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DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
LOCAL ACCOUNT FUND  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

Subject: - Local Fund Account Report of Delhi Institute of Heritage Research and Management , 18-A, Satsang Vihar Marg, Spl. Institutional Area, New Delhi- 110067 for the period 2017 -2018.

Local Fund Account on the accounts of Sahitya Kala Parishad, 18-A, Satsang Vihar Marg Spl. Institutional Area, New Delhi- 110067 for the year 2018-20 was conducted by Audit Party No. 15 consisting of Ms. Rajalakshmi Francis, Senior Accounts Officer, Ms. Sireesh Kusum, AAO from 22/10/2020 to 29/10/2020 and 4/11/2020

### INTRODUCTION

Delhi Institute of Heritage, Research and Management (DIHRM) was established with hundred percent funding by Directorate of Higher Education, GNCTD and affiliated with Guru Gobind Singh Indraprastha University, Delhi to be an autonomous institution of higher learning and research. The institute is registered under the Societies Registration Act, 1860 vide Registration No. S-31805 dated 21/08/1997

### AIM & OBJECTIVES OF THE PARISHAD

The objectives for which the society is set up are:-

- I. To undertake research projects in archaeology and history, including exploration and excavation of ancient sites and monuments in which the state of Delhi is very rich and the study of document in State Archives.
- II. To encourage and also help technically and financially institution and individuals to undertake research projects in different branches of archaeology and different aspects of Indian and Asian history.
- III. To impart training in heritage management.
- IV. To help the school education in creating awareness about the importance and sanctity of the heritage by developing effective teaching methodologies, kits, nooks, film strips etc in order to inculcate the feeling of belonging of educational process.
- V. To encourage scholars to write unbiased and ism free history of India and neighbouring countries.
- VI. To support financially research and training centres dealing with comprehensive documentation and reference conservation and historical research.
- VII. To prepare and maintain a national register of those engaged in research work in theoretical and practical archaeology as well as history and related fields of study such as political thought and philosophy.
- VIII. To organize or support the survey of archaeological and historical source material lying in private custody or in institutions not having adequate expertise and facilities of preservation and identification and if need be to collect them in a museum of the Institute or the one run by the State Government independent of the Institute.
- IX. To organize as well as sponsor and support seminars, workshops, conferences, as well as congresses, local, regional, national and international, financially and organizationally which aim at promoting archaeological and historical research, education and public awareness of the cultural heritage of humankind.
- X. To promote publication of archaeological and historical research of a high standard and to undertake publication of occasional papers, journals and popular literatures concerning such research.

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- XI. To create scholarships and fellowships for Heritage Management, Archaeological and historical research.
- XII. To establish scientific laboratories for archaeological science on par with the international standards.
- XIII. To enter into arrangements with the government of india, other state governments and public or private organisations or individuals for futhereance of its objectives, for implementation of its programmes and for securing and accepting endowments, grants in aid, donations or gifts on mutually agreed terms and conditions
- XIV. To advise the GNCTD and other state governments and central government on all matters ertaining to Heritage Management, Archaeology and history.

DIHRM has been conducting the following courses in affiliation to GGSIPU, Delhi

- 1. Masters in Archaeology and Heritage Management (MAHM)
- 2. Masters in Conservation, Preservation and Heritage Management (MCPHM)

**List of Director/Head of Department in DIHRM:**

Sl. No.	Name	From	To
1	Sh. Amjad Tak, IAS	28.03.2017 to	22.01.2019
2	Ms. Nidhi Srivastava, IAS	23.01.2019	14.02.2019
3	Sh. Ajay Kumar Garg, IAS	15.02.2019	30.08.2019
4	Dr. B.M. Mishra, IAS	14.10.2019	to-till date

**The AAO/DDO on deputation in DIHRM**

Sl. No.	Name	From	To
1	Sh. Harshvardhan Dev - Accounts Officer	05.04.2019	Till date
2	Dr. Sima Yadav - DDO	22.10.2019	Till date

**Cashier and Store Keeper**

Sl. No.	Name	From	To
1	Sh. K. S. Bisht	01.04.2015	Till date

**Total staff strength : Teaching – 07 and non-teaching – 12**

**Teaching Staff**

Sl. No.	Particular of Posts	No. of sanction post	No. of filled post	No. of vacant post	Adjusted post in excess	Remark
1	Professor	2	1	1		One Retd. in Dec. 2020 Now two posts are vacant
2	Reader	3	NIL	3		*
3	Lecturer	5	4	1		
4	Research Assistant	3	3	NIL		
5	Research Associate	2	NIL	2		

\*The BoM resolved that three Readers .... may continue to officiate against the posts of Associate Professor (copy of the Minutes already provided)

Non-Teaching

Sl. No.	Particular of Posts	No. of sanction posts	No. of filled post	No. of vacant post	Adjusted post/ in excess	Remark
1	Registrar	1	-	1	-	
2	Personal Secretary	1	-	1	-	
3	Office Superintendent	1	-	1	--	
4	Office Assistant	1	-	1	1 post of LDC adhoc adjusted	
5	Accountant	1	-	1	-	
6	Librarian	1	-	1	-	
7	Steno Typist	1	-	1	-	
8	Computer Programmer	1	1	NIL	-	
9	Draftsman/ Surveyor	1	-	1	-	
10	UDC	1	-	1	1 post of office attendant adjusted	
11	Store Keeper	1	1	NIL	-	
12	LDC	3	4	NIL	One adjusted against the post of Office Assistant	
13	Library Attendant	1	-	1	-	
14	Driver	1	1	NIL	-	
15	Office Attendant	4	4	NIL	One adjusted against the post of UDC	
16	Despatch Rider	1	1	NIL	-	

**Part-I  
OLD OUTSTANDING PARAS**

S.No.	Start Year	End Year	Para No.	Subject of Para	Status	Amount
1	1-Apr-99	31-Mar-00	9	Consideration of Age Bar while making appointment	Outstanding	0
2	1-Apr-99	31-Mar-00	14	Log Book	Outstanding	0
3	1-Apr-99	31-Mar-00	16	Advance paid to PWD	Outstanding	77021 ✓
4	1-Apr-99	31-Mar-00	29	Staff Car	Outstanding	0
5	1-Apr-00	31-Mar-01	3	Library Books	Outstanding	0
6	1-Apr-00	31-Mar-01	5	Assets item booked in Office expenses	Outstanding	0
7	1-Apr-01	31-Mar-02	4	Cash Book	Outstanding	0
8	1-Apr-01	31-Mar-02	7	Education Tour of Master Course Students	Outstanding	640 ✓
9	1-Apr-01	31-Mar-02	11	Non-deduction of TDS	Outstanding	0
10	1-Apr-02	31-Mar-03	2	Appointments	Outstanding	0
11	1-Apr-02	31-Mar-03	5	Improper booking of expenditure of non recurring nature	Outstanding	0
12	1-Apr-02	31-Mar-03	9	Transfer of Funds	Outstanding	0
13	1-Apr-02	31-Mar-03	10	Log Books & History Sheet	Outstanding	0
14	1-Apr-02	31-Mar-03	11	Consumption of Petrol & CNG - Both	Outstanding	0
15	1-Apr-03	31-Mar-04	1	Income Tax	Outstanding	37368
16	1-Apr-03	31-Mar-04	2	Purchase of Mobile Phone	Outstanding	0
17	1-Apr-03	31-Mar-04	3	Purchase of Furniture	Outstanding	0
18	1-Apr-03	31-Mar-04	5	Hiring of Vehicles	Outstanding	0
19	1-Apr-03	31-Mar-04	7	Office Expenses	Outstanding	0
20	1-Apr-03	31-Mar-04	8	Log Book	Outstanding	0
21	1-Apr-03	31-Mar-04	9	Non verification of bills by Technical Officer	Outstanding	0
22	1-Apr-03	31-Mar-04	13	Payment of Honorarium	Outstanding	66000
23	1-Apr-03	31-Mar-04	14	Payment of Net Charges	Outstanding	0
24	1-Apr-03	31-Mar-04	16	Over estimation of funds	Outstanding	0
25	1-Apr-03	31-Mar-04	17	Non production of Records	Outstanding	0
26	1-Apr-04	31-Mar-05	1	Financial Position	Outstanding	0
27	1-Apr-04	31-Mar-05	2	Recovery	Outstanding	14952
28	1-Apr-05	31-Mar-06	4	GPF	Outstanding	0
29	1-Apr-05	31-Mar-06	8	Printing of Rakshetri	Outstanding	0
30	1-Apr-06	31-Mar-07	3	Promotion of post of OS	Outstanding	0
31	1-Apr-06	31-Mar-07	4	Fee Structure	Outstanding	0
32	1-Apr-06	31-Mar-07	6	Foundation Day Expenses	Outstanding	3740 ✓
33	1-Apr-07	31-Mar-08	2	Photography contract to Sh. Amrender Jha	Outstanding	126000 ✓
34	1-Apr-07	31-Mar-08	3	Printing of Magazine	Outstanding	0
35	1-Apr-07	31-Mar-08	7	Advertisement	Outstanding	23375 ✓
36	1-Apr-07	31-Mar-08	8	Appointment over & above sanctioned strength	Outstanding	0
37	1-Apr-07	31-Mar-08	10	Educational Your	Outstanding	0
38	1-Apr-07	31-Mar-08	11	Non utilization of money (projects)	Outstanding	0

40	1-Apr-08	31-Mar-09	2	Photography of 1857 1st war	Outstanding	0
41	1-Apr-08	31-Mar-09	3	Implementation of 6th CPC	Outstanding	0
42	1-Apr-08	31-Mar-09	5	Wasteful expenditure of Rs. 220737/-	Outstanding	0
43	1-Apr-08	31-Mar-09	8	Purchase of computer	Outstanding	0
44	1-Apr-08	31-Mar-09	9	Appointment of advocates	Outstanding	0
45	1-Apr-08	31-Mar-09	10	Staff strength	Outstanding	0
46	1-Apr-08	31-Mar-09	11	Educational/excursion tour	Outstanding	0
47	1-Apr-08	31-Mar-09	12	Tour of Lucknow	Outstanding	68287 ✓
48	1-Apr-08	31-Mar-09	14	MRC	Outstanding	0
49	1-Apr-08	31-Mar-09	15	Non recovery of income tax	Outstanding	0
50	1-Apr-08	31-Mar-09	16	Examination Duties	Outstanding	0
51	1-Apr-08	31-Mar-09	17	Advertisement	Outstanding	0
52	1-Apr-09	31-Mar-10	2	Non approval of Financial Statement by BOM	Outstanding	0
53	1-Apr-09	31-Mar-10	3	Irregular expenditure of 20 lakhs	Outstanding	0
54	1-Apr-09	31-Mar-10	4	Printing of Magazine Rakshitri	Outstanding	0
55	1-Apr-09	31-Mar-10	5	Over - Charging of Service Tax	Outstanding	0
56	1-Apr-09	31-Mar-10	6	Depreciation Reserve Fund	Outstanding	0
57	1-Apr-09	31-Mar-10	9	Excess expenditure over & above GOA - Non	Outstanding	0
58	1-Apr-09	31-Mar-10	10	Non utilization of students/employees welfare fund	Outstanding	0
59	1-Apr-09	31-Mar-10	11	Blockage of Welfare Fund	Outstanding	0
60	1-Apr-09	31-Mar-10	12	Caution Money	Outstanding	0
61	1-Apr-10	31-Mar-12	2	Legal expenses (Professional fee to advocate)	Outstanding	0
62	1-Apr-10	31-Mar-12	4	Purchase of banned items against economy instructions	Outstanding	0
63	1-Apr-10	31-Mar-12	6	Award of AMC contract	Outstanding	0
64	1-Apr-10	31-Mar-12	8	Purchase of items without observing codal formalities	Outstanding	0
65	1-Apr-10	31-Mar-12	10	Non preparation of ATR on audit para	Outstanding	0
66	1-Apr-12	31-Mar-13	1	Levy of Electricity Charges on Non domestic basis	Outstanding	0
67	1-Apr-12	31-Mar-13	2	Framing of Recruitment Rules and revamping Administration	Outstanding	0
68	1-Apr-12	31-Mar-13	3	Shortcomings in pay & perks of VC - DIHRM	Outstanding	0
69	1-Apr-13	31-Mar-15	1	Non observing of codal formalities while dispose off the staff car	Outstanding	0
70	1-Apr-13	31-Mar-15	3	Deployment of staff without the concurrence of Finance Department	Outstanding	0
71	1-Apr-15	31-Mar-18	1	Regarding implementation	Outstanding	0

72	1-Apr-15	31-Mar-18	4	of Gem Improper sanction of CCL to Dr. Shalini Awasthi, Lecturer	Outstanding	0
73	1-Apr-15	31-Mar-18	5	Credit of Earned Leave given to Prof. Makkhan Lal beyond 300 days	Outstanding	0
74	1-Apr-15	31-Mar-18	6	Non adjustment of Contingent Advances	Outstanding	0

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Part-II

Financial Statement

The accounts of the Delhi Institute of Heritage Research and Management, Directorate of Higher Education, GNCTD for the financial year 2018-20 were reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the Institute. The officer of Directorate of Audit, Local Funds Account, Govt. of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. The accounts for the financial year 2018-20 has been audited by Mahal Wala & Co, Chartered Accountant . According to Income & Expenditure Account Statement appended with the Balance Sheet, the financial position has been worked out as under:

Financial Year 2018-19  
INCOME

Head of Account	Salaries	Other than Salaries	Capital	Total
A. Unspent Balance as per last audit	3444639	1205713	568400	5218752
B. Grant-in-Aid (1 <sup>st</sup> Installment) received from Dte of Higher education letter number DHE-24(15)/DIHRM/GIA/2018-19/2871-76 dated 18/6/18	5750000	250000	0	6000000
.Grant-in-Aid (IInd Installment) received from Dte of Higher education letter number DHE-24(15)/DIHRM/GIA/2018-19/5563-71 dated 3/12/18	10456000	0	0	10456000
Grant-in-Aid (IInd Installment) received from Dte of Higher education letter number DHE-24(15)/DIHRM/GIA/2018-19/496-505 dated 30/01/19	6794000	2750000	1000000	10544000
Tuition fee	0	171000	0	171000
Library fee	0	438	0	438
RTI fee	0	500	0	500
MHRD	0	2000	0	2000
Total	26444639	479651	1568400	32392690

Expenditure

Head of Account	Salaries	Other than Salaries	Capital	Total
Salaries	20528868	0	0	20528868
LTC	4680	0	0	
Medical Reimbursement	269268	0	0	
Bank Charges	0	1052.80	0	1052.80
Educational Tour	0	1079081	0	1079081

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- 15/P

- 16/P

Legal and Professional Charges	0	37760	0	37760
Newspapers & Magazines	0	11141	0	11141
Office Expenses	0	522801	0	522801
Office Stationery	0	63258	0	63258
Postage Expenses	0	1048	0	1048
Staff car fuel expense	0	25350	0	25350
Local conveyance	0	48280	0	48280
Telephone Expense	0	97991	0	97991
Computer Items	0		561330	561330
Total	20802816	1887763	561330	23251909
Unspent Balance as on 31.03.2019	5641823	2491888	1007070	9140781

### Financial Year 2019-20

#### INCOME

Head of Account	Salaries	Other than Salaraies	Capital	Total
A.Unspent Balance as per last audit	5641823	2491888	1007070	9140781
B.Grant-in-Aid (1st Installment) received from Dte of Higher education letter number DHE-24(17)/DIHRM/GIA/2019-20/dated 8/7/2019	6250000	1000000	250000	7500000
.Grant-in-Aid (IInd Installment) received from Dte of Higher education letter number DHE-24(17)/DIHRM/GIA/2019-20/6934-42 dated 30/12/19	12500000	2000000	0	14500000
Grant-in-Aid (IInd Installment) received from Dte of Higher education letter number DHE-24(17)/DIHRM/GIA/2019-20/957-966 dated 30/03/20	3356842	2000000	0	5356842
Tuition fee	0	90000	0	90000
Library fee	0	1270	0	1270
RTI fee	0	50	0	50
MHRD	0	2000	0	2000
Admission Fee	0	3000	0	3000
Miscellaneous Income	0	401	0	401
<b>Total</b>	<b>27748665</b>	<b>7588609</b>	<b>1257070</b>	<b>36594344</b>

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## Expenditure

Head of Account	Salaries	Other than Salaries	Capital	Total
Salaries	18673607	0	01	18673608
Medical Reimbursement	169202	0	0	169202
Bank Charges	0	0000	0	577
Educational Tour	0	185142	0	185142
Electricity Expenses	0	500000	0	500000
Examination Fees	0	36000	0	36000
Legal and Professional Charges	0	34220	0	34220
Newspapers & Magazines	0	6108	0	6108
Postage Expenses	0	2630	0	2630
Staff car fuel expense	0	23930	0	23930
Staff car maintenance	0	32707	0	32707
Total Telephone Expense	0	89621	0	89621
AMC Biometric	0	4868	0	4868
AMC EPBX machine	0	8550	0	8550
AMC RO Water Purifier	0	8000	0	8000
AMC Computer	0	19692	0	19692
Misc Expenses	0	8586	0	8586
Stationery	0	8440	0	8440
Photocopy and Binding	0	7646	0	7646
Repair and Maintenance	0	9954	0	9954
Salary Contract Employees	0	512712	0	512712
Stamp paper and Court fees	0	120	0	120
Website Development	0	26285	0	26285
Barcode Reader	0	0	3825	3825
Biometric Machine	0	0	6038	6038
Total	18842809	1525788	9864	20378461
Unspent Balance as on 31.03.2020	8905856	6062821	1247206	16215883

The unspent balance is required to be refunded to the Administrative Department or approval from the Administrative Department be sought to carry over the same to the next financial year for incurring expenditure out of un-spent balance.

### Statutory Audit:-

The statutory audit of Delhi Institute of Heritage Research and Management, 18-A, Satsang Vihar Marg Spl. Institutional Area, New Delhi- 110067 has been conducted by AG (Audit) Delhi till 2015.

### Maintenance of Records:-

The maintenance of records of Delhi Institute of Heritage Research and Management, 18-A, Satsang Vihar Marg Spl. Institutional Area, New Delhi- 110067 was found satisfactory subject to observations made in current audit report and in test audit note.

**Old Audit Report**

There are 76 old audit para's outstanding and 02 paras are taken as fresh. The remaining 74 para's have been incorporated with current report as part- I(old audit report).

(A)

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.	99-00	4	0	0	4 ( 9,14,16,29)
2.	00-01	2	0	0	2 (3,5)
3.	01-02	3	0	0	3 ( 4,7,11)
4.	02-03	5	0	0	5 ( 2,5,9,10,11)
5.	03-04	11	0	0	11 (1,2,3,5,7,8,9,13,14,16,17)
6.	04-05	2	0	0	2 (1,2)
7.	05-06	2	0	0	2 (4,8)
8.	06-07	3	0	0	3 (3,4,6)
9.	07-08	6	0	0	6 (2,3,7,8,10,11)
10	08-09	13	0	0	13 (1,2,3,5,8,9,10,11,12,14,15,16,17)
11	09-10	9	0	0	9 (2 to 6) and (9 to 12)
12	10-12	5	0	0	5( 2,4,6,8,10)
13	12-13	3	0	0	3 (1,2,3)
14	13-15	2	0	0	2 (1,3)
15	15-18	6	2	2,3	4 (1,2,5,6)

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

S.No	Year	Total old O/S Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1.	99-00	0	0	77021
2.	00-01	0	0	0
3.	01-02	103368	0	640
4.	02-03	0	0	0
5.	03-04	0	0	103368

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6.	04-05	14652	0	14952
7.	05-06	0	0	0
8.	06-07	0	0	3740
9.	07-08	116000	0	149375
10	08-09	68287	0	68287
11	09-10	0	0	0
12	10-12	0	0	0
13	12-13	0	0	0
14	13-15	0	0	0
15	15-18	0	0	0



Part- II**Current Audit Report**

During the course of current audit, 13 audit memo's highlighting various irregularities/short recovery to the tune of Rs. 610219/- were issued. Department has not shown compliance of audit memo's. 13 audit objection have been incorporated in current audit report.

## Details of Current Recovery

Memo No's	Total Recoveries (In Rs.)	Amount Recovered/Settled (in Rs.)	Balance (in Rs.)
6	29400	0	27300
7(b)	328776	0	328776
4	248826	0	248826
9	5317	0	5317

The internal audit report has been prepared on the basis of information furnished and made available Delhi Institute of Heritage Research and Management, 18-A, Satsang Vihar Marg Spl. Institutional Area, New Delhi- 110067 for the disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



(IAO Party - 15)

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PART – II

**CURRENT AUDIT REPORT**

**Para No- 01 – Less Deduction of DGEHS contribution amounting to Rs. 27300/- ✓  
(Ref. Audit Memo No. 6 dated 27/10/2020)**

As per office Memorandum No.S11011/11/2016-CGHS (P) EHS dated 9.1.2017 issued by Under Secretary to the Govt. of India, M/o Health and Family Welfare, EHS section, Nirman Bhawan, New Delhi and endorsement vide OM No.F.25 (iii)/DGHS/140/DHS/09/204079-204243 DATED 2.5.2017 by DHS, Govt. of NCT of Delhi rates of monthly contribution for availing CGHS facility has been revised as under and vide letter of even NO.DATED 13.1.2017, the revised rates are effective w.e.f. February, 2017.  
CGHS Subscription Rates as per 7th Pay Commission

Sl.No.	Corresponding levels in the Pay Matrix as per 7th CPC	Contribution (Rs.Per Month)
1.	Level: 1 to 5	250
2.	Level: 6	450
3.	Level: 7 to 11	650
4.	Level: 12 & above	1000

On scrutiny of Pay Bill Registers, it revealed, that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:-

S. No	Name (Sh./ Smt./)	Designation	Period	No. of Months	Due	deducted	Total Amount to be recovered (in rs)
1	Dr.Ravindra Kumar,	Asstt. Prof	2/2017-7/2020	42	650	325	13650
2	Dr.Sima Yadav	Asstt. Prof	2/2017-7/2020	42	650	325	13650
					Total		27300

The amount of Rs.27300/-, may be recovered from the concerned employees after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be taken into account for similar action under intimation to audit.



**Para No- 02– Incorrect entry in service records & Regularisation of overpayment of pay and allowances made to Lecturers of DIHRM on reversion from the post of Reader to Lecturer and regularisation thereof.**

**(Ref. Audit Memo No. 7 (A) and (B) dated 29/10/2020& 4/11/2020)**

- (A) On scrutiny of service book and other related records, it has been observed that Mrs. Shalini Awasthi, (Date of Birth:9/11/1968) was appointed to the post of Lecturer w.e.f. 23/12/1998 (AN) in the pay scale of Rs.8000-13500. Column 7 of the first page of her Service Book, reveals her qualification as MA and registered for Ph.D. No entry of Ph.D Qualified has been recorded in her Service Book.

As per Recruitment Rules of DIHRM, one of the requisite educational qualifications for appointment to the post of Reader is Ph.D in the subject of Ancient History and Archeology/ Archeology/Heritage. Mrs. Shalini Awasthi has been appointed to the post of Reader w.e.f. 22/10/2002 in the pay scale of Rs.12000-375-18000 which requires Ph.D qualification in the subject; Ancient History and Archeology/ Archeology/Heritage. As per service records, she had not acquired Ph.D. As such her appointment to the post of Reader is irregular. The reasons for (i) appointment to the post of Reader without requisite qualifications and (ii) incomplete information in her service book may be clarified to Audit.

**(B)Regularisation of of pay and allowances amounting to Rs. in r/o Lecturers of DIHRM on reversion from the post of Reader to Lecturer.**

In continuation to audit memo No.7(A) and as per the records provided by the Institution, it is revealed that following three Lecturers (drawing pay in the pay scale of Rs.8000-275-13500) of the institution were appointed to the post of Reader in the pay scale of Rs.12000-375-18000w.e.f. 22/10/2002 vide office order No Selection Committee 2002/5/614 dated 22/10/02, without fulfilling the conditions mentioned in the Recruitment Rules.

As per the decision of BOM, DIHRM held on 21.8.2013, these three Readers were reverted to the post of Lecturer/Asstt. Professor with retrospective effect i.e. w.e.f. 22/10/2002 in the pay scale of Rs.8000-13500, but the over payment of pay and allowances made during the period of her posting as reader i.e. 22/10/2002 to 21/8/2013 is not assessed and recovered from the employees till date which resulted in an avoidable loss of huge amount to Govt. exchequer.

S.No	Name & Designation/ Date of Initial Appointment	Date of Birth/ Retirement	Date of Appointment as		Date of reversion to the post of Lecturer & Recovery
			Lecturer	Reader	
1	Dr.Ravindra Kumar, Lecturer	26.02.1959/ 29.02.2024	30/12/1998 (AN)	22/10/ 2002	21.8.2013
2	Dr.Sima Yadav, Lecturer	25.09.1974/ 30.09.2039	23/12/1998 (AN)	22/10/ 2002	21.8.2013
3	Sh.Shalini Awasthi, Lecturer	09.11.1968/ 30.11.2033	23/12/1998 (AN)	22/10/ 2002	21.8.2013/

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The pay fixation is to be revised for the period 22/10/2002 to 21/8/2013 as under and the recovery may be assessed and made from the employees immediately :-

•Dr.Ravindra Kumar, Lecturer (Annexure-2)

Particulars/period	Pay as per DIHRM	Particulars/period	Pay to be revised
Pay as on 1/12/2001	9925	Pay as on 1/12/2001	9925
Pay on appointment to the post of Reader w.e.f. 22/10/2002	12000	Pay on reversion to the post of Lecturer w.e.f. 22/10/2002	9925
		Pay after on 1/12/2002/increment	10200
Pay after on 1/10/2003/increment	12375	Pay after on 1/12/2003/increment	10475
Pay after on 1/10/2004/increment	12750	Pay after on 1/12/2004/increment	10750
Pay after on 1/10/2005/increment	13125	Pay after on 1/12/2005/increment	11025
Pay after on 1/10/2006/increment	13500	Pay after on 1/12/2006/increment	11300
Pay after on 1/10/2007/increment	13875	Pay after on 1/12/2007/increment	11575
Pay after on 1/10/2008/increment	14250	Pay after on 1/12/2008/increment	11850
Pay after on 1/10/2009/increment	14625	Pay after on 1/12/2009/increment	12125
Pay after on 1/10/2010/increment	15000	Pay after on 1/12/2010/increment	12400
Pay after on 1/10/2011/increment	15375	Pay after on 1/12/2011/increment	12675
Pay after on 1/10/2012/increment	15750	Pay after on 1/12/2012/increment	12950
Pay after on 1/10/2013/increment	16125	Pay after on 1/12/2013/increment	13225

•Dr.Sima Yadav, Lecturer (Annexure-3)

Particulars/period	Pay as per DIHRM	Particulars/period	Pay to be revised
Pay as on 1/12/2001	8825	Pay as on 1/12/2001	8825
Pay after 2 advance increments on 7/6/2002	9375	Pay after 2 advance increments on 7/6/2002	9375
Pay on appointment to the post of Reader w.e.f. 22/10/2002	12000	Pay on reversion to the post of Lecturer w.e.f. 22/10/2002	9375
		Pay after on 1/12/2002/increment	9650
Pay after on 1/10/2003/increment	12375	Pay after on 1/12/2003/increment	9925
Pay after on 1/10/2004/increment	12750	Pay after on 1/12/2004/increment	10200
Pay after on 1/10/2005/increment	13125	Pay after on 1/12/2005/increment	10475
Pay after on 1/10/2006/increment	13500	Pay after on 1/12/2006/increment	10750
Pay after on 1/10/2007/increment	13875	Pay after on 1/12/2007/increment	11025
Pay after on 1/10/2008/increment	14250	Pay after on 1/12/2008/increment	11300
Pay after on 1/10/2009/increment	14625	Pay after on 1/12/2009/increment	11575
Pay after on 1/10/2010/increment	15000	Pay after on 1/12/2010/increment	11850
Pay after on 1/10/2011/increment	15375	Pay after on 1/12/2011/increment	12125
Pay after on 1/10/2012/increment	15750	Pay after on 1/12/2012/increment	12400
Pay after on 1/10/2013/increment	16125	Pay after on 1/12/2013/increment	12675

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•Smt.Shalini Awasthi, Lecturer (Annexure-4)

Particulars/period	Pay as per DIHRM	Particulars/period	Pay to be revised
Pay as on 1/12/2001	8825	Pay as on 1/12/2001	8825
Pay on appointment to the post of Reader w.e.f. 22/10/2002	12000	Pay on reversion to the post of Lecturer w.e.f. 22/10/2002	8825
Pay after on 1/10/2003/increment	12375	Pay after on 1/12/2002/increment	9100
Pay after on 1/10/2004/increment	12750	Pay after on 1/12/2003/increment	9375
Pay after on 1/10/2005/increment	13125	Pay after on 1/12/2004/increment	9650
Pay after on 1/10/2006/increment	13500	Pay after on 1/12/2005/increment	9925
Pay after on 1/10/2007/increment	13875	Pay after on 1/12/2006/increment	10200
Pay after on 1/10/2008/increment	14250	Pay after on 1/12/2007/increment	10475
Pay after on 1/10/2009/increment	14625	Pay after on 1/12/2008/increment	10750
Pay after on 1/10/2010/increment	15000	Pay after on 1/12/2009/increment	11025
Pay after on 1/10/2011/increment	15375	Pay after on 1/12/2010/increment	11300
Pay after on 1/10/2012/increment	15750	Pay after on 1/12/2011/increment	11575
Pay after on 1/10/2013/increment	16125	Pay after on 1/12/2012/increment	11850
		Pay after on 1/12/2013/increment	12125

It is also added that these 3 employees were paid pay and allowance upto 31/12/2013 in the 5<sup>th</sup> CPC pay scale in a higher pay scale which is already withdrawn. The same may be withdrawn immediately and excess payment of pay and allowance as per due drawn statement attached may be recovered.

Their pay as per 6<sup>th</sup> CPC is not yet revised w.e.f.1/1/2006 nor obtained approval for revision as per 6<sup>th</sup> CPC. But these employees are paid salary w.e.f.1/1/2014 in the 6<sup>th</sup> CPC pay band and Grade Pay without obtaining any approval of Finance Committee constituted for the purpose and approval of BOM thereafter. Hence it is not in order. Necessary approval may be obtained and the pay and allowance paid as per 6<sup>th</sup> CPC pay scales may be regularized under intimation to audit.

Other similar cases, if any, may also be taken into account for similar action.

**Para No- 03 – Overpayment of HRA during leave for more than 180 days amounting to Rs.248826/-**

**(Ref. Audit Memo No. 4 dated 26/10/2020)**

As per provisions of Para 6(a)(i) of Min. of Finance , Dept. of Expenditure OM No.2(37)-E.II(B)/64 dated 27/11/1965 as amended from time to time the drawal of HRA during the period of leave in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d) of the OM and OM No.2(9)/2012-E.II(B) dated 27/8/2012 of Min. of Finance , Dept. of Expenditure, it is further clarified that “the drawal of HRA during leave (including /ccl) in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d).

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During the test check of the records provided by the school, it has come to notice that **Dr. Sima Yadav Lecturer** was on Child Care Leave for the period 1/12/2014 to 28/10/2016 (698 days) and **Smt. Shalini Awasthi, Lecturer** was on Child Care Leave for the period 1/12/2014 to 11/8/2016 and Earned Leave from 12/8/2016 to 28/10/2016 in continuation. Instead of leave salary, they had been paid full salary including HRA periodically without taking certificate as per rules i.e. certificate prescribed in para 8 (d), resulting in over payment of pay and allowances as detailed below :-

Both are drawing Same Basic Pay and Grade Pay (i.e. Rs. 25980+ 60000) and Period of Leave is also the same.

S. No.	Period of Child care leave beyond 180 days	No. of Days	HRA drawn by Dr.Sima Yadav	No. of Days	HRA drawnby Smt. Shalini Awasthi
1.	30/5/15 to 31/5/15	2/31x9594	619	2/31x9594	619
2	1/6/15 to 31/12/15 1/5/16 to 30/09/16	7 x9594 5x9594	67158 47970	7 x9594 5x9594	67158 47970
3	1/10/16 to 28/10/16	28/31x9594	8666	28/31x9594	8666
		TOTAL-1	124413	TOTAL-2	124413

Total 1+2 =248826

The excess payment of pay and allowances Rs. 248826/-may be recovered from the employee 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 also be made.

**Para No- 04 : Non adjustment of Advances**

**(Ref. Audit Memo No. 8(a) and 8 (b) dated 28/10/2020)**

AS per Rule (b) (i) of Receipts and Payment Rules of 1983 “ No officer disbursing these advances should be allowed to draw a second abstract bill without producing the detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case, should the submission of detailed bill be delayed the end of the month following that in which the advance was drawn. On scrutiny of account the following advances were found pending as detailed under for the 2019-2020

S.No	Name of Party	Amount	Purpose of Advance
1	Anand Burdan	40245	Education Tour
2	Ankita Shukla	700	
3	Biju Mazumdar	17812	
4	Classical Travels	27500	
5	Dr. Ravinder Kumar	14747	
6	MPSTC Ltd	937523	
7	DTTDC Ltd	87910	
8	Kerala Tourism	36279	
9	Sailendra Swain	50944	
10	Haryana Tourism	107784	
11	TCG Ltd	164664	
12	TTDC	105600	
13	RTDC Ltd	240523	
14	R.K. Trivedi	1205	

15	Nakul Yadav	16364	Staff Car Fuel Expenses
16	Rajiv Sharma	2542	

Necessary steps should be taken to adjust advances within stipulated period as prescribed in Receipt and Payment Rules under intimation to audit.

**Para No- 05 – Non adjustment of Security Advance**

(Ref. Audit Memo No.9 dated 28/10/2020)

On scrutiny of Balance Sheet for the year 2018-19 and information provided, it has been observed that there is security deposit/advance of Rs. 5317 still lying on account of security money of AMC (Rs. 5310) and advance of pwd for renovation of hall (Rs. 187). In view of this DIHRM is required to explain as to why the amount is still lying with the agencies.

Reasons for the above discrepancies may be explained and the security deposit may be got refunded by the concerned agency/agencies under intimation to audit.

**Para No- 06 – Pattern of Assistance**

(Ref. Audit Memo No. 12 dated 28/10/2020)

As per instructions issued by the Principal Secretary (Finance), GNCT of Delhi vide their letter dated 9/9/2011 regarding formulation of Pattern of Assistance of grantee institutions by their Administrative Department, DHIRM authorities informed that the Pattern of Assistance has not yet been finalized by the Administrative Department. The concerned Administrative Department releasing grant in aid to DIHRM towards Principal Secretary (Finance) letter no. F. 16/2/2010/AC/DSFA/DS/1185-97 dated 09/09/2011 issued to all Administrative Departments have been directed to finalise the Pattern of Assistance for all grantee institutes under their control.

Therefore, the Administrative Department may take necessary action regarding finalization of the pattern of assistance.

**Para 7(a): - Overpayment of pay and allowances amounting to Rs.328776 in r/o Prof. Makhan Lal, Professor.**

(Audit Memo No.5(A), Dated: 27/10/2020)

On scrutiny of service book and other related records of Prof. Makhan Lal, Professor, (Date of Birth 03/12//1954; and Date of Appointment: 23/4/1998, it is revealed that the increments are not regularized/ recorded in the Service Book after 1/4/2003. He was under suspension w.e.f. 09/03/2004 and reinstated to his substantial post of professor, DIHRM with all consequential benefits with immediate effect vide order dated 14/11/2014. Subsequently he joined duties w.e.f. 22/11/2014. The entry of pay drawn is recorded in service book as Rs.19550 w.e.f 1/4/2003 and thereafter entry starts w.e.f.1/7/2015 @ 67000+10000 Grade pay.

(a) Entry of pay and increment regularization for the period 1/4/2004 to 30/6/2015 is not available in the service book nor any order is available in his service records. Hence the pay fixation cannot be checked for its correctness for the period 1/4/2004 to 30/6/2015 .

(b) The fixation of pay on implementation of 7<sup>th</sup> CPC is done w.e.f. 1.1.2016 is done by the institution by multiplying the existing pay as on 31/12/2015 with a factor of 2.72 instead of 2.57 which is also not in order. Approval of competent authority for revision of the pay of the employee has not been recorded anywhere in his Service Book, nor relevant documents related to approval are provided to the audit

The pay fixation is to be revised for the period 1.1.2016 to 31.12.2019 (till his date of retirement) as under :-

Period	Pay fixation as per	
	DIHRM	Audit
Pay as on 1/7/5 in PB4 37400-67000 with GP 10000, as per Service Book	67000+10000=77000	67000+10000=77000
Pay fixed w.e.f.01.01.16 as per 7 PC in Level 14 as under:-		
01.01.16 to 30.06.16	77000x.2.72=209440 i.e.211800 DNI:1/7/2016	77000x.2.57=1978900 i.e.199600 DNI:1/7/2016
Pay after annual increment on 01.07.16	218200	205600
Pay after annual increment on 01.07.17	218200	211800
Pay after annual increment on 01.07.18	218200	218200
Pay after annual increment on 01.07.19	218200	
The employee retired on 31.12.2019		
Total Recovery		Rs.328776/- (Annexure-1)

Revised pay fixation order may be issued and overpayment of Rs.328776/- due to wrong pay fixation as above may be recovered from the employee and deposited to Govt. account after due verification of facts and figures and under intimation to audit.

Other similar cases, if any, may also be taken into account for similar action.

**Para 7 (b :- Payment of pay and allowances to Prof. Makhan Lal, Professor in the revised pay scales without the approval of BOM on implementation of revision of 6<sup>th</sup> and 7<sup>th</sup> Central Pay Commission.**

**(Ref. Audit Memo No. 5 (b) dated 4/11/2020)**

In continuation to this office memo No.5 dated 27/10/2020 and on scrutiny of the documents provided by the institution, it is revealed that the revision of pay of teaching staff on implementation of 7<sup>th</sup> Central Pay Commission is not yet done as the Finance Committee constituted for this purpose and Board of Management had not approved the same till date. The same may be implemented after the approval of the Finance committee and BOM at the earliest.


Besides this, it is also observed that the documents related to the payment made to Prof. Makhan Lal, Professor, for the period of his suspension till re-instatement is not updated in Service Book and shown to the audit. **He was under suspension w.e.f. 09/03/2004 and reinstated to his substantial post of professor, DIHRM with all consequential benefits with immediate effect vide order dated 14/11/2014.** Subsequently

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he joined duties w.e.f. 22/11/2014. The entry of pay drawn is recorded in service book as Rs.19550 w.e.f 1/4/2003 and thereafter entry starts w.e.f.1/7/2015 @ 67000+10000 Grade pay. Entries, approval of the Finance committee and BOM and the orders related to the pay for the intervening period may also be recorded in the Service Book and shown to the audit.

Though the pay fixation of his single case is approved by the Head of Institution / Director, (arrear paid to him in the month of January, 2019) and revised pay was paid to him till Dec., 2019. The mandatory approval of the Finance Committee constituted for the purpose and Board of Management are not yet obtained. Reason for this lapse may be explained to audit. The pay revision case may be got approved by Finance committee and BOM immediately and the payment made to him for the the period 1.1.2016 to 31/12/2019 may be regularised and the compliance may be shown to the audit.

Other similar cases, if any, may also be taken into account for similar action.

Sr.AO/IAO-15



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PART III

TEST AUDIT NOTE

**TAN -01:- Discrepancies in maintaining Service Book**

(Ref. Audit Memo 2 dated 26/10/2020)

On scrutiny of the Service Book of the Prof. Makhan Lal, Director (Retired from Service on 31/12/2019) it is observed that entry of his pay after 01.04.2003 has not been recorded in his Service Book up to 30/6/2015. Thereafter the basic pay has been entered as Rs.77000 (67000+10000) w.e.f.1/7/2015. There is no supporting document or order or any entry regarding his entry of pay of Rs. 77000 on 1/7/2015. There is no entry of 6<sup>th</sup> CPC and 7<sup>th</sup> CPC pay revision/fixation order in the service book nor any copy of the order has been provided by the institution nor any such copy placed in the personal file. Hence it is not possible to check the correctness of pay allowances for the period 01.04.2004 to till his date of retirement.

The service Book may be completed, pay may be updated and shown to the audit immediately for further scrutiny.

Reasons for above discrepancies may also be elucidated to the audit.

**TAN -02:- Discrepancies in Recruitment Rules**

(Ref. Audit Memo 3 dated 26/10/2020)

On scrutiny of the copy of Recruitment Rules provided by the Delhi Institute of Heritage Research and Management, it is observed that the Recruitment Rules have not been approved by the Finance Department till date since its preparation and approval by the Board of Management on 29/4/1998 on note sheet . Copy of order issued after the approval by the Board of Management on 29/4/1998 and further amendments if any may be provided to the audit immediately.

It is also advised to get the Recruitment Rules of Delhi Institute of Heritage Research and Management approved by the Finance Department of GNCT of Delhi under intimation to audit.

**TAN -03:- - Non maintenance of Fixed Asset Register and non conduction of physical verification**

(Ref. Audit Memo 10 dated 28/10/2020)

AS per rule 192 of GFR inventory of fixed assets shall ordinarily be maintained at site and should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. During the test check of records of store and as pointed out by the Chartered Accountant in his report with balance sheet that no fixed asset register has been prepared by SCERT. It has also been noticed that no physical verification of fixed assets has not been conducted as there are fixed assets worth of Rs. 16228363 depicted in the balance sheet. Moreover, the stocks registers have also not been maintained properly.

Reasons for the above discrepancies may be explained under intimation to audit.



**TAN -04:- Discrepancies in cash book**

(Ref. Audit Memo 13 dated 28/10/2020)

On examination of cash book for the year 2018-19 and 2019-2020 the following discrepancies have been observed :-

1. Daily totalling was not shown in the cash book
2. Entries of cash book have not been attested by the DDO.
3. Certificate of Physical verification of cash certificate has not been recorded as per Rule 13 (4) of Receipt & Payment Rules, 1983 which provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the no such certificate has been recorded on the last date of month.
4. Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment and no voucher has been signed by the DDO.

Necessary steps may be taken to rectify the above discrepancies.

**TAN -05:- – Non implementation of New Pension Scheme/ CPF**

(Ref. Audit Memo No. 11 dated 28/10/2020)

Government of India has introduced Contributory Pension Scheme for the employees appointed on or after 01.01.2004, as per New Pension Scheme, an amount equivalent to 10% pay plus DA is to be deducted as contribution towards the pension from the salary of the government servant and a matching amount to be conducted by the Government and the same may be transferred /credited to the Major Head 8342- other deposits, DCP.

During the course of audit, it has been observed neither CPF nor NPS is being deducted from the employees.

The detail of regulation of NPS in respect of State Autonomous Body is available on the website "www.npscra.nsdl.co.in. As per procedure approved by PFDR a State Autonomous Body can adopt NPS only if the concerned State Government/UT have adopted the NPS architecture and initiated implementation of the same. The investment pattern and scheme preference options chosen by the state government will be applicable. Government of NCT of Delhi has already implemented the New Pension Scheme.

Necessary steps may be taken to implement New Pension Scheme/CPF by DIHRM after due verification of facts under intimation to audit.

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**PART-II FINANCIAL POSITION**

The accounts of the Delhi Institute of Heritage Research and Management, Dte.of Higher Education, Government of NCT of Delhi were reviewed purely on test check basis. The accounts for the period have been compiled by M/s Mahal Wala & Co., Chartered Accountants FRN: 005823N. The accounts were audited on test check basis with reference to the books of accounts and vouchers produced by the Institute. The office of the Dte.of Audit Local Fund Account, Govt.of NCT of Delhi disclaims any responsibility for any mis-information and /or no information on the part of the auditee. The Grant has been released by Administrative Department, Dte.of Higher Education, Govt. Of NCT of Delhi. On the basis of Income & Expenditure, Receipt & Payment Account and Balance Sheet for the period 2015-18 provided to Audit, the financial position has been worked out as under:-

**Financial Year 2015-16**

Income		Salaries	Other than Salaries	Capital	Total
Opening Balance (Unspent Balance Carried forward)		1243137	5491180	1016287	7750604
F.No.DHE-24(10)/DIHRM/GIA/14-15/4923-4932 dt. 06/11/15		3250000	-	-	3250000
F.No.DHE-24(10)/DIHRM/GIA/14-15/3848-57 dt.14/09/15		6500000	-	-	6500000
F.No.DHE-24(10)/DIHRM/GIA/14-15/5747-5756 dt. 04/01/16		10500000	-	-	10500000
F.No.DHE-24(10)/DIHRM/GIA/14-15/6464-73 dt. 10/02/16		2750000	-	-	2750000
F.No.DHE-24(10)/DIHRM/GIA/14-15/8813-8822 dt.30/03/16		6500000	-	-	6500000
Tuition fee			64800		64800
Library membership fee			500		500
Library fine			880		880
Interest on refund			3279		3279
Sales of old News paper			860		860
RTI fee			20		20
<b>Total</b>		<b>30743137</b>	<b>5561519</b>	<b>1016287</b>	<b>37320943</b>

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**Expenditure(2015-16)**

Head of Account	Salaries	Other than Salaries	Capital Assets	Total
Salaries	15834853			15834853
Advertising & Publications		281607		281607
Bank Charges		1134		1134
Educational Tour		535019		535019
Electricity		806049		806049
Legal & Professional Exp		38470		38470
Medical Reimbursement		286301		286301
New papers & magazine		12924		12924
Office Exp.		316881		316881
Office Stationery		68187		68187
Postage Exp.		2211		2211
Staff Car Fuel Exp.		31765		31765
Local Conveyance		12453		12453
Telephone Exp.		60812		60812
Computer Items			168121	168121
Almira			55091	55091
Library Books			672327	672327
Curtain & Accessories			43100	43100
<b>Total Expenditure</b>	<b>15834853</b>	<b>2453813</b>	<b>938639</b>	<b>19227305</b>

**F.Y.2015-16**

Head of Account	Salaries	Other than Salaries	Capital Assets	Total
<b>Total Income(including opening balance of unspent balance as on 01.04.2015)</b>	<b>30743137</b>	<b>5561519</b>	<b>1016287</b>	<b>37320943</b>
<b>Total Expenditure</b>	<b>15834853</b>	<b>2453813</b>	<b>938639</b>	<b>19227305</b>
<b>Unspent(as on 31.03.2016)</b>	<b>14908284</b>	<b>3107706</b>	<b>77648</b>	<b>18093638</b>

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**Financial Year 2016-17  
Income**

Head of Account	Salaries	Other than Salaries	Capital	Total
Opening Balance (Unspent Balance Carried forward)	14908284	3107706	77648	18093638
F.No.DHE-24(13)/DIHRM/GIA/16-17/834-843 dt. 17/05/16	5750000	625000	125000	6500000
F.No.DHE-24(13)/DIHRM/GIA/16-17/4715-4723 dt.25/11/16	11500000	1250000	250000	13000000
Tuition fee		113518		113518
Library fine		2280		2280
Photocopy charges		6534		6534
RTI fee		4938		4938
MHRD		1000		1000
Disposal of computer items			11000	11000
<b>Total</b>	<b>32158284</b>	<b>5110976</b>	<b>463648</b>	<b>37732908</b>

**Expenditure(2016-17)**

Head of Account	Salaries	Other than Salaries	Capital Assets	Total
Salaries	27008789			27008789
LTC	15687			15687
Medical Reimbursement	186977			186977
Computer AMC		27970		27970
Bank Charges		781		781
Educational Tour		577669		577669
Electricity		1804833		1804833
Legal & Professional Exp		36800		36800
New papers & magazine		8892		8892
Office Exp.		162171		162171
Office Stationery		44491		44491
Postage Exp.		3150		3150
Staff Car Fuel Exp.		22642		22642
TA/DA		22121		22121
Telephone Exp.		92491		92491
Computer Items			129645	129645
LCD Projector			80547	80547
<b>Total Expenditure</b>	<b>27211453</b>	<b>2804011</b>	<b>210192</b>	<b>30225656</b>

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**F.Y.2016-17**

Head of Account	Salaries	Other than Salaries	Capital Assets	Total
<b>Total Income(including opening balance of unspent balance as on 01.04.2016)</b>	32158284	5110976	463648	37732908
<b>Total Expenditure</b>	27211453	2804011	210192	30225656
<b>Unspent(as on 31.03.2017)</b>	4946831	2306965	253456	7507252

**Financial Year 2017-18**

**Income**

Head of Account	Salaries	Other than Salaries	Capital	Total
Opening Balance (Unspent Balance Carried forward)	4946831	2306965	253456	7507252
F.No.DHE-24(13)/DIHRM/GIA/16-17/2920-27 dt.07/07/17	6250000			6250000
F.No.DHE-24(13)/DIHRM/GIA/16-17/892-900 dt. 06/03/18	7765853			7765853
F.No.DHE-24(13)/DIHRM/GIA/16-17/1431-39 dt.27/03/18	5000000	3500000	500000	9000000
Tuition fee		122400		122400
Re-issuance of I.Card		300		300
Library fine		1062		1062
Photocopy charges		6454		6454
RTI fee		506		506
Penalty for late supply of items from NICSI		4062		4062
Sale of Old Newspaper		1620		1620
<b>Total</b>	<b>23962684</b>	<b>5943369</b>	<b>753456</b>	<b>30659509</b>

**Expenditure(2017-18)**

Head of Account	Salaries	Other than Salaries	Capital Assets	Total
Salaries	20098394			20098394
LS & PC	207105			207105
Medical Reimbursement	212546			212546

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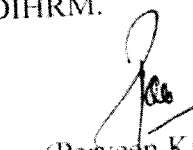
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Generator AMC		324050		324050
Bank Charges		1316		1316
Educational Tour		1217139		1217139
Electricity		2069895		2069895
Legal & Professional Exp		70960		70960
New papers & magazine		8661		8661
Office Exp.		406817		406817
Office Stationery		14930		14930
Postage Exp.		2423		2423
Staff Car Fuel Exp.		33420		33420
TA/DA		103012		103012
Telephone Exp.		32013		32013
Visiting Faculty		450500		450500
Minor Repair		2520		2520
Computer Items			2031	2031
Furniture			85980	85980
LCD Projector			97045	97045
<b>Total Expenditure</b>	<b>20518045</b>	<b>4737656</b>	<b>185056</b>	<b>25440757</b>

F.Y.2017-18				
Head of Account	Salaries	Other than Salaries	Capital Assets	Total
<b>Total Income(including opening balance of unspent balance as on 01.04.2017)</b>	<b>23962684</b>	<b>5943369</b>	<b>753456</b>	<b>30659509</b>
<b>Total Expenditure Unspent(as on 31.03.2018)</b>	<b>20518045</b>	<b>4737656</b>	<b>185056</b>	<b>25440757</b>
	<b>3444639</b>	<b>1205713</b>	<b>568400</b>	<b>5218752</b>

As per Utilization Certificate of GIA for the F.Y. 2017-18 provided to Audit, there stands an unspent balance of GIA to the tune of Rs. 48,91,585/- as on 31/03/2018, whereas, as per Audit the amount of unspent balance as on 31/03/2018 is Rs. 5218752/-. Accordingly, there is a difference of Rs. 327167/- (Rs. 323105 since 2014-15 and Rs. 4062/- during 2017-18) between the balance of unspent amount reported in U/Cs and that worked out by Audit. The Institute needs to reconcile this difference. The Administrative Department is to take into account this balance of unspent amount while releasing GIA to DIHRM.

  
AAO  
(Mukesh Dogra)

  
IAO  
(Parveen Kr. Gupta)  
Audit Party No. XXVII

Department of Heritage Research and Management, 185 Satsang Vihar Marg, Qutab Institutional Area, New Delhi					
S.No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	1-Apr-99	31-Mar-00	9	Consideration of Age Bar while making appointment	0
2	1-Apr-99	31-Mar-00	142	Log Book	0
3	1-Apr-99	31-Mar-00	163	Advance paid to PWD	771210
4	1-Apr-99	31-Mar-00	29	Staff Car	0
5	1-Apr-00	31-Mar-01	3	Library Books	0
6	1-Apr-00	31-Mar-01	5	Assets item booked in Office expenses	0
7	1-Apr-01	31-Mar-02	4	Cash Book	0
8	1-Apr-01	31-Mar-02	7	Education Tour of Master Course Students	6400
9	1-Apr-01	31-Mar-02	11	Non-deduction of TDS	0
10	1-Apr-02	31-Mar-03	2	Appointments	0
11	1-Apr-02	31-Mar-03	5	Improper booking of expenditure of non recurring nature	0
12	1-Apr-02	31-Mar-03	9	Transfer of Funds	0
13	1-Apr-02	31-Mar-03	10	Log Books & History Sheet	0
14	1-Apr-02	31-Mar-03	11	Consumption of Petrol & CNG - Both	0
15	1-Apr-03	31-Mar-04	1	Income Tax 9282, 24009, 72, 14014	373680
16	1-Apr-03	31-Mar-04	2	Purchase of Mobile Phone	0
17	1-Apr-03	31-Mar-04	3	Purchase of Furniture	0
18	1-Apr-03	31-Mar-04	5	Hiring of Vehicles	0
19	1-Apr-03	31-Mar-04	7	Office Expenses	0
20	1-Apr-03	31-Mar-04	8	Log Book	0
21	1-Apr-03	31-Mar-04	9	Non verification of bills by Technical Officer	0
22	1-Apr-03	31-Mar-04	13	Payment of Honorarium	66000
23	1-Apr-03	31-Mar-04	14	Payment of Net Charges	0
24	1-Apr-03	31-Mar-04	16	Over estimation of funds	0
25	1-Apr-03	31-Mar-04	17	Non production of Records	0
26	1-Apr-04	31-Mar-05	1	Financial Position	0
27	1-Apr-04	31-Mar-05	2	Recovery 2948, 4377, 7172, 319	149520
28	1-Apr-05	31-Mar-06	4	GPF	0
29	1-Apr-05	31-Mar-06	8	Printing of Rakshitri	0
30	1-Apr-06	31-Mar-07	3	Promotion of post of OS	0
31	1-Apr-06	31-Mar-07	4	Fee Structure	0
32	1-Apr-06	31-Mar-07	6	Foundation Day Expenses	57400
33	1-Apr-07	31-Mar-08	2	Photography contract to Sh. Amrender Jha 16000 + 1,10,000	126000
34	1-Apr-07	31-Mar-08	3	Printing of Magazine	0
35	1-Apr-07	31-Mar-08	7	Advertisement	23375
36	1-Apr-07	31-Mar-08	8	Appointment over & above sanctioned strength	0
37	1-Apr-07	31-Mar-08	10	Educational Your	0
38	1-Apr-07	31-Mar-08	11	Non utilization of money (projects)	0
39	1-Apr-08	31-Mar-09	1	Blockage of Govt. Fund	0
40	1-Apr-08	31-Mar-09	2	Photography of 1857 1st war	0
41	1-Apr-08	31-Mar-09	3	Implementation of 6th CPC	0
42	1-Apr-08	31-Mar-09	5	Wasteful expenditure of Rs. 220737/-	0
43	1-Apr-08	31-Mar-09	8	Purchase of computer	0
44	1-Apr-08	31-Mar-09	9	Appointment of advocates	0
45	1-Apr-08	31-Mar-09	10	Staff strength	0
46	1-Apr-08	31-Mar-09	11	Educational/excursion tour	0
47	1-Apr-08	31-Mar-09	12	Tour of Lucknow	0
48	1-Apr-08	31-Mar-09	14	MRC 6600 + 7175 + 52512	682850
49	1-Apr-08	31-Mar-09	15	Non recovery of income tax	0
50	1-Apr-08	31-Mar-09	16	Examination Duties	0

51	1-Apr-08	31-Mar-09	17	Advertisement	0
52	1-Apr-09	31-Mar-10	2	Non approval of Financial Statement by BOM	0
53	1-Apr-09	31-Mar-10	3	Irregular expenditure of 20 lakhs	0
54	1-Apr-09	31-Mar-10	4	Printing of Magazine Rakshitri	0
55	1-Apr-09	31-Mar-10	5	Over - Charging of Service Tax	0
56	1-Apr-09	31-Mar-10	6	Depreciation Reserve Fund	0
57	1-Apr-09	31-Mar-10	9	Excess expenditure over & above GOA - Non	0
58	1-Apr-09	31-Mar-10	10	Non utilization of students/employees welfare fund	0
59	1-Apr-09	31-Mar-10	11	Blockage of Welfare Fund	0
60	1-Apr-09	31-Mar-10	12	Caution Money	0
61	1-Apr-10	31-Mar-12	2	Legal expenses (Professional fee to advocate)	0
62	1-Apr-10	31-Mar-12	4	Purchase of banned items against economy instructions	0
63	1-Apr-10	31-Mar-12	6	Award of AMC contract	0
64	1-Apr-10	31-Mar-12	8	Purchase of items without observing codal formalities	0
65	1-Apr-10	31-Mar-12	10	Non preparation of ATR on audit para	0
66	1-Apr-12	31-Mar-13	1	Levy of Electricity Charges on Non domestic basis	0
67	1-Apr-12	31-Mar-13	2	Framing of Recruitment Rules and revamping Administration	0
68	1-Apr-12	31-Mar-13	3	Shortcomings in pay & perks of VC - DIHRM	0
69	1-Apr-13	31-Mar-15	1	Non observing of codal formalities while dispose off the staff car	0
70	1-Apr-13	31-Mar-15	3	Deployment of staff without the concurrence of Finance Department	0
71	1-Apr-15	31-Mar-18	1	Regarding implementation of Gem	0
72	1-Apr-15	31-Mar-18	2	Non finalization of Pattern of Assistance	0
73	1-Apr-15	31-Mar-18	3	Physical verification of stock of consumable and non consumable goods not done	0
74	1-Apr-15	31-Mar-18	4	Improper sanction of CCL to Dr. Shalini Awasthi, Lecturer	0
75	1-Apr-15	31-Mar-18	5	Credit of Earned Leave given to Prof. Makkhan Lal beyond 300 days	0
76	1-Apr-15	31-Mar-18	6	Non adjustment of Contingent Advances	0

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Para

**PARA 9: Consideration of Age-bar while making appointment**

In the course of review of Service Books, it has been observed in the case of Sh. Rajiv Kumar Sharma, LDC, that the official was appointed on 16.10.98 while the date of birth of the official is 02.05.67. It is apparent that the official on the date of his appointment was already 31 year 5 month i.e. overaged by 6 year and 5 months which is irregular.

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**PARA 8: Late Medical Examination**

It has been observed that Medical Examination of the staff appointed to various post of the Institute were not made promptly before release of their first pay. As a result inconvenience the institute in the later steps. As in the case of Mr. Nakul Yadav, the official was appointed to the regular post of Driver from 01.09.99 till 29.02.2000 in the scale of 3050-4590. On his being declared medically unfit by the Hospital Authorities on his medical examination the official was demoted to the lower scale of 2550-3200 i.e. after drawing his pay in the scale 3050-4590 for 6 months. Steps may be taken to get medical clearance prior to release of first pay in respect of any official appointed henceforth or pay may be released after obtaining an undertaking from the official concerned that whatever amount drawn will be refunded if found medically unfit.

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Page 2

PARA 14:

LOG BOOK

- On perusal of log book the following discsepeneries were deserved:
1. P.O.L. average not found worked out at the end of each month
  2. Full details of purpose of official journey have not been shown in the log book
  3. In most of the dates time was not found recorded at the columns provided for the purpose of starting and finishing duty

4/10  
**PARA 15: HIRING OF TAXI**

It has been observed that the institute has hired car for office use on many occasions. Some times they have hired Ambassador Car and some times Tata Sumo Van. The rate for hiring the car was Rs. 3.75 for Ambassador car and Rs. 6/- for Tata Sumo. For the purpose of hiring the car the institute has not called quotation etc. they have approved the rate of M/s Smile N Tour on the basis of rate approved by Sahitya Kala parishad. But the Sahitya Kala Parishad has approved rate of Ambassador Car only. The institute has hired Tata Sumo Van @ Rs. 6/ on the following occasion without having the approved rate passed by the committee.

<u>Date</u>	<u>Amount paid</u>
23 and 24.7.99	3948.00
7.7.99	675.00
14.7.99	1540.00
21.7.99	1570.00
28.6.99	939.00

Except this the reasons for hiring the vehicle and place of visit has not mentioned alongwith bills. So it is not verified that the k.m. covered by the taxi is correct or not. The Smile N Tour has revised the Car hire tariff w.e.f. 6.10.99 but the institute has not approved the revised rate and hired the taxi on revised rate which is also not in order.

PARA 16:

Page 3  
ADVANCE PAID TO P.W.D.

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During the audit it has been observed that the Institute has paid advance vide ch. No. 792087 dated 9.11.98 for Rs. 77021/- to Ex. Engineer, P.W.D. IV, Govt. of NCT, Hauz Khas, New Delhi for partition and repair cost in second floor, with the direction to complete the work by the end of Nov. 98. But the P.W.D. has not submitted his final bill and work completion certificate or refund the advance.

The Institute is advised to take up the matter with P.W.D. and take necessary steps to adjust the advance paid to P.W.D. immediately.

*[Handwritten signature]*

104  
PARA 17: PURCHASE OF AIR CONDITIONER

During the course of audit it has been noticed that institution had purchased a window A.C. vide bill no. AHAL/OHG/AC/2000/PI/SH dt. 30.3.2000 from M/s Hitachi Airconditioner of Rs. 23210/-. As per Govt. of Delhi Finance (Budget) Deptt's letter no. F.14(9)/99-Fin(B) dt. 15.12.99 Para No. IV reg. Economy in Plan and Non-plan expenditure other than salary expenditure that Deptt. will not incur any expenditure on Air conditioners. But the institution in contravention of instructions issued by the Finance (Budget) Deptt. has purchased a window A.C. Hence, the expenditure is irregular and needs regularization from the competent authority.

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Para No. 27

**Review of Service Book and Personal File**

While reviewing of Service Books and Personal Files of the staffs of the institute, the following irregularities were observed:

- a. Police verification of character and antecedent have not been made in respect of any official appointed in various post of the institute.
- b. Home Town declaration made were not entered in the service book in respect of any of the official of the institute.
- c. Leave taken were entered only in the leave accounts but not in the Service history of the official.

Para No. 28

**Appointment of Office Attendants**

During the course of audit it has been noticed that institute has appointed seven attendant in the pay scale of Rs. 2550-3200 against four sanctioned posts and adjusted the excess three posts of attendants against higher posts as under:

- 1. Mr. Pradeep Kumar: Adjusted against the post of library attendant
- 2. Mr. Nakul Kumar: adjusted against the post of driver
- 3. Mr. Rakesh Kumar: adjusted against the post of laboratory attendant

But the approval of competent authority not found taken in this regard which is not in order.

Para No. 29

Para-4

**Staff Car**

**A. Installation of air conditioner in the staff car**

During the course of audit it was observed that Delhi Institute of Heritage Research & Management has installed air conditioner worth Rs. 18480/- purchased vide vr. No. 119 dt. 29.6.99 bill no. 2430 dt. 28.6.99 from M/s Quick Auto Aircon Pvt. Ltd. New Delhi in the staff car no. DL-9CA 5218 which is irregular. As per provision of Rule 43(4) of staff car in the dept. is not allowed except in respect of staff car used by the Minister.

**B. Codal formalities not observed properly**

It was also noticed that air-conditioner for staff car purchased on the basis of collection quotations personally which is against the guidelines contained in the annexure to Rule 102(1) GFRs.

**C. Non-maintenance of old parts register of the staff car**

437  
102/59/

It was also observed that old parts register was not maintained by the DIII; whereas vehicle was being got repaired/serviced regularly, which is not in order.

Same may be maintained and shown to next audit.

Para No. 30  
**MISC. ITEMS OF STATIONARY**

Vr. No. 534 dt. 31.3.2000 for Rs. 14210/- Invoice no. 1291 dt. 6.3.2000 of M/s. AGI Trading Co., Tilak Nagar, New Delhi.

Institute had purchased misc. stationery items after calling quotations vide their call letter dt. 19.1.2000 but it was not clear from the call letter that from whom the quotations were called for, because list of dealers/firms not found attached with the call letter. From the purchase file it was noticed that four quotations were received personally which is not in order as per annexure to Rule 102(1) of GFRs.

Para No. 31  
**PURCHASE OF STATIONARY**

Scrutiny of stationary records revealed that institute had purchased stationary items during the year 1999-2000 from Super Bazar, Kendriya Bhandar etc. without completing the codal formalities which required as per annexure to Rule 102 (1) of GFRs.

Institute made purchases from following Govt. stores on direct order basis. Neither open tender nor limited quotations were called which is not in order. e.g. :

Vr. No.	Date	Name of Govt. Store	Amnt.
533	31.3.2000	M/s NCCF invoice no. 27623 dt. 9.8.99	15589/-
530	31.3.2000	M/s. Super Bazar Bill nos. 35333 dt. 12.4.99 06/111421 dt. 15.4.99, 03/68576 dt. 15.4.99, 356018 dt. 12.4.99 356017 dt. 12.4.99 and 356049 dt. 12.4.99	64718/-

E.L.F.A

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So far as Welfare Fund is concerned, in this regard separate provisions may be made after consulting the G.G.S. University from where the Institute had got affiliation and then get if approved from the Management Committee under intimation to Grant Sanctioning Authority and ELFA and this may be got done on top priority so that the figures of the Institute and ELFA audit could be reconciled.

Para-2

Irregular purchase of computer

Delhi Institute of Heritage Research & Management had purchased computer worth Rs. 4,33,000/- against sanctioned grant of Rs. 2,00,000/- which is irregular. The purchases made in excess may be got regularized from the competent authority.

Para -3

Para - 5

Library Books

A. Irregular purchase of Library Books

As against the sanctioned grant of Rs. 8,60,000/- (details given below) for the purchase of books the Institute had purchased books worth Rs. 8,75,895/-. The purchases of books made in excess may be got regularised from competent authority:-

470  
Total balance as on 31.3.2001

2000-01  
100-0000  
1657  
100

<u>Head</u>	<u>Income</u>	<u>Expenditure</u>	<u>Balance</u>
Recurring	50,10,454	53,24,189	( ) 3,13,735
Non-Recurring	15,45,957	12,60,641	2,85,316
Total	<u>65,56,411</u>	<u>65,84,830</u>	(-) <u>28,419 *</u>

\* Overspent expenditure may be released to Delhi Institute of Heritage Research & Management while releasing subsequent grants during the year 2001-2002.

Para - 1

### Transfer of fees to Welfare Fund

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During the course of audit it was noticed that Delhi Institute of Heritage Research & Management authorities have been transferring all fees being received from students to Welfare Fund maintained by the Institute.

This para was raised during the last ELFA audit, but Institute has only credited tuition fee in Govt. Grant A/C and other fee receipts are still being transferred to Welfare Fund A/C which is not in order.

All the expenditure (recurring or non-recurring) are being met out from Govt. Grants, hence, all the receipts being received from students or otherwise except University receipts like examination and enrollment fee etc. should be credited in Govt. Grants A/C.

Para - 4

Purchase of Air Conditioners

V. No. 365. dt. 5.12.2000 Rs. 52920/-

Vide para IV of letter no. 14 (a) 99 Fin. (B) dated 15.12.1999 Finance (Budget) Deptt. on NCT of Delhi under the Head Economy in Plan and Non-Plan expenditure other than salary expenditure has imposed ban on the purchase of Air Conditioners, but during the course of audit it was noticed that Delhi Institute of Heritage Research & Management had purchased two window Air Conditioners in contravention of said instructions which is very irregular. Grant sanctioning authority may look into the matter.

Moreover, the purchases of ACs have been included in the Assets. Under the Head furniture which is not in order. It is suggested that ACs may be entered in the respective head, compliance be shown to next audit.

Para-5

Para-6

Assets item booked in Office expenses

Vide voucher no. 579 dt. 23.3.2001 Institute has purchased one spiral binder for Rs. 21820/- from M/s. Jaimini brothers steel Ind. The expenditure was booked in office expenses and was shown in recurring grant. Actually the item purchased was an assets item and the expenditure was to be booked in non-recurring grant. The Institute is advised to show the above item in the assets under respective head and expenditure on non-recurring grant made in recurring grant be got regularized from the competent authority.

468  
Sanction letter Number

164/C  
50/98  
141  
Amounts

1.	DHE-3(12)/2000-01/317 dt. 16.5.2000	Recurring (books)	60,000
2.	DHE-3(12)/2000-01/1744 dt. 23.10.2000	Recd. for approved other recurring exp.	2,00,000
3.	DHE-3(12)/2000-01/2084 dt. 29.11.2000	Recd. for approved other recurring exp.	1,00,000
4.	DHE-3(12)/2000-01/2595 dt. 1.3.2001	Recurring (books)	1,50,000
5.	DHE-3(12)/2000-01/3225-30	Non-recurring (books)	3,50,000
Total			8,60,000

Institute has adjusted Rs. 3,00,000 mentioned at S.No. ii & iii. above against the purchases of books sanctioned for approved / admissible other recurring expenditure.

✓ B. Non-recurring Grant of Rs. 3,50,000/- accounted for in Recurring Expenditure.

Though the Institute had purchased Library books from the grants received for the purpose, but one non-recurring grant mentioned at S.No. V above has been accounted for in the recurring grant which needs clarification.

2001-02

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Some stationery items have been purchased from M/S Bensal General Store but no stock entry has been made as per details given below:

V.No.	Date	Amount
598	31.3.2002	2317

but stock entry made only Rs. 347/-

Compliance may be shown during the next audit.

Para-47 **Cash Book**

While reviewing the cash book it has been observed that minus balance of bank balance has been shown on the following dates. This may be checked and clarified.

Date	Bank balance shown
4.4.2001	(-) 77633
9.4.2001	(-) 112633
11.4.2001	(-) 137633
16.4.2001	(-) 121883
17.4.2001	(-) 141883
20.4.2001	(-) 147892
24.4.2001	(-) 154392
27.4.2001	(-) 161940
1.5.2001	(-) 468884
8.5.2001	(-) 527083
10.5.2001	(-) 559831
21.5.2001	(-) 557381
22.5.2001	(-) 568047
28.5.2001	(-) 569185
31.5.2001	(-) 893266
1.6.2001	(-) 894216
6.6.2001	(-) 933452

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7.6.2001		937877
31.8.2001	(-)	160157
3.9.2001	(-)	168222
4.9.2001	(-)	119951
6.9.2001	(-)	113152
12.9.2001	(-)	127532

Para-5 : **Appointment of Staff Members**

The Institute has submitted the statement showing the filled and vacant posts position as on 31.3.2002 from which it has been noticed that against the sanctioned posts of 3 LDCs, 5 are working and getting salaries in the pay scale of Rs. 3050-4590. Similarly, 5 Office Attendants are posted in the scale of Rs. 2550-3200 against 4 no. of posts. In the remarks column the Institute has stated that 2 additional LDCs are adjusted against the vacant posts of Office Assistant and Store-Keeper respectively and 1 Office Attendant against the vacant post of UDC. All the adjustment are found to be made without taking any approval from the Governing Body/Associated Finance Deptt., Govt. of Delhi. Hence, competent authority is advised to initiate suitable action in this regard and to regularize all these changes. Under intimation to audit.

Para-6 : **Payment on advertisement expenses**

The Institute has taken the services of M/s. Bhupesh Advertising for their advertisement work during the year and later on changed to M/s. Blue Birds advertising, vide circular no. F 16 (Advt.) AA (S)/2001-02/DIP/1956, dt. 23.7.2001 (copy enclosed). Directorate of Information and Publicity (DIP), Govt. of Delhi has empanelled some small advertising agencies for a period 2 years

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from 2001-03 for releasing advertisements of autonomous bodies/boards/PSUs/Corporations of Govt. of Delhi.

On perusal of records, it is observed that both the ad agencies mentioned above are not on the panel of the DIP and the Institute, by inviting limited tender enquiry, has approved their names for carrying out the advertisements job. This needs clarification and the Institute is advised to follow the instructions of DIP for making advertisements.

Para-6: **Educations Tour of Master Course students** Rs 640

Delhi Institute of Heritage Research & Management has incurred a sum of Rs. 69,906/- on Education Tour of Master Course students held from 12<sup>th</sup> April to 19.4.2001, the following discrepancies have been observed.

1. Journey between Delhi to Aurangabad, Bhusaval to Bhopal and Bhopal to Delhi were performed by Rail by Mr. Ravindra Kumar, Lecturer, Mr. Anand Burdhan Lecturer and Sh. Arvind Kumar Dubey, Research Assistant. Railway fare have been paid to these employees without production of Rail tickets. As per TA Rules, Railway fare should be restricted in which journey were actually performed.

2. Sh. Arvind Kumar Dubey, Research Assistant have been paid Rs. 640/- for arrangement of Railway Tickets. Sh. Arvind Dubey is residing at Keshav Puram and distance between Keshav Puram and New Delhi Rly. Station is hardly 14 km but in his T.A. claim distance has been shown 30 km. for one side. Thus recovery of over payment be made. *L TA have been paid @ Rs. 4/- per km for 160 kms. of journey whereas approved rate for scooter was Rs. 2.50 per km.*

3. D.A. to all these employees have been paid at the hotel rate, which is irregular. Claim for hotel rate of D.A. is admissible only when supporting vouchers of hotel

is submitted. Since, no supporting vouchers has been attached claim be restricted to ordinary rate of D.A.

Recovery of over payment as explained above be made and compliance shown to next audit.

Para-8 : **Payment of Surcharge of Telephone bills**

*Following are the few examples on whom surcharge was paid which is irregular.*

V.No. & Date	Telephone No.	Payment of Surcharge made
96 31.5.2001	6191197	50
79 24.5.2001	6191197	70
79 14.5.2001	6563679	20

The reason for such expd. may be explained to audit.

Para-9 : **Advances given for fuel expenses**

The Institute has given advances to the official for incurring expenditure towards fuel to be filled in the staff car. However, it is found that the concerned officials have not submitted the adjustment for the amount received and the Institute without verifying the advance already given, sanctioned further amount for the purpose. A few cases which came to the notice are :

S.No.	Name of Official	Date & Amount of Advance	Adjustment bill with date	Next advance given with date
1.	Mr. Khushal Bisht	10.5.2001 Rs. 1500/- 15.5.2001 Rs. 1500/- 24.5.2001 Rs. 1000/- 13.6.2001 Rs. 1500/-	13.6.01/Rs. 990/-	19.6.2001/Rs.1000/-
Total :		Rs. 5500/-	Rs. 990/-	Rs. 1000/-

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2. Mr. Nakul Yadav	20.11.2001 Rs. 1000/-	12.12.2001/Rs. 1790/-	14.2.01/Rs. 500/-
	23.11.2001 Rs. 800/-		19.12.01/Rs. 1200/-
	29.11.2001 Rs. 2000/-		
	11.12.2001 Rs. 1500/-		
Total	Rs. 5300/-	Rs. 1790/-	Rs. 1700/-

From the above, it is observed that further advance of Rs. 1000/- has been sanctioned to Mr. Kushal Bisht when he had Rs. 4510/- as balance. Similarly, Rs. 1700/- has been further sanctioned to Mr. Nakul Yadav when he had already Rs. 3510/- as balance. While making any such type of payment, the competent authority should have verified from records whether any balance is left in the account of the officials or not.

**Para-10 : Wrong booking of expenditure**

a). Vide V.No. 254 dated 3.9.2001 amount of Rs. 1000/- was paid towards opening of bank A/C. of Welfare Fund A/C and the amount was booked in office expenses as a expenditure. As the department is maintaining Welfare Fund A/C separately and balance sheet etc. has also been maintained separately then why the amount has been booked in G.I.A A/C. Institute is advised to transfer Rs. 1000/- from Welfare Fund A/C to G.I.A A/C.

b). Similarly vide V.No. 228 dated 21.8.2001 Rs. 1000/- was paid towards opening of GPF A/C and was booked in office expenses as a expenditure which is irregular and may be adjusted accordingly.

**Para-9 : Non-Deduction of TDS**

Before releasing any payments to the contractor dealing with printing work hiring of bus etc. tax @ 2.04% on the amount exceeding Rs. 20,000/- has to be deducted at

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1.9.02 but rent receipt dated 1.8.02 for rent paid for the period 1.7.02 to 31.7.02 shows the new address whereas at that time he was residing in his old residence. Hence, HRA exemption will be allowed only from 1.9.02. Tax is therefore recalculated & recovery be made:

Salary Income	126153.00
Less: TA	1200.00
HRA exemption	12808.00
S.Deduction	30000.00
	<u>82145.00</u>
Or say	82150.00
Tax	5430.00
Rebate u/s 88	4121.00
	<u>1309.00</u>
Add: S.Charge 5%	65.00
	<u>1374.00</u>
Less tax already paid	37.00
Recovery	<u>1337.00</u>

ii) Sh. Anand Burdhan : Allowed HRA exemption of Rs.29848/- for rent paid to Sh.Amit Kumar Gupta. Rent receipts attached with the calculation sheets shows the following shortcomings:

- a) Overwriting on the date of issue of rent receipt.
- b) Rent receipt issued on 1.8.02 shows rent paid w.e.f.1.8.02 to 30.9.01.
- c) No residential address, for which the rent has been paid, is mentioned in any of the rent receipts.

Thus in order to verify the claim, rent agreement between Sh. Anand Burdhan & Sh. Amit Kumar Gupta is required and may be placed on record failing which tax as per the following calculation may be recovered:

Salary Income	200712.00
Less: TA	9600.00
S.Deduction	25000.00
	<u>166112.00</u>
Or say	166110.00
Tax	23833.00
Rebate u/s 88	9393.00
	<u>14440.00</u>
Add: S.Charge 5%	722.00
	<u>15162.00</u>
Less tax already paid	7202.00
Recovery	<u>7960.00</u>

Para 10 Appointments  
Readers

Three posts of Readers, two in the Ancient Indian History, Culture and Archeology and one in the Heritage Management, Conservation, Preservation of Monuments & Buildings were advertised by the Institute on 11<sup>th</sup>/12<sup>th</sup> September, 2002 and on 8-14<sup>th</sup> December, 2001 respectively. The process of lining up of all the three posts, however, was taken up jointly and after scrutinising the applications received for the posts followed by the interview:

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para 1 Income tax

During the course of audit and while scrutinizing the income tax statements, the following discrepancies are noticed. The same may be rectified and shown to audit & recoveries wherever applicable may be made after due verification under intimation to audit.

- i) Calculation sheets of the employees are not countersigned by the "DDO" of the institute.
- ii) The documents submitted by the employees for rebate purposes are entertained without self-attestation of the employees and the verification by "DDO". For examples, in case of Dr. Ravinder Kumar, Reader who has furnished the LIC receipt of Rs.1597/- for claiming the rebate U/s 88 is actually in the name of Smt. Anupama Srivastava but no certificate is recorded on it that this receipt will not be liquidated anywhere else.
- iii) In the following cases, rebate u/s 88 was allowed on the infrastructure bonds but the copy of bond is not placed on record. The same may be shown to audit failing which income tax on the amount of saving may be recovered.

S.No.	Name of the employee	Saving	Amount
1.	Dr. Ravinder Kumar	ICICI Bank Bonds	25000.00
2.	Sh. Shailendra Swain	IDBI Flexi Bonds	20000.00

- iv) Sh. Shailendra Swain: Claimed LIC rebate of Rs.10896/- u/s 88 but the document (LIC receipt) attached with the calculation sheet does not bear any proof of deposit that amount. In view of this, a certificate from the LIC authorities regarding recovery of that amount against TR No. 96543 dated 11.3.03 may be obtained failing which tax as per calculation below be recovered:

Tax	6810.00
Less: rebate u/s88	4000.00
	2810.00
Add: SC 5%	141.00
<b>Recovery</b>	<b>2951.00</b>

- v) Sh.Aman Kumar: Allowed standard deduction of Rs.30000/- on salary income of Rs.80805/-. But as per rule, standard deduction is allowed for salary income up to Rs. 1.5 lakh @ 33-1/3% subject to maximum of Rs.30000/-. In this case, maximum deduction is allowed instead of actual which comes to Rs.26935/-. Tax is therefore recalculated & recovery be made:

Salary Income	85089.00
Less: TA	4284.00
S.Deduction	26935.00
	53870.00
Tax	387.00
Add: S.Charge 5%	19.00
	406.00
Less tax already paid	85.00
<b>Recovery</b>	<b>321.00</b>

- vi) Sh.Sufian Ahmed: Allowed HRA exemption of Rs. 10000/- rent paid in respect of flat No F 170, Katwaria Sarai, Delhi. From the records, it has been gathered that he had no other residence w e f

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appointment letters were issued on 22<sup>nd</sup> October, 2002 to the following successful applicants namely:

- (i) Dr.Sima Yadav, Reader in Ancient History, Culture and Archeology.
- (ii) Dr.Shalini Awasthi, Reader in Ancient History, Culture and Archeology.
- (iii) Dr.Ravinder Kumar, Reader in Heritage Management, Conservation, Preservation of Monuments & Buildings.

While reviewing the appointment records, the following irregularities are observed in the selection process :

- (i) The scrutiny of the papers reveals that wide publicity has not been given for filling up the post and advertisements have been given only in two English newspapers.
- (ii) For Reader in the field of Heritage Management, against the receipt of six applications, call letters were issued to only three applicants.
- (iii) For Reader in the field of Ancient History, Culture & Archaeology, four applications were received. Out of these four, three applicants were the same who have applied for the post in Heritage Management.
- (iv) Dr. Seema Yadav has been shown as appointed as Reader against the post of "OBC" which however had not been mentioned in any of the advertisements in any newspaper. This needs clarifications.
- (v) As regards the appointment of Mrs Shalini Awasthi and Mr. Ravinder Yadav are concerned, it was observed that the selection was not made in accordance with the qualifications advertised in the newspapers. Any relaxations allowed needs to be clarified.

(ii) Architect.

Review of records for appointment of Architect reveals that in order to know the willingness to take up the project work of the institute, the letters of invitations were issued to five Architects on 20-8-2002 without mentioning the last date of receiving the applications. Only three offers were received in response to the said letter, one is found diarised on 10-9-2002 and the other two on 1-10-2002 i.e after 20 days. Thus, due to non-disclosure of a particular date, the selection process cannot be assessed properly and as such irregular.

(iii) Staff members

The Institute has submitted the statement showing the filled and vacant posts status as on 31.3.2003. It has been noticed that against the sanctioned post of three LDCs, five are working and getting salaries in the scale of Rs.3050 - 4590. Similarly, five office attendants are posted in the scale of Rs.2550 - 3200 against four members of sanctioned posts. The remarks column, it has been stated that two additional LDCs are appointed against the vacant posts of Office Assistants & Storekeeper and one Office Attendant against the vacant post of UDC. All the adjustments are to be made without taking any prior approval from the Government Body/Associated Finance Deptt., Govt of Delhi.

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Competent Authority is therefore advised to initiate suitable action in this regard and to regularize all the changes under intimation to audit.

Para 3: Medical Reimbursement  
(Vr. No. 171 dt. 1.7.02 for Rs.8782/-)

Vide this voucher, medical claim of Sh. Sushil Kumar Gaur, Computer Programmer, working in the scale of Rs 5500-9000, was reimbursed to him for treatment of his son, Rishabh at Jivodaya Hospital, Ashok Vihar, New Delhi. Review of the claim reveals the following shortcomings:

- i) Some of the charges are paid more than the admissible limit. The same may be recovered after due verification.

Head	Amount paid	Admissible	Excess
Doctor's consultancy charges			
Bill No. 2603 dt. 11.6.02	1000.00	244.00	756.00
Bill No. 2607 dt. 12.6.02	200.00	61.00	139.00
Bill No. 2613 dt. 13.6.02	200.00	61.00	139.00
Nursing care			
Bill No. 2603 dt. 11.6.02	375.00	-----	375.00
Bill No. 2607 dt. 12.6.02	75.00	-----	75.00
Bill No. 2613 dt. 13.6.02	75.00	-----	75.00
Room Rent			
Bill No. 2603 dt. 11.6.02	2400 (4 days)	2000.00	400.00
Bill No. 2607 dt. 12.6.02	600 (1 day)	500.00	100.00
Bill No. 2613 dt. 13.6.02	600 (1 day)	500.00	100.00
10% of the bill paid i.e Rs.8782/-	-----	-----	878.00
		Recovery	3037.00

- ii) Laboratory charges of Rs.485/- have been paid without any supporting test report/prescription slip of doctor.
- iii) No discharge slip has been enclosed with the claim/bill.
- iv) No prescription slip of the doctor for medicines has been enclosed with the bills.

The competent authority is therefore advised to do the needful and show the compliance to next audit.

Para 4: Purchase of Computers and Peripherals

(I) Test check of balance sheet reveals that the institute during 2002-03 has purchased the following articles out of non-recurring grant of Rs.2 lakh received specially for procurement of "Spectrometer". Hence the expenditure incurred is in contravention of the sanction letter and therefore, got to be regularized from the competent authority under intimation to audit.

S. No.	Article purchased	Expenses
1	Computer for teaching	211090.00
2	UPS	19000.00
3	Computer Printer	21000.00
	Total	251090.00

- (II) The institute purchases four computers from M/s S.D. Computers Ltd., SU-16, Bhikaji Cama Place, New Delhi 66 at the total cost of Rs.211090/-.
- Review of the purchase records reveals the following shortcomings:
- The computers are procured by simply stating the reason "to strengthen the infrastructure for the use of computers by the students of DIHRM". No detailed justification is placed on record regarding availability of existing computers in numbers, their placement, status about the working condition, no of students using the computers, certification relating to increase in strength of students due to which the necessity arisen for procurement of computers.
  - It was decided to purchase the computers with two different types of specification. Cost of one is Rs.49280/- per unit & the other is Rs.63200/= per unit. But it was nowhere mentioned regarding the imperative need of the high cost unit when the other one is available at the lower cost.
  - Procurement is made from the private agency other than NICSI/CMC. Even no list has been got approved from the competent authority before sending the letters calling for quotations. In view of the above observations, the procedure adopted is irregular and needs regularization.

Para 4: Improper booking of expenditure of non-recurring nature  
During the course of audit, it has been observed that the institute has incurred the following expenditures of permanent nature out of the recurring grant received during the year:

Books & journals	1319842.00
Display Board	49578.00
Books Racks for Library	40050.00
<b>TOTAL</b>	<b>1409470.00</b>

Though the grant has been sanctioned under the recurring head, these types of expenditures are the economic resources of the institute, with a prescribed/stipulated life period and are acquired basically for continuous use. The institute however booked these expenditures under the income & expenditure account, which as per accounting procedure is not correct. Incidentally, as per fixed assets schedule appended with the balance sheet, expenditure of similar natures were already accounted for by the institute under the head "fixed assets" as per detail below:

Items	Book value as on 31.3.2003
Books for library	1484496.00
Sign board	21511.00
Slotted angle racks	61992.00
Wooden framing with sliding door	59300.00

Institute is therefore advised to capitalize the expenditure of Rs 14,09,470/- & show the compliance to next audit.

Para 6: Advances

The institute has sanctioned an advance of Rs 100000/- to Sh S K Dubey for the purpose of educational tour, which is shown outstanding as on 31.3.2003. The details of payments are as under.

Vr No & Date	Amount paid	Purpose
514/16.1.03	30000.00	Arrangement of educational tour tickets
523/20.1.03	20000.00	Educational/field Training exp.
541/27.1.03	50000.00	Field Training/educational tour exp.

An advance is generally granted only on emergent basis and has to be settled within a month from the date of drawal of advance. As per rule, further, no second advance should be allowed unless and until the previous one was adjusted fully.

Besides no record relating to tour programme schedule, rough estimates of expenditure on the basis of which advance is given and the approval of competent authority is produced to audit.

Needful may be done in this regard and compliance be shown to audit.

Para 7: TA/DA Claim  
(Vr. No. 40 dated 24.3.2003)

Dr. Sima Yadav, Reader visited Pune on 7-3-2003 and has submitted AC - II TA/DA claim for journey performed by Air. Her basic pay on the date of journey is Rs.12000/- and as such she is not entitled to travel by Air as per SR-48-B.

As per SR 48-D, an employee who is not authorized to travel by Air, but performed journey on that mode of travel can draw only the mileage allowance to which he/she would have been entitled, had travelled by rail, road or steamer or the mileage allowance as calculated under SR 48-C which ever is less.

The institute is therefore advised to recalculate the reimbursement claim and made the necessary recovery as per rule after due verification under intimation to audit.

Para 8: Fixed Assets Register

As per rule 151(4)(a), all grantee institutions will be required to maintain a register of assets in form GFR-19 wherein all assets of permanent value and machinery & equipment having a life of not less than 5 years and costing Rs.10000/- and above (each item) should find place. But it has been observed that this register has not been maintained by the institute according to the prescribed format. It is therefore suggested that the fixed assets register, since it is a mandatory requirement, may be prepared following the rule position and compliance be show to next audit.

Para 9: Transfer of funds

During the course of audit, it has been observed that an amount of Rs.50532/- has been transferred by the institute out of recurring grant to meet out the expenditure of non-recurring nature due to paucity of funds in the non-recurring head. The amount has diverted without the prior approval from the grant sanctioning authority. This needs regularization under intimation to audit.

Para 10: Log book & History sheet

Following shortcomings are observed on scrutiny of the logbook of vehicle No. DL 9C A 5218:

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- i) Page counting certificate has not been given in the logbook
  - ii) Purpose of journey, in detail, has not been mentioned.
  - iii) Lots of fluctuations are noticed in the average running mileage worked out at the end of the following months:

Month	Average running mileage
9/02	9.32
10/2	7.54
11/2	20.50
12/2	9.56
01/03	13.29
02/03	7.57
03/03	12.7

Mr. Nakesh Jadhav and  
Mr. K.S. Sishit.

This needs to be clarified.

**History sheet**

This sheet has not been maintained as per the prescribed proforma under rule 3(b) of the staff car rule. As per practice adopted by the institute, photocopy of the repair bills are found pasted in the history sheet instead of indicating the expenditure incurred on repairs and replacements. One bill for Rs. 1330/- incurred on repair (voucher No. 345 dt. 9.10.02) has not been found entered in the history sheet. Besides, entry relating to old spare parts rendered at the time of repair, if any, was not communicated in the history sheet. Institute is therefore advised to prepare the history sheet as stated in the rule and show the compliance to next audit.

**Para 11.2 Consumption of Petrol & CNG - both**

The institute has one staff car fitted with the CNG engine. Review of the records revealed that both forms of fuel, petrol & CNG were consumed continuously in this vehicle every month. Since the cost of CNG is lower than that of petrol, use of later one shows that the institute has not been spending the funds prudently & efficiently. The expenditure on petrol is therefore irregular and requires regularisation. The details of consumption are as follows:

Month	CNG (in kg)	Petrol (in litres)
April 02	43.54	174.55
May 02	31.12	193.63
June 02	58.65	151.88
July 02	94.48	149.00
Aug. 02	59.78	45.8
Sept. 02	92.19	95.01
Oct. 02	111.9	63.29
Nov. 02	41.05	25.00
Dec. 02	58.58	65.00
Jan. 03	67.24	66.00
Feb. 03	74.82	52.00
March 03	73.41	66.00

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Para 12: Non verification of bills by Technical Officer  
During the year, following payments are made for repairs of the official vehicle No. DI 9C A 5218:

Vr. No. & Date	Name of the dealer	Amount paid
71 22.4.02	Anish Automobiles	4730.00
405 14.7.02	Anish Motors	10020.00
418 5.02.03	Anish Automobiles	12140.00
345 9.10.02	Anish Automobiles	1330.00

It has been observed that bills are not verified by the Technical Officer, Transport Deptt., Govt. of Delhi. As per instructions issued in this regard, all the repair & maintenance bills are required to be verified before and after repair by Technical Officer, Transport Deptt. before making the payments to the authorised service dealer.

Institute is therefore advised to carry out the repairs & payment of bills after getting it checked from the T.O, Tpt. Deptt.

Para 13: Payment of honorarium

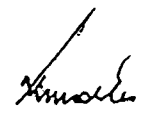
As per rule, honorarium is not admissible if an overtime allowance has been paid for that particular work. During audit it has been noticed that Sh. Nukul Yadav has been paid OTA of Rs.2045/- and also been paid honorarium of Rs.500/- for performing similar duties during the same period. Hence the amount of honorarium of Rs.500/- may be recovered from Sh. Nukul Yadav, after due verification under intimation to audit.

Para 14: Office Expenses

The institute during the year 2002-03 have exhibited huge amounts of Rs.753285/- under one single head of account "office expenses". This head included the following essential/common expenditure, which should have been elaborated separately in order to know the factual position of expenditures accounted for under respective accounts:

- |                                      |             |
|--------------------------------------|-------------|
| i) Repair & maintenance of Staff car | Rs.84529/-  |
| ii) Advertisement                    | Rs.200143/- |
| iii) Printing & Stationery           | Rs.85708/-  |
| iv) Telephone expenses               | Rs.70613/-  |
| v) Audit fees                        | Rs.12500/-  |

Institute is therefore advised to segregate the office expenses head and show the compliance to next audit.

  
Examiner, Local Fund Accounts

2003-04

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Leave salary & pension contribution	25622 00
Office expenses	634804 00
Books & journals	686488 00
Fee for Training	300 00
Field training & research expenses	187818 00
Lab chemicals	4104 00
Scholarship/fee ship	87000 00
Exam & Enrolment Fee paid	17000 00
Total recurring expenditure	6283644 00
<b>UNSPENT BALANCE AS ON 31.3.2004</b>	
Income	7966105 00
Less: Expenditure	6283644 00
Unspent Balance	1682461 00

<b>Income (Non-Recurring)</b>	
Overspent amount as per ELFA report for 2002-03	(-) 50532 00
Add: Grant-in-aid received during 2003-04	
No.DHE. 10(4)/2003-04/6218 dated 31.3.2004	500000 00
Total Income (Non recurring)	449468 00

<b>Expenditure (Non-Recurring)</b>	
Furniture	(29552 00)
Laptops	130936 00
Total Expenditure (Non-Recurring)	160488 00
<b>UNSPENT BALANCE AS ON 31.3.2004</b>	
Income	449468 00
Less: Expenditure	160488 00
Unspent Balance	288980 00

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**Summary of balances as on 31.3.2003**

Head	Income	Expenditure	Balance
Recurring	7966105 00	6283644 00	1682461 00
Non-recurring	449468 00	160488 00	288980 00

Total unspent balances as calculated above may be recovered or adjusted while releasing the subsequent grants for the financial year 2004-05.

**Para-15 Income tax**

During the course of audit and while scrutinizing the income tax statements, following shortcomings were observed which may be rectified and compliance be shown to audit. Recoveries wherever applicable may also be made after due verification under intimation to audit. The cases were as follows:

- (a) Dr. Sima Yadav, Reader: Allowed HRA exemption of Rs.30,934/- for the rent paid by her to Mr. Dayanand Khatri for the house No. 17, Bar Sarai, New Delhi. Rent receipt shows rent paid @ Rs 5300/- per month but rebate was allowed for the lesser amount of monthly rent of Rs 4500/- Moreover

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rent receipts for the proper acknowledgements i.e. without revenue stamps. The Institute needs clarification failing which tax on the rebate amount may be calculated as per calculation below

Total	298325.00
Less: TA	9600.00
Less: Standard Deduction	30000.00
Taxable income	258725.00
Tax	51619.00
Less: Rebate u/s 88	15500.00
Balance tax	36119.00
Less: Tax already paid	26837.00
Balance recovery	9282.00

(b) Mrs. Shalini Awasthi, Reader: Tuition fees rebate of Rs. 24,000/- had been allowed to her in respect of her two childrens but no proof certifying the payment of tuition fees have been attached with the calculation sheets. The same may be recovered and placed on record failing which tax on this amount may be recovered.

(c) Mr. Anand Burdhan, Lecturer: Allowed LIC rebate under section 88 for Rs. 25,843/- instead of actual figure of Rs. 25,483/-. Thus on the balance disallowed amount of Rs. 360/-, tax of Rs. 72/- may be recovered.

(d) Sh. Amaj Kumar Singh, RA: Allowed rent rebate of Rs. 20065/- for rent paid to Sh. Ranjeet Singh of Rs. 3100/- per month for H.No. E-4, Dr. A.Nagar, New Delhi. But in the attestation form found on record, present residential address was shown as "813, Gomukh Apartments, Kaushambi, Ghaziabad, UP" duly acknowledged by the Incharge, Police Station, Vaishali, Ghaziabad on 30.9.2003. Thus rebate on rent on these rent receipts needs clarification alongwith supporting documents failing which tax as per calculation below may be recovered:

Total income	132195.00
Less: TA	1200.00
Less: Standard Deduction	30000.00
Taxable income	100995.00
Tax	9200.00
Less: Rebate u/s 88	2900.00
Balance Tax	6300.00
Less: Tax already paid	2286.00
Balance recovery	4014.00

**Para 20** Purchase of mobile phone  
(Vr. No 317 dated 15.9.2003 for Rs. 5001/-)

The institute had booked one mobile phone by paying Rs. 5001/- to M/s. Reliance Infocomm Services but as per stock register produced to audit, two mobile phones were already in stock of the institute as per detail given below:

Date of purchase	Name of the firm	Qty.	Price
12.2001	M/s. Jaina Mobile Plaza	One	7740/-
9.7.2001	M/s. Bankaj Electronics	One	9000/-

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Since the Department i.e. Director of the institute was the only authority for the official mobile phone incurring of expenditure on this new telephone, the above classification

**Para-3:** Purchase of Furniture  
Furniture worth Rs.29,522/- has been procured from M/s. Godrej & Boyce Mfg. Co. Ltd. as per the detail below:

Vr. No & Date	Bill No. & Date	Amount paid
441/7.11.2003	81J/15000199 dt. 19.8.03	10984/-
270/21.8.2003	81J/15000182 dt. 28.7.03	18538/-

Following points were observed:

- No separate grant has been received for incurring this expenditure.
- Furniture articles were procured from the funds earmarked for other purposes

**Para-4:** Purchase of one Laptop  
(Vr.No.531 dated 16.1.2004 for Rs.130936/-)

One laptop has been procured by the institute at the total cost of Rs.130936/- from M/s.Dell Computers India Pvt. Ltd. (Bill No. NDU00690 dated 19.9.2003). Following discrepancies were observed:

- ~~The equipment has been purchased directly from M/s. Dell instead of M/s. NICSI. Record reveals that a letter dated 15.7.2003 was issued to M/s. NICSI for providing Laptop but reply dated 18.7.2003 states that Laptop of specified configurations was not presently available in the company. But no further correspondences were made with M/s. NICSI as the equipment was purchased after a gap of two months.~~
- No separate grant has been received for incurring this expenditure and the equipment was procured from the funds earmarked for other purposes.
- The institute changed the earlier requirement for model No. INSPIRON 8500 N 2500 P Note Book and procured model No. INSPIRON 8600 N 1500 P Note Book due to non-availability of the same with M/s. Dell. Though the company supplied that new model at the old model cost, at that moment, no enquiry was made with M/s. NICSI for procurement of the new model of Laptop.

**Para-5:** Hiring of vehicles

Review of the vouchers pertaining to hiring of vehicles discloses that the institute did not spend the funds prudently and efficiently and no austerity measures were exercised while incurring the expenditures on hiring. Following shortcomings were observed:

- In most of the dates, "Indica Non AC" vehicle @ Rs.550/- for 80 kms. and 8 hours has been hired instead of "Ambassador Non AC", the rate of which is Rs.475/- for 80 kms. and 8 hours resulting in extra expenditures. Moreover the rate per km in case of "Indica Non AC" was Rs.6.875 per km whereas rate per km for "Ambassador Non AC" was Rs.4.75 per km

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Since Head of the Department i.e. Director of the institute was the only authority to use the official mobile phone, incurring of expenditure on this new telephone and new classification.

Para-3: Purchase of Furniture

Furniture worth Rs.29,522/- has been procured from M/s. Godrej & Boyce Mfg. Co. Ltd. as per the detail below:

Vr. No & Date	Bill No. & Date	Amount paid
441/7.11.2003	81J/15000199 dt. 19.8.03	10984/-
270/21.8.2003	81J/15000182 dt. 28.7.03	18538/-

Following points were observed:

- No separate grant has been received for incurring this expenditure.
- Furniture articles were procured from the funds earmarked for other purposes.

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- The equipment has been purchased directly from M/s. Dell instead of M/s. NICS. Record reveals that a letter dated 15.7.2003 was issued to M/s. NICS for providing Laptop but reply dated 18.7.2003 states that Laptop of specified configurations was not presently available in the company. But no further correspondences were made with M/s. NICS as the equipment was purchased after a gap of two months.
- No separate grant has been received for incurring this expenditure and the equipment was procured from the funds earmarked for other purposes.
- The institute changed the earlier requirement for model No. INSPIRON 6500 N 2500 P Note Book and procured model No. INSPIRON 6600 N 1500 P Note Book due to non-availability of the same with M/s. Dell. Though the company supplied that new model at the old model cost, at that moment, no enquiry was made with M/s. NICS for procurement of the new model of Laptop.

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Review of the vouchers pertaining to hiring of vehicles discloses that the institute did not spend the funds prudently and efficiently and no austerity measures were exercised while incurring the expenditures on hiring. Following shortcomings were observed:

- In most of the dates, "Indica Non AC" vehicle @ Rs.550/ for 80 kms. and 8 hours has been hired instead of "Ambassador Non AC", the rate of which is Rs.475/- for 80 kms. and 8 hours resulting in extra expenditures. Moreover the rate per km. in case of "Indica Non AC" was Rs.5.50 per km. whereas rate per km for "Ambassador Non AC" was Rs.4.75 per km.

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- b. On few dates, expenditure has been found incurred on hiring of "Indira AC" vehicles, the rates of which were not accepted by the competent authority.
- c. Through limited test enquiry, one agency M/s. Smile N Tours had been approved for hiring purposes for the financial year 2003-04 but vehicles of other agencies viz M/s. Rajasthan Tourist Service & M/s. Shri Krishna Tourist Service were taken and that too on the rates much lower than the rates of M/s. Smile N Tours, i.e. Rs 450/- for 80 kms. & 8 hours and Rs 4.50 per km. for extra kms for "Non AC" vehicles. Thus the institute has incurred excessive expenditure on hiring the vehicles from M/s. Smile H Tours

**Para-6: Advances**

The institute had sanctioned the following advances, which were shown outstanding as on 31.3.2004 in the books of accounts. The details of payments are as under:

Vr. No. & Date	Name	Amount paid	Purpose
506/15.12.03	Prof. Makhan Lal	13,500/-	Air travels and other expenses
611/27.2.2004	Sh. A.K. Dubey	5,000/-	Railway booking

Advances are generally granted only on emergent basis and as per rule, amount of advance should be settled within a month from the date of drawal of advance. As such, the above advances be settled before the close of the financial year 2003-04.

Needful may be done and compliance be shown to audit.

**Para-7: Office Expenses**

A. The institute has exhibited Rs.6,34,804/- under one single head of account "Office Expenses" which includes the essential/common expenditures incurred during the year. Showing the expenditures under one roof is not in order as the factual position of expenditures incurred and accounted for under respective head of accounts could not be ascertained.

Institute is therefore advised to segregate the office expenses head and show the compliance to next audit.

B. The institute had incurred a variety of expenditures of non-recurring nature and booked all these expenditures directly under the head "Office Expenses" and reflected the same in the expenditure side of income and expenditure account. Whereas as per accounting concept, income and expenditure accounts records only revenue items and not the capital items. The value of fixed assets has therefore been undercasted by the institute and the balance sheet thus does not show the true state of affairs.

It is hence advised that all the expenditures of capital nature may be added in the value of fixed assets and be reflected in the balance sheet under intimation to audit. The details of expenditures were as under:

Vr. No. & Date	Name of the Dealer	Item purchased	Amount involved
22/16.4.03	M/s. Capuzenna	Strolley Bag	3200/-
157/23.6.03	M/s. Alankar Electrical Works	Cooler Pump	400/-
277/22.8.03	M/s. Babu Dats	Sign Board	18900/-

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Para-20 Log book

Following shortcomings were observed on scrutiny of the logbook of vehicle No. DL 9C A 5218:

- (i) Page counting certificate has not been given in the logbook.
- (ii) Purpose of journey has not been mentioned
- (iii) Milometer/kilometer reading has not been filled in the petrol account.
- (iv) Monthly mileage has not been found calculated w.e.f. November, 2003 onwards. Besides journey was not found verified by the competent authority after November, 2003.
- (v) Log Book has not been found scrutinized once in a month to ensure any misuse.
- (vi) Fluctuations were noticed in the average running mileage worked out at the end of the following months:

Month	Average running mileage ( in kms.)
4/03	6.39
5/03	11.3
6/03	11.3
7/03	14.6
8/03	10.79
9/03	11.34
10/03	10.02
11/03	7.35

- (vii) On 4.11.2003, the log book opens with the meter reading as 99976 and closes on 10041 which comes after adding 65 kms. journey in the day. Actually, meter of the vehicle never shows the reading of 100041 which however continuously being recorded in the log book after 4.11.2003 as 100129, 100239, 100339, 100501 and so on only by deleting one "zero".
- (viii) On 3.2.2004, log books shows meter reading opens as 100999 and closes as 11020 after running 21 kms. only which is not correct.
- (ix) On 28.10.2003, meter reading closes as 99983 but on 1.11.2003, opens with 99913 i.e. reading going reverse.

Para-21 Non verification of bills by Technical Officer

During the year, following expenditures were incurred on the repairs of the official vehicle No. DL 9C A 5218:

Vr. No. & Date	Bill No. & Date	Name of the dealer	Amount paid
242/5.8.03	737/20.7.03	Anish Motors	975.00
	739/23.7.03	Anish Motors	9760.00
326/19.9.03	786/18.03	Anish Motors	960.00
384/9.10.03	803/29.9.03	Anish Motors	280.00
501/15.12.03	832/31.10.03	Anish Motors	9100.00

Following shortcomings were observed:

- a. Bills were not found verified by the Technical Officer, Transport Deptt., Govt. of Delhi. As per instructions issued in this regard, all the repair & maintenance bills were required to be verified before and after repair by the Technical Officer, Transport Deptt. before making the payments to the authorized service dealer.

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b. Vehicle has been got repaired from an unapproved service dealer instead of a Govt approved agency. It has also been noticed that no work orders were issued for repair of the vehicle but payments were released on the bill Nos.737 dated 20.7.2003, 738 dated 9.8.03 and 803 dated 29.9.03.

Para-10: Fixed Assets Register

As per rule 151(4)(a), all grantee institutions will be required to maintain a register of assets in form GFR-19 wherein all assets of permanent value and machinery & equipment having a life of not less than 5 years and costing Rs.10000/- and above (each item) should find place. But it has been observed that this register was not maintained properly as per the prescribed rules envisaged in the GFR. The columns were not correctly and completely filled in. Even entries were not attested by any competent authority. It is therefore suggested that the fixed assets register, since it is a mandatory requirement, may be prepared following the rule position and compliance be shown to next audit.

Para-11: Physical verification of store

As per rule 116(1) of the GFR, a physical verification of all stores shall be made at least once in every year under rules prescribed by the competent authority. But it has been observed that no verification has been carried out in the financial year 2003-04.

The institute is therefore advised to do the needful as per rules and compliance be shown to next audit.

Para-12: Library records

Stock verification conducted for the financial year 2003-04 in respect of library books reveals that 32 books amounting to Rs.23,183/- were missing from the Library. No action has been found taken in this regard by the institute authorities.

It is the afore advised to recover the cost of the books from the defaulter(s) or take the necessary steps to write off the books according to the rules laid down in the GFR 116.

→ Para-13: Payment of honorarium

A. Test check of the records divulges that the institute had paid honorarium to its Faculty as well as non-teaching staff and incurred expenditure of Rs.66,000/- as per the detail below:

a. Faculty staff	-	22500/-
b. Non teaching staff	-	33500/-
TOTAL	-	66000/-

The payments were made with taking the prior approval from the governing body. As such the expenditure is not in order.

b. As per the guidelines issued by the Finance Department dated 9.1.2004, it has been stated that in the interest of economy in expenditure, grant of honorarium in a year shall be restricted to a maximum of 10% of the staff strength physically deployed in that department/office. The institute however paid honorarium to its staff consisting of 21 non-teaching employees and 11 Faculty members. As such the expenditure requires regularization from the governing body and information to audit.

Para-14: Payment of Net Charges

It has been observed that the institute paid monthly charges @ Rs. 900 per month besides installation charges of Rs.2000/- to M/s. Popular Net, 7/8, Rama Market, Nelson Mandela Marg, Munirka, New Delhi on account internet connection installed at the residence of the Director w.e.f. 6.6.2003. The expenditure was incurred without the approval of the governing body and thus may be regularized from the competent authority under intimation to audit.

Para-15: Time Barred Cheques

Bank reconciliation statement as on 31.3.2004 reveals that cheques pertaining to the period prior to 01.10.2003 have neither been presented for payment in the bank nor surrendered for renewals. As per rule 47(2) of the receipt and payment rules, a cheque remaining unpaid for any case, six months after the month of issue and not surrendered for renewal should be cancelled in the manner indicated in the clause (ii) of sub-rule (I) and amount should be returned back in the accounts. Hence the institute authorities are advised to take appropriate action in this regard under intimation to audit.

Cheque No.	Date	To whom issued	Amount
791721	29.10.2002	Chairman, ICIC, BIU	5000/-
273062	31.3.2003	Overseas Press (I) Pvt. Ltd.	1464/-
824822	25.5.2003	Sh. Vinay Kumar	5500/-
		TOTAL	11964/-

Para-16: Over estimation of funds

During the year, an amount of Rs.5,00,000/- has been sanctioned to the college as non-recurring grant to meet the following expenditures:

- a. LEICA GPS - Rs.300000/-
- b. Photocopier with CVT for Lib - Rs.200000/-
- TOTAL - Rs.500000/-

But review of the utilization certificate of non-recurring grant-in-aid unveils that the college has an unutilized balance of Rs.3,39,542/- at the end of the financial year 2003-04 which will be adjusted towards grant-in-aid payable during the next financial year i.e. 2004-05. This unspent balance proves that the college had spent only Rs.1,60,458/- and that too on the assets for which no grant has been sanctioned. Moreover no prior permission has been taken from the grant sanctioning authority for spending the funds. Thus the expenditure requires regularisation under intimation to audit.

Para-17: Non-production of records

Following records/certificate was not produced to audit:

- a. Certificate regarding loss/theft.
- b. Files regarding purchase of curtain cloth.

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<b>UNSPENT BALANCE AS ON 31.3.2005</b>	
Income	1111338
Less: Expenditure	135688
<b>Unspent Balance</b>	<b>975650.00</b>

<b>Summary of balances as on 31.3.2005</b>			
Head	Income	Expenditure	Balance
Recurring	9078998.00	7372026.00	1706972.00
Non-recurring	1111338.00	135688.00	975650.00
<b>Total</b>	<b>10190336.00</b>	<b>7507714.00</b>	<b>2682622.00</b>

Total unspent balances as calculated above may be recovered or adjusted while releasing the subsequent grants for the financial year 2005-06.

**Para: 26 Financial Position**

**I Fixed Assets Register**

As per rule 151(4)(a), all grantee Institutions will be required to maintain a register of assets in form GFR-19 wherein all assets of permanent value and machinery & equipment having a life of not less than 5 years and costing Rs.10000/- and above (each item) should find place. But it has been observed that this register was not maintained properly as per the prescribed rules envisaged in the GFR. The columns were not correctly and completely filled in. Even entries were not attested by competent authority. It is therefore suggested that the fixed assets register, since it is a mandatory requirement, may be prepared following the rule position and compliance be show to next audit.

**II Stock**

As per rule 116(1) of the GFRs, a physical verification of all stores shall be made at least once in every year under rules prescribed by the competent authority. But it has been observed that no verification has been carried out in the financial year 2004-05.

It has been observed that stock entry of the goods purchased has not been made in relevant stock registers. It was informed that the stock registers were taken by the inquiry officer for case inquiry during the year.

Institute may obtain the stock registers from the inquiry officer and all the stock entries may be made in relevant register under intimation to audit.

2004-05

Examination and Enrolment Fee	1,42,410.00
Examination and Enrolment Fee -Previous Year	25,100.00
<b>Total Income (Recurring)</b>	<b>9078998.00</b>
<b>Expenditure (Recurring)</b>	
Salary	4446307.00
TA/DA	12225.00
Wages	43035.00
Visiting faculty	24750.00
Office expenses	275125.00
Field training & research expenses	231247.00
Lab chemicals	8374.00
Stationery & Printing	61931.00
Telephone & Internet Expenses	102680.00
Advertisement	150755.00
Electricity Charges	1400000.00
Foundation Day expenses	308532.00
Postage Expenses	488.00
Repair & Maintenance	16499.00
Heritage Walk Expenses	2900.00
Examination & Enrollment fee	142680.00
Exhibition Expenses	5891.00
Evaluation fees	20865.00
Workshop Expenses	1942.00
Legal Expenses	57800.00
Publication Expenses	58000.00
<b>Total recurring expenditure</b>	<b>7372026.00</b>
<b>UNSPENT BALANCE AS ON 31.3.2005</b>	
Income	9078998.00
Less: Expenditure	7372026.00
<b>Unspent Balance</b>	<b>1706972.00</b>

<b>Income (Non-Recurring)</b>	
Overspent amount as per ELFA report for 2003-04	2,88,980.00
Add: Grant-in-aid received during 2004-05	
No.DHE.10(2)/2004-05/426 dated 20.1.2005	4,22,358.00
No.DHE.10(2)/2004-05/2030 dated 30.3.2005	4,00,000.00
<b>Total Income (Non-recurring)</b>	<b>11,11,338.00</b>
<b>Expenditure (Non-Recurring)</b>	
Books for Library	83893.00
Office Equipment	11642.00
Teaching Aid Equipment	17580.00
Lab Equipment	22573.00
<b>Total Expenditure (Non-Recurring)</b>	<b>135688.00</b>

**Leave Salary & Pension Contribution**

It has been observed that leave salary and pension contribution in respect of Sh. R.K.Gupta, Asstt. Accounts Officer has not been send to Govt. of Delhi from where he has deputed on deputation to the institute. The institute is advised to calculate and send the same under intimation to audit.

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**IV**

**Printing of Magazine- RAKSHITRI**  
(F(40)Admn./Pub/Rak/04-05)

Review of the file reveals the following irregularities:

- Proposal has been put up for 500 as well as 1000 copies of the magazine.
- Quotations have been called for 1000 copies only not for 500 copies.
- Out of 1000 copies 37% approx. (367 copies) have been left with the store keeper of costing expenditure Rs. 21286/- unissued.
- M/s Chaar Dishayan Printers has also charged Rs. 700/- as lamination charges alongwith other printing charges, whereas no order has been placed for the same.
- Rs. 700/- may be recovered from the Printer or regularized by the Competent Authority.

**V Service Tax number not mentioned**

In the following cases the firms have charged service tax/ work tax but no service tax number has been mentioned on the bills the same be obtained failing which recovery of the tax charged be made under intimation to audit.

Vr. No.	Date	Firm	Total Payment	Amount of Service Tax
571	31.3.05	Air Flight Courier & Cargo	1774	164
560	1.03.05	--do--	9665	895
103	1/6/04	On line courier service	4130	306
75	11/5/04	Sun Color	183	14
56	28/4/04	Sun Color	201	15
50	25/4/04	Smart Behl photography	40498	1558
145	24/6/04	On line courier	9261	686

Therefore institute may obtain the service tax number of the above firms otherwise recover the amount paid as service tax under intimation to audit.

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a) A sum of Rs.50000/- has been given to Sh Anand Burdhan during financial year 2003-04 and the same was adjusted on 8/9/04 after elapse of one year. As per rule 162(b)(i) of R&P rules, no officer disbursing these advances should be allowed to draw a second advance without producing a detailed bill to account for the amount already disbursed from the last advance taken, any balance left being at the same time refunded. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was taken.

b) The following advances also remains unadjusted throughout the year:

Prof Makhan Lal	Rs.13500/-
Dr C.D.P Singh	Rs.3000/-

Efforts should be made to adjust the above advances

**VII Library**

Review of the physical verification of Library reveals that 35 books have been written off but no approval of the same have been taken from Competent Authority. Missing books may also be traced and intimate to audit.

**Para:2 Recovery**

**I TDS**

It has been observed that TDS in the following cases has not been deducted:

V.No./date	Amount	From	To
556/31.3.05	57800.00	Ms. Geeta Luthra, Advocate	recovered 2948.00

**II Local TA to staff**

While scrutinizing the TA bills it has been observed that Sh Rampal Sharma, Office attendant has been paid road mileage for auto @ Rs.3.50 per km for delivering routine dak whereas he is entitled for bus fare. Other Group D staff has been paid bus fare but Sh Rampal claimed road mileage which needs justification. Therefore institute may restrict the claim as per bus fare and recover the following amounts under intimation to audit.

Vr.No.	Date	Claimed	Entitled	Recovery
40	24/4/04	525	92	433
555	31/3/05	1379	178	1201
487	28/2/05	665	136	529
445	14/2/05	1141	196	945
259	20/9/05	994	172	822
336	9/11/04	567	120	447
	Total			4377

### III Field Training Expenses

An expenditure of Rs.1,17,658/- has been incurred by the Institute vide voucher No.246 dated 8.9.04 for conducting Educational Tour to South India from 29 march 04 to 14 April 04. On scrutiny of the bill attached with the voucher the following observation has been noticed:-

A sum of Rs.25,432/- has been paid to Indian Railways for Rail Tickets for 34 students @ Rs.748/- per student whereas only 29 students and one staff has performed the journey. 4 tickets remain unutilised resulting loss to the exchequer for Rs.2992/-. Though the remaining 4 students not reported at Railway Station, return tickets should have been cancelled by the Tour Incharge to avoid loss the state. Therefore Institute may recover Rs.1496/-(a) (one side fare) from the Incharge of the tour under intimation to the audit.

The staff member i.e. Mr. Anand Burdhan, lecturer and shri A.K. Dubey, R.A. has been deputed as Escort/Guide with the students. On going through the TA/DA claim made by Shri Anand Burdhan he did not travel with the students. All the students and Shri A.K. Dubey, R.A. travelled in sleeper class whereas Shri Anand Burdhan travelled in AC 2 tier which resulted failure of the objective to depute the staff member as escort. The escort should also travel in the same accommodation in which the student travel for the safty of the students beside the individual entitled for higher accommodation. This also resulted excess expenditure of Rs.4899 which may be recovered from Shri Anand Burdan.

(B) Sh Anand Burdhan, Lect and Sh AK Dubey has claimed DA for stay in hotels whereas no proof of hotel receipts has been attached with the claim. He also claimed 6 DA at ordinary rates, 7 DA at other locality and 6 DA for B-1 class cities. Their entitlement is worked out as under:-

Total DA 29.03.04(2230 hrs) to 14.04.04(1210 hrs) 16 DA.  
DA at Chennai(A-1) 31.3.04(0705 hrs) to 1.4.04(0800 hrs) 1.7DA  
DA at Banglore(B-1) 9.4.04(0640 hrs) to 9.4.04(0800 hrs) Nil  
DA for journey(Ord) 16 DA minus 2.7 DA at higher rate 13.3 DA

	Anand Burdhan	A K Dubey	
A-1	1.7X230	Rs.391.00	1.7X170 Rs.289.00
B-1	1x185	Rs.185.00	1X135 Rs.135.00
Ordinary DA	13.3X120	Rs.1596.00	13.3X90 Rs.1197.00
Total		Rs.2172.00	Rs.1621.00
Amount claimed/paid		Rs.2955.00	Rs.1770.00
Recovery		Rs.783.00(c)	Rs.149.00(d)

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Therefore a sum of Rs.932/- may be recovered from the officials under intimation to audit. 71

**Details of Net Recovery**

Shri Anand Burdan (a) Rs.1496 + (b) Rs.4899 + (c) Rs.783 =  
Rs.7178

Shri A. K. Dubey (d) Rs.149/-

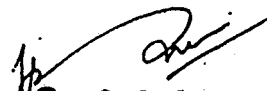
**Para:3 Income Tax**

During the course of audit and while scrutinizing the income tax statements, following shortcomings were observed which may be rectified and compliance be shown to audit. Recoveries wherever applicable be made after due verification under intimation to audit. The cases were as follows:

**Sh. Anand Burdan, Lec.** He has been given rebate for HRA Rs. 33037/- and HBA amounting to Rs. 20,000/- for the property At. 7A, Takshila Appartment, Abay Khand-III, Indrapuram Ghaziabad. The said property is in the name of Sh. Anand Burdan and his father Sh. Sriha Digvijay Narrain. Certificate in this respect is required from the O/o Sh. Narain (father of Anand Burdan) that he is not availing income tax rebate for the said property during the current financial year if he is working. Sh. Anand Burdan has been given the rebate for the house property, he will not suppose to be given rebate on HRA, if he is presently residing in above mentioned house, income tax to be calculated on the whole amount of the HRA i.e. 33037/- and to be recovered under intimation to audit.

**Sh. Arvind Kumar Dubey.** Copy of bond of Rs. 30,000/- required.

**Ms. Shalini Awasthi Reader:** She has been given rebate amounting to Rs. 20,000/- for tuition fees for two children. Certificate in this regards required from her husband's office that he (her husband) has not claimed rebate for the same amount during the current financial year under intimation to audit.

  
Sr. A.O. (LFA)

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2. As per balance sheet a sum of Rs. 3616302/- has been accumulated in the DIHRM Welfare Fund. Out of which a sum of Rs. 3274813/- has been kept in FD/ SB A/c by the institute. The details are as under: -

Canara Bank A/c No.2240	4,62,000
SBI A/c	26,215
FD No.7948784	12,67,801
FD A/c 7948795	7,49,676
SBI A/c No.15505	7,69,121
Total funds accumulated	32,74,813

There is a difference of Rs. 341889/- between accumulation and investment, which needs reconciliation.

### Para No. 3 Caution Money

The institute is collecting refundable caution money @ Rs. 3000/- per student at the time of admission. As on 31.3.06 the institute is in possession of Rs. 2,02,000/- as caution money. Therefore, the authorities may review the balance lying in caution money as per R & P Rules/GAM. Unclaimed/lapsed caution money may be reflected as income of the institute and be reflected in the next year financial statements.

### Para No. 4 GPF

The institute is deducting fixed amount from the salary of its employees on account of GPF contribution and deposit in a separate bank A/c opened in the name of institute with SBI. In the financial statements prepared by the institute, it has neither reflected its liability towards employees as such account nor the balance in the said bank account has been reflected. Out of the total liability a sum of Rs. 2,02,139.84 has been kept in a savings account along with FD Rs. 14,88,187.84. The institute has also credited an interest in the passbook but no liability has been made in the books of accounts.

The board of management of the institute has decided that the GPF scheme would be sent to the DHE for clarification/implementation of pensionary benefits/GPF scheme. The said scheme for deduction of GPF is appears to be unrecognized but the Institute has allowed the rebate U/S 80 C of IT Act/while calculating tax liability from the salary. The institute is advised to maintain a separate account of the said account.

### Para No. 5 Medical Reimbursement Claims

A sum of Rs. 15000/- has been paid to Mr. Dinesh Kumar, vide voucher No. 316 dated 27.9.05 as MRC. On going through the related vouchers/correspondence, it has been noticed that the medical reimbursement has been made for cesarean delivery at Kriti Medical Center, Lucknow in emergent basis. The claim should be restricted to the Appendix VIII to the MA Rules but package rate for recognized/referral hospital under CGHS/DHS has been given. His

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claim should be restricted as under, as the treatment has been obtained from non-recognized hospital under medical emergency.

Room Rent @ Rs. 30 per day X 10 days	= 300/-
Consultation fee first visit RS. 32/- and after that Rs. 16/- (Max. is Rs. 100/-)	= 100/-
Surgical operation	= 800/-
Pathological / diagnosis / cost of medicines	= 5346/-
<b>Total</b>	<b>= 6546/-</b>

Therefore, excess payment of Rs. 8454/- may be recovered under intimation to audit.

**Para No. 6 Advances to firms**

It has been observed that an advance to the following firms has been given in the previous years, which are still unadjusted as per details given below:

A) **NICSI:** During the year 2004-05 advance amounting to Rs. 754065/- has been given for purchase of computers etc. The items have been received for which the said advance has been given but the whole amount is still unadjusted. Therefore, the authorities may make best efforts to adjust the pending advance.

B) **PWD:** advance for renovation of hall amounting to Rs. 20000/- has been given in year 1998-99. The work has been completed since long but the advance is still unadjusted. Therefore, the authorities may make best efforts to adjust the pending advance under intimation to audit.

**Para No. 7 Workshop on Manuscripts**

(Vr. No. 500 dated 16.02.06 amounting to Rs. 19,912.00)

The tour to Varanasi (UP) from 24.9.05 to 01.10.05 has been organized for 9 students alongwith Sh. RK Trivedi faculty member. All the expenditure regarding boarding and lodging of the tour born by the institute and faculty member also claimed DA of Rs. 540/- for 6 days @ Rs. 90/- per day in addition to free boarding and lodging. As per rule only 25% of DA is admissible i.e. Rs. 135/- and recovery of Rs. 405/- be effected from Sh. RK Trivedi. In the expenditure bus fare charged amounting to Rs. 820/- and return journey performed by the taxi and charged Rs. 1700/-. The taxi fare be restricted to Rs. 820/- only and recovery of Rs. 880/- be made from the tour incharge. Total recovery 405.00 + 880.00 = 1285.00 be made under intimation to audit.

**Para No. 8 Printing of Magazine 'Rakshetri'**

(Vr. No. 545 dated 29.3.06 Rs. 54,600/-)

The contract for printing of magazine has been awarded to M/s Chaar Dishayan Printers in the last year for amounting to Rs. 54,600/-. Now this year also order for printing the same magazine has been given to the same printer on the same rates without any further tender rates. Necessary required certificates, as envisaged in the rule 145 & 146 of GFR for the printing job made during the year have not been recorded on the body of the bill.

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**Para: No:30 Promotion for the post of O.S.**

It has been observed that the Institute has promoted Sn. Arvind Kumar Dubey, Research Asstt. in the scale of Rs. 5500-9000 to the post of Office Supdt. In the pay scale of Rs. 6500-10500 w.e.f. 03.07.06 on temporary basis with the approval of its Acting Director. No approval has been taken from GB. As per RRs of the institute, Research Assistant should be promoted in academic staff faculty (to the post of lecturer) not as Office Supdt.

In view of the above the post of Office Superintendent is not in the same cadre/line of promotion of Research Assistant. The institute may review promotion under intimation to audit.

**Para:3 Fee Structure**

While reviewing the fee structure of the institute as printed in the prospectus provided to audit, it has been observed that the institute is charging Rs.10,200/- per student ( Rs.5,100/- per semester) as academic fee. Out of which Rs.8400/- has been transferred to students/employees welfare fund and remaining Rs.1800/- has been treated as income of the institute, whereas any sum collected as fee should have been part of receipt of the institute forming the main account.

**Para: No:5 Income Tax**

It has been observed that the institute has paid examination duty charges to its following staff members but the same amount has not been included in their total income while calculating the income tax. Recovery has to be if tax became due by adding the examination duty receipts under intimation to audit:

Settled 88%  
(seven out of eight)

S.No.	Name S/Sh/Smt.	Total amount paid	Rate % for income recovery	Amount to be recovered
1	Shalini Awasthi	12847	20	2570
2	Ravinder kumar	2954	20	591
3	Sima Yadav	2954	20	591
4	Anand Burdan	2954	20	591
5	Ashwani Asthana	2454	10	245
6	A K Dubey	2454	10	245
7	RK Trivedi	2204	10	220
8	Aman Kr. Singh	2204	10	220

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Para: 82 Foundation day celebration

(a) A sum of Rs.1,54,278/- has been paid to M/s Shagun Tent House vide voucher no.201 dated 02.08.06 in connection with tentage/dinner arrangements for foundation day celebrated on 23.04.06. While reviewing the payment voucher and related file, it has been observed that:

(1) Quotation for tent/dinner has been called vide letter No.F.2 (82)/Admn/Tentage/2006/3069-75 dated 31.03.2006. No specific closing date has been mentioned for the quotation instead "rates for the same in ten days from the date of issue of this letter." According to this letter last date for submission of rates comes to 9<sup>th</sup> April 2006.

(2) The said limited quarry has also been placed on the official web site of DHIRM and as per web site last dated of receipt of tender was 09.04.06 up to 5 PM. Not mentioning closing date in the limited query needs justification. In addition to this opening of bid documents has also not mentioned neither in the limited query nor on the web site.

(3) In response to limited quarry, 5 firms quoted their rates out of which 2 firms i.e. M/s Shagun Tent House and M/s Bhagwati Tent House submitted their rates on 10.04.07 vide Dy. No.9 and 10 of 10.04.06.

(4) The work has been awarded to M/s Shagun Tent House being lowest. Accepting the rates after close of the time period needs justification.

(5) Cuttings in rates has neither authenticated by the vendor nor by the tender opening committee.

(7) The contractors has also charged for Horticulture support i.e. gamlas etc whereas the institute has written a letter No.F.2(82)/Admin/Tentage/134 dated 20.04.06 to JE (Horticulture) to provide horticulture support. Confirmation from Horticulture department is required whether they had provided the gamlas/plants or not.

(8) The quotation has been called item wise without mentioning quantity required. In the absence of approximate quantity required (on the basis of last year arrangements), it is very difficult to compare the rates..

(b) A sum of Rs.16500/- has been paid to M/s Glow N Sign vide voucher No.233 dated 30.08.06 for back drop (30X10) in connection with founder day celebrated on 23.04.06.

While reviewing the payment voucher 201 paid to M/s Shagun tent house, a sum of Rs.3740/- has also been paid to them whereas order for back drop has been placed to Glow N Sign. Therefore Rs.3740/- paid to M/s Shagun Tent House for back drop may be recovered.

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Para:7 Performance & Achievements

The institute is running two years course i.e Master in Archeology and Master in Conservation. Total seats available with the institute for both the courses are 60 for both the years. The enrolled strength of the students is 22 which are approximately 63% below the targets.

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For Director of Audit

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Total Income Non Recurring	21,67,101
Expenditure (Non-Recurring)	3,94,125
Books for Library	3,94,125
Total Expenditure	

**Summary of un-spent balances as on 31.3.2008**

Head	Income	Expenditure	Balance
Recurring	98,11,795	76,48,298	21,63,497
Non-recurring	21,67,101	3,94,125	17,72,976
Total	119,78,896	80,42,423	39,36,473

Total unspent balances as calculated above may be recovered or adjusted while releasing the subsequent grants for the financial year 2007-08.

**Part-III CURRENT AUDIT REPORT**

**Para-1 Performance & Achievement**

- (a) The institute has enrolled only 15 students against the sanctioned intake of 60, which is 25% of the sanctioned strength.
- (b) There are 5-research assistant in the institute whereas no research work is being undertaken in the institute.
- (c) During the audit year, the institute has incurred an expenditure of Rs.76,48,924/- from recurring grant and Rs.1,27,681/- from non recurring grant for 25 students only. It comes to Rs. 3,51,000/- (approx) per student per year. Similarly total non-recurring grant released to the institute up to 31.03.08 was Rs. 91,43,120/- and comes to Rs.3, 65,724/- per student per year, which seems to be higher side.

**Para-23 Photography contract to Sh Amrender Jha**

During the year 2006-07 a sum of Rs.1,10,000/- was given to Mr Amrender Jha on 30.05.06, 30.10.06 and 20.03.07. An agreement was also signed by both the parties on 15.05.06 to shoot 150 monuments of new Delhi under project titled as Documentation of Delhi Heritage on a consideration of total amount of Rs.1,20,000/-. As per condition No.7 of the contract, the institute has agreed to release an advance of Rs.15,000/ which was similarly released on 30.05.06.

As per condition No. 8 of the agreement the work shall be completed within four months, failing which the total advance will be recovered from the photographer and he will not be assigned any work of the institute in future. In contravention of this clause, the institute has released Rs.75,000/- on 30.10.06 and Rs.20,000/- on 20.03.07 totaled to Rs.1,10,000/- whereas no progress report/supporting of photographs were provided by

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the contractor. Even as on date of audit, the amount of Rs. 1,10,000/- remains outstanding against Sh Amrender Jha.

As per condition No.1 of the contract, the contractor is to shoot photographs of 150 monuments whereas list attached with agreement contain only 50 monuments.

The photography work was awarded for those monuments for which photographs already available with the archeological department of Govt. of NVT of Delhi or easily available on the Internet. Expenditure on photographs for Rs.1,20,000/- when easily available needs clarification.

In contravention of condition No.8 of the contract, one more project was allotted to Mr Amrender Jha on 30.07.07 to shoot 50 monuments under title Story of Great Uprising @ Rs.800/- per photographs. On going through the list of both the projects, it has been noticed that work for 20 sites already given to the contractor during previous contract dated 15.0506. Therefore payment for 20 sites @ Rs.800/- per site amounting to Rs.16,000/- along with Rs.1,10,000/- given as advance for first un complete project may be recovered from the contractor.

✓ Para-3 Printing of Magazine

A sum of Rs.83,325/- has been paid to M/s Char Dishyan Printers vide voucher No.187 dated 16.08.07 in connection with printing of 1000 magazine.

While reviewing the payment voucher and photocopy of note sheet attached with voucher, the following irregularities has been noticed:

- (a) A proposal was initiated on Office Supriendent on 23.10.06 to Dr Awasthi mentioning that we may invite fresh quotation or to given the work to previous printer i.e. Char Dishyan.
- (b) M/s Char Dishyan has been contacted by OS on telephone and intimated that the printer requested to increase the cost by 10% as compared to magazine printed last year.
- (c) Ultimately the work was given to M/s Char Dishyan on the same terms and conditions.
- (d) The comparison of work awarded in 2005 with 2006 is as under:

Nomenclature	2005	2006
No. of pages	40	40
Additional pages	16	52
Lamination	.70	.70
Photoscanning	Nil	.25
Total cost	54,600	83,325
Cost per magazine	54.60	83.32

As per above comparison, there is no similarity in the order place during 2006. Addition pages are more than the actual number of pages.

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(e) Placing the order for different type of requirement to previous printer leads to un-due advantage to the printer. To print the magazine rates should had been called under GFR-146. This is a total violation of the rules framed by government on the subject. In addition to this, the institute started magazine w.e.f. 2004 and all the jobs up to 2007-08 were awarded to M/s Char Dishay on the same terms and conditions.

(e) while reviewing the magazine stock register held by the institute, the requirement of magazine has been taken as a routine matter of 1000 copies without assessing the required quantity on the basis of copies available/undistributed in succeeding years. Due to this burden to the extent of Rs.82,132/- in the shape of wasteful expenditure has been made by the institute. The details are as under:

Volume	Printed	Used	Balance	Rate	Amount
II 2005	1000	570	430	54.60	23475
III 2006	1000	296	704	83.32	58657

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All the above points need justification. The institute may also ascertain the exact quantity of magazine required to curtail the expenditure according the economy instruction issued by the government on the subject.

**Para-4 Purchase of stationery**

During the year of audit, the institute had purchased stationery worth Rs.90307/- vide voucher numbers 6 and 237 after calling quotations as per GFR 146. Since the amount of purchase involved less than 1 lakh, the purchase committee should have made the purchases after survey of the local market. Due to no survey of local market, rates of the following items seems to be very higher side as compared to the purchases made on the basis of quotation.

Name of item	Purchase price	Prevailing price in market
Duster floor Big	32	18-20
Duster for table Big	28	10-12
Brown tape 1"	20	9-10
Brown tape 2"	40	15-18
Acid 5 lts	245	100-110
Photostat paper A-4	161	130-140

Purchases made on higher rates needs clarification.

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**Para-5 Expenditure on student's welfare activities**

During the audit period expenditure of Rs 7,03,520/- has been incurred on the students' welfare activities from the recurring grant as per details given below:

Name of activity	Amount
Scholarship/freeship/stipend	72,000
Tour excursion	6,19,920
Fare well party	11,600

Since the institute is charging money for students welfare activities @ Rs.10200/- per student per year and an huge amount of Rs.45.55 lakhs available with the institute, the expenditure on the welfare activities should had been met out from students welfare fund instead of creating burden on the exchequer.

**Para-6 Non Adjustment of Advances**

While reviewing the financial statement, it has been observed that following advances still outstanding:

Name	Amount	Date of drawls
Sh Ravinder Kumar	30,000	25.02.08
Sh Ashwani Asthana	30,000	25.02.08
Sh Anand Burdhan	66,340	28.02.08/25.03.08
Sh Sailendra Swami	45,000	24.03.08
Sh R K Trivedi	43,750	10.03.08
Sh Amrender Jha	1,10,000	2006-07
AIIMS	1,17,000	2006-07
Mysore Sales	1,13,600	2006-07
Prof M Lal	13,500/-	2004-05
Kerala Rourism	36,279	28.03.08
TTDC	1,05,600	28.03.08
Classic Trayels Service	27,500	2006-07
TCG Ltd	57,300	2006-07

(b) A sum of Rs.77021/- has been paid to PWD as deposit work during 2003-04. PWD Div-IV submitted the completion certificate No.54 (A-3)/PWD IV on 07.01.05 but the outstanding advance has not been adjusted for want of bill. As per PWD manual the certificate issued by the PWD-IV is sufficient to adjust the advance. Therefore, the institute may adjust the outstanding advance.

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Para-25 Advertisement

A sum of Rs.2.26.393/- has been paid to M/s K R advertiser vide voucher No.207 dated 31.08.07 for advertisement in various newspapers.

While reviewing the payment voucher, it has been observed that only 5% commission has been deducted whereas it should be 15% as per DAVP advertisement terms and conditions. Therefore 10% commission amounting to Rs.23,375/- may be recovered.

Para-26 Appointment over and above sanctioned strength

(a) As per staff strength provided to the audit, it has been observed that that 2 research assistants, 2 UDCs and 1 office attendant were appointed over and above the sanctioned strength without approval of the finance/Board.

(b) In Delhi University the teacher pupil ration is 1:12 i.e. one teacher on 12 students. While reviewing the staff strength provided to audit, it has been observed that there are 4 teachers on 25 students

The grant sanctioning authority may review the sanctioned strength of the institute

Para-9 Difference in un-spent balance

(a) While reviewing the utilization certificate given to grant sanctioning authority, it has been observed that un-spent balance for the year 2006-07 has been reflected to the tune of Rs.40, 14,440/- whereas un spent balance calculated by Local Fund Account was Rs.42, 05,918/-. There is a difference of Rs.1, 11.478/- in recurring grant and Rs.1.02,357/- in the non recurring grant.

(b) Grant sanctioning authority has also deducted less amount during 2007-08 as compared to the un spent balance calculated by local fund account for the year 2006-07 as per detailed given below:

Nature of grant	Un spent balance as per LFA report	Amount deducted by department	Difference
Recurring	42,05,918	22,05,188	20,00,730
Non recurring	15,75,783	9,26,475	6,49,308

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Para-20 Educational Tour

The following shortcoming has been noticed while reviewing voucher pertained to educational tour during the year 2007-08:

- 1 The institute is paying actual expenses on boarding and lodging of the students. Policy should be framed to fix the amount per day per student on boarding and lodging and expenses should not exceed the fix amount.
- 2 The institute is charging 25% of the total expenditure from the students. No amount should be charged from the students as they are contributing 10200/- per year in students welfare fund. The expenditure should be met out from the funds accumulated to the tune of Rs.45.55 lakhs. This huge amount may be invested in the shape of FD in the nationalized bank and all the expenditures on students welfare activities should be met out from the interest so earned.
- 3 No student concession has been claimed from the railway authorities for the tour to Lucknow (Rs.3840) and Mehsana (Rs.7/33). This lapse on the part of institute leads to waste ful expenditure of Rs.5786/- i.e. 50% students concession on railway fare.
- 4 The institute is paying entrance fee in the archeology monuments. Efforts should be made to liaise with local authorities for free entrance being a student especially in heritage management.

✓ Para-21 Non utilization of money released for various projects

While reviewing the financial statement of the institute, it has been observed that following grant received from various agencies remains unutilized:

Name of Project	Amount	
Restoration of land acquisition record of South district Delhi	2,22,920	✓
ICHR Project British Census	19,165	✓
ICHR research fellowship	71,490	✓

Since all the above projects has been completed, therefore unutilized grant may be refunded to concerned departments.

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Para-12 Leave Salary & Pension Contribution

During the audit period a sum of Rs. 59,342/- has been paid to PAO XIII, Govt. of NCT of Delhi in connection with leave salary & Pension contribution of Sh R K Gupta, AAO on deputation to the institute.

The institute may re-calculate LSPC on the basis of 6<sup>th</sup> pay commission recommendations and remit the difference to PAO-XIII.

Para-13 Electricity Expenses

A sum of Rs. 5,70,000/- has been paid to Delhi Archives in respect of outstanding electricity bill on sharing basis. Period of the outstanding expenses has not been disclosed in the voucher or related file.

Instead of paying lump sum amount on sharing basis, the matter may be taken up with the archives department to install the sub meter for the floor/area occupied by the Institute and payment may be made on actual consumption basis.

Para-14 Caution Money

During the year a sum of Rs. 48,000/- has been collected from students as refundable caution money. RS. 1,99,200/- also lying with the Institute from previous years totals to Rs. 2,47,200/- out of which RS. 51,000/- has been refunded to the students.

According to Receipt & Payments rules, any sum lying un claimed for more than 3 years should lapse to the government and deposited in government account. The institute may calculate the sum lying un claimed for more than 3 years and the same should be taken as income of the institute in recurring grant. Any sum claimed later on may also be paid from the recurring grant according to the rules framed by the government on the subject.

Para-15 Library Books

During the audit period books worth Rs. 3,94,125/- has been purchased by the institute without observing codal formalities as envisaged in CFR 145/146.

As on date of financial year 2007-08, the institute is in possession of books worth Rs. 30.54 lakhs for 22 students only. If we compare the sum with student ratio it comes to Rs. 1.25 per student.

The institute may adopt economical policy on purchase of books and necessary books, which are required for course, should be purchased instead of purchasing the books on year-to-year basis as a routine matter or merely to utilize the grant.

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**Para-16 Free Ship/Scholarship**

During the audit period, a sum of Rs. 72,000/- has been paid to students as free ship or scholarship as per details given below:

Semester	Year	No of students	Amount	Total
3 <sup>rd</sup>	2003-05	1	6000	
2 <sup>nd</sup>	2005-07	2	6000	6000
		4	1500	
1 <sup>st</sup> and 2 <sup>nd</sup>	2006-08	2	6000	18000
		2	12000	
3 <sup>rd</sup>	2005-07	3	3600	36000
		15	6000	
Total				12000
				72000

Paying free ship/scholarship to 15 students out of total 25 students needs justification. Grant sanctioning authority may review the policy on the subject so that remaining 10 students may also be benefited as compared to other students.

**Para-17 Non utilization of Non recurring grant**

(a) During the audit period, Directorate of Higher Education has released non-recurring grant of Rs. 5,91,319/- for purchase of following items:

Name of item	Amount
Computer	1,29,256
1 KWA UPS	48,400
2 GB USB	4,840
HP Printer	7,420
High End digital camera	19,800
Window/AC	44,000
Fax Machine	14,700
EPBX system	1,00,000
Desert Coolers	16,590
Books for library	2,00,000
Paper shredder	6,300

(b) During the year 2007-08, the institute has paid Rs. 27,182/- to M/s Techno System for hiring of Photostat machine. Directorate of Higher Education has released non-recurring grant of Rs. 3,00,000/- for purchase photocopier vide letter No. DHE 10(2)/2006607/GIA.Non Rec/6289 dated 26.03.07.

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Repair & Maintenance	80,005
GGSIPI Examination	1,134
Audit/Legal/professional Fee	94,648
Fuel expenses	20,276
Publication Expenses	2,69,799
Work Shop Exp	70,216
<b>Total recurring expenditure</b>	<b>86,69,654</b>

	Amount (Rs.)
<b>Income (GIA Non-Recurring)</b>	
Unspent amount as per UC report for 2007-08 (difference between UC and LFA report has been reconciled during current audit)	11,41,777
<b>Add: Grant-in-aid received during 2008-09</b>	Nil
<b>Total Income Non Recurring</b>	<b>11,41,777</b>
<b>Expenditure (Non-Recurring)</b>	
Books for Library	1,20,532
Purchase of Photocopier	2,21,928
<b>Total Expenditure</b>	<b>3,42,460</b>

**Summary of un-spent balances as on 31.3.2008**

Head	Income	Expenditure	Balance
Recurring	110,64,853	86,69,654	23,95,199
Non-recurring	11,41,777	3,42,460	7,99,317
<b>Total</b>	<b>122,06,630</b>	<b>90,12,114</b>	<b>31,94,516</b>

Total unspent balances as calculated above may be recovered or adjusted while releasing the grants for the next financial year.

**Part-III CURRENT AUDIT REPORT**

**Para-39 Blockage of Government Fund**

A sum of Rs.221799/- was paid to M/s Ved Phoja & Associates vide voucher No.398 dated 27.02.09 in connection with publication of book on 1857 1<sup>st</sup> War of Independence. While reviewing the related file, it was observed that:

- 1 The Contract was awarded to M/s Ved Phoja & Associates for concept designing of the book on the basis of rates approved by GAD for Bhagidari workshops i.e. backdrop, stage arrangement, pamphlet printing etc. Being an educational institution, work awarded was totally different as compared with Bhagidari workshop, the institute

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- 2 authorities should call the rates from open market instead of awarding contract on the rates approved by GAD.  
As on date of audit, the book has not been published. Therefore, expenditure of Rs.2.21 lakh lead to wasteful expenditure.

Para-210 **Photography of 1857 1<sup>st</sup> war of Independence**


A contract was awarded to Mr Amrendar Jha vide letter No.F.2(110)/Admin/Photography/2007 dated 30.07.07 on the basis of already approved rates for the project "Story of Great Uprising" dated 15.05.06. As per contract Sh Amrendar Jha had to shoot 50 monuments/sites @ Rs.800/- per site. List of 50 monuments were also attached with award letter. On going through the list of both the projects, it has been noticed that work of 20 sites had already given to contractor during previous contract dated 15.05.06

A sum of Rs. 48000/- was paid to Sh Amrender Jha vide voucher No.292 dated 11.11.08 for shooting 60 sites @ Rs.800/- per site. As per contract he should shoot only 50 sites instead of 60 sites without prior permission of the competent authority. Therefore payment for 10 extra sites and 20 repeated sites @ Rs.800/- per site amounting to Rs.24000/- needs justification.

Para-211 **Implementation of 6<sup>th</sup> Pay & Review committee of UGC**

Three readers were appointed on 22 Oct 02 in the institute. These appointments were made without fulfilling the minimum qualifications given in the advertisement. Para to this effect was raised in the audit report for the financial year 2002-03. No remedial action was initiated by the institute to rectify the irregular appointments although in the time span of 8 years has elapsed. Now Board of governors had approved to implement the recommendations of the 6<sup>th</sup> Pay and review committee UGC 2008 as approved by Ministry of HRD, Govt. of India.

Institute authorities may implement the UGC report after initiating remedial measure on the irregular appointment of Readers so the individual can be saved from the financial hardship in case they were reverted to the post of lecturer. AG(Audit) Delhi has also pointed out recovery of Rs.21 lakhs (approx) as difference of pay & allowances between the post of lecturer and reader in their audit report for the years 2007-08 and 2008-09.



**Para-4 | Pay Fixation 6<sup>th</sup> CPC- Ministerial & Technical Staff**

While reviewing the pay fixation in connection with implementation of 6<sup>th</sup> CPC for Ministerial & Technical Staff, it was observed that pay of the following staff has not been made in accordance with the provisions contained in the report. The details are as under:

Name of Official	Pay as on 01.01.06 with DNI	Pay should be fixed on 01.07.06	Pay fixed by Instt as on 01.01.06
Sh Vineet Tandon Jr. Accountant	5375	10000+2800	10000+4200
	01.07.06	13390+2800	14630+4200
	01.07.07	13590+2800	15070+4200
	01.07.08	14000+2800	15530+4200
	01.07.09	14420+2800	16000+4200
Sh Rajeev Sharma LDC	3500	6510+1900	6510+1900
	01.07.06	8670+1900	8670+1900
	01.07.07	8930+1900	8940+1900
	01.07.08	9200+1900	9210+1900
	01.07.09	9480+1900	9490+1900
Ms Vinita Sharma LDC	3500	6510+1900	6510+1900
	01.07.06	8670+1900	8670+1900
	01.07.07	8930+1900	8940+1900
	01.07.08	9200+1900	9210+1900
	01.07.09	9480+1900	9490+1900
Ms Jaya Kaushal LDC	3500	6510+1900	6510+1900
	01.07.06	8670+1900	8670+1900
	01.07.07	8930+1900	8940+1900
	01.07.08	9200+1900	9210+1900
	01.07.09	9480+1900	9490+1900
Ms Rashmi LDC	3275	6100+1900	6100+1900
	01.07.06	8240 (incl GP)	8250 (incl GP)
	01.07.07	8490	8500
	01.07.08	8750	8760
	01.07.09	9020	9030
Mr Nukul Yadav Driver	3350	6240+1900	6240+1900
	01.07.06	8390 (incl GP)	8390 (incl GP)
	01.07.07	8650	8650
	01.07.08	8910	8920
	01.07.09	9180	9190
Mr Naresh Kumar Office Attendant	2960	5510+1300	5510+1300
	01.07.06	7020 (incl GP)	7020 (incl GP)
	01.07.07	7230	7240
	01.07.08	7450	7460
	01.07.09	7680	7690

Institute authorities may re fix the pay of the above individuals and recover the difference after due verification of records.

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**Para-6** Wasteful Expenditure of Rs.2220737/- on Magazine Rakshetri

During the scrutiny of records, it was noticed that large number of magazines "Rakshetri" lying idle in the institute beginning from the first edition of the magazine. The details of printed/used and issued magazine are as under:

Year	Copited printed	Copies used/issued/distributed	Balance	Cost per magazine	Total Loss
2005-06	1000	570	430	54.60	23478
2006-07	1000	296	704	83.32	58661
2007-08	1000	296	704	92.32	64997
2008-09	1000	581	419	175.66	73601

From the above tabulation, it was gathered that institute is printing 1000 magazine as a routine matter without assessing the actual requirement on the basis of previous year's utilisation. Due to this the institute had made a wasteful expenditure of Rs.220737/-. To curtail the burden on the exchequer, the institute may assess the approximate requirement of magazine on the basis of previous years consumption instead of 1000 copies per year.

**Para-6** Purchase of Library Books

During the year of audit a sum of Rs.120532/- has been paid to various agents/dealers in connection with purchase of library books. While reviewing the payment vouchers along with connected documents, it was observed that the institute has not been procuring books directly from publishers. As per bills of the publisher attached with the agent bill, the agents were getting discount 30 to 35% whereas they are passing only 15% to the institute. The details are as under:

Agent Name	Discount Given	Publisher	Discount to agent
Wellworth Books	15%	Manohar Publisher Muniram Ram	33%
Universal Book Distt	10%	Standard Book Agency	30%

*Added in the bill*

To maximize the discount, the institute may purchase library books directly from publishers instead of agents.

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**Para-7 Non Adjustment of advances**

(A) While reviewing the statement of advances attached with financial statement and register of advances maintained by the institute, it has been observed that institute is giving advance without settlement of previous advance in contravention of provisions contained in GFR. The details of advances as on date of audit are as under:

Name of Official	Amount of Advance	Year of advance
Sh Anand Burdhan	27500	2006-07
	182124	2007-08
	217316	2008-09
Total	426940	

Since the advances to Sh Anand Burdhan was given for educational tour in the concerned financial year and the individual should have adjusted the same within 1 month after the completion tour. Non adjustment of advances for Rs.426940/- leads to undue advantage to the official. It was also not ascertained from the records whether the individual utilized the advance for the purpose for it was given.

Institute authorities may initiate sincere efforts to settle the long outstanding advances as envisaged in GFR failing which whole amount of advance along with penal interest may be recovered from the concerned party/official.

(B) Similarly advance of Rs.13500/- was given to Prof. Makhan Lal during 2003-04 remained un adjusted as on date of audit.

During the year 2003-04 a sum of Rs.77021/- was paid to PWD, Div-IV in connection with renovation of institute. Out of advance Rs.76834/- was adjusted during 2008-09 on the basis of completion certificate No.54 (A-3)/PWD/IV dated 07.01.05. Institute authorities may settle the account with PWD.

**Para-8 Purchase of computer**

An advance of Rs.287855/- was given to NICS vide voucher number 280 dated 21.10.08 for procuring various computer items from the un-utilized un-spent non-recurring grant sanctioned during 2007-08 without re-validating the sanction.

Selled

Therefore institute authorities may re validate the sanction of non recurring grant from the administrative department.

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**Para-9/4 Appointment of Advocate**

A sum of Rs.61500/- was paid to M/s Anjana Gosain, Advocates, Delhi High Court vide voucher No.301 dated 28.11.08. File to appoint advocate was also made available to audit.

As per discussion held in the institutes, the advocate was hired in the writ petition (C) No.4142/2008 filed by Ms Seema Yadav, Reader of the institute against DHIRM and DHE. The advocate was appointed without obtaining consent/advise from the Law department of Govt. of NCT of Delhi as the Directorate of Higher Education; Govt of NCT of Delhi is also a party in the case. The advocate should be appointed after prior approval of Law Deptt./DHE. In addition to this, the advocate is also not on the panel of Law Department.

**Para-10/5 Staff Strength**

As per staff strength provided to audit, the following post remained vacant from the last 5 years (approx).

S.No.	Name of Post	Sanctioned	Filled	Vacant	Adjusted/excess filled
1	Profession	2	1	1	--
2	Peader	3	3	--	--
3	Lecturer	5	1	4	1 post of Research Assistant adhoc adjusted
4	Research Assistant	3	5	--	One post adjusted against vacant post of lecturer and one filled up over and above the sanctioned strength
5	Research Associates	2	--	2	
6	Registrar	1	--	1	Temporary arrangement with the Reader
7	Office Supdt	1	--	1	Temorary arrangement with the post of Research assistant
8	Office Asstt	1	--	1	1 post of LDC adhoc adjusted
9	Accountant	1	1	--	Appointed as Junior Accountant instead of Accountant
10	Librarian	1	--	1	

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11	Steno Typist	1	--	1	
12	Draftsman/surveyor	1	--	1	
13	Computer programmer	1	1	--	
14	U D C	1	--	1	1 post of attendant adjusted
15	Store Keeper	1	--	1	1 post of LDC adjusted
16	LDC	3	5	--	2 Excess adjusted against the post of OA and Store keeper
17	Library Attendant	1	1	--	
18	Driver	1	1	--	
19	Office Attendant	4	5	--	1 excess adjusted against UDC
20	Dispatch Rider	1	1	--	
21	Sweeper	2	1	1	
22	Chowkidar	3	1	2	

As per instructions issued by the government on the subject, any post lying vacant for more than 3 consecutive years stands abolished. As per pattern of assistance, sanctioned grant should not be used for meeting the salary of any new post, not sanctioned by the authorities of the institutes. Some temporary arrangements were also made for inter changing the post sanctioned with the other posts. The details are as under:

- (i) Out of 3 posts of research assistant, 5 officials were posted and one post of lecturer was adjusted (Sh Aman Kumar Singh and official Sh Sailendra Swain is posted over and above the sanction strength of 3 research assistants.
- (ii) Work of office supriendent was being looked after by Research assistant. Since the working of research assistant and office supriendent is totally different, officiating arrangement were not in order. Work of office supriendent is to be looked after by a person having knowledge of administration not in research.
- (iii) Against the sanctioned post of accountant, appointment was made as Junnior Accountant.
- (iv) Sh Ram Pal Sharma, Office Attendant was adjusted against the vacant post of UDC. There is no post between the post of OA and UDC.
- (v) Out of sanctioned 3 posts of LDC, 5 were appointed and adjusted against the post of store keeper and office assistant.

Therefore, the institute may liaison with the administrative department for re-structuring of posts.

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**Para 116 Educational/Excursion Tour & Field Training & Research**

During the year of audit, advance adjustment of Rs.1,76,867/- for previous years was made in connection with educational/field training. In addition to this amount of Rs.2,62,716/- was also given as advance to faculty staff to conduct field training. The details of advances are as under:

S.No	Name of Official	Amount (Rs)
1	Dr Ravinder Kumar	40000
2	Sh Anand Burdhan	70000
3	Sand Pebbles Tours	78716
4	U P Tourism	24000
5	TCG Ltd	50000

While reviewing the payment/advance vouchers along with related file, it was observed that:

- 1 The expenditure is being made as per actual basis and 25% of the total expenditure were recovered from the students. As per governers of colleges adopted by DU/UGC this expenditure on these tours are restricted to Rs.1500/- per student per trip.
- 2 On an average 5-10 students participated in the tours and expenditure on one student varies from Rs.20000/- to 25000/- which is on very higher side. It is the responsibility of the student to complete the field training on their own instead of burden on the exchequer. Maximum efforts can be made in these cases, to restrict the expenditure as per governers of colleges.
- 3 It has also been observed that after the tour, no progress report on the tour by escorting faculty members or the out come of the research work has been submitted by the concerned members/student.

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**Para-12** Tour to Lucknow

An expenditure of Rs.48529/- incurred vide voucher number 133 dated 03.07.08 in connection with Educational tour to Lucknow w.e.f. 24.03.08 to 03.04.08. while reviewing the voucher along with connected file, it was observed that, a sum of Rs. 780/- was paid to National Research Laboratory for conservation of cultural property(NRLC), Govt. of India vide receipt No.801 for boarding and lodging of the students for four days i.e. 24.03.08 to 27.03.08. In addition to this a sum of Rs.21718/- was paid to M/s Amba Catering Services @ Rs.135/- per pax per day for 13 pax for 11 days. Since boarding and lodging for 4 days provided at government guest house provided by NRLC, the bill should be for remaining 7 days i.e. 28.03.08 to 03.04.08 @ Rs.135/- per pax per day amounting to Rs.12285/-. Total amount paid was inclusive of 12.5% VAT (Rs.2413/- but VAT/Tax numbers was not recorded on the body of the bill.

**Para-13** Telephone expenses

During the year a sum of Rs.114452/- was incurred on the telephone/internet facility. While reviewing the payment vouchers, it has been observed that out of total expenditure. Approx 40000/- (35%) relates to telephone number 26563689 especially on the internet. Band subscription as no call was made from this telephone. Tariff of the phone is plan 250. To curtail the expenditure on internet services institute may opt other unlimited plans of internet facility provided by MTNL. This will also curtail the expenditure on internet by Rs.30000/- in a year.

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**Para-148 Medical reimbursement Claims**

- (A) A sum of Rs.15000/- was paid to Mr Rakesh Kumar vide voucher 23 dated 22.04.08 in connection with MRC of his spouse at Lok Priya Nursing Home in emergent conditions. Since the said hospital is not on panel under DGHS, the item wise restriction should had been made as per Appex VIII of MA Rules instead of package rates of DGHS. The claim should be restricted as under:

Nomenclature	Amount
Complicated delivery including surgical intervention	500
Medicines (full)	5400
Room Rent 50X3	150
Doctor Visit (Max 100)	100
Consumable (Full)	250
Total	6400
Paid	15000
To be recovered	8600 ✓

- (B) Sh Aman Kumar Singh (Sita Ram Bharatia Hospital)

Room Rent 50X2	100
Doctor Visit (Max 100)	100
Normal Delivery/Confinement	200
Medicines (full)	505
Total	905
Paid	8080
To Be Recovered	7175

- (C) Sh Dharmender Kumar

07.11.06 to 30.11.06 (Mother Marry Hospital)	
Room Rent 23x50	1150
Doctors Consultation (Max 100)	100
Disposable (Full)	400
Oxygen Charges (Full)	1875
Ambulance (Full)	400
Medicines (Full)	4285
Lab/Investigation (Full)	1940
16.10.06 to 06.11.06 (Sitaram Bharatia Hospital)	
Room Rent 22X50	1100
Medicines (Full)	28847
Test/Investigation (Full)	19655

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Doctor Consultation (Max 100)	100
Procedural Charges (Major)	800
Total	60652
Paid	113164
To be recovered	52512 ✓

(D) Sh Vineet Tandon

Jah Nursing Home, Hatras 01.06.05 to 10.06.05	
Procedure Charges Confinement	500 ✓
Room Rent 10X50	500 ✓
Doctor Consultation (Max 100)	100
Medicines (Full)	5554 ✓
Lab/Investigation	120 ✓
Majeedia Hospital, Delhi	
Consultation (Max 100)	100 ✓
Lab/Investigation	740
Medicines	545
Room Rent 4X50	200
Drug & Dressing	305
Total	8160
Paid	18382
To be recovered	10222 ✓

Institute authorities may recover the amount from individuals after due verification of records and orders.

**Para-15 Non Recovery of Income Tax**

During the year 2006-07 audit had detected recovery of Rs.5278/- in respect of wrong calculation of income tax. Out of Rs.5278/- the institute had recovered Rs./- 2703/-from 7 officials and remaining amount of Rs.2570/- remained un recovered from Ms Shalini Awasthi, Reader. Examination duty allowance for Rs.12847/- was not included in total income while calculating income tax for the year 2006-07.

The institute authorities may recover the same immediately from the concerned official.

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**Para-16** Examination Duties

A sum of Rs.19141/- was received from GGSIP University vide voucher number 63 dated 28.05.08 in connection with examination duties rendered by the staff at IP University. In response to the receipt the institute paid Rs.20275/- vide voucher number 140 dated 18.07.08. Institute authorities may reconcile the figure and balance of Rs.1134/- may be recovered from IP University.

**Para-17** Advertisement

During the year of audit, an expenditure of Rs.393735/- was incurred on the advertisement for admission process in the institute. While reviewing the payment voucher no.248 dated 24.09.08, it was observed that M/s Beautex Advertising Media is giving discount of 6% only whereas as per DAVP's T & C, agency should allow discount of 15%. The institute authorities may take sincere efforts to maximize the discount as approved by DAVP.

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8/11/10  
FOR DIRECTOR OF AUDIT

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**Summary of un-spent balances as on 31.3.2010**

Head	Income	Expenditure	Balance
Recurring	135,23,911	121,72,444	13,51,467
Non-recurring	7,99,317	8,51,448	-(52131)
<b>Total</b>	<b>143,23,228</b>	<b>130,23,892</b>	<b>12,99,336</b>

Total unspent balances as calculated above may be recovered or adjusted while releasing the subsequent grants.

**Part-III CURRENT AUDIT REPORT**

**Para-1 Performance & Achievement**

(a) The institute has enrolled only 35 students against the sanctioned intake of 60, which is approximately 42% of the sanctioned strength. The details are as under:

Name of Course	Sanctioned	Enrolled	Shortfall (%)
Master in Archeology and Heritage Management	30	18	40%
Master in Conservation, Preservation & Heritage Management	30	13	43%
<b>Total</b>	<b>60</b>	<b>35</b>	<b>42%</b>

(b) There are 4-research assistant in the institute whereas no research work is being undertaken in the institute.

**Para-2 Non approval of Financial statement by BOM**

- As per Rule 6B (vii)(a) of the Rules and regulation of the society attached with Memorandum of Association, Board of Management is empowered to sanction/approve Statement of Account but financial statement for the year 2009-10 has not been approved by BOM.
- As per Rule 6B (ix) the board of management is empowered to appoint auditors for the ensuring year, but no such approval was given by BOM while appointing auditor for 2009-10.
- As per Rule 7 there should be one academic council in the institute, but no such academic council was formed in the institute.
- As per Rule 8 there should be one Finance Committee in the institute who will prepare annual plan, annual accounts, audit and financial estimates of the institute and place before the Board of

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Management for their recommendation/approval but no such finance committee was formed in the institute.

**Para-3 Irregular expenditure of Rs. 20 lakhs.**

A sum of Rs.20,00,000/- was paid to Indian National Trust for Art and Cultural Heritage (INTACH) vide voucher number 440 dated 31.03.2010 in connection with Asian Regional Co-operation Conference and Heritage Management, Conservation, Education and tourism from Dec 2-4, 2008. While reviewing the payment vouchers, the following shortcomings have been noticed:

1. The payment was made on 31.03.2010, on a simple letter written by the INTACH dated 09.02.2010 without obtaining vouchers as per condition number IX & X of sanctioned order number DHE-13(12)/REC-GIA/2009-10/1348-53 dated 8.06.09. The details of expenditure is as under:

Head of Account	Amount (Rs.)
Organisational expenses	580782
Working Lunch/Dinner	772262
Kit bags/conference material	260359
Accomodation	397250
Travel & Local Conveyance	715952
Other Misc Expenses	630649
Total	3357254

2. As per GFR-151 limited tender enquiry should had been called by the institute. But in this case, the expenditure was made by INTACH, confirmation should had been obtained from the INTACH whether they observe codal formalities ad envisaged in GFR.-

Therefore expenditure of Rs.20 lakhs without obtaining bills/vouchers/codal formalities from INTACH is irregular and in the absence of such mandatory requirement, it is not possible to ascertain the authenticity of expenditure.

**Para-4 Printing of Magazine Rakshitri**

A sum of Rs.172460/- has been paid to M/s JJ Offset vide cheque number 823525 dated 24.08.09 for printing of magazine Rakshitri. While reviewing the payment voucher alongwith connected file, the following shortcomings were noticed:

1. Quotation were called from the parties/printers vide letter No.F.2(10)/Admin/Raksh/07/798 dated 01.07.08 giving all essential

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2 description of the magazine. The quotation were invited for 56 text pages plus 4 pp cover with 500/1000 copies. Three printers quoted their rates and as per quotations M/s India Offset quoted the lowest rate @ Rs.70000/- for 500 copies and 85300/- for 1000 copies. Instead of awarding printing work to M/s India Offset, the work was awarded to M/s JJ Offset printers @ 92460/- for 1000 copies by adding cost of + (-) 4 pages @ Rs.6400/- per 4 pages whereas no where in the quotation rates for +(-) 4 pages were called.

3 The institute is publishing/printing the magazine from the last many years and number of pages and copies printed during last 4 years are as under:

Volume No.	No of copies	No of pages	Base rate called for pages	Extra pages	Deviation from quoted pages
Vol-I (Issue-1)	1000	44	56	Nil	
(Issue-2)	1000	56	56	Nil	
Vol.II	1000	56	56	Nil	
Vol.III	1000	92	56	36	36%
Vol.IV	1000	108	56	52	93%

Since the rates of printing depends on number of pages/copies. The larger of pages/copies the lower the rates. Now a days due to advance technology in publication every printer/publisher knows the exact number of pages before printing. Tendency of pages are increasing volume to volume hence calling of quotation for 56 pages and including cost of 4 +(-) pages while awarding printing job is not in order and require justification.

**Para-5 Over-Charging of Service Tax**

While reviewing the adjustment voucher No.56 dated 05.06.09, it has been noticed that Gujrat Tourism had charged 12.36% service tax in connection with Tour organized by Gujrat Tourism for the students of DHIRM. Our includes accommodation and transport.

During the year 2009-10 rate of service tax on tour operators was 5% with 75% abatement. The Gujrat tourism should had charges 2.5% service tax plus 3% education cess on tax amount. Service tax along with education cess on Rs.39160/- comes to Rs.1009/- whereas the institute had Rs.4860/-. Therefore over payment of Rs.3851/- may please be recovered from Gujrat Tourism.

**Para-5 Depreciation Reserve Fund**

While reviewing the financial statement, it has been noticed that the institute is not charging depreciation on the fixed assets from its inception. During the year of audit, the institute had switched over the accounting system from cash basis to accrual as per guidelines issued by government. Therefore the institute authority may charge the depreciation on fixed assets and also may create a depreciation reserve fund and any sum charged as depreciation may be transferred to depreciation reserve fund. Further assets may also be created from this reserve fund.

**Para-7 Non Adjustment of Advances**

As per rule 118 of Receipts and Payment Rules, Abstract contingent advances should be adjusted withing one month of its drawal. During scrutiny of financial books/statements, it has been noticed that following advances given to officials and other parties remains un adjusted from the last many years:-

Name of Official	Amount (reflected as OB in books of account)
Sh Anand Burdhan	110245
Sh Biju	17812
Classical travels	27500
Kerala Tourism	36279
MPSTC	1073
Sh Shailender Swain	70753
Sand Pabbles	78716
TCG Ltd	177001
U P Tourism	24000
TTDC	105600
WB Tourism	44600
Total	668829

Efforts should be made to adjust the AC advances forthwith failing which recovery alongwith penal interest may be effected from the official and as well as private parties.

**Para-8 Confirmation from creditors**

The institute had reflected a sum of Rs. 389970/- as sundry creditors and Rs. 37775/- as expenses payable in annexure II of balance sheet. As per accounting standard adopted by ICA these amount requires confirmation from the concerned parties/individuals.

The institute may obtain the confirmation from all concerned under intimation of audit.

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**Para-9** Excess expenditure over & above GIA- Non Recurring

During the year the institute authority incurred expenditure of Rs.851448/- on creation of assets from non recurring grant whereas GIA to the tune of Rs.799317/- was available with the institute resulting excess expenditure of RS.52131/-.

Institute authorities may get the over spent GIA from the administrative department/grant sanctioning authority.

**Para-10** Non Utilization of Students/employees welfare fund

While reviewing the financial statements of the institute, it has been noticed that a sum of Rs.56.23 lakhs was accumulated in students/employees welfare fund since its inception in 2001. The said amount is being invested in FD instead of utilizing the same for the welfare of students for the purpose i.e. scholarship, awards, incentives, educational tour etc for which it was created.

Institute authorities may review the purpose of creating fund and discontinue the same if not required so that financial burden on the students can be curtailed.

**Para-11** Blockage of Welfare fund

While reviewing the bank reconciliation, it has been noticed that a sum of Rs.889360/- is lying idle in SBI A/c No.1505 from the last many years. The said account became un operative due to non change of authorized signatory by the institute.

Efforts should be made to revive the bank by changing authorized signature by adopting resolution in BOG meeting so that amount should be utilized for the welfare of the students or increasing interest income in the way of FD from welfare fund.

**Para-12** Caution money

While reviewing the financial statements of the institute, it has been observed that caution money collected from the students worth RS.226200/- accumulated. As per receipt and payment rules any some lying unclaimed for more than 3 years lapsed to government account.

The institute may review of the caution money deposited by students and amount more than 3 years may be reflected as income of the institute. Any some claimed later on after observing formalities envisaged in R & P Rules may also be met out of government account.

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**Para-13 Condemnation of Un-serviceable items/assets**

While reviewing the annexure of fixed assets attached with balance sheet, it has been noticed that many of assets items were purchased at the time of inception of institution in the year 2001 or afterward. Most of the items are lying unserviceable in the stores of the institute.

The institute authorities may initiate the procedure to declare the un serviceable items as condemn according to life cycle of assets after obtaining prior permission from grant sanctioning authority so that exact picture of assets owned by the institute can be reflected in forthcoming financial statements.

**Para-14 Extension of contract for indefinite period**

A photostate machine was provided by M/s Techno System during 2007 on hire basis @ Rs.8000/- per quarter with minimum 20000 copies free and extra copy @ 40 paise each. After that said contract has been renewed on year to year basis as on date of audit where no such clause was incorporated while obtained quotation or entering into contract.

Audit is in view that continuing the contract for 4 years without any clause in NIQ or AT is not in order and also leads to un due advantage to contractor.

*[Signature]*

IAO  
Local Fund Account

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M S Office software	--	25,852
Lap Top	--	1,21,343
U P S	--	55,075
Total	21,72,802	29,15,448
<b>Total for both years</b>		<b>50,88,250</b>

**Summary of un spent balance as on 31.03.2012**

Head of account	Income (Rs)	Expenditure(Rs)	Un spent balance (Rs)
Recurring	4,20,71,209	2,63,81,002	<b>1,56,90,207</b>
Non recurring	2,12,76,181	50,88,250	<b>1,61,87,931</b>
Total	6,33,47,390	3,14,69,252	<b>3,18,78,138</b>

**Part-III Current Audit Report**

**Para: 1 Merger of DIHRM with GGSIP University**

As per GFR 208 (V), (a) to (g), a System of external or peer review of autonomous organizations every three or five years depending on the size and nature of activities should put in place. No such review was conducted by administrative department as on date of audit. Review should focus keeping in view of the provision given in GFR 208 (v) (a) to (g). Gist of the same is as under:

- The objective for which the autonomous organization was set up and whether their objective have been or are being achieved?
- Whether the activities should be continued at all, either because they are no longer relevant or have been completed or if there has been a substantive failure in achievement of objective.
- Whether similar functions are also being undertaken by other Organizations of state Government, whether there is a scope of merging or winding up the organization under review.

While co-relating the sanctioned/enrolled strength with expenditure incurred per student, it has been observed that expenditure is on very higher

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side. Even targets given for sanctioned student strength was also no achieved as compared with enrolled strength. The details are as under: -

Per Student Expenditure

Sl. No.	Name of the Course	No. of Students 2010-11/2011-13	Expenditure incurred 2010-11/2011-12 (including capital expenditure)	Expenditure/student (In Rs.)
1	MA (Archeo. & Heritage Mngmt.)	23	2010-11 - Rs.12774598 Rs. 2172802 <b>Rs.14947398</b>	364571/-
2.	MA (Conservation, preservation & Heritage Mngmt.)	18	2011-12 - Rs. 13782894 + 2915448/ <b>Rs. 16698342</b>	407277/-
3.	Fixed Assets as on date		Rs.14098436	343864/-
4.	Library Books		2011-12 4960982 2010-11 4887036	121000/- 119198/-
	Total	41		

Sanctioned and enrolled strength (Deficit in percentage)

Sl. No.	Courses	Sanctioned seats	Enrollment	% deficit
1.	MA (Archeo. & Heritage Mngmt.)	60	23	62%
2.	MA (Conservation, preservation & Heritage Mngmt.)	60	18	70%

As per the above tabulation, it is pertinent to mention here that both the courses affiliated to GGSIP University which is another autonomous organization of

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Govt. of NCT of Delhi. Grant sanctioning authority may explore the possibility to merge DIHRM with GGSIP University which obtained self reliance as on date in terms of GFR 208 (v) (d) so that burden on exchequer could be curtailed and also to look after the objectives for which the autonomous organization was set up in terms of GFR 208(v)(a).

**Para: 2 | Legal expenses (Professional fee to advocate)**

A sum of Rs.8,40,950/- during 2010-11 and 2,05,700/- during 2011-12 was paid to Sh.Nazmi V.aziri, Standing Counsel (Civil) in CWP No.5061/2610 filed by Shri Makkhan Lal, Ex-Director of institute.

As per Department Of Law, Justice and Legislative Affairs OM No.5(2)/07/ut/303-310 dated 18/03/2008-

- (i) Counsel will be engaged by Department Of Law, Justice and Legislative Affairs, Govt. of NCT of Delhi;
- (ii) In event of any doubt on difference regarding fee, the fee determined by the Principal Secretary (Law), Govt. of NCT of Delhi shall be final;
- (iii) Counsel will be entitled 10% of fee subject to maximum of Rs. 2400/- by way of clerkage.
- (iv) Fee will be paid for effective hearing only.
- (v) No fee will be payable regarding inspection of the court record or transmission of record to Supreme Court.

While reviewing the payment vouchers, it was noticed that :-

(a) Standing Counsel appeared in the Delhi High Court on 16/7/10, 30/7/10, 5/10/10, 18/11/10, 2/11/11, 12/1/12 and claimed the fee which is over and above the fee fixed by the Department Of Law & Justice vide OM mentioned above. The details are as under -

Sl. No.	Details of payment	Dates of Claim	
		16/7/10 & 30/7/10	5/10/10 & 18/11/10
1.	Appearance fee @Rs.85000/- for appearance	170000/-	170000/-
2.	Conference with officers @8500/- per hour	119000/- (14 Hrs.)	85000/-
3.	Drafting & filing of affidavit	-	-
4.	Drafting & filling CMP	55000/-	-

5.	Drafting of brief of opinion	65000/-	-	-	-
6.	Settling of response of Vice-Chairman	30000/-	-	-	-
7.	Conference with Attorney General.	8500/-	-	-	-
8.	<b>TOTAL</b>	<b>447500/-</b>	<b>315000/-</b>	<b>93500/-</b>	<b>93500/-</b>
9.	10% Clerkage	44750/-	31500/-	9350/-	9350/-
10.	<b>GRAND TOTAL</b>	<b>492250/-</b>	<b>348700/-</b>	<b>102850/-</b>	<b>102850/-</b>

(b) Approval for the engagement of Standing Counsel was not obtained from Department Of Law & Justice, Govt. of NCT of Delhi.

(c) Fee is to be paid for effective hearing only whereas Court Order sheet for 18/11/2010 the case was adjourned for hearing in due course";

(d) In addition to this, opinion of the Attorney General of India was also obtained by Standing Counsel on the case and a sum of Rs.4,95,000/- was also paid for opinion.

(e) Clerkage paid by the institute is over and above the ceiling of Rs.2400/- fixed by the Department Of Law & Justice.

In view of the above, Institute authorities may forward the case to Department Of Law, Justice & Legislative Affairs, Govt. of NCT of Delhi for clarification for entitlement of fee and other charges paid to the Standing Counsel in contravention of OM of the Law & Justice Department as mentioned above.

**Para:3 Purchase of Library Books without assessing requirement/genuineness of books.**

The Institute is in possession of library books worth Rs.36,65,765/- at the beginning of the year 2010-11. During the year 2010-11, the institute had purchased library books worth Rs.12,21,571/- in the last week of financial year i.e. in March, 2011 merely to utilize the grants. As on date approximately 30-40 students were on the role of the institute. Criteria to purchase particular books from a particular publisher have not been disclosed in vouchers. Audit observation to this effect was made in the audit report of the year 2007-08 vide para No.15 and also during the year 2008-09 vide para-6 but instead of curtailing the expenditure on library books, the institute had purchased books worth Rs.12.21 Lakhs during the last week of the financial year, 2010-2011 without ascertaining the actual requirement of books leading to blockage of government money as well as irregular expenditure during the last week of the financial year 2010-11.

As per clause No.12 & 13 of the GIA Sanction letter, prudence and fragility shall exercised by grantee institution while incurring expenditure out of GIA and no wasteful expenditure what so ever shall be incurred in any matter.

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Expenditure out of GIA shall be incurred only which is necessary in public interest and only on those projects execution of which is necessary in public interest.

Therefore, the institute authorities may intimate the reasons under what circumstances books worth Rs.12.21 lakhs were purchased during the last week of financial year, 2010-11 violating the economy norms prescribed by the government on the subject.

**Para: 2 Purchase of banned items against economy instructions.**

As per T&C No.22 given in GIA sanction order, computer items may be purchased with the approval of IT Department, Govt. of NCT of Delhi and Govt. has also restricted the other items to be purchased in the economy instructions issued by FD from time to time. If necessary, the purchases could be made with prior concurrence of FD-for the banned items.

In contravention of economy instructions and T&C given in the GIA Sanction Order, the institute had purchased the following items.

Sl. No.	Items purchased against economy instructions	Amount (in Rs.)
1.	Air Conditioner (Window AC-11)	236877
2.	Desktop-7	272300
3.	Laptop-2	115000
4.	Color printer-1	202400
5.	Apple I Mac desktop-1	93900
6.	Laserjet -5	234835
7.	Scanjet-1	39960
8.	Projector-2	150316
9.	Softwares (Tally + Adobe + MS Office)	92100
10.	Generator -Installations -2	1116872
	<b>Total</b>	<b>25,54,560</b>

**Para:5 Delay on delivery of IT equipments -Penalty thereon.**

As per office order No. F. 10(135)/2009/IT/1402-05 dated 9/2/2010 based on cabinet decision No.1382 dated 8/4/2008 and 1585 dtd.3/11/2009 issued by DIT, Delhi Secretariat, delivery of IT equipments is to be made with 6 weeks from the date of receipt of order failing which penalty @ 0.25% of total work order per day maximum up-to 10% of total work order will be levied. The hardware shall be installed within 2 working days from the date of supply. In case of delay in installation penalty @ Rs.100/- per day subject to maximum 2% of total purchase order value may be imposed by the department.

Sd/-  
17/11/2018

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The institute placed order with ICSIL for IT equipments /hardware/software on 28/3/2011. The equipment should have reached up-to 9/5/11 (6 weeks). The ICSIL effected delivery on 21/11/2011 i.e. approx. 6 months late. The ICSIL also installed the equipments on 7/12/2011 where as it should be 2 working days i.e. by 23/11/2011 thus delay of 14 days.

The institute authorities may evoke the penalty clause as per directions issued by the IT department as per details given hereunder: -

Sl. No.	Details of penalty	Amount of penalty to be imposed
1.	Total work order placed Penalty for late delivery by 6 months Max. 10% of the work order	Rs.14,43,972/-
2.	Penalty for late installation by 14 days @ max. 2% of value	Rs.1,44,397/- Rs.28,879/-
3.	Total penalty	Rs.1,73,276/-

The institute authorities may recover Rs.1,73,276/- from ICSIL under intimation to Audit Department.

**Para:63 Award of AMC Contract.**

Annual Maintenance Contract for computers, Printers, Scanner, LAN etc. was awarded to M/s. IMS e-Solution Ltd. Vide Order No.F.2(115)/Admn./AMC/Comp./08 dated 15/7/2009 w.e.f. 15/7/2009 to 14/7/2010 @ Rs.27,500/- per annum. The said contract was terminated on the basis of un-satisfactory services. Keeping in view of urgency, it was decided to call 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> bidders for negotiation on the original tender floated on 15/7/2009.

After negotiation, the work was awarded to L-4 of the original tender i.e. M/s. S. R. Computers @ Rs.33,000/- per annum, who originally quoted Rs.38950/- per annum.

Instead of calling fresh quotation for AMC, the institute authorities awarded the contract after negotiation to L-4 of the original tender against the guidelines issued by the CVC on the subject and also leads to undue advantage to the contractor. In addition to this, performance guarantee as envisaged in GFR158 was also not obtained from M/s. INS e-solutions resulting in loss to the exchequer in the shape of forfeiture of PG for unsatisfactory services equivalent to 5-10% of the contract value.

Para: 7 Non Adjustment of advances

While reviewing the ledger account/financial statements, it was observed that, advances worth Rs. 14.08 lakhs given to private parties/officials are pending since long. Audit observations to this effect were also made in audit reports of 2008-09 vide para-7 but most of the advances remains un-settled as on close of financial year 2011-12. The details are as under:

Party/Official	Balance as on 1.4.10	Given 2010-11	Adjusted	Given 2011-12	Adjusted	Balance
TGC Ltd	177001	82316	94653	-	-	164664
Aman Kumar	-	66000	1080	-	-	64920
Anand Burdhan	110245	-	70000	12000	12000	40245
Sailender Swairi	70753	78624	96432	220000	98363	172582
Biju Majumdar	17818	-	-	-	-	17812
Classic Travels	27500	-	-	-	-	27500
MPS TC Ltd	1073	-	-	384375	-	385448
RTDC	634	-	-	-	-	634
TTDC	105600	-	-	-	-	105600
RPUNL	239889	-	-	-	-	239889
Kerala Tourism	36276	-	-	-	-	36276
Dr Ravinder Kumar	45000	240000	285000	152000	-	152000
Rajiv Sharma	-	-	-	51140	646	50494
Nakul Yadav	-	-	-	11600	-	11600
PWD	187	-	-	-	-	187
<b>Total</b>						<b>14,08,934</b>

Institute authorities may get the above advances adjusted immediately in term of provisions contained in GFR.

**Para: 8 Purchase of items without observing codal formalities**

While reviewing the payment vouchers along-with ledger (Office Equipments), it was observed that the institute had purchased office stationery and other items without observing codal formalities as envisaged in GFR 145 & 146. The details are as under: -

Voucher No.	Amount of purchase (in Rs.)	Agency from where purchases made	Details of items purchased.
326	82590/-	Kendriya Bhandar	Office equipments
479	31357/-	-do-	-do-
508	12194/-	-do-	-do-
327	34618/-	BR Computers	Networking
<b>Total</b>	<b>160759/-</b>		

Institute authorities may therefore, regularize the above expenditure from competent authority.

**Para: 9 Advance to Private parties against stores**

As per GFR 159 ordinarily, payments for service or supplies made should be released only for services have been rendered or supplies made. However, if necessary advance payment equivalent to 30% to private parties and 40% to state of Central Government agency of the services rendered or supplies to be made, can be given.

Institute authorities gave 80% of advance payment on 31/03/2011 to the following parties in contravention of provisions contained in GFR, as:-

Sl. No.	Details of advance payments	Amount of payment (in Rs.)
1.	80% advance payment to ICSIL (joint venture of GOI & GNCT of Delhi) for computer systems	1155178/-
2.	80% advance to HITACHI Home & Life solutions (ACs)	234377/-
<b>TOTAL</b>		<b>1389555/-</b>

Though supply against advance to ICSIL was materialized during the year 2011-12 as per financial statement but remains outstanding in books of accounts i.e. ledger.

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Institute authorities may follow the rule framed by the government while releasing advance payment against services/stores in future and also rectify the ledger balances as per financial statements.

**Para: 80 Non preparation of ATR on audit para**

As per T&C of GIA sanction order, action taken report on the report of Directorate Of Internal Audit for up-to date period shall be submitted at the earliest, whereas the institute authorities has not given the ATRs of previous audit paras.

As on date of audit 80 old para were pending against the institute. Grant sanctioning authority may review the performance while releasing further grants.

(DINESH SHARMA)  
AAO/LFA

2012-13

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## Part - III

Current Audit ReportPARA 01: Lev of Electricity charges on Non-domestic basis :-

During test check of the vouchers, it is seen that the society has incurred an expenditure of Rs.9,92,796/- on consumption of Electricity charges by the institute which is about 30% of the total electricity bill pertaining to the building owned by Delhi Archives, Govt. of NCT of Delhi. These charges have been levied on Non-Domestic while it must have been on domestic basis.

As the society is a registered non-profit organization functioning under the Dte. Of Higher Education, Government of NCT of Delhi to promote skill based higher learning in heritage, archeology and management of ancient sites and monuments, the charges were to be levied on Domestic basis and not on Non-Domestic basis. As the allocated seats in the courses run by the institute remains vacant resulting in non-use of a part or in full of the premises, the institute needs to have its separate meter to reduce their power bill since the current charges are much higher on non-domestic basis than purely on domestic basis. Hence, the basis of charging consumption of electricity dues needs to be taken up with the electricity supplier too.

Administrative authorities may therefore take up the issue of conversion of electricity dues from Non-domestic basis to purely Domestic basis for the premises of the society with the concerned electricity supplier(s) on priority basis in order to save undesirable expenses from government grant. A separate connection for the part of the premises occupied by the DIHRM is also to be installed. Compliance may be shown to the next audit.

PARA 02: Framing of Recruitment Rules and revamping Administration:-a) Non-framing of Recruitment Rules:-

During test checks of the record relating to recruitment rules and terms and conditions of engagement of the staff employed in DIHRM, the administrative authorities could not show any RRs for any of the posts while it is transpired that no RRs has been finalized till date. The RRs of the institute needs to be in conformity with item no.19(a) of this Government Order No.2426 circulated vide FD's Circular No. F.12/3/2010-AC/dsfa/DSIII/914-921 dated -18/07/2011.

The administrative authorities of the institute may therefore, need to frame RRs for all the posts (Teaching, Non-teaching and others) detailing No. of posts, Pay scales, allowances and other terms and conditions of services etc. in consultation with its administrative /services department on top priority basis duly approved by the Finance Dept., Government of Delhi.

b) Need to Revamp Administrative Set-up:-

Further during test check of the sanctioned, filled and vacant position of the institute, it is revealed that the administration of the institute lacks administrative thrust and in dire need for proper direction to make the institute a viable institute of higher learning. This is in view of the following shortcomings:-

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- i) Around 23 posts out of 40 posts reportedly sanctioned by the Board of Management (BOM) remains vacant which includes some key posts Registrar, Office Supdt. & Accountant Etc.,
- ii) Neither any posts had the approval of the Government nor any RRs of the posts have been finalized as yet,
- iii) No document in support of creation of post of Asstt. Accounts Officer could be provided, though there is a provision for the post of Finance Officer in existence as per the MOA of the society. It is also transpired that the institute previously had been paying higher pay scale to AAOs posted by the government on deputation as per provisions of the MOA but, had dispensed with the practice without any reason and without seeking prior approval of the Finance Department as the competence to reduce the scale of post lies with the FD of the Government.
- iv) The institute keeps huge sum of GIA funds without following surrendering policy of the government or economy instruction and goes for purchases mostly during last of the financial year,
- v) The intake of the institute is on decline as the sanctioned strength of students for the institute has not been fully filled, though the courses being run by it are unique in nature and reportedly being taught only in this institute in entire south-east Asia,

As the teaching staffs have been entrusted with the administrative and ministerial matters, it is seen that the institute lacks the direction and thrust for an efficient and responsive administration. The teaching staff is neither been able to give their optimum for academic excellence nor being able to provide necessary administrative skills to improve upon the systems.

Thus, the Administrative Department needs to urgently post experienced officers on the posts of Registrar, Office Supdt. & Accountant Etc. may be on deputation through Delhi Government till RRs of the institute are finalized. Action taken may be communicated to the audit.

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**Para 03: Shortcomings in pay & perks of VC-DIHRM :**

From the records produced to audit, it is revealed that Dr. (Sh.) Kalyan Chakravarty, IAS (Retd.) has been appointed on contractual basis as Vice Chairman of the DIHRM institute as per the provisions of Article 9 of the MOA of DIGRM w.e.f. 29/09/2009 with following perks/conditions:-

- a) A permanent Office space during the term of appointment with all requisite secretarial assistance would be made available to Vice Chairman of the institute,
- b) A telephone facility at residence, Medical reimbursement, Conveyance and a suitable accommodation, and
- c) A monthly honorarium of pay minus pension may be granted to the Vice Chairman of the institute.

In this connection, Article 9 of the MOA provides for powers to issue directives while stipulating that-

**"The Government of NCT Delhi shall have the power to issue such directives to the Society as it may consider necessary from time to time but exclusively for the purpose of carrying out or achieving the objectives set out in the Memorandum of Association and Rules".**

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Subsequently, the retiree was appointed. However, his pay has not been found fixed as per the decision of the FD, who had concurred as -

"the officer is entitled to a consolidated fee of Rs.40,000/- per month as Consultant. DA on consolidated fee is not admissible. However, the officer will draw his pension and relief thereon separately" - (extracts of note on page-24/N, placed at page-92/C).

Further, the retiree officer had also been allotted with Type-V Government accommodation through general pool despite his being on contractual basis at B-15, Vasant Kunj, New Delhi vide letter no.F.4(June 10)/Allot-II/PWD&H/165 dated 09/06/2010 on the general pool licence fee prescribed for employees on Government rolls.

In this regard, though no application for seeking allotment of Government accommodation or allotment letter could be found in the file, the following shortcomings have been noticed from the documents produced for audit, as:-

A) That the retiree officer is drawing full DA on the consolidated amount of fee from the date of his appointment as Vice-Chairman-DIHRM, New Delhi (i.e. w.e.f.29/9/2009 till the time of audit);

B) That the retiree officer had been appointed in an autonomous organization the employees of which are not entitled for general pool accommodation being short of Government Servants status. He had been allotted a type-V accommodation on the general licence fee only, while market fee was to be levied from a non-government official or a person in larger public interest only.

In brief a Type-V Government Quarter have been provided to Dr. Chakarvarty, an contractual employee for a mere sum of Rs.1400/- P. M.

C) That the institute seems to have wrongly verified his certification for allotment of Type-V residence that the retiree contractual officer is on tenure post of 5 years extendable by another 5 years.

Thus, the Administrative Department and administrative authorities needs elucidation to the audit for the reasons to not adhering to the advice of the finance department by paying the DA to an retired contractual officer and why no clarification have been sought from the Finance Department on what terms and conditions a type V Government Accommodation can be provided to him. Further, by allotment of government quarter to an retiree is putting loss of sizeable amount of HRA to the government if the same would have been allotted to a regular government officer.

AO/IAO (LFA)

2013-15

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### PART-III CURRENT AUDIT REPORT

Para No. :-01 <sup>69</sup>

Sub :- Non observing of codal formalities while dispose off the staff car

1. During the test audit of the Delhi Institute of Heritage, Research & Management for the period 2013-15, it was found that one Staff car having the registration number DL-9CA-5218 with book value of Rs. 366564/- was disposed off for Rs.36013/- on 24.05.13. As per the Finance Department(Accounts)'s order No. 731-32 dated 06.08.2010, A company named MSTC Ltd was appointed vide cabinet decision number 1651 dated 10.05.2010 initially for a period of three years for undertaking the disposal of surplus or obsolete or unserviceable articles of all the department of GNCT of Delhi., the records produced to audit do not show any document whereby this procedure was adopted.

2. As per condition of sanction of grant in aid letter of Dte. Of Higher Education the assets created or acquired wholly or substantially out of this grant should not be disposed off without the prior approval of the GNCT of Delhi, as per the records furnished to audit no prior approval of Dte. Of Higher Education, GNCT of Delhi obtained before dispose off the articles by the grantee institution.

**Ex-post-facto sanction of the competent authority may be obtained and shown to audit at the time of next audit along with all other records as mentioned in Sr. No. 01-02**

#### Para No. 02 Physical verification of stock

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On Scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and material has been undertaken by the Delhi Institute of Heritage Research & Management. Physical verification of fixed assets and consumable goods and material may be carried out immediately and a certificate of verification along with its findings shall be recorded in the stock register under intimation to audit.

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Para-70

**Para No. 03 Deployment of staff without the concurrence of Finance Department**

During test audit it is observed that vide clause 11 of the GIA sanction order for the period under audit, the administrative department has desired that the grant should not be used for meeting the salary of any new post without sanction by the Finance Department of Delhi government. As per Clause 19(a) of the order number 914-921 dated 18.07.11 of Finance Department, Government of NCT of Delhi relating to treatment of Recurring & Non Recurring grants and for creation and sanction of posts, states ' in veiw of functional requirement, if any post is to be created, the autonomous bodies/grantee institutionss shall submit a consolidated proposal for seeking the prior approval of the FD through their administrative department with full justification before obtaining the approval of the competent authority for creation. However the terms and conditions of services, i.e. pay scales, allowances etc. shall not be higher than those applicable to similar categories of employees in this government.

The following staff working in Delhi Institute of Heritage Research & Management are not recruited with the sanction of the Finance Department which is mandatory as per the above said order number 914-921 dated 18.07.11.

S.No.	Name of post	No. of Sanctioned posts	No. of filled posts	Excess posts
1	LDC	3	4	1
2	Office Attendent	4	5	1

Apart from above one sweeper and one chowkidar are working in the office on contract basis without the concurrence of Finance Department.

**The ex-post facto approval of the Finance Department may now be taken under intimation to audit.**

**Para No. 04 Accumulation of un- serviceable stores amounting to Rs. 11,78,864.33**

The scrutiny of the file number F2(183)/ Cond. I.T. Equip2010/(CD NO. 074183470 P.S.F), it was observed that various computers and peripherals amounting to Rs. 11,78,864.33 are lying in the office of DIHRM as un-serviceable, these items have already been declared as condemned by the condemnation committee of the office and the approval of IT department was also obtained on 14.06.10. These items have not been disposed off still today and are lying in the office. Since with the passage of time, the residual value of these items are decreasing, the Director, DIHRM is requested to dispose off these items as per the prescribed procedure under intimation to audit.

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**Para No. 05 Less intake of students for the approved courses**

The DIHRM is conducting two master degree courses for two years duration i.e. 1. Master in archaeology & Heritage Management (MAHM). 2. Master in Conservation, Preservation and Heritage Management (MCPHM). The sanctioned number of seats is 30 in each course. The total number of students enrolled during the academic year 2013-14 and 2014-15 is detailed below :-

S.No.	Name of course	Sanctioned strength	No. of students enrolled	% students enrolled against sanctioned strength
1	MAHM-2013-14	30	10	33.33
	MAHM-2014-15	30	8	26.66
2	MCPHM-2013-14	30	5	16.66
	MCPHM 2014-15	30	1	3.33

*Called on the basis of*

From the above it may be seen that the number of intake of students is far below the sanctioned strength. The institute has incurred a total expenditure of Rs. 18056284 during 2013-14 and Rs. 1,77,58,595 during 2014-15. The incurring of huge expenditure without having adequate number of students not seems to be economical. Hence necessary action may be taken to increase the number of students.

**Para -06 Non Adjustment of advance of Rs. 188505/- given to NICSI**

As per Receipt & Payment Rule No. 118 "the money/ advance draw on abstract contingent bills for payment of advances to supplier should be adjusted within one month from the date of drawl." The accounts of DIHRM shows that an advance of Rs. 188505/- was given to NICSI vide cheque number 376355 dated 15.01.2014 for the purchase of 3 computers and 3 UPS, the supply has been received in the office of DIHRM but the final bill has not been adjusted in the books. As such office of the DIHRM may adjust this sum at the earliest under intimation to audit.

*Settled*  
9/10/2018

(KRISHNAN KUTTY)  
IAO

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**PART-IV Test Audit Notes**

**TAN 01 Cash Book**

The Cash Book of the DIHRM for the period 2013-15 shows the following discrepancies :-

1. Page counting certificate was not recorded on the first page of the cash book
2. Daily totaling was not shown in the cash book
3. At many pages of the cash book totals and balances have been written with pencil
4. Cash balance certificate have not been recorded on the last date of the month
5. Entry of the cash books have not been attested by the DDO

Necessary action may be taken to remove the above discrepancies under intimation to audit.

**TAN 02 Non Subscriber to EPF/CPF or NPS**

The institute is not deducting any EPF/CPF or NPS from the salaries of their employees resulting in non-extension of social security measure to the staff employed by the Government Organization. The administrative authorities need to follow the government guidelines for extension of social security to the staff employed by it on priority.

**TAN 03 Pattern of Assistance**

While conveying the sanction of grant in Aid, Directorate of Higher Education stated that the grant has been sanctioned in accordance with the pattern of Assistance approved by the Govt. of NCT of Delhi. The DIHRM authorities failed to provide the copy of pattern of Assistance approved by Govt. of NCT of Delhi. The same may be provided to the next audit. However if the pattern of Assistance is not yet prepared/ formulated the same may be got prepared in consultation with the Finance Department of Delhi Govt.

  
**(KRISHNAN KUTTY)**  
IAO



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Para.No.01  
(Audit Memo No.01)

**Sub.: Regarding implementation of GeM.**

GFR-2017 have been introduced by the Government of India, Ministry of Finance, Department of Expenditure vide OM No.14(3)/2015-E.II(A) dated 8.3.17, which has been endorsed by Govt. of NCT of Delhi.

Rule-149 of GFR-2017 stipulates that "the procurement of Goods and services by Departments will be mandatory for Goods or Services available on GeM."

The authorities of Delhi Institute of Heritage Research and Management are, therefore, advised to follow all the provisions of GFR-2017 while procuring goods and services and take immediate action/steps to implement GeM regarding procurements of goods and services for the College.

PARA NO. 02  
(Audit Memo No. 02)

**Sub.: Non-finalization of Pattern of Assistance**

As per the instructions issued by the Pr. Secretary (Finance), GNCT of Delhi vide their letter of 09/09/2011 regarding formulation of Pattern of Assistance for the grantee institutions by their Administrative Department the DIHRM authorities informed the audit that the Pattern of Assistance has not yet been finalized by the Administrative Department.

It is pertinent to draw attention of the concerned Administrative Department releasing GIA to DIHRM towards Pr. Secretary (Finance) letter No. F. 16/2/2010/AC/DSFA/DS/1185-97 dated 09/09/2011 issued to all Administrative Departments, wherein, it has been directed to them to finalize the Pattern of Assistance for all grantee institutes under their control.

Hence, the Administrative Department may take necessary action regarding this issue on priority basis under intimation to the Audit.

Para NO.03  
(Audit Memo No. 03)

**Sub: Physical verification of stock of consumable and non consumable goods not done.**

Rule-213(1) of the General Financial Rules provides that the inventory for fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. Similarly, Rule 213(2) provides for the physical verification of the consumable goods and materials at least once in a year.

During test check of records, it has been observed that physical verification of Non-Consumable, consumable stores as prescribed under Rule 213(1) & (2) of GFR has not been carried out by the institute since long.

The HOO of the Institute is to take immediate action to get physical verification of fixed assets, consumables and non consumables goods done as per provisions mentioned above and show compliance to next audit.

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PARA NO. ~~04~~ 72  
(Audit Memo No. 05)

**Sub:- Improper sanction of CCL to Dr. Shalini Awasthi, Lecturer.**

During test check of service books, it has been observed that Dr. Shalini Awasthi, Lecturer has been sanctioned CCL on an occasion for a spell upto 28/10/2016, which extends beyond the date of her younger child becoming major i.e. her younger child became major on 12/08/2016 but she has availed CCL beyond 11/08/2016 which is not allowed as per Rule 43-C of Leave Rules 1972. Rule 43-C of Leave Rules, 1972 stipulates inter-alia that a woman government employee having minor children below 18 years can avail CCL. As per Service Book of Dr. Shalini Awasthi, the date of birth of her younger child Ms. Devashi Awasthi is 12/08/1998 which means she could be allowed CCL upto 11/08/2016 only.

As she has availed CCL for the period which is not allowed as per rule 43-C of Leave Rules, 1972, therefore, the period of 78 days from 12/08/2016 to 28/10/2016 is to be treated as earned leave after considering her E.L. at credit as on 11/08/2016. Compliance of this be intimated to Audit Department along with documentary proof.

PARA NO. ~~05~~ 73  
(Audit Memo No. 06)

**Sub: Credit of Earned Leave given to Prof. Makkhan Lal beyond 300 days.**

During test check of service books, it has been observed that Earned Leave account of Prof. Makkhan Lal has been credited beyond 300 days i.e. the last entry on page 128 shows 443 earned leave at credit, which is irregular. As per Rule 26 of Leave Rules 1972, earned leave can be accumulated up to 300 days in addition to the number of days for which encashment has been allowed along with LTC.

Hence, the leave account of Prof. Makkhan Lal needs to be rectified in view of the Rule mentioned above and compliance shown to Audit Department along with documentary proof.

PARA NO. ~~06~~ 74  
(Audit Memo No. 07)

**Sub: Non-adjustment of contingent advances.**

As per Rule 162 (b)(i) of Receipt and Payment Rules 1983, " No officer disbursing these advances should be allowed to draw a second abstract bill without producing the detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case, should the submission of detailed bill be delayed the end of the month following that in which the advance was drawn."


On scrutiny of ledgers (Advances), the following advances were found pending as detailed hereunder:-


Sr.No.	Name of Party	Amount	Year/Date (since when pending)	Purpose of advance
1	Aman Kumar Singh	328904	2017-18	Educational Tour
2	Anand Burdan	40245	25.03.2008	
3	Biju Mzumdar	17812	30.04.2007	
4	Classical Travels	27500	2006-07	
5	Dr. Ravindra Kumar	2000	23.05.2011	

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6	Kerala Tourism	36279	20.03.2008	
7	MPSTC Ltd	1073	2005-06	
8	RTDC Ltd/RPVN Ltd	240523	Rs. 634/- since 2006-07 & Rs. 239889/- since 19.03.2010	
9	TCG Ltd	164664	2009-10	
10	TTDC	105600	28.03.2008	
11	Ankita Shukla	700	09.12.2011	
12	Sailendra Swain	50944	Rs. 10753/-(45000) 24.03.2008 & Rs.40191/- (60000) 19.03.2010	
13	Lake View Hotel	164202	08.03.2018	
14	Ashok Kalinga	255617	08.03.2018	
15	Ashok Travel ITDC	400855	08.03.2018	
16	MTDC Delhi	25536	08.03.2018	
17	Nakul Yadav	9144	2017-18	Staff car fuel expenses
18	Rajiv Sharma	2218	2017-18	Office Expenses
19	Makhan Lal	2000	06.02.2016	-
<b>Total</b>		<b>1875816</b>		

The same observation was made in the Audit Report for the year 2013-15. The Competent Authority of DIHRM is to adjust the above advances at the earliest under intimation to Audit.

  
 AAO  
 (Mukesh Dogra)

  
 (Parveen Kr. Gupta)  
 Audit Party No. XXVII