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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**Audit Report of the Directorate of Archeological Department,
Vikas Bhawan-2, Delhi-110054 for the Period 2021-2023.**

INTRODUCTION

The Internal Audit Report on the accounts the Directorate of Archeological Department, Vikas Bhawan-2, Delhi-110054 for the Period 2021-22 to 2022-2023 was conducted by the field Audit Party No. XXIV comprising of Ms. Geeta Girdhar, IAO , Mr. Karamyogi ASO & Sh. Vinay Kumar, Sr. Asstt.(Joined on 28th August 2023). The audit was conducted during 07 working days w.e.f 16.08.2023 to 29.08.2023.

AIMS AND OBJECTIVES

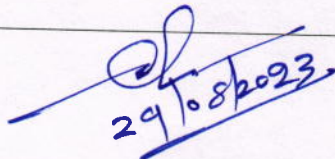
The main objective of the Department of Archaeological is to protect & conserve the worth protecting monuments of local importance in Delhi under the provision of "The Ancient And Historical Monuments and Archaeological Sites And Remains Act 2004"(DAHMSAR Act 2004) other than those which are declared protected monuments under the Central Act by the Archaeological Survey of India, Government of India. In view of huge extent of work & in pursuance of Cabinet decision, Department of Archaeological is taking up work of protection & conservation of remaining monuments in a phased manner.

In this process, after survey & photo documentation of 238 monuments, Department issued preliminary notification for 54 monuments. Out of which notification of 19 Monuments has been issued. Subsequently conservation of 65 Monuments has been completed & recently commenced the conservation of next 4th set of 19 Monuments.

HOD/H.O.S/D.D.Os/CASHIERS

The following officers have served as HOS/DDO/Cashier during 2021 to 2023

| S.No | Name and Designation of Officer Sh./Smt. | Period |
|----------------|--|--------------------------|
| HOO | | |
| 1 | Sh. Vikas Maloo, Archeological Engineer | 01-04-2020 to 06.09.2021 |
| 2 | Sh. Sanjay Kumar Garg, Dy. Director | 07.09.2021 to till date. |
| DDO | | |
| 1 | Sh Kush Ojha, AAO | 01-04-2020 to 29.11.2021 |
| 2 | Mrs. Archana Seth, AAO | 30.11.2021 to till date. |
| CASHIER | | |
| 1 | Mrs. Rashmi Singh, Sr. Asstt. | 01.04.2020 to till date |


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Budget & Expenditure of the School for the period 2021-2023

| YEAR | BUDGET ALLOTTED (In Rs.) | | EXPENDITURE (In Rs.) | |
|-----------|-----------------------------|-------------|-------------------------|-------------|
| | Capital | Revenue | Capital | Revenue |
| 2021-2022 | 1,55,00,000 | 5,52,00,000 | 91,70,418 | 4,62,68,644 |
| 2022-2023 | 2,61,00,000 | 6,08,01,000 | 2,46,71,087 | 5,82,23,917 |

Statutory Audit: -

Statutory audit of the the Directorate of Archeological Department, Vikas Bhawan-2, Delhi-110054 has been conducted by AG (Audit) Delhi upto 2022-203 as information provided by Department.

Vacancy Position:

| Sl.No. | Group | Sanctioned Post | Filled Post | Vacant Post |
|--------|-------|-----------------|-------------|-------------|
| 1 | A | 01 | 0 | 01 |
| 2 | B | 15 | 09 | 06 |
| 3 | C | 28 | 13 | 15 |
| Total | | 44 | 22 | 22 |

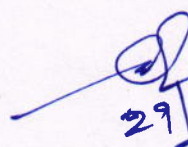
Maintenance of Records:-

The maintenance of record of the Directorate of Archeological Department, Vikas Bhawan-2, Delhi-110054 for the period 2021-2022 to 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 13 audit paras outstanding in the previous Audit Report.

| S.No. | Period | Details of outstanding paras | | | Outstanding Para Numbers |
|-------|-----------|------------------------------|--------------------|-------------------|--------------------------|
| | | Opening balance | Paras Settled | Para Settled Nos. | |
| 1. | 2006-2007 | 03 | nil | nil | 03 |
| 2. | 2008-2010 | 01 | nil | nil | 01 |
| 3. | 2017-2019 | 01 | 01(taken as fresh) | 02(2017-19) | --- |
| 4 | 2019-2021 | 04 | 03(taken as fresh) | 1,3&4(2019-21) | 01 |
| Total | | 09 | 04 | ---- | 05 |


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Name of the Unit: the Directorate of Archeological Department, Vikas Bhawan-2, Delhi-110054
Name of the IAO : GeetaGirdhar, Audit Party No. XXIV

File No. 1416/11

| Old Audit Report | | Current Audit Report | |
|---------------------------------|--------------------|---|---------|
| Paras Outstanding | 09 | Recoveries Detected | 16794/- |
| Settled on the spot | 04(taken as fresh) | Recoveries effected on the spot | 4212/- |
| Remaining Paras | 05 | Balance Recoveries | 12582/- |
| | | <u>Important Paras</u> | |
| Total Recoveries | 0 | 1. Recovery of overpayment of Transport Allowance. | 1580/- |
| Recoveries effected on the spot | 0 | 2 Non formation of advisory council & Non Framing Rules as per DAHMSAR Act 2004 | ---- |
| Balance Recoveries | 0 | 3 Shortage of Manpower likely to hamper quality of output of the work | ---- |
| | | 4. Non adjustment of AC advances worth Rs.4.16 Crores | --- |
| | | 5 Non - Disposable of unserviceable | ---- |
| | | 6. Recovery for over payment of Transport Allowance | 5112/- |
| | | 7. Recovery of on account of short deduction of License Fees & Water | 3979/- |
| | | 8 Irregularity in LTC reimbursement- Recovery there of | 1911/- |
| | | 9. Non Production of Record | ---- |
| | | TAN-1 Service Books | ----- |



Signature of I.A.O
Name of I.A.O: GeetaGirdhar

/-

Current Audit Report :

During the course of current audit, 20 memos (11 Record Memos, 09 observation memos) & three letters (one for remittance verification, one for sitting arrangement and one for reminder for old paras) have been issued to the **Directorate of Archeological Department, Vikas Bhawan-2, Delhi-110054 for the Period 2021-2023**. Out of which **01 Audit Memos have been partially settled on spot & 09 observation Audit Memos have been converted into 09 Paras. & 01 TAN**

Details of Current Audit Recovery:-

| Memo No. | Para No. | Subject | Total Recoveries | Amount Recovered | Balance Outstanding |
|--------------|----------|---|------------------|------------------|---------------------|
| 1 | TAN-1 | Service Book | -- | -- | -- |
| 2 | Para-1 | Recovery of overpayment of Transport Allowance. | 5792/- | 4212/- | 1580/- |
| 3 | Para-2 | Non formation of advisory council & Non Framing Rules as per DAHMSAR Act 2004 | ---- | --- | ---- |
| 4 | Para-3 | Shortage of Manpower likely to hamper quality of output of the work. | ==== | --- | ---- |
| 5 | Para-4 | Non adjustment of AC advances worth Rs.4.16 Crores | --- | --- | ---- |
| 6 | Para-5 | Non -Disposal of unserviceable items amounting to Rs.68,194 /-. | ---- | ----- | ---- |
| 7 | Para-6 | Recovery for over payment of Transport Allowance | 5112/- | 0 | 5112/- |
| 8 | Para-7 | Recovery of on account of short deduction of License Fees & Water Charges. | 3979/- | 0 | 3979/- |
| 9 | Para-8 | Irregularity in LTC reimbursement- Recovery there of | 1911/- | 0 | 1911/- |
| | Para-9 | Non Production of Record (taken as fresh) Para-2(2017-19) & Para-4(2019-21) | -- | --- | --- |
| Total | | | 16794/- | 4212/- | 12582/- |

Internal audit report has been prepared on the basis of information furnished and made available by the **the Directorate of Archeological Department, Vikas Bhawan-2, Delhi-110054 for the Period 2021-2023** for the Audit Period **2021-22 to 2022-2023**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

Para - 1

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PART II

**Internal Audit Report on the Accounts of
Department of Archaeology, Govt. of Delhi,
Kashmere Gate, Delhi For the period 2006-07**

CURRENT AUDIT REPORT

Para 1

Subject: Performance of the Department

The main activities of the department of Archaeology are to conserve, preserve and beautification of monuments other than those maintained by the Archaeological Survey of India; survey, listing, documentation, acquisition and protection of monuments; archaeological explorations and excavations, educational activities and bringing out departmental publications.

As per the 'list of Muhammden & Hindu Monuments in Delhi, prepared by ASI during 1916-22 covering monuments upto the beginning of the British period there were 1317 monuments. Out of these 221 monuments are protected by the ASI vide their 170 notifications issued from time to time. The rest of the monuments come under the purview of Department of Archaeology, Govt. of Delhi after the enactment of 'Delhi Ancient and Historical Monuments and Archaeological Sites and Remains Act., 2004' and the said act was notified on 7-9-2005.

Details of capital outlay and expenditure incurred during the audit period is as under:

| Head of Account | Budget | Expenditure |
|--------------------|-----------|-------------|
| Non-Plan [Revenue] | 71,32,000 | 70,39,584 |
| Plan [Capital] | 70,00,000 | 22,03,882 |
| Plan [Revenue] | 14,00,000 | 12,32,917 |

During the test check of the records, the following irregularities / shortcomings were noticed, reasons for which may be furnished to audit :-

[1] Limited activities performed by Department: The department of Archaeology came into existence during 1978. 20 monuments were conserved during the period 1992-93 to 2006-07. Three excavation programmes were undertaken between 1987-97, but so far no report was published though a plan budget was being got approved year after year. A survey work of the existing monuments was done between 1990-94., and 235 monuments were shortlisted for conservation and protection and only six monuments were protected from the date of enactment of the act i.e. from 9/ 2005 to 11/07, though as per write up the department has to conserve & protect 5 monuments annually.

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[2] Non discharge of functions as per Charter: Other than the main functions of conservation, preservation and protection of the monuments the other functions as per the Citizen Charter of the department are to survey, listing, documentation, acquisition and protection of monuments; archaeological explorations and excavations, educational activities and bringing out departmental publications. But it has been observed that only a survey of the existing monuments during 1990-94 and three excavations between 1986 to 1997 were only taken up. As per this survey 232 monuments were found not in existence. If the department conducted any survey prior to 1994, possibility of saving some of the valuable monuments was there.


The other activities viz., educational activities/mass awareness programmes and departmental publications were not taken up. If the department had initiated any of the functions possibility of some revenue generation to the Govt. through the entry fee / penalty fee etc was there.

[3] Non revision of List of Monuments: Other than the existing list of monuments prepared by the ASI during 1916-22 covering the period approximately till the year 1857, no new list of monuments was prepared thereafter. It shows that there is no record of all those structures which have completed 100 years and which were not assigned the status of monument for the last 150 years. The Department has also not undertaken any sort of task. Only 6 new monuments were added.

[4] Non Implementation of Plan Schemes: Out of the approved capital outlay of 70 lakhs for the year 2006-07 department had incurred an expenditure of Rs.22.03 lakhs only and the savings of 47.97 lakhs could not be surrendered well in time. The following plan schemes were not implemented.

- (i) **Monuments & History :** department has replied that the scheme has been implemented but the capital outlay of Rs.5 lakh was not consumed and lapsed.
- (ii) **Setting up of Museum and Art Galleries:** As per the department, the project report is under submission and the capital outlay of Rs.15 lakh against the same had lapsed.
- (iii) **Conservation & Protection of Monuments:** out of the capital outlay of Rs.50 lakh for the scheme, department could only consume 22.03 lakhs and the remaining budget of 27.97 lakhs were lapsed. The following were not implemented

Mass awareness programmes: No initiative was ever taken by the department to frame the guidelines for implementing the scheme though this plan proposal is presented and approved year after year and the department had replied that due to lack of staff the scheme had not been implemented.


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Departmental Publications: Department had prepared a rough journal of the excavations carried out between 1987-97, but so far no publication has been taken out and the department had informed that due to non-finalization of excavation reports the scheme had not been implemented.

NGOs: the annual maintenance and upkeep of monuments was to be assigned to RWAs/NGOs at the cost of 1lakh per monument, but except this approved plan proposal, no steps were taken by the department to implement the scheme. Department had informed that the policy could not be finalized due to insufficient number of monuments under the maintenance of the department.

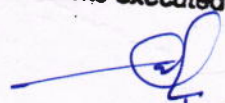
[5] Delay in framing of Rules: The "Delhi Ancient and Historical Monuments and Archaeological Sites and Remains Act., 2004" was notified wef 7-9-2005. The department was to make rules for carrying out the purposes of the Act. But even after the lapse of two years from the date of notification of the Act, framing of rules was not finalized by the department and the department has informed that the same are under process to get the approval of Competent Authority.

[6] Non Constitution of Council: As per Section 32 of the said Act., an Advisory Council for the purpose of advising the Govt. on matters of policy relating to the field of archaeology, was to be constituted with a chairman and 16 other members. But even after the lapse of two years from the notification of the Act., no steps were taken to constitute any Advisory Council.

[7] Under utilization of Services of Staff: Department is having one each filled posts of Chemical Asst. and Horticulture Asst. But during the last three years the department had chemically conserved only one Turkman Gate monument with a cost of chemicals of Rs.15,000/- only and had not developed any monument with horticulture point. No reasons for non / under utilization of services of chemical asst and horticulture asst. were furnished.

[8] No Efforts taken to fill up vacancies: Out of three posts of Archaeological Officer, Two posts are lying vacant since 1996, though these are the key posts for the functioning of the department, but no efforts since 1996 were taken to fill up the same. Out of the rest 42 ex-cadre posts, 11 posts are lying vacant and out of these 11 posts, 6 posts are lying vacant for more than 2-3 years. Department has not taken any efforts to fill up these vacancies.

[9] Non Furnishing of Record: In spite of repeated reminders, the department had not furnished the files pertaining to the conservation/ protection of monuments and related works executed files for the period 2006-07.


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② Para 2 (Part II)
② Para 2

Para-2

Ref.Audit Memo 4/17-12-07

Subject: Income Tax

During the course of test check of Income Tax Calculations, it has been observed that the calculations were not according to the provisions. Hence an amount of Rs.20,476/- is due to be recovered after due verification of facts and figures from the concerned employees and further the rebate under section 80C has been allowed without obtaining the documentary proof. Details of officials at Annexure I. Further the calculation sheets were incomplete and are not duly signed by the DDO. Reasons for which may be furnished to audit. (See Annexure I)

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Para-3

③ Para 3

Para-3

Ref.Audit Memo.2/12-12-07

Subject: Library

A library consisting of 3210 books is being maintained by the department. But no physical verification of the books was carried out after 1993. It has also been seen that valuable books were issued to the officers but have not been received back since 1996 and in response the department had informed that as the books are issued for reference and hence no proper record was maintained or were taken back.

As per records, most of the officers to whom books have been issued were either retired/ transferred from the department and there is no reason in not taking the books back from the concerned, as books worth Rs.23,600/- [Approx] are lying with the recipient. Necessary steps be taken to prepare the list of books to be obtained from the recipient or the cost of the books be recovered under intimation to audit.

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o/s.

Annexure I

I. The total salary of Sh. B.S.R. Babu, Dy. Director drawn as per the PBR is Rs.382,291 but the Income Tax has been calculated / deducted on Rs.376,291/-. Hence Income Tax on the balance amount of Rs.6000/- i.e. Rs.1,224/- [I.Tax 1200 + Cess Rs.24] may be recovered under intimation to audit.

Amtd. received and deposited by challan no. 4 dated 16/3/11

II. The following officials were allowed rebate on HRA under Section 10 [13A] without obtaining any rent receipt and proof thereof, which is irregular and hence Income tax [including cess] may be recovered as pointed against each, under intimation to audit.

| S.No. | Name of the Officer | HRA Rebate Alld. | I.Tax to be Recoverable. |
|-------|---------------------|------------------|--------------------------|
|-------|---------------------|------------------|--------------------------|

| | | | |
|----|---------------------------|--------|------|
| 1. | Sh. Uday Kumar, TA | 45,540 | 4884 |
| 2. | Smt. Meena Rani, TA | 41,365 | 2491 |
| 3. | Sh. Rattan Lal, Driver | 26,820 | 2736 |
| 4. | Sh. Krishan Lal, Ar. Offr | 51,120 | 9141 |

hand receipt attached, fee dropped

III. The following officials have not furnished their proof of Savings which may be obtained and shown to next audit.

| S.No. | Name of Officer | Proof of Savings required |
|-------|-----------------|---------------------------|
|-------|-----------------|---------------------------|

| | | |
|----|------------------------|----------------------|
| 1. | Sh. Vijay Kr., TA | LIC of Rs.2414 |
| 2. | Sh. M.N.Khan, Con Asst | LIC of Rs.853 |
| 3. | Sh. Tej Pal Singh, FM | LIC of Rs.17764+4056 |

o/s.

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**CURRENT REPORT (2008-2010)
PART -II**

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6 Para-4
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Para-4
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Para No. -01

Ref Memo No. 15 dt. 22-11-2010 & 12 dt. 18-11-2010

A Sub: Improper MOU with INTACH for conservation of Historical Monuments

7
The Department of Archaeology is responsible for protection, conservation and maintenance of monuments of local importance in Delhi which are out of the purview of Archaeological Survey of India, Govt. of India, under the provisions of the Delhi Ancient and Historical Monuments and Archaeological Sites and Remains Act, 2004. Hence, the department signed a Memorandum of Undertaking with INTACH on 29-10-2008 for Rs. 90,16,000/- for Phase-I which includes:-

Activity description


Time from Zero Date(Weeks)

Survey-Preparation of Site Plan of monuments showing all topographic features and structures upto meters radius from the monument taking monument as Zero Level with GPS coordinates-Longitude and Latitude, duly demarking revenue details alongwith Prohibited and Regulated Area of the monument and preparation of schedule required for protection of Monuments.

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0/1.
The department of Archaeology had to make its plan for Phase-II on the basis of site plans and other information which are to be submitted by INTACH as per given time frame. For this purpose an advance payment of Rs. 2000000/- was made to INTACH at the time of commencement of work on 16-01-2009, even then INTACH had not submitted all the site plans in time by 6th June. The letter dt. 12th Jan, 2010 from INTACH shows that all the work of Phase-I alongwith the extra work has been completed as they have requested for the release of final payment for the work. No completion certificate for the work done by the agency is available on records before making final payment, to ascertain that the work done was upto the mark.

Further, the work was completed after seven months i.e. double the time period allotted for the original work but there was no penalty clause available in the MOU for late completion of work and no hindrance record was made available to audit to authenticate/verify the hindrances came across during the execution of work.


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B Sub: Irregularities in payment made to INTACH

Scrutiny of record of deployment of security guards at Bara Lao Ka Gumbad revealed following facts :-

- 1 The INTACH has deployed security guards and gunmen at Bara Lao Ka Gumbad but the same is best suited for specialized job like conservation of monuments.
- 2 The work of security in r/o one monument "Bara Lao Ka Gumbad" was given to INTACH w.e.f. 05-03-2009 without finalizing rates for hiring security gunman and security guards and the department has made payment of Security Guard @ Rs. 8043/- (including tax) to INTACH. Whereas, at the same time, the department is hiring security services for office and other monuments from M/s Sainik Security Services (Regd.) wef June, 2006 @ Rs. 5089/- per security guard (including tax). Thus it resulted in payment on higher side to INTACH.
- 3 The payment was made to the security guards for round the clock i.e. three shifts at the Bara Lao Gumbad Monument but duty timings of the security guards were not mentioned in the duty list, provided to audit, to ascertain the proper working of the security guards.
- 4 The Expenditure Control Register in r/o payment made to security guards has not been maintained by the department.

The above irregularities need elucidation to audit.

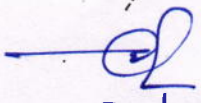
Para No. -02

Ref Memo No. 04 dt. 12-11-2010

Sub: Irregular expenditure on hiring of vehicle

As per delegation of financial powers conferred upon HODs expenditure on conveyance hire on one non AC vehicle should not exceed Rs. 15000/- per month. During the scrutiny of contingent vouchers it was noticed that the department hired one A/C vehicle from M/s New Gumam Taxi Services and expenditure for the same exceeded the prescribed limit as per details given below :-

| S.No. | Bill No. & Date | Month | Expenditure |
|-------|-----------------|----------|-------------|
| 1 | 55 12-08-09 | May, 09 | 16400 |
| 2 | 99 | July, 09 | 18409 |


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TEST AUDIT NOTES

TAN NO.-01

Ref Memo No. 02 dt. 09-11-2010

Sub. Cash Security/Fidelity Bond of Cashier & Store-Keeper

As per Rule 275 of GFR 2005- every government G.N.C.T. Of Delhi servant, whether Gazetted or non-Gazetted who is entrusted with the custody of cash or stores shall be required to furnish security.

Further as per Rule 275(3) of GFR 2005- in cases where the said security is furnished in the form of cash the security Bond should be executed in FORM GFR-30 and in case where the said security is furnished in the form of a fidelity Bond GFR-34 the security Bond should in FORM GFR-31.

Where it was ascertained from the office that cash security/Fidelity Bond documents for the audit period have not been obtained furnished by the cashier as well as store keeper which is irregular and gross violation with the General Financial Rule. o/s.

Reasons for non- adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

TAN NO-02

Audit Memo.No.07 Date.15/11/10

Period (2008-2010)

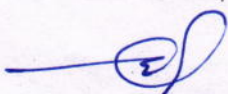
Sub: Log Book,History Sheet, POL Register and Dismantled Part Register

During the course of audit it was found that the department is maintaining following vehicles:

DL-1CJ-3935 Ambassador Car
DL-1CG-3722 Mahindra Jeep

A perusal of record maintained by the department following irregularities were noticed :-

- 1 POL register has not been maintained tallying the quantity of POL with the coupons.
 - 2 A summary in Log books of the above vehicles at the end of each month in Annexure it of Staff Car Rule -40 has not been prepared.
 - 3 Dismantled part register of the above vehicles has not been maintained.
 - 4 History sheet having details of cost of vehicle and other repair work of these vehicles has not been maintained.
- o/s.


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- 5 Page counting certificate was not recorded in the Log books.
 - 6 Column No. 5,6,7,11,12 & 13 left blank in the log books.

Needful be done and compliance shown to audit.

TAN NO-03

Audit Memo.No.05 Date.15/11/10

Sub: Physical verification of Consumable/Non Consumable Store & Improper maintenance of Registers.

During the test check of Non Consumable Register, following irregularities were noticed :-

- 1 T & P and Non Consumable items entered in a single Non Consumable Register. The correct procedure is to maintain both the register separately.
- 2 Non Consumable Register:- The stock brought forward from previous register to current P-5 Register without mentioning cost details of the items.
- 3 The items of Non Consumable nature not been shown placed/installed in any of the branch/unit of the department which reflects them lying idle. Purchasing of the furniture items without utilization/ requirement be elucidated to audit.
- 4 Physical verification of store should be done once in a year and in case of Tools & Plants it should be done every six month ending 31st March and 30th September but same was not carried out by the department.

Taken on
a fresh
TAN may be
filled.
Date
15/11/10
S A B

The above irregularities and other similar cases may be reviewed under intimation to audit.

TAN NO-04

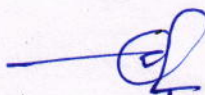
Ref Memo No. 06 dt. 15-11-2010

Sub: Library Record

During test check of library and newspaper record following irregularities were noticed :-

- 1 The stock of books should be physical verified by the person nominated by the office every year with the certificate in this regard recorded thereon. But no certificate showing physical verification

o/s.



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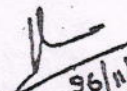
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carried out by the department was found recorded in the Accession Register.

2 No record of books issued to and received back from the officers/official shown to audit to ascertain how long books are pending with the staff.

3 Further, record of books lost/missing/written off has also not been provided to audit.


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(SAVITA JAIN)
IAO, PARTY NO.IX

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**PART - II
CURRENT AUDIT REPORT
DEPTT. OF ARCHAEOLOGY
(2010-11 TO 2016-17)**

Para 01: Irregular payment of Children's Education Allowance amounting to Rs. 39,750/-

(Ref. Audit Memo. No. 09 dated: 08.08.2017)

Under the Scheme of Children's Education Allowance, reimbursement can be availed by the Govt. Servant for the two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple birth" but scrutiny of records revealed that during the audit period following irregular payment on account of CEA for third child has been made as detailed below:-

| S.No. | Name of Employee with Desg. | Period | Bill No. & Date | Amount Reimbursed | Name of Child with Date of Birth | Amount to be Recovered |
|--------------------|------------------------------------|---------|-------------------|-------------------|----------------------------------|------------------------|
| 1. | Sh. Tej Pal Singh, Foreman (Works) | 2009-10 | 54 dt. 30.6.2010 | 12000/- (Xth) | Rahul Saini 12.06.1994 | 39750/- |
| | | 2010-11 | 86 dt. 02.8.2011 | 12750/- (XIth) | | |
| | | 2011-12 | 32 dt. 12.06.2012 | 15000/- (XIIth) | | |
| Grand Total | | | | | | 39750/- |

Necessary steps should be taken to recover the amount of Rs. 39750/- (Rupees Thirty Nine Thousand Seven Hundred Fifty only) and deposited in Govt. account after due verification of record. Other similar type of cases may also be reviewed at your own level under intimation to audit.

Para 02 : Condemned items worth book value of Rs. 8.06 lakh lying in the store of the department.

(Ref. Audit Memo. No. 13 dated: 10.08.2017)

As per rule 196(1) of GFR an item may be declared surplus or obsolete or unserviceable if the same is no use of the Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the competent authority.

During the audit it has been observed that the items worth book value of 8.06 lakh declared as unserviceable as list enclosed as Annexure 'A' but were lying in the store ideally. Department is advised to take necessary steps under rule 196 to 202 of GFR to declare unserviceable items as condemned and makes necessary arrangement to their disposal at the earliest under intimation to audit.

29/08/2023

[Signature]

As per Refd submitted to Deptt. for record be 22/1/19

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reply submitted
DAVINDER KUMAR, JAO

33/C

ANNEX 'A'

9

DEPARTMENT OF ARCHAEOLOGY
GOVERNMENT OF NCT OF DELHI

LIST OF OBSOLETE ITEMS

Submitted

| Sl. No. | Name of property items | Qty. | Bill No. with date | Original Book Value | Appx. year for Obsolete |
|---------|--|-----------|--------------------------------|---------------------|-------------------------|
| 1 | Edge Binding Machine | 1No. | 327/80 dt.25.03.1980 | 297 | 2013-14 |
| 2 | Instrument Box Bossler 1788 | 1No. | 70177 dt.25.03.1980 | 171.2 | 2013-14 |
| 3 | Abeny's (Linometer | 1No. | do | 160.5 | 2013-14 |
| 4 | optical Square,(oneRound type, one Precision type) | 2 No. | do | 240.75 | 2013-14 |
| 5 | Parallel Ruller 60 cm | 2 No. | do | 205.44 | 2013-14 |
| 6 | Engineering Chain | 1No. | do | 96.3 | 2013-14 |
| 7 | Desk Calculator (Aristo) | 1No. | do | 2458.5 | 2013-14 |
| 8 | Plane Table Equipment | 1No. | NDS/186/79-80 dt.11.03.80 | 19313.5 | 2014-15 |
| 9 | Dumpy Level with stand | 1No. | NDS/181/80-81 Feb.81 | 1200 | 2014-15 |
| 10 | Planimeter | 1No. | NDS/208/80-81 Feb.13.03.81 | 1123.5 | 2014-15 |
| 11 | Levelling Staff | 2 No. | NDS/188/79-80 dt.11.03.1980 | 5350 | 2014-15 |
| 12 | Binocular prismatic (6 x 30) in leather case | 2 No. | ND/50-177/79-80 dt. march1980 | 2500 | 2013-14 |
| 13 | Prismatic compass 114 mm dia with stand | 2No. | ND/50-177/79-80 dt. march1980 | 1200 | 2013-14 |
| 14 | Optic Tnaeodolite | 1No. | ND/50-177/79-80 dt. march1980 | 19506.53 | 2014-15 |
| 15 | Engineering Scale | 24 No. | NDS/190/79-80 dt.11.03.1980 | 970.71 | 2014-15 |
| 16 | Drafting Machine | 2 No. | 335 DT.30.08.99 | 36000 | 2012-13 |
| 17 | Drawing Filing Cabinet | 2 No. | 2789 dt. 16.08.90 & 030/145876 | 8091.8 | 2012-13 |
| 18 | Bunny Enlarger | 1No. | 6365 dt.20.03.1980 | 1127.5 | 2013-14 |
| 19 | A.V.Film Drying Cabinet | 1No. | 6364 dt.20.03.1980 | 2475 | 2012-13 |
| 20 | Exposure meter (western) | 1No. | 5836 dt.20.03.1980 | 1815 | 2012-13 |
| 21 | Marking Board10"x12" | 1No. | do | 126.5 | 2012-13 |
| 22 | Glazing M/c 10"x14" | 1No. | do | 220 | 2012-13 |
| 23 | trimmer (straight) | 1No. | do | 60.5 | 2012-13 |
| 24 | Thermometer | 2No. | do | 77 | 2012-13 |
| 25 | Developing Tank | 3 No. | do | 181.5 | 2012-13 |
| 26 | Dishes full size(plastic) | 12 No. | do | 290.4 | 2012-13 |
| 27 | Dishes 3"x10"x12" | 12No. | do | 429 | 2012-13 |
| 28 | Clips for dring film | 36 No. | do | 138.6 | 2012-13 |
| 29 | Minutes Time piece | 1No. | do | 137.5 | 2012-13 |
| 30 | Camera with accessories (Cannon) | 1No. | 6096 dt. 21.02.81 | 19000.3 | 2014-15 |
| 31 | Reproduction photographic apparapus bulb 25 W | 5 No. | 528 dt.28.03.1981 | 1255 | 2012-13 |
| 32 | Hard Tuffed woollen carpet | 423 sqft. | 1771 dt. 19.09.96 | 19983 | 2012-13 |

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MEMBER
GOVERNMENT OF NCT OF DELHI
COMMISSIONER GENERAL

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|----|--|--------|---|---------|---------|
| 33 | Scaffolding | | | | |
| | APS Unit 2 X1.22mtr | 50No. | ACR/NDL/DL/107/90-91 dt.07.11.90 | 30,000 | 2014-15 |
| | Base plate 16mm X 150X 150. | 35No. | | 1300 | 2014-15 |
| | Swival clamps 140 X40mm | 60No. | | 2640 | 2014-15 |
| | Expending joint pin 140 X40 mm | 35No. | | 1050 | 2014-15 |
| | scaffolding tube (Black40)Med 40.3 | 120No. | | 8400 | 2014-15 |
| | Ladder tube 40NB-Med 40.3 OD | 200No. | | 14,000 | 2014-15 |
| | Scaffolding Board of steel(2.5x0.225x0.05m) for MPS Unit | 60No. | | 36000 | 2014-15 |
| | Board 2.5x0.225x0.05m | 1No. | | 600 | 2014-15 |
| | Board 1.0.023x0.04m | 1No. | | 470 | 2014-15 |
| 34 | Metal Shelving Cabinet 230X 360 X430 | 4 No. | 655dt.24.12.80 &1188 dt.24.03.87 | 2149.02 | 2013-14 |
| 35 | Aluminium Ladder | 06 No. | | | |
| | Aluminium ladder folding with platform at the top 8' | 1 | 05-360 dt.09.01.81 | 802.5 | 2014-15 |
| | Aluminium self supporting Extension ladder 20'-35' | 1 | do | 2118.6 | 2014-15 |
| | Aluminium ladder folding with platform below the top at the top 8' | 1 | do | 481.5 | 2014-15 |
| | Aluminium Ladder 16' | 1 | 8377 dt.15.01.81 | 1226.22 | 2014-15 |
| | Aluminium Ladder | 2 | 010 dt.31.03.90 | 2900 | 2014-15 |
| 36 | Auto slide Projector with accessories | 02 No. | 03/004/CR/86dt.28.05.86 &105 dt.28.03.2000 | 24617 | 2013-14 |
| 37 | Projection Screen with stand 60" X | 02 No. | 105 dt.28.03.2000 | 1950 | 2013-14 |
| 38 | carrying case | 01 No. | | 550 | 2013-14 |
| 39 | Vertical plan cabinet with stand 54"x38"x18.5" | 02 No. | 2597dt.15.01.86m. & 2789 dt.16.08.90 | 10150 | 2014-15 |
| 40 | File Bag (leather) | 02 No. | 32866 dt.5.10.99 & 26283 dt.09.12.03 | 4442 | 2012-13 |
| 41 | Inverter with Accessoreis | 02 No. | | | |
| | 1500VA with 3 Batteries, trays, & 1tralley | 01 No. | 118 dt. 26.11.98 | 27250 | 2012-13 |
| | 1250 VA with trolley & 2 Batteries | 01 No. | 058 dt.14.11.02 | 21625 | 2012-13 |
| 42 | Electronic venicer | 01 No. | 188 dt. 25.01.02 | 7200 | 2014-15 |
| 43 | VCR Sharp with remote | 01 No. | | 10990 | 2011-12 |
| 44 | Telephone Instrument Bettel | 01 No. | 23391 dt.10.09.03 | 3785 | 2012-13 |
| 45 | Telephone Instrument Bettel, cordless | 01 No. | 26283 dt. 09.12.2003 | 3150 | 2013-14 |
| 46 | Wheel Barrow MCD Type Cap-3cft | 01 No. | 199 dt.21.03.02 | 3000 | 2013-14 |
| 47 | Hand cart5'x3'x1' | 01 No. | -do- | 15000 | 2013-14 |
| 48 | Chain pully block 5T, 12mtr lift | 01 No. | -do- | 27000 | 2014-15 |
| 49 | spring balance hook type 200 Kg. | 01 No. | 01058 dt. 21.03.02 | 5360 | 2014-15 |

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| | | | | | |
|----|---|---------------|-------------------------------------|----------|---------|
| 50 | Self indicating scale cap-10 Kg. | 01 No. | -do- | 11361 | 2014-15 |
| 51 | Loose weight scale cap-500 Kg. | 01 No. | -do- | 7847 | 2014-15 |
| 52 | Double fly EPIP Tent with heavy duty water proof cavin 10' x 15' | 01 No. | PE18000 dt. 22.03.02 | 22000 | 2012-13 |
| 53 | Double fly general service tent with heavy duty water proof cavin 10' x 15' | 01 No. | | 13000 | 2012-13 |
| 54 | Aqua Guard H1FLO (Eureka) | 01 No. | 031770 dt. 23.02.10 | 9790 | 2013-14 |
| 55 | Stool Plastic | 06 No. | 05 dt. 21.05.03 and 06 dt. 22.05.03 | 900 | 2014-15 |
| 56 | Drafting revolving chair | 2 No. | 335 DT. 30.08.99 | 5000 | 2012-13 |
| 57 | Steel Almirah size 1980x910x480mm | 09 +06=15Nos. | | 4660 | 2013-14 |
| | 4 No. | 4 | 1188 dt. 24.03.87 | 3460 | 2014-15 |
| | 1 No. | 1 | dt. 29.01.96 | 3550 | 2014-15 |
| | 1 No. | 1 | 18602 dt. 29.01.96 | 11214 | 2014-15 |
| | 3 No. | 3 | 30007 dt. 27.03.98 | 40254 | 2014-15 |
| | 6 No. | 6 | 002613 dt. 24.02.11 | | |
| 58 | Bags (Leather/ Rexasine) | 3 Nos | | 2275 | 2013-14 |
| | 01 No. | | | 290 | 2015-16 |
| | 01 No. | | | 397.5 | 2015-16 |
| 59 | Briefcase | | | 1254 | 2012-13 |
| | 01 No. | | 21.06.96 | 534 | 2012-13 |
| | 01 No. | | 29.11.96 | 1096 | 2012-13 |
| | 01 No. | | 30.10.98 | 1900 | 2013-14 |
| | 01 No. | | 32866 dt. 05.10.99 | 2900 | 2014-15 |
| | 01 No. | | 14538 dt. 20.09.2000 | 2340 | 2014-15 |
| | 01 No. | | 10751 dt. 12.07.04 | 7575 | 2014-15 |
| | 03 No. | | 352 dt. 18.10.05 | 2000 | 2015-16 |
| | 01 No. | | 636 dt. 31.05.06 | | |
| 60 | Chair with Arms | 26 | | 10554.88 | 2012-13 |
| | 16 No. | | F0207571 dt. 28.03.03 | 12500 | 2013-14 |
| | 10 No. | | 2613 | | |
| 61 | Filing Cabinets 4 drawers | 5+4=9 | | 11800 | 2014-15 |
| | 04 No. | | 11.03.92 | 3550 | 2014-15 |
| | 01 No. | | 27.03.98 | 25872 | 2015-16 |
| | 04 No. | | 002603 dt. 24.02.11 | 5200 | 2014-15 |
| 62 | Filing Cabinets 2 drawers | 02 No. | 11.03.92 | | |
| | | | 002613 dt. 24.02.11 | 9900 | 2015-16 |
| 63 | Chair without Arms | 10 No. | | | |
| 64 | Visitors Chair | 25 | | 20496 | 2012-13 |
| | 12 No. | | 27.03.98 | 4090.24 | 2013-14 |
| | 04 No. | | F0207571 dt. 28.03.03 | 13182 | 2013-14 |
| | 06 No. | | 56 dt. 29.03.06 | 310 | 2012-13 |
| | 01 No. | | 4428 dt. 24.05.85 | 550 | 2012-13 |
| | 01 No. | | T550/87 dt. 28.03.88 | 1615 | 2013-14 |
| | 01 No. | | 46984 dt. 31.03.98 | | |
| | | | SR/FBO/1143/06-08 dt. 29.08.05 | 27762 | 2012-13 |
| 65 | Water cooler sidwal | 1 No. | | | |
| 66 | Wall clock | | | | |

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|----|----------------------------------|--------|--------------------|---------------|---------|
| | 03 No. | | 186 dt. 25.01.02 | 825 | 2012-13 |
| 67 | Lockers 8 drawer | 3 | | | |
| | 2 No. | | 2060 dt. 08.03.83 | 2559.44 | 2012-13 |
| | 01 No. | | 1188 dt. 24.03.87 | 1320 | 2012-13 |
| 68 | Table steel big size | 2 No. | | | |
| | 01 No. 6' x 3' | | 20698 dt. 25.06.96 | 6925 | 2012-13 |
| | 01 No. 5' X 31/4' | | do | 5576 | 2012-13 |
| 69 | Table steel small size | | | | |
| | 02 No. | | 1188 dt. 24.03.87 | 2000 | 2012-13 |
| 70 | Table steel clerk | 8 No. | | | |
| | 02 No. | | 410 dt. 05.02.90 | 3200 | 2012-13 |
| | 02 No. size 36" x 24" x 30" | | 31.01.95 | 3746 | 2012-13 |
| | 02 No. size 48" x 24" X 30" | | do | 4288 | 2012-13 |
| | 02 No. Size 54" x 27" x 30" | | do | 6144 | 2012-13 |
| 71 | Pedestal Fan | 2 No. | | | |
| | 01 No. | | 15502 dt. 11.05.88 | 672.5 | 2012-13 |
| | 01 No. | | 20.06.01 | 1959 | 2012-13 |
| 72 | Revolving chair | 4 No. | | | |
| | 01 No. | | 20698 dt. 25.06.96 | 4139 | 2012-13 |
| | 01 No. | | do | 2490 | 2012-13 |
| | 02 No. | | 3000 dt. 27.03.98 | 5046 | 2012-13 |
| 73 | Coolers | 05 No. | | | |
| | | | 207 dt. 03.06.07 | 23001 | 2012-13 |
| 74 | Sofa (Three Pcs) | 1 No. | | | |
| | | | | 13000 | 2012-13 |
| | Total Original Book Value | | | 806280 | |

Note:

Department processes to obsolete aforesaid items from Local Purchase Committee and will place its recommendation before Condemnation Board for their condemnation through MSTC.

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PART II
CURRENT AUDIT REPORT
(2017-18 TO 2018-19)

(Reference Audit Memo No.08 dated 20/11/2019)

PARA 01: Non-adjustment of outstanding AC bills.

During the test audit of Advance Register i.e. Abstract Contingent (AC) bills of Department of Archaeology, Delhi-110054 for the audit period 2017-2018 to 2018-19 it has been observed that department has drawn advances for against various purposes but same were pending for adjustment till date. Such lapse on the part of department is in violation of R & P 118

According to Receipts & Payment Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance to supplier of stores should be adjusted within a period of one month from the date of its drawal by submission of detailed bill. . Few instances are quoted as under which are lying pending for adjustment till date:-

| Sl. No. | Bill No. | Date | Purpose of Drawl | Amount (Rs.) |
|---------|----------|------------|--|--------------|
| 1. | 184 | 23.11.2015 | Purchase of computers through DGS&D for e-office. | 339279 |
| 2. | 185 | 23.11.2015 | Procurement of Digital Signatures through N-code for e-office. | 14084 |
| 3. | 186 | 23.11.2015 | Hiring of manpower through NICS1 for e-office. | 156584 |
| 4. | 187 | 23.11.2015 | Scanning of Old Files through NICS1 for e-office. | 48792 |
| 5. | 57 | 15.06.2016 | Pre-paid coupons for electricity | 10000 |
| 6. | 125 | 08.09.2016 | Pre-paid coupons for electricity | 35000 |
| 7. | 268 | 08.03.17 | Pre-paid coupons for electricity | 15000 |
| 8. | 277 | 17.03.2017 | Purchase of service stamps | 5000 |
| 1 | 121 | 18.09.2017 | Registrar General (Delhi High Court) | 3,00,000 |
| 2 | 205 | 13.12.2018 | INTACH-Delhi Chapter | 29,05,050 |
| 3 | 274 | 27.02.2019 | BSES (Rajdhani Power Ltd.) | 75,000 |
| 4 | 298 | 27.03.2019 | Sr. Post Master | 5000 |
| 5 | 307 | 30.03.2019 | INTACH Delhi Chapter | 2,25.68,273 |

Necessary steps may be taken for the settlement of non-adjustment of outstanding AC bills and compliance may be shown to next audit.

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(Ref. Audit Memo No. 1 dated: 23/10/2019)

Para.02 Non-production of records. (2017-18 to 2018-19)

The following record was not produced to the audit for the following period

1. Service Postage stamp A/c Register.
2. Library Records.
3. History Sheet of the vehicle.

Settled & taken as fresh

29/08/2023

GEETA GIRDHAR
IAO / Audit Party

(Sadhna Sharma)
IAO/AO,P.No.XIV

(Shivani Sharma)
AAO

29/08/2023

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PART - III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2017-18 TO 2018-19)

(Ref. Audit Memo No. 05 dated: 18/11/19)

TAN NO. 01 :- Verification of qualifying Service'

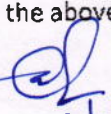
As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following employees have completed 18 years of service but the service verification has not been done from the concerned PAO.

| S.No. | Name of Employees/Designation | Date of Birth | Date of Joining |
|-------|---------------------------------------|---------------|-----------------|
| 1. | Sh. Uday Kumar, Asstt. Archaeologist | 01.01.1962 | 12.07.1989 |
| 2. | Sh. Jaspal Singh, Surveyor | 26.01.1966 | 28.06.1990 |
| 3. | Sh. M.N. Khan, Conservation Asstt. | 01.02.1961 | 16.06.1989 |
| 4. | Sh. C.S. Chauhan, Horticulture Asstt. | 02.03.1960 | 30.11.1983 |
| 5. | Sh. Samunder Singh, Driver | 05.12.1965 | 09.06.1993 |
| 6. | Sh. Dinesh Singh, Peon | 27.02.1967 | 30.12.1993 |
| 7. | Sh. Rampal, Chowkidar | 06.09.1968 | 19.05.1993 |
| 8. | Sh. Bhim Singh, Chowkidar | 30.04.1968 | 03.05.1993 |
| 9. | Sh. Jai Bhagwan, Chowkidar | 20.03.1964 | 12.05.1993 |
| 10. | Sh. Sharvan Kumar, Monument Att. | 15.07.1971 | 17.12.1993 |
| 11. | Sh. Mange Ram, Monument Att. | 16.04.1972 | 29.05.1992 |
| 12. | Sh. Laxmi Narayan, Monument Att. | 04.07.1967 | 09.09.1992 |
| 13. | Sh. Vijay Kumar, Monument Att. | 07.06.1975 | 16.12.1993 |
| 14. | Sh. Ravinder Kumar, Sweeper | 05.04.1965 | 07.05.1993 |
| 15. | Sh. Shyam Singh, Sweeper | 15.01.1969 | 12.11.1993 |

HOS is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

Necessary steps may be taken to rectify the above observations under intimation to Audit.


(Shivani Sharma)
AAO


29/08/2023

(Sadhna Sharma)
IAO/AOAudit Party No-XIV

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PART-II

Current Audit Report (2019-21)

Para No. 01 Non-adjustment of outstanding AC bills.
(Ref. audit memo No. 11 dated 16.03.2022)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

As per record/list provided by the O/o Department of Archaeology, Vikas Bhawan-II, Delhi to audit party, it has been observed that the sum of Rs. 23019134/-drawn of Abstract Contingency bills were outstanding as on date. The list of outstanding Abstract Contingency bills are not adjusted after the period as specified under Rule 118, as per detail given below:-

| S. No. | AC Bill No. | Date | Description for which advance given | Amount Outstanding |
|--------|-------------|------------|--------------------------------------|--------------------|
| 1 | 121 | 18.09.2017 | Registrar General (Delhi High Court) | 300000 |
| 2 | 307 | 30.03.2019 | INTACH Delhi Chapter | 22568273 |
| 3 | 218 | 11.02.2020 | GSDL (Geospatial Delhi Limited) | 145861 |
| 4 | 125 | 06.11.2020 | Sr. Post Master, IP(HO) | 5000 |
| Total | | | | 23019134 |

Necessary step should be taken to adjust above outstanding AC advances. The same observation was made in the audit report 2017-19.

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Para-5

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Para No. 02 Improper maintenance of various Stock Registers
(Ref. audit memo No. 12 dated 16.03.2022)

(I) Physical Verification of Non-Consumable and Consumable Stock.



Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the Department of Archaeology, Vikas Bhawan-II, Delhi

The following discrepancies have also been noticed:-

- (a) The page counting certificate in the Non Consumable/Consumable/Stationery Stock Register have not been properly stamped by the Store Officer/Incharge.
- (b) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
- (c) Signature of recipient has not been taken on a number of occasions.
- (d) The balance of Non consumable Store item shown NIL in the Non Consumable Stock Register, which is not in order. The Non-Consumable items can not be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the Department without adopting the procedure as per GFR.
- (e) In the Non Consumable Stock Register at page no. 205,206,207 & 208, date of receipts have not been filled up.
- (f) In the Non Consumable Stock Register(page no. 207 & 208) the model number & Sl. No. of the Desktop Computer & Multifunction Printer has not been mentioned before issuing the branch.

Necessary steps should be taken for proper maintenance of stock registers, under intimation of Audit.

24/c

Para No. 03 Huge shortage of Archaeological Staff as well as Ministerial staff
(Ref. audit memo No. 17 dated 17.03.2022)

During the course of scrutiny of records provided to audit for the audit period 2019-21, it has been observed that Department of Archaeology has huge shortage of Archaeological Staff.

The primary activities of the Department is doing survey, listing documentation, protection, conservation, preservation and beautification of monuments, setting up of archaeological museum, archaeological explorations and excavation, educational activities, bringing out departmental publications and mass awareness programme. In order to discharge its mandate responsibilities, it is imperative that the Department have a full complement of staff. However, as per information provided by the Department of Archaeology, against a sanctioned strength of 44, the actual person in position as on 31.03.21 were only 21 leaving a vacancy of 23 as per details below:-

| S.No. | Nomenclature of post | No. Of post sanctioned | No. Of post filled up | No. Of Vacant Post |
|-----------------------|-------------------------|------------------------|-----------------------|--------------------|
| Ex-Cadre Posts | | | | |
| 1 | Dy. Director | 1 | 0 | 1 |
| 2 | Archaeological Engineer | 1 | 1 | 0 |
| 3 | Archaeological Officer | 3 | 0 | 3 |
| 4 | Assistant Archaeologist | 4 | 0 | 4 |
| 5 | Conservation Assistant | 1 | 0 | 1 |
| 6 | Horticulture Assistant | 1 | 0 | 1 |
| 7 | Chemical Assistant | 1 | 1 | 0 |
| 8 | Draftsman | 1 | 0 | 1 |
| 9 | Oriental Assistant | 1 | 0 | 1 |
| 10 | Surveyor | 1 | 0 | 0 |
| 11 | Modeller | 1 | 0 | 1 |
| 12 | Foreman (Works) | 2 | 0 | 2 |

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GIRDHAR
Audit Party

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| Cadre Posts | | | | |
|-------------|--------------------|----|----|----|
| 13 | AAO | 1 | 1 | 0 |
| 14 | Private Secretary | 1 | 1 | 0 |
| 15 | Steno Gr. II | 1 | 0 | 1 |
| 16 | ASO | 1 | 1 | 0 |
| 17 | Sr. Asstt. | 2 | 2 | 0 |
| 18 | Jr. Asstt. | 2 | 1 | 1 |
| 19 | Driver | 2 | 1 | 1 |
| 20 | Peon | 1 | 1 | 0 |
| 21 | Monument Attendant | 6 | 4 | 2 |
| 22 | Chowkidar | 3 | 3 | 0 |
| 23 | Lab Attendant | 1 | 0 | 1 |
| 24 | Mali | 3 | 1 | 2 |
| 25 | Sweeper | 2 | 2 | 0 |
| Total | | 44 | 21 | 23 |

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It has been seen from the above tabulation statement that out of above posts one Deputy Director, three Archaeological Officer, 4 Assistant Archaeologist, one Horticultural Assistant, One Draftsman, One Oriental Assistant, One Modeller post and Two Foreman(Works) post is lying vacant . Department has not taken any efforts to fill up these vacancies. The shortage of staff in the Department is adversely affecting official services as well as Technical.

Necessary step should be taken to fill up these vacancies after due verification of fact & figure, under intimation to audit.

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Para No. 4 Non production of records

(Ref. audit memo No. 1 dated 14.03.22 and audit memo no. 13 dated 16.03.22)

The following records/information not produced to audit.

1. TR-V Stock Register
2. Records/files pertains to deployment of staff at various monuments and agency engaged for repair & maintenance and expenditure incurred thereof
3. Liabilities Register
4. Tender files/agreements files
5. Budget Control Register/Expenditure Control Register

Records taken

Daf

(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

29/03/2023
GEETA GIRDHAR
IAO / Audit Party-24

29/08/2023

21/12



Test Audit Notes

TAN 1 Improper maintenance of Pay Bill Register (Ref. audit memo No 9 dated 15.03.2022)

During the test check of pay bill registers for the audit period 2019-21, the following shortcomings have been noticed:-

1. At the close of every financial year vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Vertical totals should be worked out and shown to next audit.
2. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in some of the cases.
3. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
4. Monthly entries of Pay & allowances entered in the PBR has not been signed by DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Abstract of Pay Bills (GAR-18) has not been maintained in the PBR.
7. Alphabetical Index has not been maintained in the PBR
8. Separate PBR for NPS employees has not been maintained.

Necessary steps should be taken to update the PBRs under intimation to audit.



29/08/2023

(5)
20/12

TAN 2. Improper Maintenance of Cash Book
(Ref. No. audit memo No. 10 dated 15.03.2022)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.



As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Department of Archaeology, Vikas Bhawan-II, Delhi for the period 2019-21, the following discrepancies have been noticed:-

1. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
2. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.


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③
19/c

TAN 3 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 15 dated 17.03.2022)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

(A) The first page of the service book is to be attested. However, in most of the cases, the first page of the service book of officers/officials has not been found attested.

- (i) Ms. Poonam Wadhwa, Sr. PA (Vol.II)
- (ii) Sh. Samunder Singh, Driver (Vol. II)

(B) Photo of the employee should be pasted and attested on the right hand side of the first page of Service Book. However, in the following cases the same have not been found attested:-

- (i) Ms. Poonam Wadhwa, Sr. PA (Vol.I)
- (ii) Sh. Jitender Kumar, Jr. Asstt.

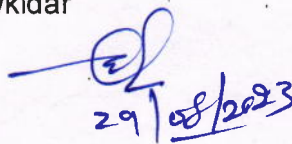
(C) The first page of service book is to be filled up & the same should be signed by the employees concerned, but the same has not been made in the Service Book of the following staff:-

- (i) Ms. Poonam Wadhwa, Sr. PA (Vol.II)
- (ii) Sh. Samunder Singh, Driver (Vol. II)

(D) Photo of the employee should be attested by the competent authority and should be properly stamped in the Service Book of the employees, but the same has not been stamped in the Service Book of the most of the staff:-

- (i) Sh. Shekhar, Mali
- (ii) Sh. Bhim Singh, Chowkidar
- (iii) Sh. Mange Ram Bhati, Monuments Attendant
- (iv) Sh. Laxmi Narain, Monument Attendant
- (v) Sh. Samunder Singh, Driver (Vol. I)
- (vi) Sh. Vikas Maloo, AE
- (vii) Sh. Ravinder Kumar, Sweeper
- (viii) Sh. Sharvan Kumar, Monument Attendant
- (ix) Sh. Shyam Singh, Sweeper
- (x) Sh. Rampal, Chowkidar
- (xi) Sh. Dinesh Singh, Peon
- (xii) Sh. Vijay Kumar, Monument Attendant
- (xiii) Sh. Jai Bhagwan, Chowkidar




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18/C

- (E) Photo of employee should be pasted on the right hand side of the first page of Service Book. However, the following cases the same have not been found pasted:-
- (i) Sh. Samunder Singh, Driver (Vol. II)
- (F) Discrepancies in maintenance of Leave Account:- The following discrepancy has been noticed in the leave account :
- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.


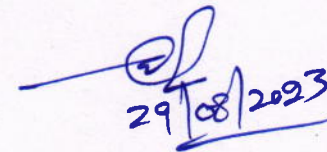
TAN 4 Non adherence of Rule 59 of R&P Rules
(Ref. audit memo No. 16 dated 17.03.2022)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.

 
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TAN 5

Non adherence of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 18 dated 21.03.2022)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."


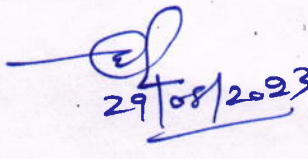
On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.

TAN6

Non completion of documents while releasing the payment of deployment of 75 security guards, 14 sweepers & 3 Malis at various monuments to M/s Well Protect Manpower Services Pvt. Ltd.
(Ref. audit memo No.19 dated 22.03.2022)

During the course of scrutiny of bill of payment of deployment of 75 security guards, 14 sweepers & 3 Malis at various monuments, it has been observed that Department of Archaeology has awarded the contract for deployment of 75 security guards, 14 sweepers & 3 Malis at various monuments to M/s Well Protect Manpower Services Pvt. Ltd, F-22, 2nd Floor, Khasra No. 737/3 & 736/6, Near MCD School, 100 Futa Road, Burari, Delhi vide e-tender ID No. 2016_DA-117203_1 for the period initially from 01.04.17 to 31.03.19. Further, the contract has been extended for the period upto to 2019-20 as per the terms and conditions of contract of e-tender (ID No. 2016_DA-117203_1). The main file for the payment of deployment of 75 security guards, 14 sweepers & 3 Malis at various monuments has not been provided to audit. Department of Archaeology has informed that the said file is under submission.




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During the test check of bill no. CB-267 dated 30.03.2020 for payment of deployment of 75 security guards, 14 sweepers & 3 Malis at various monuments, It has been observed that M/s Well Protect Manpower Services Pvt. Ltd failed to provide the bank statement of payment done to the staff deployed in the buyer location.

Further, the contractor has submitted a consolidated Challans for the month of Feb, 2020 & March 2020 for statutory deductions i.e. EPF/ESI without highlighting the names of the staff deployed at buyer location.

Necessary steps should be taken to rectifying the same and compliance of Statutory Obligations, after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.


29/08/2023


(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

15/c

PART -II

CURRENT AUDIT REPORT (2021-2023)

Para-1

Audit Memo No. 02
Dated: 23-08-2023


Sub:- Recovery of overpayment of Transport Allowance amounting to Rs.1580/-

As per Para-3 of OM No.21/3/2020-E.II(B) dated 01.12.20 issued by Department of Expenditure, Ministry of Finance, Government of India on the subject of admissibility of Transport Allowance during nation-wise lockdown due to COVID-19 pandemic for the period from 23.03.2020 to 20.05.2020, it was clarified that “.....employees, who could not attend office.....or worked from home.....in a whole calendar month during lockdown period, are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for commuting office”.

During test check of Attendance Registers and PBRs provided by the Dte. Of Archeology, Vikas Bhawan-2, GNCT of Delhi, it revealed that the department had made payment of Transport Allowance to following officials /Staff during the full month leave/absence:-

| S.No. | Name of the Employee & Designation S/Sh./Smt. | Period of leave/absence for full calendar month(s) | TA paid/ month (in Rs.) | Total Amount Recoverable (in Rs.) |
|-------|---|--|-------------------------|-----------------------------------|
| 2. | Hariesh Kumar, Jr. Asstt. | May/2021 | 1580 | 1580 |
| | | Total | 1580/- | 1580/- |

The entire excess payment i.e. Rs. 1580/- needs to be recovered from concerned employee after due verification of facts and figures & deposited in Govt. Accounts under intimation to audit. Other similar cases may also be reviewed at the level of HOO & appropriate action may be taken accordingly.


29/08/2023

m/c

Para-2

Audit Memo No. 03
Dated: 25-08-2023

Sub.:- Non formation of advisory council & Non Framing Rules as per DAHMSAR Act 2004

(A) Non formation of advisory council

Section-32(1) of the Delhi Ancient & Historical Monuments and Archaeological Sites and Remains (DHMSAR) Act 2004 stipulates that – an advisory Council shall be constituted by the Government for ancient and historical monuments and archaeological sites and remains of the State importance and the purpose of council will be advising the Government on matters of policy relating to the field of Archaeology in the National Capital Territory of Delhi.

Further Section 32(2) of the DHMSAR Act also stipulates that the Council shall consist of Chairman, who will be minister of Education, GNCTD & Director of the Archeology Department of the Government of National Capital Territory of Delhi will be Member Secretary and 16 Members to be nominated by the Government for a period of two years & further any rules made under this Act.

Scrutiny of record reveals that no such Advisory Council for the purposes mentioned in the Act has been constituted even after lapse of eighteen years from the date of notification of the Act i.e. 7th September 2005. Due to absence of any policy in the field of Archeology, various shortcomings have been noticed:-

- 19 Monuments out of 71 Monuments have been notified for conservation & maintenance till date.
- Policy regarding release of mobilization advance to the conservation agencies are yet to be drafted
- The process for filling the shortage of manpower with respect to sanction strength of the department is yet to be taken up.


(A) Non formation of Rules

Section 43(1) of DHMSAR Act 2014- The Government may by notification in the Official gazette & subject to the condition of previous publication, make rule for carrying out the purpose of this Act.

Audit further noticed that even after lapse of eighteen years from the date of notification of the Act i.e. 7th September 2005, No rules has not been framed for implementation of the Act.

However Section 43(2) of the Act, such rules may provide for all or any of the matter i.e.

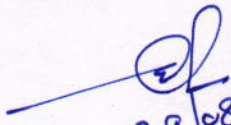
- The right of access of the public to a protected monument & n Fee, if any, to be charged thereof --(43(2)(b)
- The manner in which a claim shall be made under this Act and the time within which it may be preferred--(43(2)(e)


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- The matter in which excavations & other like operations for archeological purposes may be carried on--(43(2)(h)
- The procedure to be followed in taking possession of a monument under sub section (2) of Section 21 of this Act. --(43(2)(j)
- The term of the office, traveling and other allowances payable to the member of Advisory Council. --(43(2)(k)

Further Audit also noticed that in the absence of any time frame for conservation of the monuments, the encroachment thereon of the properties of monument cannot rule out in Audit.

Sincere efforts may be taken by Department for formation of Advisory –Counsel as per Section 32(2) of DHAMSAR Act 2014 for advising the Government on matters of policy relating to the field of Archaeology in the National Capital Territory of Delhi. Necessary steps may also be taken by department for framing rules as per Section 43(1) & 43(2) of DHAMSAR Act 2004 for carrying out the purpose of this Act.


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12/c

Para-3

Audit Memo No. 04

Dated: 25-08-2023

Sub.:- Shortage of Manpower likely to hamper quality of output of the work.

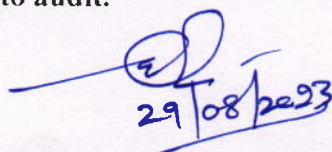
The main objective of the Department of Archaeology is to protect & conserve the worth protecting monuments of local importance in Delhi under the provisions of Delhi Ancient & Historical Monuments and Archaeological Sites and Remains (DHMSAR) Act 2004. In order to discharge its mandated responsibilities, it is imperative the department have a requisite/prescribed sanctioned strength of staff. In the respect, Audit observed that against a sanctioned strength of 44, the actual men-in-position as on 31st march 2023 is 22, as per details analyzed below:-

Staff Position as on 31st March 2023

| S. N. | Name of Post | Sanctioned | Filled Posts | Vacant Posts | % of shortfall |
|-------|-------------------------|------------|--------------|--------------|----------------|
| 1 | Dy Director | 01 | 0 | 01 | 100 % |
| 2 | Archaeological Officer | 03 | 02 | 01 | 33.3% |
| 3 | Archaeological Engineer | 01 | 01 | 0 | 100% |
| 4 | Asstt. Archaeologist | 04 | 01 | 03 | 75% |
| 5 | Horticulture Asstt. | 01 | 0 | 01 | 100% |
| 6 | Surveyor | 01 | 01 | 0 | --- |
| 7 | Conservation Asstt. | 01 | 01 | 0 | --- |
| 8 | Chemical Asstt. | 01 | 01 | 0 | --- |
| 9 | Draughtsman | 01 | 0 | 01 | 100% |
| 10 | Modellar | 01 | 0 | 01 | 100% |
| 11 | Foreman(works) | 02 | 0 | 02 | 100% |
| 12 | Oriental Asstt. | 01 | 0 | 01 | 100% |
| 13 | Driver | 02 | 01 | 01 | 50% |
| 14 | MTS | 16 | 10 | 06 | 37.5% |
| 15 | AAO | 01 | 01 | 0 | --- |
| 16 | P.S. | 01 | 01 | 0 | ---- |
| 17 | Steno Gr.-11 | 01 | 0 | 01 | 100% |
| 18 | ASO | 01 | 01 | 0 | --- |
| 19 | Sr. Asstt. | 02 | 01 | 01 | 50% |
| 20 | Jr. Asstt. | 02 | 0 | 02 | 100% |
| | Total | 44 | 22 | 22 | |

It can be seen from the above details that there is acute shortage of staff in the department, which ranged from 33.3% to 100%. As the staff is responsible for protection & conservation of historical monuments of local importance. The shortage of staff thereof, is bound to adversely affect the activities & objective of the department.

Appropriate action may be taken & sincere efforts may be done by department to get the vacant post filled under intimation to audit.


29/08/2023

11/c

Para-4

Audit Memo No. 05

Dated: 25-08-2023

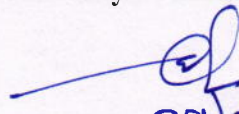
]Sub: Non adjustment of AC advances worth Rs.4.16 Crores.

Rule 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the Head of the Office shall be responsible for timely recovery or adjustment of the advance. Test check of the record as-well-as information provided by the Dte. Of Archeology Deptt. reveals that AC advances drawn from the year 2018-19 to 2022-23 has not so far been adjusted by the department as per the details given below:

| Sl. No. | Year | AC Bill No. | | Amount of outstanding advance (In Rs.) | Purpose |
|--------------|---------|-------------|----------|--|------------------------------|
| | | No. | Date | | |
| 1 | 2018-19 | 307 | 30.03.19 | 2,25,68,273/- | INTACH Delhi Chapter |
| 2 | 2022-23 | 233 | 09.01.23 | 1,90,00,00/- | Maintenance of Monu.to DTTDC |
| Total | | | | 4,15,68,273/- | |

It was observed that the advances drawn during the period 2018-19 to 2022-2023 are still outstanding for adjustment as on to-date. Moreover, due to non-submission of adjustment bills by department, it cannot be ruled out that the funds had been utilized for the purpose other than the purpose for which it was drawn. Thus, the possibilities of mis-appropriation of funds could not be ruled out in the absence of adjustment bills

Sincere efforts should be made to get the adjustment & minimize the outstanding balances and progress of the adjustment of A/C bills may be furnished to audit.


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Para-5

Audit Memo No. 06

Dated: 25-08-2023

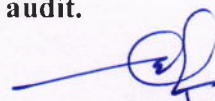
Sub: Non-Disposable of unserviceable items amounting to Rs.68,194 /-.

GFR 196 stipulates “an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring he items or obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.”

On the test check of the relevant files/records of the condemnation/list provided by the department, the following items of the total cost have been lying idle in the various store for disposal:

| S. No. | Name of the item | Approx. Quantity | Date of purchase | Covered Life | Total Cost (In Rs.) |
|--------------|--------------------|------------------|------------------|--------------|---------------------|
| 1. | Think Pad R-50 IBM | 01 | 06.01.2005 | 18 years | 68,194/- |
| Total | | | | | 68,194/- |

Due to non-disposal of vehicles, the condition of the same is deteriorating due to rain, sun-light & other environmental reasons and may not fetch the desired value of the condemned vehicles In view of the above, the department may take necessary steps to dispose off the same as early as possible under intimation to audit.


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Para-6

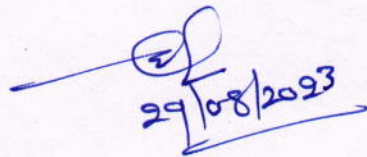
Audit Memo No. 07
Dated: 28-08-2023

Sub: Recovery for over payment of Transport Allowance amounts to Rs.5112/-

As per Govt. of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to Medical Leave, EOL, Maternity Leave training, tour etc. In review of salary Bills & PBR as well as service books & information provided by Archeological Department ,GNCTD for the period 2021-2023, reveals that the following official was on leave for full calendar month but transport allowance was given to him as per detail below:

| Name of official & Designation | Period of absence | Total no. of complete calendar month(s) | Balance to be recovered (In Rs.) |
|--------------------------------|---------------------------|---|----------------------------------|
| Sh Ram Pal,MTS | 30.03.2023 to 02.05.2023- | 1M (April-2023) | 5112/- |
| Total | | | 5112/- ✓ |

Recovery of Rs.5112/-on account of over payment of Transport allowance needs to be recovered from above official after due verification of facts and figures & deposit the same in Govt. Account under intimation to audit. Other similar types of cases may also be got reviewed at the level of HOO & appropriate action may be taken accordingly.


29/08/2023

Audit Memo No: 08

Dated: 28-08-2023

Sub:- Recovery of Rs. 3979/- on account of short deduction of License Fees & Water Charges.

(A) Recovery Of Licene-Fee amouunts to Rs,3899/-

In pursuance of the , Order No.F.4 (1)/Misc./PWD & H/A-II/2004/P.F./8494-8588 DATED 08/10/2020, issued by PWD, the flat rate of License fee for the various types of Government (General Pool) Residential Accommodation have been revised to Rs.370, 470 and 560 w.e.f 01-07-2020 respectively. During the test check of Pay Bill register of Dte. Of Archeology Vikas Bhawan-2, GNCT of Delhi, for period given below, reveals a short deduction of License fee & water charges to the tune of Rs.3979/- . as details given below:-

| Name of the Official | | | Sh. Naveen Dutt Sharma | | |
|--------------------------------|----------------------|----------------------------|--|-------|---------------|
| Designation | | | ASO | | |
| Qtr Type & Locality Qtr No. | | | C-172 DAF, Type-II, Sindhora Colony, New Delhi | | |
| Period | License fee Deducted | License fee To be deducted | Short Deducted | Month | Recovery |
| 01/07/2020 to 30/09/2022 | 245 | 370 | 125 | 27 | 3375/- |
| 1-10-2022 to 30-06-2022 | 366 | 370 | 04 | 09 | 36/- |
| 1-07-2023 to 31/08/2023 | 366 | 560 | 194 + 50(garage)=244 | 02 | 488/- |
| TOTAL | | | | | 3899/- |

(B) Short recovery of water charges amounting to Rs. 80/-

As per order No.F4(1)/Misc./PWD& h/a-ii/2004/2749-2749 dated 10.03.2014 regarding revision fo rates of license fee for the Govt. of NCT OF Delhi Residential (General Pool) accommodation, it is clearly mentioned that the rates of water charges of General pool Residential Accommodation from Type-I to Type-V Qtrs of PWD, Govt of NCT of delhi will remain same as per previous order vide order No.F.4(i)/Misc./PWD/ALLOT/2004/8496-8500 DATED 27.07.2012 which is under:

Revised Rates of water charges for Delhi Govt. General Pool Accommodation of Type-I to

| Type | Existing (in Rs.) | Proposed (In Rs.) |
|------|-------------------|-------------------|
| I | 09 | 157 |
| II | 10 | 196 |
| III | 15 | 236 |
| IV | 20 | 315 |
| V | - | 472 |


29/08/2023

7/c

During the test audit of Pay Bill register Dte. Of Archeology Vikas Bhawan-2, GNCT of Delhi, it has been observed that Government accommodation has been allotted to Sh. Naveen Dutt Sharma but water charges have not been deducted. The details are given as under:

| Name of the Official | | | Sh. Naveen Dutt Sharma | | |
|-----------------------------|------------------------|------------------------------|--|-------|----------|
| Designation | | | ASO | | |
| Qtr Type & Locality Qtr No. | | | 35, Type-III, DA Flat, Nimri Colony. New Delhi | | |
| Period | Water charges deducted | Water charges To be deducted | Short Deducted | Month | Recovery |
| 01/07/2023 to 31/08/2023 | 196 | 236/- | 40/- | 02 | 80/- |

The entire short deductions i.e. Rs. 3979/- (Rs. 3899+80) needs to be recovered from the concerned official after due verification of facts and figures & deposit the same in Govt. Accounts under intimation to Audit. Other similar type of cases may be reviewed at School Level and recovery thereof under intimation to audit.


29/08/2023

6/c

Para-8

Audit Memo No. 09

Dated: 28-08-2023

Sub.- Irregularity in LTC reimbursement- Recovery amounts to Rs.1911/-

Rule 5(C) & GID(II-A), Rule-13 provides that-reimbursement shall be admissible for journeys performed in a vehicle operated by the Govt. or any other Corporation in the public Sector run by Central or State Govt. or any Corporation in the Public Sector run by central or state Govt. or a local body. In case of journey between places not connected by any Public transport the Govt. Servant shall be reimbursed as per entitlement for a maximum limit of 200 Kms for a to and fro journey (100 Kms each side) covered by a private/Personal transport based on a self-certification.

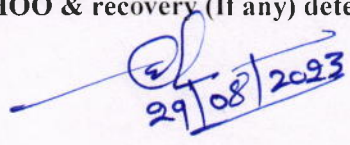
Again FAQ No. 2 illustrate that how will the journey on LTC performed by a private/personal transport be regulated, assuming that the place is not connected by any public transport?

For journey between places not connected by any Public/Government means of transport, reimbursement as per entitlement for a maximum of 200 Kms, for a to and fro journey (100 Kms, each side) will be allowed. Expenditure for distance beyond 200 Kms, should be borne by the Government servant.

Test check of LTC Bills reveals that Dept. had not followed the same & made an excess payment amounts to RS. 1911/-, as details given below:-

| Name & Designation | Details of LTC claim | | Amount paid (In Rs.) | Admissible Amt (In Rs.) | Excess Payment (In Rs.) | Remarks |
|---|----------------------|----------------|-------------------------|----------------------------|----------------------------|--|
| | Bill No. | Date | | | | |
| Mr. Vikas Maloo, Archeological Engineer | 99 | 21.07.20 22 | 17569/- | 15658/- | 1911/- | Claimant had travelled Secundrabad to Telangana and back by private taxi without any certification that places are connected with public transport or not. |

The entire excess i.e. Rs. 1911/- needs to be recovered from concerned officer after due verification of facts & figures & needs to be deposited in Govt. Account under intimation to Audit. Similar type of cases also needs to be reviewed at the level of HOO & recovery (If any) detected needs to be recovered & deposited in Govt. Accounts


29/08/2023

s/c

Para-9

Para-2 (2017-19) &
Para-4(2019-21)

The following record not produced to Audit for scrutiny:-

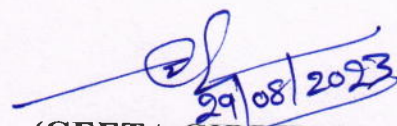
(A) 2017-19

- 1 Service Postage Stamp A/c Register
- 2 Library Record
- 3 History Sheet of Vehicle

(B) 2019-21

1. TR-V stock Register
- 2 Record/file pertains to deployment of staff at various monuments, agency for repair & maintenance & expenditure thereof.
3. Liability Register
- \$. Tender file/Agreement file
6. Expenditure register/Budget control register.

Sincere efforts made by department to trace out these record & shown to next audit.


29/08/2023
(GEETA GIRDHAR)
IAO/Audit Party-XXIV

4/c

TAN-1

Audit Memo No:-01

Dated: -22-08-2023

Sub.:- Improper maintenance of Service Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.

On perusal of Service Book of the staff of **Dte. Of Archeology, Vikas Bhawan-2, GNCT of Delhi**, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. E.g. Sh. Naveen Dutt Sharma. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) GPF No. /PranNo.not recorded:

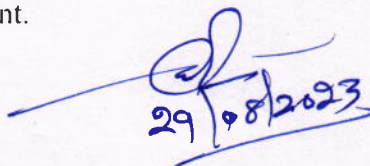
GPF No./PranNo. has not been recorded at the first page of service books. e.g. Sh. Jitender Kumar, Sr. Assistant and Sh. Shekhar, Mali.

(4) Photo not attested by HOO

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But, the photograph has not been attested by HOO in some of the service books e.g. Sh. Mange Ram.

(5) Finger prints impression of some officials are not taken at the time of Service Verification by DDO/HOS.

1. Smt. Poonam Wadhwa, Sr. P.S.
2. Smt. Archana Seth, AAO.
3. Sh. RamPal Chowkidar.
4. Sh. Mange Ram, Monument Attendant.


29/08/2023

3/c

5. Sh. Bhim Singh Chowkidar.
6. Sh. Laxmi Narain, Monument Attendant.
7. Ravinder Kumar , Sweeper,
8. Shyam Singh, Sweeper.

(6) Verification and communication of qualifying service after 18 years of service or 5 years

before retirement:

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Example of some cases are as under:-

| S. NO. | Name & Design. Of the officer | Designation | Date of Appointment |
|--------|-------------------------------|--------------------|---------------------|
| 1 | Smt. Poonam Wadhwa,. | Sr. P.S | 17-08-1987 |
| 2 | Smt. Archana Seth, | AAO | 14-05-1992 |
| 3 | JasPal Singh | Surveyor | 28-06- 1990 |
| 4 | Naveen Dutt Sharma | ASO | 27-05-1998 |
| 5 | Samunder Singh | Driver | 09-06-1993 |
| 6 | RamPal | Chowkidar | 19-05-1993 |
| 7 | Vijay Kumar | Monument Attendant | 16-12-1993 |
| 8 | Sharvan Kumar | Monument Attendant | 17-12-1993 |
| 9 | MangeRam | Monument Attendant | 19-05-1992 |
| 10 | Dinesh Singh | Peon | 30-12-1993 |
| 11 | Bhim Singh | Chowkidar | 03-05-1993 |
| 12 | Laxmi Narain | Monument Attendant | 09-05-1992 |
| 13 | Ravinder Kumar | Sweeper | 07-05-1993 |
| 14 | Shyam Singh | Sweeper | 12-11-1993 |

Department may take necessary steps for rectification of above shortcomings & shown to next Audit.


 (GEETA GIRDHAR)
 IAO/Audit Party-XXIV