement in the next higher scale of 10000-15200.	No provision of the Recruitment Rules of the Council provides for upgradation of pay scale of a particular post in case incumbent thereof completes certain length of service. The upgradation to higher pay scale was not consequent to any promotion/grant of (M)ACP to the official.	10,09,381

Sh. Anupam Dhua, Computer Programmer	8000-13500	10000-15200	29.09.04	The higher pay scale was given on the recommendations of Departmental Promotion Committee.	As per the R.R., Computer Programmer was the highest post in the cadre. The incumbent could become eligible for higher pay scale only through ACP/MACP. Sh. Dhua was appointed to the post on 29.09.99 and was not eligible for ACP on 29.09.04. Further, other Computer Programmer posted at MCI is getting pay and allowances in the Grade Pay of 5400 (which corresponds to pay scale of 8000-13500)	4,64,349
Sh. Vineet Kumar Aggarwal, Assistant Accounts Officer	6500-10500	8000-13500	24.04.05	Grant of non-functional upgradation on completion of four years of service in the scale of 6500-10500.	Non-functional scale of 8000-13500 was granted to Section Officers of CSS on completion of four years in service grade vide DOPT order No. 5/4/2005-CS.I dated 25.01.2006 and to Stenographer Grade A and B (Merged) (Private Secretaries) of CSSS vide DOPT order No. 5/4/2005-CS.II (Pt.I) dated 25.01.2006. The non-functional upgradation was not given to employees working in Accounts Cadre.	4,77,305
Ms. Maheshwari, Hindi Translator	PB II, 9300-34800 GP 4200	PB II, 9300-34800 GP 4600	02.01.06	Consequent to the implementation of the 6th CPC, Grade Pay of 4600 in PB II was granted to Ms. Maheshwari on the following grounds: <ul style="list-style-type: none"> The post of Hindi Translator and Head Clerk were in the same pay scale at the time of appointment of Ms. Maheshwari. 	The Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 which upgraded the Grade Pay of Assistants to 4600 clearly stipulates that the posts which were in the pre revised scale of 6500-10500 as on 1.1.2006 will be granted grade pay of ₹4600 in PB 2. Ms. Maheshwari was in the pay scale of 5500-9000 as on 01.01.2006.	2,57,028

<p>Ms.Atula Mathur, Telephone Operator</p>	<p>PB II, 9300-34800 GP 4200</p>	<p>PB II, 9300-34800 GP 4600</p>	<p>02.01.06</p>	<p>• Head Clerk was re-designated as Assistant and upgraded to the Pay Scale of 5500-9000. • As per the Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 the Assistants were granted pay Grade Pay of 4600.</p>	<p>Drawing parity between the posts of the Hindi Translator and the Assistant was incorrect. As per the order of Department of Official Language, Ministry of Home Affairs No. 13/1/2009-OL(S) dated 29.09.2011, there was no parity between the post of Junior Hindi Translator with Assistant. Junior Hindi Translators of CSOLS are being granted Grade Pay of 4200.</p>	<p>5,44,326</p>
				<p>Consequent to the implementation of the 6th CPC, Grade Pay of 4600 in PB II was granted to Ms.Mathur in order to give her parity with Assistants. As per the Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 the Assistants were granted pay Grade Pay of 4600.</p>	<p>The Ministry of Finance O. M. No. F.N. 1/1/2008-IC dated 13.11.2009 which upgraded the Grade Pay of Assistants to 4600 clearly stipulates that the posts which were in the pre revised scale of 6500-10500 as on 1.1.2006 will be granted grade pay of ₹4600 in PB 2. Ms.Mathur was in the pay scale of 5000-8000 as on 01.01.2006.</p>	

Annex-XIII
(Referred to in paragraph no. 7.5)

Short deduction of tax at source

S. No.	Name of the Wellness Centre	Period of Payment	Amount paid to Agency (in ₹)
1.	Dental Clinic, Faridabad	01.02.12 to 30.06.13	9039487
2.	Dental Clinic, Srinivas Puri	01.08.11 to 31.05.13	7739769
3.	Dental Clinic, R.K.Puram	01.02.12 to 31.05.13	23116681
4.	Dental Clinic, Kalkaji	01.04.12 to 31.01.13	4000762
5.	Dental Clinic, Kidwai Nagar	01.11.11 to 30.11.12	5260165
6.	Dental Clinic, Moti Bagh	01.01.12 to 31.05.13	9340268
7.	Dental Clinic, Pushp Vihar	01.11.11 to 28.02.13	5238330
8.	Dental Clinic, Sadiq Nagar	01.05.12 to 28.02.13	2601474
			66336936
Non deduction of tax at source = 10% of ₹ 66336936 = ₹ 6633693.60			

Annex-XIV
(Referred to in paragraph no. 7.6)
Details of X-Ray Films Purchased

(Amount in ₹)

Sl. No.	S.O. No.	Date	Size of Kodak Dry View Laser Film	Quantity in packets of 125 sheets	RML unit price inclusive tax	RML Cost	AIIMS unit price	AIIMS Cost	Difference
1.	9448	3.2.11	14x17	40	16206.75	648270.00	11185.31	447412.40	200857.60
2.	14182	18.4.11	14x17	70	16206.75	1134472.50	11185.31	782971.70	351500.80
			10x12	30	7678.13	230343.90	5636.31	169089.30	61254.60
			8x10	40	5397.75	215910.00	3728.80	149152.00	66758.00
3.	16857	11.7.11	14x17	110	16206.75	1782742.50	11185.31	1230384.10	552358.40
			10x12	22	7678.13	168918.86	5636.31	123998.82	44920.04
			8x10	17	5397.75	91761.75	3728.80	63389.60	28372.15
4.	21321	10.12.11	14x17	60	16206.75	972405.00	11185.31	671118.60	301286.40
5.	3209	9.4.12	17x14	50	16206.75	810337.50	11185.31	559265.50	251072.00
6.	6058	26.6.12	17x14	70	16206.75	1134472.50	11185.31	782971.70	351500.80
7.	7053	20.9.12	11x14	32	10477.13	335268.16	7234.99	231519.68	103748.48
			10x12	50	7678.13	383906.50	5636.30	281815.00	102091.50
			8x10	20	5397.75	107955.00	3728.80	74576.00	33379.00
8.	9349	24.9.12	14x17	80	16206.75	1296540.00	11185.31	894824.80	401715.20

Sl. No.	S.O. No.	Date	Size of Kodak Dry View Laser Film	Quantity in packets of 125 sheets	RML unit price inclusive tax	RML Cost	AIIMS unit price	AIIMS Cost	Difference
9.	9907	10.10.12	10x12	60	7678.13	460687.80	5636.30	338178.00	122509.80
			8x10	30	5397.75	161932.50	3728.80	111864.00	50068.50
			11x14	30	10477.13	314313.90	7234.99	217049.70	97264.20
10.	10833	5.11.12	14x17	100	16206.75	1620675.00	11185.31	1118531.00	502144.00
11.	773	18.01.13	14x17	120	16206.75	1944810.00	11185.31	1342237.20	602572.80
			11x14	40	10477.13	419085.20	7234.99	289399.60	129685.60
12.	934	23.1.13	10x12	60	7678.13	460687.80	5636.31	338178.00	122509.80
			8x10	40	5397.75	215910.00	3728.80	149152.00	66758.00
13.	2997	20.3.13	10x12	70	7678.13	537469.10	5636.31	394541.00	142928.10
			8x10	40	5397.75	215910.00	3728.80	149152.00	66758.00
14.	6412	14.6.13	14x17	76	16206.75	1231713.00	12678.75	963585.00	268128.00
15.	7517	9.7.13	10x12	90	7678.13	691031.70	6388.99	575009.10	116022.60
			8x10	60	5397.75	323865.00	4225.88	253552.80	70312.20
16.	9274	16.8.13	14x17	144	16206.75	2333772.00	12678.75	1825740.00	508032.00
Total									
									5716508.57

Annex-XV

(Referred to in paragraph no. 8.1)

List of Regional Forensic Science Laboratories (RFSLs):

(₹in lakh)

Sl. No.	State/UT	RFSL Allotted	Date of MoU	Grants released during 2010-11	Grants released during 2011-12	Total Grants released
1.	Arunachal Pradesh	1	23.09.2010	147.00	218.00	365.00
2.	Chhattisgarh	1	03.06.2010	164.00	243.00	407.00
3.	Goa	1	24.03.2011	164.00	243.00	407.00
4.	Sikkim	1	--	147.00	218.00	365.00
5.	Puducherry	1	--	147.00	218.00	365.00
6.	Uttarakhand	1	30.07.2010	165.00	243.00	408.00

List of District Mobile Forensic Units (DMFUs):

(₹in lakh)

Sl. No.	Name of State/UT	DMFUs Allotted	Date of MoU	Grants released during 2010-11	Grants released during 2011-12	Total grants released
1.	Arunachal Pradesh	1	23.09.2010	147.00	218.00	365.00
2.	Chhattisgarh	2	--	164.00	243.00	407.00
3.	Goa	2	24.03.2011	164.00	243.00	407.00
4.	Sikkim	2	--	147.00	218.00	365.00
5.	Uttarakhand	2	30.07.2010	165.00	243.00	408.00
6.	Puducherry	1	--	147.00	218.00	365.00
7.	A&N Islands	2	--	-	83.00	83.00
8.	Daman & Diu	2	04.06.2010	34.00	49.00	83.00
9.	Dadar and Nagar Haveli	1	04.06.2010	17.00	24.00	41.00
10.	Manipur	2	--	34.00	49.00	83.00
11.	Meghalaya	2	06.07.2011	34.00	49.00	83.00

Sl. No.	Name of State/UT	DMFUs Allotted	Date of MoU	Grants released during 2010-11	Grants released during 2011-12	Total grants released
12.	Mizoram	4	13.07.2011	34.00	49.00	83.00
13.	Tripura	2	07.07.2011	34.00	49.00	83.00
14.	Haryana	2	26.03.2012	-	83.00	83.00
15.	Himachal Pradesh	2	26.04.2010	34.00	49.00	83.00
16.	J&K	2	25.07.2011	-	83.00	83.00
17.	Punjab	4	03.06.2010	68.00	96.00	164.00
18.	Bihar	4	13.07.2010	68.00	96.00	164.00
19.	West Bengal	2	--	34.00	49.00	83.00
20.	Lakshadweep	2	27.07.2010	34.00	49.00	83.00

Annex-XVI
(Referred to in paragraph no. 8.1)

Sl. No.	Name of the State/Union Territory	RFSL/DMFU Allotted	Current Status
1.	Arunachal Pradesh	1 RFSL 1 DMFU	Proposal regarding utilisation of funds pending in MHA. A meeting in this regard also held in MHA on 04.08.2014.
2.	Chhattisgarh	1 RFSL 2 DMFU	A proposal submitted to incur ₹ 3.24 crore for establishment of one RFSL and two DMFUs @ ₹83 lakh. Present position not intimated by the Home Department, Chhattisgarh.
3.	Goa	1 RFSL 2 DMFU	Utilisation Certificate submitted.
4.	Sikkim	1 RFSL 2 DMFU	One RFSL and one DMFU has been started.
5.	Uttarakhand	1 RFSL 2 DMFU	One RFSL and one DMFU established.
6.	Puducherry	1 RFSL 1 DMFU	Utilisation Certificate submitted.
7.	A&N Islands	2 DMFU	One DMFU has been established.
8.	Daman & Diu	2 DMFU	Utilisation Certificate not received.
9.	Dadra & Nagar Haveli	1 DMFU	Utilisation Certificate not received.
10.	Manipur	2 DMFU	Utilisation Certificate not received.
11.	Meghalaya	2 DMFU	Utilisation Certificate not received.
12.	Mizoram	4 DMFU	Amount utilized in construction of one DMFU building and other infrastructure
13.	Tripura	2 DMFU	Utilisation Certificate not received.
14.	Haryana	2 DMFU	Utilisation Certificate not received.
15.	Himachal Pradesh	2 DMFU	Utilisation Certificate not received.
16.	Jammu & Kashmir	2 DMFU	Present position not yet intimated by the Home Department.
17.	Punjab	4 DMFU	Utilisation Certificate not received.
18.	Bihar	4 DMFU	Utilisation Certificate not received.
19.	West Bengal	2 DMFU	A plot of land at Durgapur has been acquired for establishment of one DMFU. For establishment of second DMFU, a plot of land at Malda is pending for approval with the State Government. Present position not yet intimated by the Home Department, West Bengal.
20.	Lakshadweep	2 DMFU	Utilisation Certificate not received.

Annex-XVII
(Referred to in paragraph no. 8.2)

(Amount in lakh)

Sl. No.	Nomenclature of item	Year	Quantity not supplied	Advance amount 60 % of items of col. No. 3	To whom order placed	Audit Remarks
1	2	3	4	5	6	7
1.	Round 30 mm for AGL	2007-08	6523	260.22	OF Chanda	Store yet to be received from concern factory
2.	CES for Gun Machine 7.62 mm MAG	2007-08	02 type	36.73	SAF Kanpur	02 type store received out of 04 type. Figure modified by the department.
3.	CES for Gun Machine 7.62 mm MAG	2008-09	01 type	9.87	SAF Kanpur	03 type store received out of 04 type. Figure modified by department.
4.	CES for 9 mm Carbine	2008-09	03 type	0.17	SAF Kanpur	Store yet to be received from concern factory.
5.	Spare for 7.62 mm MAG	2008-09	03 type	5.55	SAF Kanpur	Figure modified by the department.
6.	Spare for 84 mm CGRL	2008-09	02 type	0.24	GCF Cossipore	01 type store received out of 03 type. Figure modified by the department.
7.	Round 30 mm of AGL	2008-09	5000 Nos.	219.71	OF Chanda	Figure modified by the department.
8.	Spare for 81 mm Mortar	2008-09	03 type	1.11	GCF Jabalpur	03 type store received out of 06 type. Figure modified by department.
9.	Rocket 84 mm Heat	2008-09	Nil	Nil	OF Khamaria	Factory has refunded advance after retaining the amount approx. 5 to 6 year.
10.	Passive Night Sight for 84 mm CGRL	2010-11	683 Nos.	788.96 + 714.93* =1503.89 (Modified value dated 03.02.2014)	OF Raipur	Gross value was ₹ 13,14,94,043. Now modified gross value is ₹ 25,06,48,678/-. 60% advance value of total gross value is ₹ 15,03,89,207/- value revised due to high resolution of the device.
11.	Bomb 81 mm Mortar smoke	2011-12	5000 Nos.	235.10	OF Chanda	Store yet to be received from concern factory.
Total				1557.66*		

* Since additional amount of ₹ 714.93 was paid for the same quantity of 638 nos. due to modified version. We have not added this amount in the Blockage amount.

Annex-XVIII
(Referred to in paragraph no. 8.3)
Details of unauthorized expenditure

Hyderabad

Sl. No.	Nature of expenditure	Amount in ₹
1.	Electricity Bill	1,97,896
2.	Furniture Expenditure	46,750
3.	Furniture Expenditure	1,01,350
4.	Furniture Expenditure	5,19,000
5.	Furniture Expenditure	15,31,849
6.	Furniture Expenditure	6,23,400
7.	M/s Pioneer industries	37,316
8.	Materials purchased as required by NSG troops	49057
9.	4 Nos. water cooler	112000
10.	Maintenance charges	98014
11.	Supply of drinking water	27560
12.	Purchase of Steel/Almirah	1709302
Total		50,53,494

Chennai

Sl. No.	Nature of expenditure	Amount in ₹
1.	Office equipment and other materials	1,73,191
2.	Labour engaged for house keeping	1,70,800
3.	Purchase of steel almirah	54,97,492
4.	Labour engaged for house keeping	8,72,105
Total		67,13,588

Mumbai

Sl. No.	Nature of expenditure	Amount in ₹
1.	Payment made towards housekeeping of Ph I	274361
2.	Purchase of doormat	21531
3.	Furniture	427628
Total		723520

Kolkata

Sl. No.	Nature of expenditure/Description	Amount in ₹
1.	Supply of AC	61750
2.	Electricity bill	180793
3.	Maintenance bill	41473
4.	-DO-	41473
5.	Furniture Supply bill	282456
6.	Electricity bill	195039
7.	Maintenance bill	41473
8.	Electricity bill	201728
9.	-DO-	202930
10.	Furniture supply bill	486553
11.	Maintenance bill	41473
12.	-DO-	41473
13.	Electricity bill	194404
14.	Supply of curtains	249082
15.	Furniture supply bill	403104
16.	Maintenance bill	41473
17.	Maintenance bill	41473
18.	Electricity bill	193681
19.	Maintenance bill	41473
20.	Electricity bill	195468
21.	-DO-	197233
22.	Maintenance bill	67945
23.	Maintenance bill	67945
24.	Electricity bill	200958
25.	-DO-	229190
26.	Maintenance bill	67945
27.	Electricity bill	242673
28.	Painting work of inauguration ceremony	124719
29.	Motor pump	7500
30.	Spare item	125
31.	Repairing and Servicing	300
32.	Renewal of AMC	5750
33.	Shifting of AC	2000
34.	Computer mouse	120
Total		4393175

Total unauthorised expenditure - ₹ 168. 84 lakh

Agency charges (7% on above)- ₹ 11.82 lakh

Total - ₹ 180.66 lakh

Annex-XIX
(Referred to in paragraph no. 8.5)

Details of increase in cost

(Amount in ₹)

Sl. No.	Description	Quantity	Cost per vehicle in May 2011	Total Cost (₹)	Cost per vehicle in November 2013	Total Cost
1.	4-stretcher ambulance	120	801804	96216480	801804	96216480
	Increased Excise duty				17256.88	2070825
	Total					98287305
	VAT		12.5%	12027060	13.125%	12900208
				108243540		111187514
2.	AC fitting with standard equipment from OEM	120	296600	35592000	335000	40200000
	VAT		12.5%	4449000	13.125%	5276250
	Total			40041000		45476250
				148284540		156663764
Cost escalation						8379224

Annex-XX
(Referred to in paragraph no. 9.4)

Monthly bill amount of water connection no. 61416, 56100 and 62308-C II

Month/Period	Bill amount paid by NCERT, New Delhi for 3 water connections (Amount in ₹)
01/01/10 to 08/02/10	19,15,536
09/02/10 to 10/03/10	8,48,787
11/03/10 to 13/04/10	9,19,993
14/04/10 to 12/05/10	7,58,874
13/05/10 to 07/06/10	4,60,303
08/06/10 to 07/07/10	5,20,827
08/07/10 to 09/09/10	32,63,511
10/09/10 to 02/11/10	19,36,171
03/11/10 to 13/12/10	15,14,883
14/12/10 to 06/01/11	10,46,882
07/01/11 to 12/02/11	11,77,828
13/02/11 to 11/03/11	6,67,003
12/03/11 to 04/04/11	18,62,260
05/04/11 to 01/06/11	23,14,009
02/06/11 to 19/07/11	22,53,025
20/07/11 to 16/11/11	43,72,693
17/11/11 to 17/12/11	9,39,476
21/05/12 to 24/08/12	74,47,198
11/03/13 to 28/02/14	2,04,96,310
Total	5,47,15,569
Total 10% (Rebate)=₹ 54,71,557/-	