

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

Sub:- Internal Audit report on accounts **Department of Delhi Archives**, 18-A, Satsang Vihar Marg, New Delhi for the period 01.04.2017 to 31.03.2020

The accounts of Department of Delhi Archives, 18-A, Satsang Vihar Marg, New Delhi for the period 01.04.2017 to 31.03.2020 were test audited by Audit Party No. 33 comprising of Smt. Santosh Sharma, I.A.O./ A.O), Smt. Jaya Tewari, AO and Sh. Narender Kr., Jr. Asstt. during the period 07.07.2020 to 22.07.2020 (12 working days)

AIMS AND OBJECTIVES –

Department of Delhi Archives is a custodian of rare archival record of the historic city of Delhi. This department comes under the Arts, Culture and Languages Department of Govt. of NCT of Delhi. The main objective of the department is to do survey, acquisition and proper preservation of the record for reference of the general public and scholarly community and to conserve the archival heritage for the future generations.

HOD/H.O.O./DDO/Cashier/ Storekeeper

H O D.

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. V. Abraham	Secretary	01.04.2017	30.09.2017
2.	Ms. Manisha Saxena	Secretary	01.10.2017	30.06.2018
3.	Ms. Rinku Dhugga	Secretary	01.07.2018	31.08.2019
4.	Ms. Manisha Saxena	Secretary	01.09.2019	Till date

H O O./D.D.O.

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Sanjay Kumar Garg	Archivist	01.04.2017	Till date

Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Amarjeet	Jr. Assistant	01.04.2017	09.07.2018
2.	Sh. Vikas Phore	Jr. Assistant	09.07.2018	Till date

Storekeeper

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. VikasPhore	Jr. Assistant	01.04.2017	08.08.2018
2.	Sh. Rakesh	Sr. Assistant	09.08.2018	25.02.2020
3.	Sh. Chaman Lal Sharma	Sr. Assistant	26.02.2020	Till date

BUDGET ALLOCATION AND EXPENDITURE FOR THE PERIOD 2017-18, 2018-19, 2019-20.

(Fig. in Rupees in thousands)

YEAR	Revenue			Capital		
	BUDGET ALLOTTED		EXPENDITURE	BUDGET ALLOTTED		EXPENDITURE
	BE	RE		BE	RE	
2017 - 2018	1,49,000	60,300 50,300 (Modified)	36,836 (An amount of Rs. 19415 was surrendered over RE vide letter dated 09.03.2018)	-	-	-
2018 - 2019	1,50,250	1,37,350 1,15,550 (Modified)	96,962 (An amount of Rs. 24,105 was surrendered over RE vide letter dated 01.03.2019)	50	50	0
2019 - 2020	195150	129,200	119997 (An amount of Rs. 8320 was surrendered over RE vide letter dated 16.03.2020)	100	0	0

Statutory Audit:-

Statutory audit of **Department of Delhi Archives, 18-A, Satsang Vihar Marg, New Delhi** has been conducted upto 31/03/2014 by AG (Audit) Delhi.



Vacancy Position as on 31.03.2020

group	Sanctioned	Filled BY Regular	Vacant
A	1	-	1
B	11	7	4
C	35	13	22
total	47	20	27

Maintanance of Records:-

The maintenance of records of **Department of Delhi Archives, 18-A, Satsang Vihar Marg, New Delhi** for the period 01.04.2017 to 31.03.2020 was found satisfactory subject of observations made in current audit report and in test audit note.

Part I**Old Audit Report**

There were 20 audit paras involving recoveries of Rs. 388537/- Department has replied for some of the outstanding paras, hence 04 paras, 02 part paras and recovery of Rs. 55623/- were settled and remaining 16 paras having recovery of Rs. 332914/- have been incorporated in the current audit report as part I.

S.No	Year	Total Para's + TAN	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	1996-97	02	01	2	1 (Para no. 1)
2	2006-07	05	01	6	4 (Para no. 3,4,5 & 7)
3	2008-10	05	01	5	4 (Para no. 1,2,3,4)
4.	2010-17	08	01 + 02 part	2 fully settled and 1 & 3 partly settled	7 (Para no. 1,3,4,5,6,7,8)
	Total	20	04 Fully 02 Partly		

(B) Details of Old Recovery- :Rs. 55,623/-

S.N o.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	Para no.	Amount
1	1996-97	2964/-	0	Nil	1	2964/-
2	2006-07	290/-	6	290	0	Nil
3	2008-10	Nil	0	Nil	NA	NA
4.	2010-17	385283/-	1	1955/-	1,3 and 4	329950/-
			2	11366/-		
			3	42012/-		
				55333/-		
	Total	388537/-		55623/-	Total to be recovered	332914/-

PART -II**CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2017 – 03/2020**

During the course of current audit, 19 audit memos involving recovery of Rs.7411269/- were issued, out of which 07 were settled after seeing reply / compliance and remaining 12 audit memos highlighting various irregularities/short recoveries to the tune of Rs.7410249/- were converted into 08 paras and 04 TANs.



Details of Current Recovery (Audit period 01.04.2017 – 31.03.2020)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
05	1020/-	1020/-	Nil
13	7410249/-	Nil	7410249/-
TOTAL	Rs.7411269/-	1020/-	Rs.7410249/-

The internal audit report has been prepared on the basis of information furnished and made available by of **Department of Delhi Archives, 18-A, Satsang Vihar Marg, New Delhi**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

All the audit memos and draft audit report pertaining to the internal audit of accounts for the years 2017-18 to 2019-20 has been discussed with the HOO, **Department of Delhi Archives, 18-A, Satsang Vihar Marg, New Delhi**

Subject to the remarks in the Inspection Report, the general condition of accounts was found to be satisfactory subject to the irregularities pointed out in the current and previous outstanding audit paras.

The audit was done purely on test check basis. The shortcomings pointed out are only illustrative and not exhaustive, it is only indicating to the auditee unit to investigate further in detail and take corrective steps in respect of all its related aspects.

The inspection report has been prepared on the basis of information furnished and made available by the HOO, **Department of Delhi Archives, 18-A, Satsang Vihar Marg, New Delhi** for the period 01.04.2017 to 31.03.2020, While all due care will be made in the preparation of the report to be as authentic as possible, the office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.



(Santosh Sharma)
Inspecting Audit Officer
Audit Party No. 33

PART-I
OLD AUDIT REPORT
(1996-2017)

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PARAT PART - I Para-01
~~P-1~~

No. 1 (Ref. Memo No. 1 Dt. 22.10.97)

Sub. PARAT

Income Tax.

While checking the income statement for the year 1996-97, it has been observed that Income Tax is less deducted in r/o the following officers/officials as per detailed given under.

1. Sh. Satpal, Head Clerk.

Gross Income	Rs. 82122/-
Less Rent	Rs. 5400/- insted of Rs.13650/-
	<u>Rs. 76722/-</u>
Less S.D.	Rs. 15000/-
Taxable Income	Rs. 61722/- Say Rs. 61720/-

<u>Savings</u>	<u>Income Tax</u>
Rs. 2760/-	Rs. 3516/-
	Less Rebate 552/-
Rebat Rs. 552/-	Rs. 2964/- To be recovered

Note : 1. Total arrear received Rs. 12561/- but taken into Gross Income Rs. 2676/-only.

2. H.R.A. rebate admissible upto Rs.5400/-only.

The amount as detected ^{above} ~~same~~ may be got recovered from the official after due verification under intimation to audit.

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PARA 2

(Ref. Memo No. 4 dt. 23.10.97)

T.R. 5 (Receipt Book) A/c.

On scrutiny of the Cash Book and other relevant records it has been observed that the Deptt. is using the T.R. 5 Receipt Book purchased from the local market instead of Govt. Receipt Book issued from Govt. of India. This is clear violating the financial Rule. This objection has already high lighted by the D.A.C.R. in their audit report but nothing has been done so far.

Reasons for not maintaining the Receipt Book as per the provision given in the financial Rules be intimated to Audit.

PART I

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Settled.

Sanku Chaur
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~~CURRENT REPORT 2006-07~~
~~PART-II~~

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2006-07

Para No. ~~01~~

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(Ref. Memo No. 12)

PARA 3

C.E.

Subject: Wasteful expenditure amounting to Rs.16,00,560.00 on purchase of file covers and file boards.

Scrutiny of records revealed that during audit period it was decided by department to change the old file covers of all records prescribed in the stack area of Delhi Archives. For meeting the said objective, quotation were called for and it was clearly mentioned that 'Supplier shall also have to replace the whole file covers with new ones and write thereon the details of old file' by employing his own labour. But, the deptt invited quotations by bifurcating the work i.e. separate rates for file covers, file boards and separate rates for replacement of file covers.

The work for meeting the objective referred above was awarded to M/s. Seagulls and they were paid an amount to the tune of Rs. 16,00,560/- for 1,25,0000 file covers and 1 lakh file boards but till date he has not performed the work of replacing file covers and writing details on it employing his own labour which has defeated the very purpose of incurring such a expenditure. Moreover, it has also been observed by Audit that till date the department has not approached M/s Seagulls to initiate and complete the entrusted work.

If the department had adopted any measure to safe guard the interest of Govt. and had incorporated the clause of security deposit and stop payment in case of incomplete work, the supplier would have been forced to complete the work and purpose of expenditure would not have been defeated. The responsibility for such ~~an information~~ expenditure amounting to Rs.16,00,560.00 may be fixed and appropriate action may be initiated against the officers found ~~responsible~~ within a period of 3 months.

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Para No. 03

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(Ref. Memo No. 14)

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Subject: Purchases of Library Books.

PARA 4

Scrutiny of purchase file of Library books revealed that during 2006-07 an expenditure amounting Rs. 2,52,527/- was incurred on procurement of Library books as detailed below :

<u>Bill No. / Date</u>	<u>Name of Book Sellers</u>	<u>Amount</u>
104/3.10.06	M/s Ankur Book Distributors	1,98,401/-
211/7.3.07	-do-	18,170/-
218/9.3.07	-do-	545/-
245/28.3.07	-do-	14650/-
210/7.3.07	M/s North India Publishers	11611/-
212/7.3.07	Welworth International	9150/-
Total		Rs.2,52,527/-

15% Disc.
15% discount

The department had invited books for approval from selected two /three book sellers and certain books were recommended by member of Purchase Committee or Higher Authorities. Though in the purchases ranging from Rs. 500 – 18000/- , 15% discount was availed but vide bill No. 104 dated 3.10.06 (referred above) amounting to Rs. 1,98,401/- M/s Ankur Book Distributor had been given only 10% discount in the same financial year. Availing less discount needs clarification from one of the vendors. — needs clarification.

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Para No

Subject:

Inadequate performance of Department

(Ref. Memo No. 11. Dated 17th Oct. 07)

Deptt. of Delhi Archives was established in the year 1972 with the sole aim to preserve the rich cultural heritage of Delhi and it relates to survey, acquisition and proper preservation of cultural heritage of Delhi in the shape of documents, manuscript, rare book, maps and other records for the administrative use as well for historical research purposes. It also provide preservation, maintenance and servicing of all more than 25 years records of permanent nature belonging to the Deptt. of Govt. of NCT of Delhi.

In this regard, it has been observed that the department could not achieve most of the targets for it was set up as detailed below:

1. During Audit period, survey of 04 departments was conducted to select more than 25 years old record of permanent nature, belonging to offices/departments of Govt. of NCT of Delhi which needs to be enhanced. In Annual Plan it was also proposed to carry out surveys at Haryana, Rajasthan and Himachal Pradesh to obtain documents of Delhi's interest but nothing has been done in this regard.
2. During Audit period, record of only two offices i.e. D.C (North) and D.C. (Central) was acquired for preservation which needs to be enhanced.
3. No record from private sources for safe custody and preparing the reference media thereof was accepted during Audit period.
4. It was proposed to take up a systematic programme for conducting special training in record management, Archives Administration and repair and rehabilitation of record for the officials working in the various departmental record rooms of Govt. of NCT of Delhi but no such training was conducted during 2006-2007.
5. Only two exhibitions were organized during the last five years to promote awareness about the cultural heritage of Delhi as well as of the department through print and as well as electronic media for more participation of scholars.
6. During Audit period, 39 No. of scholars visited the department for enhancing their knowledge in the field of the search of history and evaluation. The department had not made efforts for promotion of research by attracting scholars.

In the light of above, functioning of the department may be streamlined under intimation to Audit so that the very purpose of creating the department is achieved.

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PARAG
Ref.: Memo No.10

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Service Book

Para No. 5

From the service book of Sh. Man Chand, it is noticed that he had been on E.O.L. as per details given in the sheet attached herewith which is more than 30 days, as such the period should have been added while granting the increment but the same has been paid w.e.f. 1.10.2006 from the due date of the increment. As such following recovery may be made from his salary bills under intimation to the Directorate of Audit.

B.P.	60=00
D.P.	30=00
D.A.	28=00
HRA	27=00

Total Rs. 145=00

w.e.f. 1.10.2006 to 30.11.2006 @ 145/- per month i.e. total Amount Rs.290/-

Such type of other cases may also be reviewed at the level of department and recovery may be calculated at their own end and be effected accordingly under intimation to the audit.

Recovery
ventured here
sent vide bill
no of dates 16/12
11/07/07-33

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(24) (45)

(9) (15)

(3)
(PARA 7)

Page No.

(7)

P-7

Para: 06

Para No.6 (Ref AM No./dt. 510.2007) dt. 18.10.2007

Subject: Non-Production / Non-maintenance of records

The following registers/records are not being maintained by this office which may be shown to next audit:-

1. Spouse information
2. Log book and petrol book of Vehicle No.7060
- ~~3. GPF Broadsheet of Gr. 'D' Employees~~
4. Conveyance Registers
5. TR-5 Account Register
- ~~6. Overtime Allowance Register~~

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Part-II

Current audit report of Department of Delhi Archives for the year
2008-10

PARA 8 (6) P-8

Reference Memo No.8 dated 5/5/2010

Para-I **Non-receipt of grant from National Archives of India.**

NAI provides assistance to State/UT Administration under CFA Scheme for development activities and for preservation/conservation/repair/microfilming etc. of public records/manuscripts/rare books i.e. printed publications only. The maximum limit of financial assistance under the Scheme is Rs.10 lacs for State Archives which is provided in the ratio of 75:25 i.e. the central share being 75% and that of State Government/UT Administrations share is 25% in a financial year.

Scrutiny of records reveal that the deptt. has avialed said grant from NAI during 2005-06 (March, 06) only which was utilized during 2006-07 and conservation of 13410 folios was done incurring total expenditure of Rs.529031 (25% share by Delhi Govt.). Thereafter no such grant was received by the deptt. for the period 2006-07 to 2009-10 due to non submission of utilization certificate though deptt. had incurred an expenditure amounting to Rs.204 lacs during this period as detailed below :

Conservation	-	Rs.20 lacs
Microfilming	-	Rs.22 lacs
Purchase of Compactors	-	Rs162 lacs
	-	-----
Total		Rs204 lacs

Directorate of Audit, Govt. of NCT of Delhi has already advised the deptt. vide letter dt. 19.08.08 to approach the AGCR to obtain the utilization certificate but till date deptt. could not obtain the utilization certificate.

As the maximum limit of assistance under the scheme is Rs.10 lacs per year, audit is of the view that if the said grant would have been received from NAI, approximate 1,00,000 more folios could be conserved till date. The matter may be viewed by the higher authorities and steps may be initiated to avail grant from NAI under intimation to audit.

PARA 9 (7) P-9

Reference Memo No.3 dated 27/4/2010

Para-2 **Non Operative Reprographic Unit**

Scrutiny of record reveals that Reprographic Unit was set up in 1980s for micro-filming of permanent nature of records in order to save its contents for longer period for research as well as ensuring the safety of the original from mishandling and dissemination of information. For this purpose, a camera amounting to Rs.1.82 lakhs and micro-processor

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amounting to Rs.3,12,700/- was purchased which is non operative since 2001. Further one Asstt. Micrographist, Xerox Operator and Dark Room Attendant are deputed in the said unit . It has been observed by audit that work of micro-filming and digitalization is being done by the deptt. on out-sourcing. and during 2006-07 to 2009-10 an amount to the tune of Rs.21,97,189/- has been incurred on digitalization and micro-filming of approx. 5.57 lakhs papers whereas the reprographic unit has converted only 2500 (approx.) pages into micro-films during last five years. The fact may be brought to the notice of higher authorities and efforts may be initiated to make the unit functional/operative under intimation to audit so that it fulfils objective for which it was set up.

PARA-10
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P-10

Reference Memo No.3 dated 27/4/2010

Para-3 : Performance of Department.

Deptt. of Delhi Archives was established in the year 1972 with the sole aim to preserve the rich cultural heritage of Delhi and it relates to survey, acquisition and proper preservation of cultural heritage of Delhi in the shape of docuemnts, manuscript, rare book, maps and other records for the administrative use as well for historical research purposes. It also provide preservation, maintenance and servicing of all more than 25 years records of permanent nature belonging to the Deptt. of Govt. of NCT of Delhi.

In this regard it has been observed that the department could not achieve most of the targets for it was set up as detailed below :-

1. Survey, Listing & Acquisition of Record.

Main function of deptt. is conducting survey, listing & acquisition of records (more than 25 yrs. Old) belonging to the departments of Govt. of NCT of Delhi but during last five years survey of only one Deptt. i.e. Education (Coordination Cell) was conducted, records of Gandhi Pratinidhi Sabha (only one deptt.) were listed and records of Sub Registrar - I, II & III only were acquired by the deptt. As per information provided by the department total number of records available in department as on May, 10 is as under.

1.	Files	1,22,218
2.	Jail Registers	1,747
3.	Gazettes	5,000
4.	SR Office Records	6,676
5.	Manuscripts	300
6.	Library Books & Reports	10,000
7.	Maps	533
8.	Photographs & Negatives	3,458

Above figures are same as provided to AGCR during May-08, which shows that department has neither surveyed any department nor acquire records for conservation during last 2 years.

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2. Survey of Other States.

Apart from survey and listing of documents of daily's interest for obtaining micro-filming copies thereof deptt. had to carry out surveys at Haryana , Rajasthan and Himachal Pradesh also but as per reply submitted by the deptt. no such survey has been conducted during last five years.

3. Acquisition of records from Private Custody

As per Plan Scheme deptt. has to acquire historical manuscripts, documents, paintings, maps, sanads and rare books etc. dating back to Mughal Period available in Private Custody but as on date the deptt. is having only 145 collections in the Private Archives Section.

4. Archival Awareness Programme

With a view to focus public attention on the importance of archives deptt. have to organize archival awareness programme such as training and seminars but during last five years the deptt. has organized only three exhibitions and two tour programmes. No exhibition was conducted by the department during 2006-07 & 2009-10.

5. Details of Professional Expertise

Deptt. had to extend professional expertise to institutions by deputing officers to deliver lecture/conducting workshop on management etc. but during last five years nothing has been done in this regard.

6. Conservation, Digitalization and Micro-filming of Records.

This main function of deptt. is being done on out-source basis and a considerable amount of Rs.42 lakhs has been incurred on this activity. During last five years micro-filming of only 2500 pages has been done by deptt. at its own and conservation unit of the deptt. is performing the function of binding only.

7. Visit of Research Scholars

During last five years only 1427 scholars have visited the deptt. for their queries. The department has to make more efforts for promotion of scholars.

8. Training conducted for officials of various Departmental Record Rooms

It was proposed to take up a systematic programme for conducting special training in record management, Archives Administration and repair and rehabilitation of record for the officials working in the various departmental record rooms of Govt. of NCT of Delhi but no such training was conducted during last five years.

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9. Listing of documents for conservation

The main function of department is to conserve the documents lying with them and the said work is being carried out on out sourcing but it has been observed that the department is not having any proper procedure to list the documents for conservation by way of its expected life span so that no record shall lost its life before conservation. A proper system should be implement, to list the documents so that documents in brittle condition are conserved on priority basis.

In the light of the above, functioning of the deptt. may be streamlined under intimation to audit so that the very purpose of creating the department is achieved.

PARA 4
Reference Memo No.11 dated 6/5/2010

Para-4 : Huge savings under Budget

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are forseen without waiting till the end of the financial year. Scrutiny of record of Department of Delhi Archives revealed that during audit period huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Head of Account	Budget Allotted	Expdr. Incurred	Savings	Savings%
2008-09				
2205				
H.1(1)(1)(1) Salary	96,00,000	70,25,577	25,74,423	27%
H.1(1)(1)(3) DTE	30,000	NIL	30,000	100%
H.1(1)(1)(11) IT	30,000	NIL	30,000	100%
H.1(1)(1)(10) Medical	3,00,000	2,14,444	85,556	29%
H.1(1)(1)(11)IT (Plan)	2,18,000	1,62,486	55,514	25%
2009-10				
2205(N.Plan)				
H.1(1)(1)(3) DTE	15,000	3,970	11,030	74%
H.1(1)(1)(4) OE	1,35,00,000	1,20,47,617	14,52,383	11%

Details of surrender of savings was asked for vide said memo but reply of deptt. is still awaited. Reasons for above irregularity may be clarified to audit.

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Reference Memo No.7 dated 3/5/2010

PARA 12

Para-5 : Annual Increment

As per the 6th pay commission pay rules, the annual increment will be 3% of the total pay in the running pay band and corresponding grade by rounded off to next multiple of 10. Whole rounding off, paise should be ignored but any amount of rupee should be rounded off to next multiple of 10.

On scrutiny of records of Deptt. of Delhi Archives reveals that following cases the above rule has not been followed instead of ignoring the paise same has been rounded off to next multiple of 10 which is irregular:-

vide 28/8/84 - received
 Remuneration no 28/4/86
 sent to Deptt. of Delhi Archives

Sr. No.	Name & Designation	Period	Actual pay should be	Pay Drawn
1.	Sh. Devender Kumar, Dark Room Attendent	1/7/06 ✓	6800/-	6810/-
		1/7/07	7060/-	7070/-
		1/7/08	7330/-	7340/-
		1/7/09	7610	7620/-
3.	Sh. N.K.Srivastava, Xerox Operator	1/7/07 ✓	13680/-	13690/-
		1/7/08	14220/-	14230/-
		1/7/09	14780/-	14790/-
3.	Sh. Sanjay Kumar Garg, Asstt. Archivist	1/7/06	13680/-	13690/-
		1/7/07	14220/-	14230/-
		1/7/08	14780/-	14790/-
		1/7/09	15350/-	15360/-

Hence Department may review the above cases and pay may be regularized accordingly. Overpayment made till date may be recovered under intimation to Audit. Similar other cases may also be reviewed and action be taken accordingly.

(G.L. Prasad)
 IAO/AP-5

Am't Recd
 601/-
 487/-
 596/-
 1684/-

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PART II

CURRENT AUDIT REPORT

(For the period 2002 to 2017)

PARA 1 : Recovery on account of wrong fixation of pay Rs 169962.

(Reference Memo No5&14 Dated:27.02.2018& 06/03/2018)

On scrutiny and test check of Service Book of following officials, It has been observed that while allowing annual increments of pay, the pay of the these incumbents was fixed incorrectly as given below:-

PAY BAND -2 RS 9300-34800 GRADE PAY RS 4600

Name and designation	Date	Pay plus Grade pay fixed by the Department(In Rs.)	Pay plus Grade pay to be fixed as per audit(In Rs.)	Recovery up to 31/12/2015(In Rs.)
S K Garg, Archivist	01/07/2006	13690+4200	13680+4200	1745 ✓
	01/07/2007	14230+4200	14220+4200	(Due and drawn statement attached)
	01/07/2008	14790+4200	14780+4200	
	01/08/2008	15360+4600	15350+4600	
	01/07/2009	15960+4600	15950+4600	
	01/07/2010	16580+4600	16570+4600	
	1/7/2011	17220+4600	17210+4600	
	1/7/2012	17880+4600	17870+4600	
	1/7/2013	18560+4600	18550+4600	
	1/7/2014	19260+4600	19250+4600	
1/7/2015	19980+4600	19970+4600		
MakurChand Mehto	1/7/2012	8590+1900	8580+1900	210 (Due and drawn statement attached)
Total				1955

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Partly settled.
Received - 1955
of Rs 168007

Received & deposited
Ch no 05
dt 9/7/2020

Received
Serial
Bill no 161
dt 20.12.18

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B. On scrutiny and test check of Service Book of Smt Sarla Rani, Steno. It is observed while working in the Office of District Magistrate (South) Smt Sarla Rani had got her pay stepped up with respect to her junior Smt Sangeeta Kukreja, Steno. vide Order No F 11/DC(S)/GA/2013-14/577-60 dated 19/07/2016. However instead of granting the benefit of stepping up of pay w.e.f. 1/02/2006 the pay of Smt Sarla Rani Steno has been wrongly stepped up w.e.f 1/1/2006 instead of 01/02/2006. Further consequent upon her stepping up she, as well as Smt Sangeeta Kukreja, Steno were entitled to draw their next increment w.e.f. 01/07/2007 instead of 1/7/2006 as they had not completed a minimum of six months of service as on 01/07/2006 but they as well as Smt Sangeeta Kukreja, steno have been wrongly granted the next annual w.e.f. 01/07/2006 instead of 01/07/2007. The details are as under:-

PAY BAND -2 RS 9300-34800 GRADE PAY RS 5400

Name and designation	Date	Pay plus Grade pay fixed by the Department (In Rs.)	Pay plus Grade pay fixed as per audit(In Rs.)	Recovery w.e.f. to
				01/01/2006 to 31/12/2015
	01/01/2006	13860+4600	12190+4600 (w.e.f. 01/01/2016)	Rupees 168007/- (Calculation Sheet attached)
	01/02/2016	13860+4600	13860+4600	
Sarla Rani, Steno Grade II	01/07/2006	14420+4600	13860+4600	
	01/07/2007	14990+4600	14420+4600	
	01/07/2008	15580+4600	14990+4600	
	01/09/2008	16190+4800(MACP wef 01/09/2008)	15580+4800	
	01/07/2009	16820+4800	16200+4800	
	01/07/2010	17470+4800	16830+4800	
	01/07/2011	18140+4600	17480+4800	
	01/07/2012	18830+4800	18150+4800	

hr

	01/07/2013	19540+4800	18840-4800
	01/07/2014	20270+4800	19550-4800
	01/07/2015	21030+4800	20280+4800
	01/01/2016	68000	66000
	01/07/2016	70000	68000
	01/07/2017	72100	70000

HOS may ensure that the recovery of 169962(1955+168007/-) is made from the concerned employee after due verification of facts and records. Other similar cases may also be examined for the audit period.

ME

Due Drawn statement of Shri S K Garg

Month	DUE			Drawn			Recovery			
	Basic Pay	Grade Pay	DA	Basic Pay	Grade Pay	DA	Basic Pay	Grade Pay	DA	Total
7/1/2006	13680	4200	358	18238	4200	358	18248	0	0	-10
8/1/2006	13680	4200	358	18238	4200	358	18248	0	0	-10
9/1/2006	13680	4200	358	18238	4200	358	18248	0	0	-10
10/1/2006	13680	4200	358	18238	4200	358	18248	0	0	-10
11/1/2006	13680	4200	358	18238	4200	358	18248	0	0	-10
12/1/2006	13680	4200	358	18238	4200	358	18248	0	0	-10
1/1/2007	13680	4200	1073	18953	4200	1073	18963	0	0	-10
2/1/2007	13680	4200	1073	18953	4200	1073	18963	0	0	-10
3/1/2007	13680	4200	1073	18953	4200	1073	18963	0	0	-10
4/1/2007	13680	4200	1073	18953	4200	1073	18963	0	0	-10
5/1/2007	13680	4200	1073	18953	4200	1073	18963	0	0	-10
6/1/2007	13680	4200	1073	18953	4200	1073	18963	0	0	-10
7/1/2007	14220	4200	1658	20078	4200	1659	20089	0	-1	-11
8/1/2007	14220	4200	1658	20078	4200	1659	20089	0	-1	-11
9/1/2007	14220	4200	1658	20078	4200	1659	20089	0	-1	-11
10/1/2007	14220	4200	1658	20078	4200	1659	20089	0	-1	-11
11/1/2007	14220	4200	1658	20078	4200	1659	20089	0	-1	-11
12/1/2007	14220	4200	1658	20078	4200	1659	20089	0	-1	-11
1/1/2008	14220	4200	2210	20630	4200	2212	20642	0	-2	-12
2/1/2008	14220	4200	2210	20630	4200	2212	20642	0	-2	-12
3/1/2008	14220	4200	2210	20630	4200	2212	20642	0	-2	-12
4/1/2008	14220	4200	2210	20630	4200	2212	20642	0	-2	-12
5/1/2008	14220	4200	2210	20630	4200	2212	20642	0	-2	-12
6/1/2008	14220	4200	2210	20630	4200	2212	20642	0	-2	-12
7/30/2008	14780	4200	3037	22017	4200	3038	22028	0	-1	-11
7/31/2008	495	148	103	746	148	103	746	0	0	0
8/1/2008	15350	4600	3192	23142	4600	3194	23154	0	-2	-12
9/1/2008	15350	4600	3192	23142	4600	3194	23154	0	-2	-12
10/1/2008	15350	4600	3192	23142	4600	3194	23154	0	-2	-12
11/1/2008	15350	4600	3192	23142	4600	3194	23154	0	-2	-12

12/1/2008	15350	4600	3192	23142	15360	4600	3194	23154	-10	0	-2	-12
1/1/2009	15350	4600	4389	24339	15360	4600	4391	24351	-10	0	-2	-12
2/1/2009	15350	4600	4389	24339	15360	4600	4391	24351	-10	0	-2	-12
3/1/2009	15350	4600	4389	24339	15360	4600	4391	24351	-10	0	-2	-12
4/1/2009	15350	4600	4389	24339	15360	4600	4391	24351	-10	0	-2	-12
5/1/2009	15350	4600	4389	24339	15360	4600	4391	24351	-10	0	-2	-12
6/1/2009	15350	4600	4389	24339	15360	4600	4391	24351	-10	0	-2	-12
7/1/2009	15950	4600	5549	26099	15960	4600	5551	26111	-10	0	-2	-12
8/1/2009	15950	4600	5549	26099	15960	4600	5551	26111	-10	0	-2	-12
9/1/2009	15950	4600	5549	26099	15960	4600	5551	26111	-10	0	-2	-12
10/1/2009	15950	4600	5549	26099	15960	4600	5551	26111	-10	0	-2	-12
11/1/2009	15950	4600	5549	26099	15960	4600	5551	26111	-10	0	-2	-12
12/1/2009	15950	4600	5549	26099	15960	4600	5551	26111	-10	0	-2	-12
1/1/2010	15950	4600	7193	27743	15960	4600	7196	27756	-10	0	-3	-13
2/1/2010	15950	4600	7193	27743	15960	4600	7196	27756	-10	0	-3	-13
3/1/2010	15950	4600	7193	27743	15960	4600	7196	27756	-10	0	-3	-13
4/1/2010	15950	4600	7193	27743	15960	4600	7196	27756	-10	0	-3	-13
5/1/2010	15950	4600	7193	27743	15960	4600	7196	27756	-10	0	-3	-13
6/1/2010	15950	4600	7193	27743	15960	4600	7196	27756	-10	0	-3	-13
7/1/2010	16570	4600	9527	30697	16580	4600	9531	30711	-10	0	-4	-14
8/1/2010	16570	4600	9527	30697	16580	4600	9531	30711	-10	0	-4	-14
9/1/2010	16570	4600	9527	30697	16580	4600	9531	30711	-10	0	-4	-14
10/1/2010	16570	4600	9527	30697	16580	4600	9531	30711	-10	0	-4	-14
11/1/2010	16570	4600	9527	30697	16580	4600	9531	30711	-10	0	-4	-14
12/1/2010	16570	4600	9527	30697	16580	4600	9531	30711	-10	0	-4	-14
1/1/2011	16570	4600	10797	31967	16580	4600	10802	31982	-10	0	-5	-15
2/1/2011	16570	4600	10797	31967	16580	4600	10802	31982	-10	0	-5	-15
3/1/2011	16570	4600	10797	31967	16580	4600	10802	31982	-10	0	-5	-15
4/1/2011	16570	4600	10797	31967	16580	4600	10802	31982	-10	0	-5	-15
5/1/2011	16570	4600	10797	31967	16580	4600	10802	31982	-10	0	-5	-15
6/1/2011	16570	4600	10797	31967	16580	4600	10802	31982	-10	0	-5	-15
7/1/2011	17210	4600	12650	34460	17220	4600	12656	34476	-10	0	-6	-16
8/1/2011	17210	4600	12650	34460	17220	4600	12656	34476	-10	0	-6	-16

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9/1/2011	17210	4600	12650	34460	17220	4600	12656	34476	-10	0	-6	-16
10/1/2011	17210	4600	12650	34460	17220	4600	12656	34476	-10	0	-6	-16
11/1/2011	17210	4600	12650	34460	17220	4600	12656	34476	-10	0	-6	-16
12/1/2011	17210	4600	12650	34460	17220	4600	12656	34476	-10	0	-6	-16
1/1/2012	17210	4600	14177	35987	17220	4600	14183	36003	-10	0	-6	-16
2/1/2012	17210	4600	14177	35987	17220	4600	14183	36003	-10	0	-6	-16
3/1/2012	17210	4600	14177	35987	17220	4600	14183	36003	-10	0	-6	-16
4/1/2012	17210	4600	14177	35987	17220	4600	14183	36003	-10	0	-6	-16
5/1/2012	17210	4600	14177	35987	17220	4600	14183	36003	-10	0	-6	-16
6/1/2012	17210	4600	14177	35987	17220	4600	14183	36003	-10	0	-6	-16
7/1/2012	17870	4600	16178	38648	17880	4600	16186	38666	-10	0	-8	-18
8/1/2012	17870	4600	16178	38648	17880	4600	16186	38666	-10	0	-8	-18
9/1/2012	17870	4600	16178	38648	17880	4600	16186	38666	-10	0	-8	-18
10/1/2012	17870	4600	16178	38648	17880	4600	16186	38666	-10	0	-8	-18
11/1/2012	17870	4600	16178	38648	17880	4600	16186	38666	-10	0	-8	-18
12/1/2012	17870	4600	16178	38648	17880	4600	16186	38666	-10	0	-8	-18
1/1/2013	17870	4600	17976	40446	17880	4600	17984	40464	-10	0	-8	-18
2/1/2013	17870	4600	17976	40446	17880	4600	17984	40464	-10	0	-8	-18
3/1/2013	17870	4600	17976	40446	17880	4600	17984	40464	-10	0	-8	-18
4/1/2013	17870	4600	17976	40446	17880	4600	17984	40464	-10	0	-8	-18
5/1/2013	17870	4600	17976	40446	17880	4600	17984	40464	-10	0	-8	-18
6/1/2013	17870	4600	17976	40446	17880	4600	17984	40464	-10	0	-8	-18
7/1/2013	18550	4600	20835	43985	18560	4600	20844	44004	-10	0	-9	-19
8/1/2013	18550	4600	20835	43985	18560	4600	20844	44004	-10	0	-9	-19
9/1/2013	18550	4600	20835	43985	18560	4600	20844	44004	-10	0	-9	-19
10/1/2013	18550	4600	20835	43985	18560	4600	20844	44004	-10	0	-9	-19
11/1/2013	18550	4600	20835	43985	18560	4600	20844	44004	-10	0	-9	-19
12/1/2013	18550	4600	20835	43985	18560	4600	20844	44004	-10	0	-9	-19
1/1/2014	18550	4600	23150	46300	18560	4600	23160	46320	-10	0	-10	-20
2/1/2014	18550	4600	23150	46300	18560	4600	23160	46320	-10	0	-10	-20
3/1/2014	18550	4600	23150	46300	18560	4600	23160	46320	-10	0	-10	-20
4/1/2014	18550	4600	23150	46300	18560	4600	23160	46320	-10	0	-10	-20
5/1/2014	18550	4600	23150	46300	18560	4600	23160	46320	-10	0	-10	-20

6/1/2014	18550	4600	23150	46300	18560	4600	23160	46320	-10	0	-10	-20
7/1/2014	19250	4600	25520	49370	19260	4600	25530	49390	-10	0	-10	-20
8/1/2014	19250	4600	25520	49370	19260	4600	25530	49390	-10	0	-10	-20
9/1/2014	19250	4600	25520	49370	19260	4600	25530	49390	-10	0	-10	-20
10/1/2014	19250	4600	25520	49370	19260	4600	25530	49390	-10	0	-10	-20
11/1/2014	19250	4600	25520	49370	19260	4600	25530	49390	-10	0	-10	-20
12/1/2014	19250	4600	25520	49370	19260	4600	25530	49390	-10	0	-10	-20
1/1/2015	19250	4600	26951	50801	19260	4600	26962	50822	-10	0	-11	-21
2/1/2015	19250	4600	26951	50801	19260	4600	26962	50822	-10	0	-11	-21
3/1/2015	19250	4600	26951	50801	19260	4600	26962	50822	-10	0	-11	-21
4/1/2015	19250	4600	26951	50801	19260	4600	26962	50822	-10	0	-11	-21
5/1/2015	19250	4600	26951	50801	19260	4600	26962	50822	-10	0	-11	-21
6/1/2015	19250	4600	26951	50801	19260	4600	26962	50822	-10	0	-11	-21
7/1/2015	19970	4600	29238	53808	19980	4600	29250	53830	-10	0	-12	-22
8/1/2015	19970	4600	29238	53808	19980	4600	29250	53830	-10	0	-12	-22
9/1/2015	19970	4600	29238	53808	19980	4600	29250	53830	-10	0	-12	-22
10/1/2015	19970	4600	29238	53808	19980	4600	29250	53830	-10	0	-12	-22
11/1/2015	19970	4600	29238	53808	19980	4600	29250	53830	-10	0	-12	-22
12/1/2015	19970	4600	29238	53808	19980	4600	29250	53830	-10	0	-12	-22
Total	1903545	514548	1395674	3813767	1904685	514548	1396279	3815512	-1140	0	-605	-1745

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Due Drawan statement of Shri MukarMehto

Month	DUE			Drawn			Recovery					
	Basic Pay	Grade Pay	DA	Total	Basic Pay	Grade Pay	DA	Total	Basic Pay	Grade Pay	DA	Total
7/1/2012	8580	1900	7546	18026	8590	1900	7553	18043	-10	0	-7	-17
8/1/2012	8580	1900	7546	18026	8590	1900	7553	18043	-10	0	-7	-17
9/1/2012	8580	1900	7546	18026	8590	1900	7553	18043	-10	0	-7	-17
10/1/2012	8580	1900	7546	18026	8590	1900	7553	18043	-10	0	-7	-17
11/1/2012	8580	1900	7546	18026	8590	1900	7553	18043	-10	0	-7	-17
12/1/2012	8580	1900	7546	18026	8590	1900	7553	18043	-10	0	-7	-17
1/1/2013	8580	1900	8384	18864	8590	1900	8392	18882	-10	0	-8	-18
2/1/2013	8580	1900	8384	18864	8590	1900	8392	18882	-10	0	-8	-18
3/1/2013	8580	1900	8384	18864	8590	1900	8392	18882	-10	0	-8	-18
4/1/2013	8580	1900	8384	18864	8590	1900	8392	18882	-10	0	-8	-18
5/1/2013	8580	1900	8384	18864	8590	1900	8392	18882	-10	0	-8	-18
6/1/2013	8580	1900	8384	18864	8590	1900	8392	18882	-10	0	-8	-18
Total	102960	22800	95580	221340	103080	22800	95670	221550	-120	0	-90	-210

Due Drawn statement of M/s Sarla ,steno (971-I)

Month	DRAWN				DUE				Recovery			
	Basic Pay	Grade Pay	DA	Total	Basic Pay	Grade Pay	DA	Total	Basic Pay	Grade Pay	DA	Total
1/1/2006	13860	4600	369	18829	12190	4600	336	17126	1670	0	0	1703
1/2/2006	13860	4600	369	18829	13860	4600	369	18829	0	0	0	0
1/3/2006	13860	4600	369	18829	13860	4600	369	18829	0	0	0	0
1/4/2006	13860	4600	369	18829	13860	4600	369	18829	0	0	0	0
1/5/2006	13860	4600	369	18829	13860	4600	369	18829	0	0	0	0
1/6/2006	13860	4600	369	18829	13860	4600	369	18829	0	0	0	0
7/1/2006	14420	4600	380	19400	13860	4600	369	18829	560	0	0	571
8/1/2006	14420	4600	380	19400	13860	4600	369	18829	560	0	0	571
9/1/2006	14420	4600	380	19400	13860	4600	369	18829	560	0	0	571
10/1/2006	14420	4600	380	19400	13860	4600	369	18829	560	0	0	571
11/1/2006	14420	4600	380	19400	13860	4600	369	18829	560	0	0	571
12/1/2006	14420	4600	380	19400	13860	4600	369	18829	560	0	0	571
1/1/2007	14420	4600	1141	20161	13860	4600	1108	19568	560	0	0	593
2/1/2007	14420	4600	1141	20161	13860	4600	1108	19568	560	0	0	593
3/1/2007	14420	4600	1141	20161	13860	4600	1108	19568	560	0	0	593
4/1/2007	14420	4600	1141	20161	13860	4600	1108	19568	560	0	0	593
5/1/2007	14420	4600	1141	20161	13860	4600	1108	19568	560	0	0	593
6/1/2007	14420	4600	1141	20161	13860	4600	1108	19568	560	0	0	593
7/1/2007	14990	4600	1763	21353	14420	4600	1712	20732	570	0	0	621
8/1/2007	14990	4600	1763	21353	14420	4600	1712	20732	570	0	0	621
9/1/2007	14990	4600	1763	21353	14420	4600	1712	20732	570	0	0	621
10/1/2007	14990	4600	1763	21353	14420	4600	1712	20732	570	0	0	621
11/1/2007	14990	4600	1763	21353	14420	4600	1712	20732	570	0	0	621
12/1/2007	14990	4600	1763	21353	14420	4600	1712	20732	570	0	0	621
1/1/2008	14990	4600	2351	21941	14420	4600	2282	21302	570	0	0	639
2/1/2008	14990	4600	2351	21941	14420	4600	2282	21302	570	0	0	639

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3/1/2008	14990	4600	2351	21941	14420	4600	2282	21302	570	0	69	639
4/1/2008	14990	4600	2351	21941	14420	4600	2282	21302	570	0	69	639
5/1/2008	14990	4600	2351	21941	14420	4600	2282	21302	570	0	69	639
6/1/2008	14990	4600	2351	21941	14420	4600	2282	21302	570	0	69	639
7/1/2008	15580	4600	3229	23409	14990	4600	3134	22724	590	0	95	685
8/1/2008	15580	4600	3229	23409	14990	4600	3134	22724	590	0	95	685
9/1/2008	16190	4800	3358	24348	15580	4800	3261	23641	610	0	97	707
10/1/2008	16190	4800	3358	24348	15580	4800	3261	23641	610	0	97	707
11/1/2008	16190	4800	3358	24348	15580	4800	3261	23641	610	0	97	707
12/1/2008	16190	4800	3358	24348	15580	4800	3261	23641	610	0	97	707
1/1/2009	16190	4800	4618	25608	15580	4800	4484	24864	610	0	134	744
2/1/2009	16190	4800	4618	25608	15580	4800	4484	24864	610	0	134	744
3/1/2009	16190	4800	4618	25608	15580	4800	4484	24864	610	0	134	744
4/1/2009	16190	4800	4618	25608	15580	4800	4484	24864	610	0	134	744
5/1/2009	16190	4800	4618	25608	15580	4800	4484	24864	610	0	134	744
6/1/2009	16190	4800	4618	25608	15580	4800	4484	24864	610	0	134	744
7/1/2009	16820	4800	5837	27457	16200	4800	5670	26670	620	0	167	787
8/1/2009	16820	4800	5837	27457	16200	4800	5670	26670	620	0	167	787
9/1/2009	16820	4800	5837	27457	16200	4800	5670	26670	620	0	167	787
10/1/2009	16820	4800	5837	27457	16200	4800	5670	26670	620	0	167	787
11/1/2009	16820	4800	5837	27457	16200	4800	5670	26670	620	0	167	787
12/1/2009	16820	4800	5837	27457	16200	4800	5670	26670	620	0	167	787
1/1/2010	16820	4800	7567	29187	16200	4800	7350	28350	620	0	217	837
2/1/2010	16820	4800	7567	29187	16200	4800	7350	28350	620	0	217	837
3/1/2010	16820	4800	7567	29187	16200	4800	7350	28350	620	0	217	837
4/1/2010	16820	4800	7567	29187	16200	4800	7350	28350	620	0	217	837
5/1/2010	16820	4800	7567	29187	16200	4800	7350	28350	620	0	217	837
6/1/2010	16820	4800	7567	29187	16200	4800	7350	28350	620	0	217	837
7/1/2010	17470	4800	10022	32292	16830	4800	9734	31364	640	0	288	928
8/1/2010	17470	4800	10022	32292	16830	4800	9734	31364	640	0	288	928
9/1/2010	17470	4800	10022	32292	16830	4800	9734	31364	640	0	288	928
10/1/2010	17470	4800	10022	32292	16830	4800	9734	31364	640	0	288	928
11/1/2010	17470	4800	10022	32292	16830	4800	9734	31364	640	0	288	928

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12/1/2010	17470	4800	10022	32292	16830	4800	9734	31364	640	0	288	928
1/1/2011	17470	4800	11358	33628	16830	4800	11031	32661	640	0	327	967
2/1/2011	17470	4800	11358	33628	16830	4800	11031	32661	640	0	327	967
3/1/2011	17470	4800	11358	33628	16830	4800	11031	32661	640	0	327	967
4/1/2011	17470	4800	11358	33628	16830	4800	11031	32661	640	0	327	967
5/1/2011	17470	4800	11358	33628	16830	4800	11031	32661	640	0	327	967
6/1/2011	17470	4800	11358	33628	16830	4800	11031	32661	640	0	327	967
7/1/2011	18140	4800	13305	36245	17480	4800	12922	35202	660	0	383	1043
8/1/2011	18140	4800	13305	36245	17480	4800	12922	35202	660	0	383	1043
9/1/2011	18140	4800	13305	36245	17480	4800	12922	35202	660	0	383	1043
10/1/2011	18140	4800	13305	36245	17480	4800	12922	35202	660	0	383	1043
11/1/2011	18140	4800	13305	36245	17480	4800	12922	35202	660	0	383	1043
12/1/2011	18140	4800	13305	36245	17480	4800	12922	35202	660	0	383	1043
1/1/2012	18140	4800	14911	37851	17480	4800	14482	36762	660	0	429	1089
2/1/2012	18140	4800	14911	37851	17480	4800	14482	36762	660	0	429	1089
3/1/2012	18140	4800	14911	37851	17480	4800	14482	36762	660	0	429	1089
4/1/2012	18140	4800	14911	37851	17480	4800	14482	36762	660	0	429	1089
5/1/2012	18140	4800	14911	37851	17480	4800	14482	36762	660	0	429	1089
6/1/2012	18140	4800	14911	37851	17480	4800	14482	36762	660	0	429	1089
7/1/2012	18830	4800	17014	40644	18150	4800	16524	39474	680	0	490	1170
8/1/2012	18830	4800	17014	40644	18150	4800	16524	39474	680	0	490	1170
9/1/2012	18830	4800	17014	40644	18150	4800	16524	39474	680	0	490	1170
10/1/2012	18830	4800	17014	40644	18150	4800	16524	39474	680	0	490	1170
11/1/2012	18830	4800	17014	40644	18150	4800	16524	39474	680	0	490	1170
12/1/2012	18830	4800	17014	40644	18150	4800	16524	39474	680	0	490	1170
1/1/2013	18830	4800	18904	42534	18150	4800	18360	41310	680	0	544	1224
2/1/2013	18830	4800	18904	42534	18150	4800	18360	41310	680	0	544	1224
3/1/2013	18830	4800	18904	42534	18150	4800	18360	41310	680	0	544	1224
4/1/2013	18830	4800	18904	42534	18150	4800	18360	41310	680	0	544	1224
5/1/2013	18830	4800	18904	42534	18150	4800	18360	41310	680	0	544	1224
6/1/2013	18830	4800	18904	42534	18150	4800	18360	41310	680	0	544	1224
7/1/2013	19540	4800	21906	46246	18840	4800	21276	44916	700	0	630	1330
8/1/2013	19540	4800	21906	46246	18840	4800	21276	44916	700	0	630	1330

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9/1/2013	19540	4800	21906	46246	18840	4800	21276	44916	700	0	630	1330
10/1/2013	19540	4800	21906	46246	18840	4800	21276	44916	700	0	630	1330
11/1/2013	19540	4800	21906	46246	18840	4800	21276	44916	700	0	630	1330
12/1/2013	19540	4800	21906	46246	18840	4800	21276	44916	700	0	630	1330
1/1/2014	19540	4800	24340	48680	18840	4800	23640	47280	700	0	700	1400
2/1/2014	19540	4800	24340	48680	18840	4800	23640	47280	700	0	700	1400
3/1/2014	19540	4800	24340	48680	18840	4800	23640	47280	700	0	700	1400
4/1/2014	19540	4800	24340	48680	18840	4800	23640	47280	700	0	700	1400
5/1/2014	19540	4800	24340	48680	18840	4800	23640	47280	700	0	700	1400
6/1/2014	19540	4800	24340	48680	18840	4800	23640	47280	700	0	700	1400
7/1/2014	20270	4800	26825	51895	19550	4800	26055	50405	720	0	770	1490
8/1/2014	20270	4800	26825	51895	19550	4800	26055	50405	720	0	770	1490
9/1/2014	20270	4800	26825	51895	19550	4800	26055	50405	720	0	770	1490
10/1/2014	20270	4800	26825	51895	19550	4800	26055	50405	720	0	770	1490
11/1/2014	20270	4800	26825	51895	19550	4800	26055	50405	720	0	770	1490
12/1/2014	20270	4800	26825	51895	19550	4800	26055	50405	720	0	770	1490
1/1/2015	20270	4800	28329	53399	19550	4800	27516	51866	720	0	813	1533
2/1/2015	20270	4800	28329	53399	19550	4800	27516	51866	720	0	813	1533
3/1/2015	20270	4800	28329	53399	19550	4800	27516	51866	720	0	813	1533
4/1/2015	20270	4800	28329	53399	19550	4800	27516	51866	720	0	813	1533
5/1/2015	20270	4800	28329	53399	19550	4800	27516	51866	720	0	813	1533
6/1/2015	20270	4800	28329	53399	19550	4800	27516	51866	720	0	813	1533
7/1/2015	21030	4800	30738	56568	20280	4800	29845	54925	750	0	893	1643
8/1/2015	21030	4800	30738	56568	20280	4800	29845	54925	750	0	893	1643
9/1/2015	21030	4800	30738	56568	20280	4800	29845	54925	750	0	893	1643
10/1/2015	21030	4800	30738	56568	20280	4800	29845	54925	750	0	893	1643
11/1/2015	21030	4800	30738	56568	20280	4800	29845	54925	750	0	893	1643
12/1/2015	21030	4800	30738	56568	20280	4800	29845	54925	750	0	893	1643
1/1/2016	68000	4800	0	72800	66000	4800	0	70800	2000	0	0	2000
2/1/2016	68000	4800	0	72800	66000	4800	0	70800	2000	0	0	2000
3/1/2016	68000	4800	0	72800	66000	4800	0	70800	2000	0	0	2000
4/1/2016	68000	4800	0	72800	66000	4800	0	70800	2000	0	0	2000
5/1/2016	68000	4800	0	72800	66000	4800	0	70800	2000	0	0	2000

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6/1/2016	68000	4800	0	72800	66000	4800	0	70800	2000	0	0	2000
7/1/2016	70000	4800	1496	76296	68000	4800	1456	74256	2000	0	0	2040
8/1/2016	70000	4800	1496	76296	68000	4800	1456	74256	2000	0	0	2040
9/1/2016	70000	4800	1496	76296	68000	4800	1456	74256	2000	0	0	2040
10/1/2016	70000	4800	1496	76296	68000	4800	1456	74256	2000	0	0	2040
11/1/2016	70000	4800	1496	76296	68000	4800	1456	74256	2000	0	0	2040
12/1/2016	70000	4800	1496	76296	68000	4800	1456	74256	2000	0	0	2040
1/1/2017	70000	4800	2992	77792	68000	4800	2912	75712	2000	0	80	2080
2/1/2017	70000	4800	2992	77792	68000	4800	2912	75712	2000	0	80	2080
3/1/2017	70000	4800	2992	77792	68000	4800	2912	75712	2000	0	80	2080
4/1/2017	70000	4800	2992	77792	68000	4800	2912	75712	2000	0	80	2080
5/1/2017	70000	4800	2992	77792	68000	4800	2912	75712	2000	0	80	2080
6/1/2017	70000	4800	2992	77792	68000	4800	2912	75712	2000	0	80	2080
7/1/2017	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
8/1/2017	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
9/1/2017	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
10/1/2017	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
11/1/2017	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
12/1/2017	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
1/1/2018	72100	4800	3845	80745	70000	4800	3740	78540	2100	0	105	2205
	3757700	662000	1521587	5941287	3633420	662000	1477860	5773280	124280	0	43727	168007

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P-14

PARA No. 2 : Recovery of Income Tax

(Reference Memo No.10

Dated:-01.03.2018)

1. According to section 24 of the income tax act, tax deduction for payment of interest shall not be allowed before construction is completed and possession handed over.

During test check of income tax calculation sheets it has been found that the rebate under Sec 24 had been allowed to Shri Virender Kumar , UDC during the financial year 2016-17 (assessment year 2017-18) as per details given below in spite of the fact that the employee has taken the possession of flat on 19/08/2017 as per Possession letter provided by the official.. The calculation is as under: --

Recovery verified
Hence verified
1007 AP 33

Period of deduction	Deduction under section 24 on account of payment of interest amount of home loan	
Deduction allowed in calculation sheet for the year 2016-2017	114004	
	Income Tax calculated as per school for the f. Y. 2016-17	Income Tax calculation as per audit for the f. Y. 2016-17
Gross pay	551900 ✓	551900 ✓
Less Transport allowance	19200	19200 ✓
Interest Rebate Allowed on Home loan	114004 ✗	0
Net Pay	418696	532700
Deduction under Section 80 C , 80 D and 80 CCD(2)	127361	127361
Taxable income	291340	405339
Tax	0	10534
Cess	0	316
Total Tax	0	10850
Tax deducted	0	0
Payable	nil	10850

The recovery thus amounts to Rs 10850/.

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2. During test check of income tax calculation sheets it has been found that the rebate of interest on Housing loan under Sec 24 had been allowed to Shri Sanjay Kumar Garg, Archivist, during the financial year 2015-16 (assessment year 2016-17) amounting rupees 171375/- while according to the certificate submitted by the official the interest charged by the bank is Rs 166364/-. Hence the excess deduction of Rupees 5011/- has been allowed in income tax calculation to the official which is required to be rectified. The calculation is as under: --

	Income Tax calculated as per school for the f. Y. 2015-16	Income Tax calculation as per audit for the f. Y. 2015-16
Gross pay	817815	817815
Less Transport allowance	19200	19200
Interest Rebate Allowed on Home loan	171375	166364
Net Pay	627240	632251
Deduction under Section 80 C , 80 D and 80 CCD(2)	133861	133861
Taxable income	493380	498390
Tax	22338	22839
Cess	670	685
Total Tax	23008	23524
Tax deducted	23008	23008
Payable	nil	516

The recovery thus amounts to Rs 516/.

HOS is requested to ensure the recovery of Rs 11366/-(10850/-+516) from the concerned employee after due verification of facts and records. Other similar cases may also be examined for the audit period.

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PARA NO. 3
(reference Memo No.12)

Dated:01/03/2018

P-15

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Subject:- Recovery of License Fee and Water charges.

License fee in respect of Delhi Government have been revised twice from July 2012 and July 2013 vide order No.F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012 and order No. F 4(1)Misc/PWD & H/A-II/2004/2749-2765 dated 10/03/2014. On scrutiny of PBR and Salary bills it has been observed that the department had made less deduction of license fee and water charges from the salary of the under mentioned employee which is not according to the revised rates as per details given below:-

S N o	Name and designation	Residential address	Description	Period	License fee and water charges(Rs)			No of months	Amount recoverables
					Due	Ded	Dif f.		
	Makurdhan Mehto, Library attendant	953/2, Gulabi Bagh, N.D	Lice fee	03/11 to 06/12	143	133	10	16	160
	-do-	-do-	Lice fee	07/12 to 06/13	205	133	72	12	864
	-do-	-do-	-do-	07/13 to 02/18	245	133	112	56	6272
	-do-	-do-	Water charges	03/10 to 02/11	10	0	10	12	120
	-do-	-do-	Water charges	07/12 to 02/18	196	10	186	68	12648
		Total(A)							20064
2	Rajinder Singh, PCC	Staff Qtr type I, Deptt of Archives	License fee	03/10 to 06/12	80	0	80	26	2080
	-do-	-do-	-do-	07/12 to 06/13	115	0	115	12	1380
	-do-	-do-	-do-	07/13 to 02/18	135	0	135	56	7560
	-do-	-do-	Water charges	03/10 to 06/12	9	0	9	28	252
	-do-	-do-	-do-	07/12 to 02/18	157	0	157	68	10676
		Total(B)							21948
3	Ratneshwar Singh, Chowkidar	Staff Qtr type I, Deptt of Archives	License fee	03/10 to 05/12	80	0	80	27	2160
	-do-	-do-	Water charges	03/10 to 05/12	9	0	9	27	243
		Total(C)							2403
		Total							44415

Rs 20064 /
received vide
PB 01 dt. 13/3/18
PB-07 dt. 16/3/18

received vide
Bill no 01
07 dt. 13/3/18
& 16/3/18

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It has been noticed that no License fee and water charges were being deducted in respect of two employees namely Shri Ratneshwar Singh, Chowkidar and Shri Rajinder Singh, PCC during the entire audit period. Hence, It may be checked by the HOS at his own level that License fee and water charges have been deducted or not from these employees before the current audit period 2010-11 to 2016-17. If not deducted, the License fee and water charges may be recovered from the date of allotment under intimation to audit. Further, in the case of Shri Makurdhan Mehto, Library attendant, water charges were being started to be deducted only from 2011-12. Hence HOS may check the deduction of water charges at his own level before 2011-12 under intimation to audit.

HOS is requested to ensure the recovery of 44415/= from the concerned employees after due verification of facts and records. Other similar cases may also be examined for the audit period.

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PARA 54

(Reference Memo No.13 Dated:01/03/2018)

Subject:- Recovery of damage charges .

P-16

According to the records provided by the department one residential flat/staff quarter within its premises (government accommodation) is being retained/occupied by Shri Ratneshwar Singh (Chowkidar) beyond the permissible time after retirement of the official in May 2012. But the flat was retained in unauthorized manner till 16/11/2014 and the possession of the same has been taken over by the department on 17/11/2014.

The damage charges have been calculated by the department amounting to Rupees 140840/- which was revised by the AGCR to Rupees 159540/- during audit for the period 2010-11 to 2013-14 due to revision of License fee from 1/7/2013 from Rupees 115 to Rupees 135/-. According to the records provided by the department, these damage charges have not been recovered till date.

Necessary action taken in this regard may be taken under intimation to the audit.

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Para 8: Irregularities in purchases.
(Audit Memo. No. 16 Dated: 06/03/2018)

During the test check and scrutiny of records of the department of Archives the following irregularities have come to the notice:-

Rule 146. Purchase of goods by purchase committee: Purchase of goods costing above Rs. 15,000/- (Rupees Fifteen Thousand) only and up to Rs. 1,00,000/- (Rupees One lakh) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under. "Certified that we _____, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question.

However in the cases listed below, codal formalities as stipulated under rule 146/150 of GFR 2005 have not been complied with:

S No	Date of A/A and E/S by Competent authority	Amount sanctioned	Description of items	Bill No and Date of Purchases made from kendriya Bhandar directly without completing codal formalities against the sanction of Rs 2 lakh	Amount
	06/07/2011 vide UO No. 170/Pr. Secy/ACL dated 08/07/2011	200000/	Consumable stores	B1101525 dt 11/08/2011 S1103374 dt 11/08/2011 Z1102204 dt 11/08/2011 D1101899 dt 11/08/2011	24662 24179 34096 24180
				Total	107117

It is further gathered that while seeking administrative approval of the competent authority for the items mentioned above no realistic assessment is made of the expenditure to be incurred by calling in advance the invoice of items to be procured/ market survey/ rates of items procured previously but unrealistic estimate is made leading to a mismatch in the amount of A/A and E/S and actual expenditure.

HOS may therefore get the aforesaid purchases regularized under intimation to audit.

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Para 6: Irregularities in Cash Book

(Reference Memo No.11

Dated: 26/02/2018)

On scrutiny and test check of the cash book of the Archives Department, following irregularities have been detected: -

1. Each and every TR- 5 issued and amount received against it, is required to be entered in the cash book separately and individually showing amount of money received but it is observed that these entries have not been made accordingly in cash book. Instead the entries in cash book have been made as a consolidated amount of money receipt against a number of Receipts (GAR VI) issued (from receipt No _____ to _____) against different charges which is irregular
2. According to rule 13(ii) of the Receipt and Payment Rules all monetary transaction should be entered in the Cash Book as soon as they occur and attested by the head of office in token of check and further as per Rule 21(i) of the said rules the Head of an Office where money is received on behalf of the government must give the payer a receipt and initialing its counterfoil that the money has been properly entered in the cash book and as per rule 3 and 4 of GFR all money received by or on behalf of government either as dues of government or for deposit, remittance or otherwise should be immediately brought to account by the DDO in the cash book and remitted into bank. but on scrutiny and test check of cash book it is found that payment received on a particular date were not recorded on the same day instead transaction of a number of days, says 2 to 15 days, were clubbed and entered on a particular day in cash book which was not in conformity with the present procedure for maintenance of cash Book. The department receives cash on almost daily basis on account of various charges but in gross violation of the aforesaid rules, the cash received by the department are not entered in cash book on the dates it occurs.

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

4. As per rule 13(iv) - 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.”

But it has been found that **such a certificate has not been recorded** and signed by the DDO. It has also been found that the **cuttings in the cash book have not been attested**

5. In a number of cases of issue of TR-5 /GAR VI it is not mentioned that the charges are being received under which account. Hence the correctness of the receipts of charges according to charges prescribed by the government cannot be checked by the audit party.

6. In cash book it is not mentioned that the amount is received from whom and under which head of account, which is irregular.

7. According to rule 22 of Receipt and Payment Rules, the receipt books should be machine numbered.

8. Permanent imprest of Rupees 50/- maintained by the office is constantly appearing in the cash book till March, 2017.

9. Receipt books of TR-5/GRA VI have not been maintained properly during the audit period. No register of Receipt Book of TR 5 is maintained by the office. Counterfoil of TR 5 shown to the audit are serial numbered 1 to 100

10. From 14/02/2012, every TR 5 Book is serial numbered from 1 to 100 instead of continuation of serial number

Necessary action may be taken accordingly and compliance may be intimated to audit.

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Para 15 Irregularities in award of work

(Audit Memo No.17

P-19
Dated: 06.03.2018)

On scrutiny of records, it has been noticed that the competent authority has given its concurrence to extend the agreement with INTACH for the work conservation of rare archives collection of Delhi Archives only up to 22.8.2015 vide UO No 87/DS-2 dated 07/07/2015 but the department is continuing to get the said work executed beyond the expiry of the extension period. Hence, payment of Rs. 19,20,987/- made to INTACH and execution of work after expiry of extension granted by the competent authority is irregular.

HOS is therefore requested to get the same regularized from the competent authority under intimation to audit.

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Para 8

Non Production of Records

Following records have not been provided to Audit team:

1. Medical Claim Register, LTC Register, TA Register, CEA Register
2. Contingency Register
3. Budget Control Register
4. Tender files of engagement of contractual staff and Files related to conservation of rare photographs and SR records.
5. AMC File of Optimizer
6. Postage stamp Account
7. Liveries Account
8. Contigent Advance Register, Electricity Register and Telephone Register upto 31/03/2014 and file of sharing electricity charges with SKP and DIRHAM.
9. Log Book of government Vehicle
10. All LTC bills with supporting documents (audit Memo 19)

The same may be provided to Next Audit Team.


IAO
(RAJPAL SINGH)
Party No XVII

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PART – II
CURRENT AUDIT REPORT
(01.04.2017 TO 31.03.2020)

Para 01: - Award of work for repair of record room in very haphazard manner without proper survey and planning resulting in unnecessary delay and unfruitful expenditure of Rs12,06,925/-

Ref: - (Audit Memo No. 06 dated: 09.07.2020)

Scrutiny of records revealed that during audit period, the department had awarded two tenders for repair and renovation of record room as detailed below:

	1	2
Name of work	Repairing of Record rooms, setting up and renovation of micro film storage and other miscellaneous civil work at Delhi Archives Building	Urgent repair required due to Structural failure of inclined fins and providing structural glazing at Delhi Archives Building
Name of agency	PWD Building South(M)	PWD Building South(M)
Name of contractor	M/S Shiv Construction Co.	M/S Aslam Builders
A/A & E/S	Rs.79,33,400/-	Rs.89,75,200/-conveyed to PWD Authorities on 16.4.2018
Date of start	18.06.2017	12.09.2018
Estimated date of completion	17.12.2017	11.03.2019
Present status of work	As per records provided, work was hampered on 7.8.2017 due to fall of RCC, <u>PRESENT STATUS OF WORK IS NOT AVAILABLE IN FILE</u>	30%
Amount utilised till date	Rs.1206925/-	Not known

In this connection audit observations are as under;

1) Lack of proper survey & planning: The work of repairing of record room which was started on 18.06.2017 was hampered on 7.8.2017 i.e, even before 02 months of award/start of work due to fall of RCC . In the inspection report of Xen on the same day placed at pg 1/c, it was stated that “RCC fin portion all around the building is in very dangerous position and ought to fall down any time now or in near future.” It clearly indicates that neither the Department nor the PWD authorities had carried out proper survey of building/site before awarding of repair work. If they had made proper survey both works could be merged and considerable funds and time could be saved.



ii)As per letter No.621 dated 17.05.2018, Xen (PWD) had declared M/S **Aslam Builders** ineligible on account of non-submission of performance guarantee and also banned his further participation in NITBut on 12.09.2018, the work was awarded to same contractor. Undue favour to contractor also needs clarification.

(iii)**Slow progress of work:** as per records 2nd work which was of very urgent nature and was awarded after obtaining special sanction of Finance Department, must have been completed in September,2018 but till date i.e after lapse of 26 months, only 30% work is completed which needs clarification.

(iv) An amount of Rs.12,06,925/- has been paid to M/S Shiv Construction Co. for a foreclosed project .

Audit is of the view that had the work of repair be awarded in a planned manner after proper survey of site/store, work would have been completed in stipulated time and Unfruitful payment amounting to Rs.1206925/-(Rupees twelve lakh six thousand nine hundred and twenty five) for a foreclosed project could be saved.

Para 02: - Non recovery of electricity charges amounting to Rs.74.10 lakh.

Ref: - (Audit Memo No. 13 dated: 17.07.2020)

Scrutiny of records revealed that 2 more offices i.e Sahitya Kala Parishad(SKP) and Delhi Institute of Heritage Research and Management(DIHRM) are functioning in the premises/Administrative block of o/o Delhi Archives and as per decision taken by higher authorities on 25.09.2003, It was decided that SKP and DIHRM will contribute in electric consumption/bill by 15 % and 30 % respectively but it has been observed that DIHRM has paid electricity charges upto 1.11.2017 and SKP upto February,2019 only and upto March,2020, an amount to the tune of Rs62,79,859/- is due against DIHRM and Rs.11,30,390/- is due against SKP.

Sincere efforts to recover electricity charges amounting to **Rs74,10,249/- (Rupees seventy-four lakh ten thousand two hundred and forty-nine)**and deposit the same in receipt head of Archives may be initiated under intimation to audit.



Para 03:-Lack of proper fire safety arrangements.
Ref :- (Audit Memo. No. 14 dated: 20.07.2020)

The department of Archives is a custodian of rare & permanent nature of archival records of the Govt. of NCT of Delhi and its main function is to acquire and protect the old archival records through various methods of conservation and to protect rich cultural heritage of Delhi for posterity and make them available to the users.

To protect the records, as far as possible the record rooms should be made fire resistant. Further, the building should be equipped with facilities of separate fire resistant compartments, fire detection alarm system, emergency exits, electric driven pressurization pump etc. to protect the archival record.

On scrutiny of records, it has been observed that though the department was established in 1972 and the present building was occupied by department in 1985-86 but till date the building /record room is not 100% fire resistant. The fire safety inspection of the Department was made on 5/7/2019 by Delhi Fire Services and lots of deficiencies were observed by the DFS such as fire wall, emergency exits, passage for fire tenders etc which clearly reflects that till date the NOC of the building has not been obtained from DFS, which is absolutely essential for the safety of rare archival heritage stored in the Department.

Now, the department has issued two sanctions amounting to Rs.1,39,15,758/- on 27.2.2020 and 16.03.2020 for strengthening of existing fire fighting system and fire alarm system(civil & electrical work) which include fire walls, fire alarm, repair of existing CO2 fire fighting system etc. but till date work has not been started,

Therefore, the lackadaisical approach of department in the matter which has put the life and the stock (preservation of which involve crores of rupees) at stake needs clarification. Department is advised to speed up the matter and ensure proper safety arrangement for safety of valuable archival records.

Para 04:-Conservation & preservation of archival records
Ref:- (Audit Memo. No. 15 dated: 20.07.2020)

The department is a custodian of rare & permanent nature of archival records of the Govt. of NCT of Delhi and its main aim & objective of the Department is to preserve the archival heritage of historic city of Delhi for posterity and make them available to the users. The preservation, conservation and maintenance of records is a regular feature of the Department.

On scrutiny of records, it has been observed that the department has outsourced the conservation of archival records on ground of insufficient manpower. During audit period an expenditure of Rs. **2,03,89,797/-**(Rupees two crore three lakhs eighty-nine thousand seven hundred and ninety seven) has been incurred by the Department on conservation of **455266 folios** of records through M/s. Photolam System Pvt. Ltd.

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As per vacancy position, the Department is only having the posts of one Preservation Supervisor, One preservation Assistant and two Book Binders, out of which only post of preservation assistant is filled up. The department version is that with such type of meager staff strength huge work of conservation cannot be completed in time bound manner otherwise the records will be destroyed forever.


It is also come under the notice of Audit that the Delhi Institute of Heritage Research & Management (DIHRM) is also operating from the same building and is imparting PG degree in conservation. Moreover, 17 Industrial Training Institutes (ITI) are also being run by Directorate of Training & Technical Education (DTTE), GNCT, Delhi which may also introduce relevant courses on the above subject. The Audit Party is of the view that as the work of conservation is of routine nature and is never ending process, short term certificate course be involved in partnership of DIHRM and TTE and the trainees of course be given physical experiment on archival records under trained supervisor. Moreover, the same skilled trainees can also be deployed in the Department on apprentice and on contract for undertaking of conservation work under trained supervision. This will not only give employment to youth of Delhi but also cut huge expenditure on conservation.

Therefore, the above fact may be brought to the notice of concerned higher authorities for further necessary action under intimation of Audit.

Para 05: -Inadequate performance of Oral History Programme and irregular payment of Rs.10,96,512/- against MoU.

Ref: - (Audit Memo. No. 16 dated: 20.07.2020)

On scrutiny of files, it has been observed that the department has initiated the proposal of recording of memoirs of eminent personalities of Delhi under **Oral History Programme**. The approval of the Finance Department amounting to Rs. 27,41,280/- was also obtained vide UO No. 75/DS-II dated 10.09.2018 for implementation of the programme in collaboration with Centre for Community Knowledge, Ambedkar University, Delhi (AUD). The date of launch of the programme was also obtained from Hon'ble Deputy CM for dated 14.01.2019 at 04:00 PM but programme could not be held due to non-finalisation of MoU from AUD side. AUD vide mail dated 18.04.2019 has requested for certain amendment in MoU along with request for revised estimates of the work. The said changes along with change in component was again submitted to the Finance Deptt. for concurrence and the same was again been concurred by the FD vide UO No. 62/DS-II dated 19.06.2019. Hon'ble Deputy CM was again requested to give a suitable date and time for launch of the programme and the Hon'ble Deputy CM has given the date of 5th August 2019 for launch of the programme. MoU in between the department and AUD was also signed on 05.08.2019 and a payment of **Rs. 10,96,512/-** was also released to AUD as per the provisions of the duly signed agreement.



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As per agreement AUD had to conduct 100 interviews in 02 years but as on date i.e after lapse of one year they have conducted only 10 interviews that too not as per list provided by screening committee but at their own will violating the MoU.

Further, it was also observed that due to considerable delay in project, 2-3 important resource persons, experiences/views of whom could be of great value in our history/archival collection were also lost by the department. . Therefore, the reasons of delay be assigned by the department.

Reasons for delay in programme and payment of **Rs.1096512/- (Rupees ten lakh ninety six thousand five hundred and twelve)** to Ambedkar University (AUD) even though when the work was not as per MoU may be elucidated to audit and irregular payment may be regularized from competent authority and further adjusted while making payment to AUD for conducting interviews as per MoU/list provided by department under intimation to audit. Further, AUD may also be directed to speed up the work to avoid further loss .

Para 06:-Delay in Project of Digitization & Microfilming of Archival Records of Delhi Archives
Ref :- (Audit Memo No.19 dated: 22.07.2020)

Scrutiny of records revealed that the Project of **Digitization & Microfilming of Archival Records** was conceptualized by the Department to save precious archival records from further decay and prompt access to the users. The Finance Department has concurred the Project of Digitization & Microfilming of **4 Crore Archival Records in a time period of 30 months** vide EFC Memo dated **23.03.2016** and sanctioned **Rs. 29.49 Crore** for the Project. Accordingly, the Department had also floated e-tender of the Project vide Tender Reference No. **2017_DDA_121281_1** through e-procurement platform of GNCTD on dated **10.01.2017**. In response to the e-tender, the Department had received two bids i.e. from -

- i) M/s. Ninestars Information Technologies Private Limited
- ii) M/s. Hewlett-Packard India Sales Private Limited

The duly constituted Purchase Committee after duly examining the Pre-Qualification Bid, Technical Bid and Demo of the Project recommended the work to **M/s. Ninestars Information Technologies Private Limited** being the L-1. The Project was inaugurated by Hon'ble Deputy CM on **31.08.2017**. As per the duly signed agreement, the Project **has to be completed by 31.03.2020**, but the department extended the timeline upto **31.12.2020**. As per record till date i.e **after lapse of 04 months of estimated date of completion, only 50%** (Archival records) of the work has been completed.



Therefore, the reasons for delay in project may be worked out and sorted in minimum time schedule so that the work of **Digitization & Microfilming of Archival Records** could be finished at the earliest without any escalation of project cost and precious archival records could be saved from any further decay and ~~may be provided~~ prompt access to the users *may be provided*

Para 07:- Non disposal of surplus / obsolete items amounting to Rs. 2,76,546/-
Ref: - (Audit Memo No. 09 dated: 13.07.2020)

Rule 217 of GFR 2017 stipulates that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department and a report of disposal of store shall be prepared in Form GFR – 10. Further, **Rule 218 (i)** of GFR, 2017 stipulates that “surplus or obsolete or unserviceable goods with residual value above rupees two lakh, should be disposed of by:-

- (a) obtaining bids through advertised tender or
- (b) Public auction

Further **Rule 219(i& ii)** of GFR stipulates method of disposal through advertised tender

Scrutiny of records and information provided by the department (as per list Annex. ‘A’) revealed that goods amounting to **Rs. 2,76,546/-** (Rupees two lakh seventy six thousand five hundred and forty six) are lying in the store since 1979 to 2007 for want of condemnation but the office had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off.

As these items are occupying valuable space and also are health hazards so to avoid deterioration in value of goods, necessary steps should be taken to dispose of the said items at the earliest possible **after due verification** of records under intimation to audit.

Para 08:-Outstanding contingent advance amounting to Rs. 2,04,03,096/-


Ref :- (Audit Memo No.10 dated: 13/07/2020)

Rule 118 of Receipt and Payment Rules envisages that money drawn on abstract contingent bills should be adjusted within a period of one month from the date of drawl by submission of detailed bills but scrutiny of records revealed that advances amounting to Rs. **2,04,03,096/-** drawn since January, 2020 have not been adjusted till date as detailed below:-

List of outstanding advances

S.No.	Bill No.	Date of drawl	Amount (In Rs.)	Agency/purpose
1	ACB/173	16.01.2020	2,03,30,000/-	NIC
2	ACB/194	24.02.2020	73,096/-	EMPLYMENT NEWS
		TOTAL	2,04,03,096/-	

Necessary steps for adjustment of advances amounting to Rs. **2,04,03,096/- (Rupees two crore four lakh three thousand and ninety six)** may be initiated for their speedy adjustment under intimation to audit.


(SANTOSH SHARMA)
 Inspecting Audit Officer
 Audit Party No. 33

(PART-III)
TEST AUDIT NOTE
(2017-2020)

Tan 01: Shortcomings in service books.

Ref :- (Audit Memo No. 08 dated: 10.07.2020)

During scrutiny of Service Books, following observations are made:-

1. **Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in the service book of most of officials.
2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority but the same has not been done in all service books maintained at the office.
3. **Service Verification from PAO-**

As per Rule 32 of CSS Pension Rules, the service of those govt employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No	Name	Post	DOB	DOA	DOR
1.	Sh. Sanjay Kumar Garg ,	Archivist/HOO	15.05.1968	31.07.1996	31.05.2028
2.	Smt. Sarla Rani,	Pvt. Secretary	12.05.1967	23.02.1987	31.05.2027
3.	Sh. ChamanLal Sharma	Sr. Assistant	07.08.1962	11.11.1985	31.08.2022
4.	Sh. Rajender Singh	Record Attendent	01.07.1965	25.08.1989	30.06.2025
5.	Sh. Sevajit	Record Attendent	10.08.1969	28.11.1994	31.08.2029
6.	Sh. HeeraLal	Preservation Assistant	30.06.19964	20.11.1996	30.06.2024



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

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

5. Latest Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, latest photos have not been found pasted or attested:-

Sr. No.	Name & Designation
1.	Mr. SURESH KUMAR, ASO
2.	Mr. VIRENDER KUMAR, Sr. ASSISTANT
3.	Mr. NAVEEN GANDA, RECORD LIFTER
4.	Mr. DEEPAK, DRIVER

6. Forms regarding Home Town declaration of all employees are not pasted in the Service. Books, which is mandatory.
7. Records of CCL in respect of female employees may be maintained in prescribed proforma and should be pasted in the Service Book, which has not been found maintained in most of the service books.
8. Annual service verification after February,2018 has not been done in most of the cases, same may be updated under intimation to audit.

Necessary steps may be taken to update/rectify service books under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Tan: - 02:Shortcomings in Bill register.

Ref :- (Audit Memo No.11 dated: 14/07/2020)

On test check of bill register maintained by Department of Delhi Archives, following deficiencies have been noticed:-

1. Page counting certificate has not been recorded on the first page of the any of the register.

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2. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that each and every entry is not signed by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. Col.5, 6, 7,8 and 9 not filled : Col5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS,but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Blank Col. No.12 – Col 10.11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But, these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
5. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and Overwrittings:- There are number of cutting and overwriting in the bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. ECS details have not been mentioned in the Bill Register, Date of sending of ECS by the PAO has not been found mentioned against bills.

Bill registers may be maintained as per rules under intimation to audit.



Tan: 03 Discrepancies is stock registers.

Ref :- (Audit Memo No.17 dated: 22/07/2020)

Scrutiny of stock registers (Consumable and Non-consumable) maintained in the o/o Delhi Archives, following discrepancies have been observed:

- (i) Proper care has not been taken while incorporating entries and taking balances in consumable stock registers for eg. On 12.12.2018, balance of narial broom after issuance has been taken as 08 instead of 12
- (ii) **Physical verification of Fixed Assets/Non-consumable/consumables items:** As per GFR Rule 192 Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority but it is observed that physical verification of Non-Consumable/Consumables items was not done after 2019

(iii) Property/Non consumable stock register: It is observed that the department is maintaining same stock register since inception i.e. 1970s and at present same is in a very worst condition having most of the torn/mutilated pages. Therefore, HOO is advised to get physical verification of stock done, shift unserviceable items in dead stock register for condemnation, work out accurate balances and start a new register under intimation to audit.

Entries of the following items have not been authenticated by HOO in the non-consumable register which restricts audit to comment on accumulation of balances. Some instances are detailed below:

SNo	year	Date of purchase	Item	Amount	Page No
1.	2017-18	01/03/2018	CCTV Solution	80,150	44
2.	2017-18	-do-	Microfilm Reader printing	3682990	43
3.	2017-18	-do-	LAN cable	257250	50
4.	2018-19	25/06/2018	Spectro Photo	470400	63
5.	2017-18	01/03/2018	Computer chair	85,875	258

Necessary steps to update the stock registers may be initiated under intimation to audit.

Tan: - 04. Excess saving & inaccurate estimation of budget.

Ref :- (Audit Memo No.18 dated: 22/07/2020)

Scrutiny of reconciliation and budget files revealed that during audit period there is considerable (even 100%) savings in certain heads after RE and huge expenditure has been incurred in last quarter/month which should be avoided. The details are as under:

Major head 2205	BE/RE	Expenditure upto 3 rd qtr	Total expenditure	Expenditure in last qtr/month	saving	Saving % as campared to BE	Saving % as campare d to RE	Date of surrender of saving
1	2	3	4	5	6	7	8	9
2017-18								
980013-OE	1600000/ 12000000	47,53,066	75,40,857	2787791(3 7%)	4459143	8459143(53%)	37%	9.03.2018
980016- Publication	400000/ 200000	nil	nil	nil	400000/ 200000	100%	100%	9.03.2018
980026- advt &publicity	150000	34944	34944/-	nil	115056	77%	77%	9.3.2018
980099-IT	208000/ 100000	NIL	NIL	NIL	100000	100%	100%	9.3.2018
2018-19								
980016- Publication	300000/ 150000	NIL	NIL	NIL	150000	100%	100%	26.03.2019
980021-S&M	100000	NIL	NIL	NIL	100000	100%	NIL	26.03.2019
980026-advt &publicity	200000/ 50000	NIL	NIL	NIL	50000	100%	100%	26.03.2019
980052-M&E	50000	NIL	NIL	NIL	50000	100%	NIL	26.03.2019
2019-20								
980016- Publication	250000/ 50000	NIL	NIL	NIL	50000	100%	NIL	16.03.2020
980026-advt &publicity	200000/ 50000	NIL	NIL	NIL	50000	100%	100%	16.03.2020
980099-IT	100000/ 10000	NIL	NIL	NIL	10000	100%	100%	16.03.2020
950013-OE Heritage club	1400000/ 100000	NIL	NIL	NIL	100000	100%	100%	16.03.2020

Department is advised to make proper/realistic estimation of budget to avoid excess savings and unnecessary blockade of funds .


(SANTOSH SHARMA)
 Inspecting Audit Officer
 Audit Party No. 33

124/c 1/c

ANNEXURE - A

Audit Para - 07
Audit Memo - 09

Lot-3 (Wooden Scrap)

Item No.	Particulars of stores	Quantity/Weight	Book Value/Original purchase price	Condition and year of purchase	Reserved Price (Rs.)
1	2	3	4	5	6
1	Wooden Screen	1	610	1987-88	50
		1	6149	1997-98	50
2	Wooden notice board with glass	1	2070	1995-96	10
		3	9600	2001-02	30
3	Wooden Board	2	6000	1996-97	20
		1	2800	1997-98	10
4	Sofa Set	1	5170	1989-90	100
		1	7200	1994-95	100
5	Exhibition Board	6	31868	1995-96	300
		8	43473	1996-97	400
6	Central table (wooden)	3	3464	1994-95	30
7	Rolling chairs	4	1531	2007-08	40
8	Reading chairs	12	4554	1986-87	120
		12	N.A.	1986-87	120
9	Visitors chairs	2	4532	1991-92	20
		4	3123	1996-97	40
10	Wooden counters "10"	2	10934	1986-87	100
11	Tables wooden	4	7234	1986-87	40
12	Chair wooden/steel	15	N.A.	1985-86	150
13	Wooden book cabinet	1	1650	1979-80	10
		1	1650	1986-87	10
14	Sofa Set (3+1+1)	1	3135	1988	10
15	Carton Boxes	900	110745	1988-91	50
16	Fumigator Chamber	1	4550	1982-83	10
17	Brief Case/Air Bag	2	4504	2006-07	100
				Total	1920

27,6546/-



HEAD OF OFFICE
DEPARTMENT OF ARCHIVES
GOVT. OF NCT OF DELHI