

CHAPTER V : MINISTRY OF CULTURE

Archaeological Survey of India

5.1 Lack of internal control resulting in misappropriation

Archaeological Survey of India failed to exercise prescribed checks over issue and accounting of stationery items resulting in mis-appropriation of stationery articles valued at Rs. 8.37 lakh.

Rule 109(2) of General Financial Rules (GFRs), prescribes that a subordinate authority entrusted with stores shall maintain suitable accounts and inventories and prepare correct returns in respect of stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and for making it possible at any time to check the actual balances with the book balances. Further, Note 2 of Rule 115 of GFRs provides for internal check of all inventories/accounts of stores whether or not they are subjected to any check by Audit Officer and/or the Accounts Officer, as the case may be. Also, there exists a provision for periodical inspection of stores under Rule 119(2) of GFRs.

Audit scrutiny of records of the stationery branch of the Archaeological Survey of India (ASI) for the year 2003-04 revealed that stationery items were issued on the basis of indents received and acknowledged by the recipients. The stock entries were not made at the time of issue of stationery items. A consolidated statement of stationery items issued during the month was prepared without authentication by any supervisory staff. In the consolidated statement, the store incharge manipulated the figures and entered these in the stock register. The A4, A3 and FS size photostat papers were shown to have been issued in excess by 3207 reams costing Rs. 7.17 lakh. Similarly, 1678 reams of duplicating paper and 307 reams of typing paper costing Rs. 1.01 lakh and 0.19 lakh respectively were shown to have been issued in excess. It was noticed in audit that the administrative officer failed to tally the stock entries with the original records like the requisitions/acknowledgements of the indenters etc. Moreover, the internal checks were also not being exercised by ASI. These lapses facilitated the misappropriation of stationery articles worth Rs. 8.37 lakh.

ASI admitted the misappropriation and stated (June 2004) that disciplinary proceedings for major penalty had been initiated against the storekeeper and administrative officer and they had been transferred. ASI also informed that preventive measures were being taken.

The matter was referred to the Ministry in August 2004; their reply was awaited as of February 2005.