

**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub: -Internal Audit Report of Directorate of Gurdwara Election, Vikas Bhawan, New Delhi for the period 2021-22 to 2022-23.**

**INTRODUCTION:-**

The Test Audit on account of Directorate of Gurdwara Election, Vikas Bhawan, New Delhi for the period 2021-22 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar, Sr. AO/IAO, and Sh.Amit Kumar, DEO during the period from 13.07.2023(01 working day) 24.07.2023 to 31.07.2023(06 working days).

**AIMS AND OBJECTIVES:-**

Directorate of Gurdwara Elections, Govt. of N.C.T of Delhi is headed by the Director (G.E), who is assisted by the Election Officer, Accounts Officer, Superintendent and other clerical supporting staff. The Divisional Commissioner, Delhi is the Pr. Secretary of this Directorate.

The main object of this Directorate is to conduct the election of members of 46 Gurdwara Wards to the Delhi Sikh Gurdwara Management Committee after a period of every 4 years for which electoral rolls are also prepared and revise from time to time with the help of Electoral Registration Officers/Returning Officers and Assistant Electoral Registration Officer/Assitt Returning Officers of the respective Gurdwara wards and their allied staff.

This department not only conducts elections of members but also carry out amendments in the Delhi Sikh Gurdwara Act and Rules made there under from time to time.

**HOD/HOO/DDO's/CASHIERS: -**

HOD:-

S. No.	Name	Designation	Period
1	Mr.Narinder Singh	AdhocDanics	01.04.21 To 11.07.22
2.	Mr.Manvinder Singh	AdhocDanics	12.07.22 to 31.03.23



HOO:-

S. No.	Name	Designation	Period
1	Mr.Joginder Singh	AdhocDanics	01.04.21 To 10.10.21
2.	Mr. S.P. Tiwari	AdhocDanics	11.10.21 to 31.03.23

DDO:-

S. No.	Name	Designation	Period
1	Mr.Parvinder Singh	AAO	01.04.21 To 09.09.22
2.	Mr.Rakesh Kumar	AAO	10.09.22 to 31.03.23

Cashier:-

S. No.	Name	Designation	Period
1	Mr.Sumit Kumar	LDC	01.04.21 To 31.12.22
2.	Mr.Sumit Kumar	UDC	01.01.23 to 31.03.23

**Budget Allocation & Expenditure from 2021-22 to 2022-23**

Year	Budget Allotted	Expenditure	Balance
2021-22	113100000	104369437	8730563
2022-23	15240000	13400112	1839888

**Statutory Audit: -**

The Statutory audit of Directorate of Gurdwara Election, Vikas Bhawan, New Delhi has not conducted by AGCR.

**Maintenance of Records: -**

The maintenance of records Directorate of Gurdwara Election, Vikas Bhawan, New Delhi for the period 2021-22 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

**Vacancy Statement: -**

GROUP	SANCTIONED POST	POST FILLED	POST VACANT
A	01	01	00
B	04	02	02
C	08	04	04

**Old Audit Report: -**

There were 15 audit paras involving recovery of Rs.90942619/- outstanding.03paras(Para 01 in 2012-2015), (Para 01 in 2015-2021) & (Para 04in 2015-2021) along with recovery of Rs.90816716/- is taken afresh during the current audit report. Remaining 12 Para's involving recoveries of Rs.125903/-have been incorporated in the current audit report. The details are as under: -

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1977-79	04	Nil	Nil	04(1,3,4,6)
2	1994-97	02	Nil	Nil	02(7,9)
3	2012-15	05	01	Para 01 Taken as Fresh	04(2,3,4,5)
4	2015-21	04	02	Para 01 & 04 Taken as Fresh	02(2,3)

**(B) Details of Old Recovery:-Rs.125903/-**

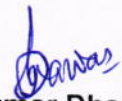
S. No.	Year	Para No	Description	Outstanding recovery	Settled	Remaining O/S Recovery
1	1977-79	01	Short Recovery of Income Tax	335/-	Nil	335/-
2	1977-79	03	Drawing of Pay	1530/-	Nil	1530/-
3	1977-79	04	Excess Payment of Rs.80.90 on Account of HRA	80.9/-	Nil	80.9/-
4	1994-97	07	Income Tax	741/-	Nil	741/-
5	2012-15	01	Non Recovery of Rs.21314683/- from Delhi Sikh Gurdwara Management Committee	21314683/-	21314683 The Amount has been taken as fresh and subsumed in current Para No.02	---
6	2012-15	02	Recovery of Income Tax amounting Rs.11430/-	7890/-	Nil	7890/-
7	2012-15	03	Recovery of DVAT(TDS) amounting Rs.41173/-	34093/-	Nil	34093/-

8	2015-21	01	Recovery of Rs.69502033/- from Delhi Sikh Gurdwara Management Committee	69502033/-	69502033 The Amount has been taken as fresh and subsumed in current Para No.02	---
9	2015-21	02	Non Provision of Records and Over Payment made to M/s Space 4 Business Solutions Pct.Ltd.	75383/-	Nil	75383/-
10	2015-21	03	Short Recovery of Subscription towards DGEHS	5850/-	Nil	5850/-
<b>Total</b>				<b>90942619/-</b>	Nil 90816716	<b>125903/-</b>

**Details of Current Recovery: -Rs. 114807342/-**

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	10	Recovery of Rs. 114807342/- From Delhi Sikh Gurdwara Management Committee.	114807342/-	Nil	114807342/-
<b>Total</b>			<b>114807342/-</b>	<b>Nil</b>	<b>114807342/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by the Directorate of Gurdwara Election, VikasBhawan, New Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

  
**(Dinesh Kumar Dhawan)**  
**Inspecting Audit Officer**  
**Audit Party No.VII**

**PART-I**  
**Old Audit Report**

21/c



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department Gurudwara Election							
Sub department Dis. of Gurudwara Election Vikas Bhavan (1289/10)							
S. No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1977	1979	1		Short recovery of Income Tax	O	335 P
2	1977	1979	3		Drawing of Pay	O	1530 P
3	1977	1979	4		Excess payment of Rs.80.90 on account of H.R.A.	O	80.9 P
4	1977	1979	6		Short recovery of Income Tax	O	0
5	1994	1997	7		Income Tax	O	741 P
6	1994	1997	9		Verification of Remittances	O	0
7	2012	2015	1		Non recovery of Rs. 2,13,14,653/- from Delhi Sikh Gurdwara Management Committee	O	R 21314683 →
8	2012	2015	2		Recovery of Income Tax amounting to Rs. 11,430/-	O	C 7890 P
9	2012	2015	3		Recovery of DVAT (TDS) amounting to Rs. 41,173/-	O	C 34093 P
10	2012	2015	4		Irregular purchase of Laptop	O	0
11	2012	2015	5		Non production of Record	O	0
12	2015	2021	1		Recovery of Rs. 69502033/- from Delhi Sikh Gurdwara Management Committee (DSGMC)	O	R 69502033 →
13	2015	2021	2		Non provision of records and over payment made to M/s Space 4 Business Solutions Pvt. Ltd	O	C 75383
14	2015	2021	3		Short recovery of subscription towards DGEHS	O	P 5850
15	2015	2021	4		Non adjustment of Contingent Advances amounting to Rs. 1706793/-	O	0

Taken as fresh

Taken as fresh

Taken as fresh

NOTE:  
O- Outstanding Paras.  
R- Reply submitted by the Department/Units  
C- Comment by the Directorate of Audit on reply submitted.

Back

90942619

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(17) (12)  
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PART I  
AUDIT REPORT OF GURUDWARA ELECTIONS, VIKAS BHAWAN,  
NEW DELHI  
FOR THE PERIOD 2007-09

Old Audit Report

PART-I  
OLD REPORT (1976-97)

9 PARAS OUTSTANDING

~~PARA No. 01~~

Parra - 01

Sub: Short Recovery of Income Tax from Sh. U.S. Kohli, Director for the year 1979-80

During the review of the Income Tax deduction Schedule for the year 1979-80 it revealed that a short recovery of Rs. 335/- was made from Shri U.S. Kohli, Director of Gurudwara Election, as given below:-

1979-80

Shri U.S. Kohli, Director, Gurudwara Election:-

Income from Salaries 1979-80		Rs. 18,701.94
Standard Deduction		(-) Rs. 2,870.00
Deduction		Rs. 15,831.94
GPF Deduction	3450.00	(-) Rs. 3,475.00
CGEIS	25.00	Rs. 12,356.94
Taxable Income or say		Rs. 12,360.00
Income Tax upto 8000		NIL
Income Tax on 4360/- @ 15%		Rs. 654.00
Surcharge @ 20%		Rs. 130.80
Total Tax		Rs. 784.80
Or say		Rs. 785.00
Income Tax already paid		Rs. 400.00
Income Tax to be recovered		Rs. 335.00

A sum of Rs. 335/- may please be recovered from Shri U.S. Kohli after verification under intimation to audit.

② Para - 02

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(8) (F) Sh. U.S. Kohli, Ex. Director who was drawing a pay of Rs. 1155.44 p.m. plus pension (the amount not recorded) for the period 01.03.79 to 29.02.80 was paid HRA @ Rs. 240/- per month without production of House Rent Receipt. According to the rule, the officials who were drawing pay above Rs. 750/- per month can draw HRA on percentage basis only on the production of rent receipt. Therefore, Sh Kohli was entitled to HRA @ Rs. 112.50 per month only. The amount thus, excess paid has been worked out to Rs. 1530/- i.e.  $(240 - 112.50 = 127.50 \times 12 = 1530/-)$ . The same may please be recovered after verification under intimation to audit.

In this connection a reference is also invited to previous audit para No. 2 of the audit report of 1978-79 in respect of which compliance was still awaited.

~~PARA No. 04~~

③ Para - 03

Sub: Excess Payment of Rs. 80.90 on account of HRA to Sh. U.S. Kohli

Sh. U.S. Kohli, who was drawing Rs. 1200/- p.m. plus pension (the amount not recorded) w.e.f. 20.08.78 to 28.02.79, was paid a sum of Rs. 1509.68 on account of HRA under bill No. PB-151 of 2/79 without production of House Rent Receipt. According to rule, officials who are drawing pay above Rs. 750/- p.m. can draw HRA on percentage basis only on production of rent receipt or House Tax assessment certificate. Therefore, Sh. Kohli was entitled to HRA @ Rs. 112.50 p.m. admissible without production of house rent receipt etc. The amount thus, excess paid was worked out to Rs. 80.90 which may please be recovered under intimation to audit.

~~PARA No. 06~~

④ Para - 04

Sub: Short recovery of Income Tax.

D) Shri U.S. Kohli, Director

A sum of Rs. 445.00 was deducted on account of Income Tax from Sh. Kohli under bill No. PB-151 of 2/79 in which salary income w.e.f. 28.08.78 to 28.02.79 was shown (Rs. 103432.92) but the salary income w.e.f. 01.03.78 to 22.08.78 was not included (which was not shown to audit party) in the calculations, in the absence of the same the calculations of Income Tax deduction was incorrect. Besides this, the following shortcomings were also observed in the calculation statement:-

- 1) Rebate of Rs. 1509.68 without production & verification of rent receipt was not admissible.
- 2) Rebate of expenditure towards Insurance was allowed without verification of the policy No. etc.
- 3) Rebate allowed under Sec. 80 C of I.T. Act, 1961 was Rs. 5339.40 which was not correct. He was entitled for a rebate of Rs. 5169/- only.

Thus the income tax may be reassessed with due consideration of income from salary w.e.f. 01.03.78 to 22.08.78 and also the above points. The amount so worked out may be recovered under intimation to audit.



15 16 34/c 18/c

ii) Shri A.J. Sahni, Election Officer

The income tax calculation of Sh. A.J. Sahni, Election Officer was not shown to audit. The calculation statement for the year 1978-79 may be traced out and calculation may be re-checked with due considerations of the points as raised in the case of Sh. U.S. Kohli as referred to in para.

The results may be intimated, to audit.

PARA No. 07

Para - 05

(Ref. Memo No. 5 dated 24.06.97)

Sub: Income Tax

During the course of checking of payment of the contingent bills / vouchers it was found that payment has been made to M/s Aapka Tent House, 57, Dayanand Road, Darya Ganj, Delhi amounting to Rs. 57,043/- and to M/s Super Tent & Furniture House, A-100, Sharda Puri, Ramesh Nagar, New Delhi amounting to Rs. 2,21,070/- for the supply of Tent & Furniture, but TDS u/s 194 c of Income Tax Act has not been deducted @ 2% on the payment excess of Rs. 20,000/- Hence Income Tax as per details given below be recovered & deposited in Govt. A/c.

1. Aapka Tent House			
Total Payment	Taxable Payment	Rate of Tax	Amount of Income Tax Recovered
Rs. 57043/-	Rs. 37040/-	2%	Rs. 741.00
2. Super Tent & Furniture House			
Rs. 2,21,070/-	Rs. 2,01,070/-	2%	Rs. 4021.00
<b>TOTAL</b>			<b>Rs. 4762.00</b>

S. No. 2 Settled by Audit (H) vide Ltr No. F- No. 1/Audit/DA-III/PAO-10/1289/1501 dt 18/02/19

Recorded (-2402) Balance Recovery = 741/-

Above Income Tax be recovered after due verification or obtained the non-deduction certificate from I.T.O. Attached with bills under intimation to audit.

PARA No. 09

*para-06*

*06*

(Ref. Memo No. 7 dated 25.06.97)

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Sub: Verification of Remittances

*(14)*

The following remittances have not been verified by P.A.O. 14, Shankar Road, New Delhi. Hence, the same be got verified from P.A.O. concerned under intimation to audit.

S. No.	Date of Deposit	Amount
1	04.03.96	Rs. 3076.00
2	27.03.96	Rs. 710.00
3	27.03.96	Rs. 49544.00

Needful be done & shown to audit.

(8) 16/C  
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**PART - II**  
**CURRENT AUDIT REPORT**  
**(2012-13 TO 2014-15)**

Para No. 1 (7)

(Ref Memo No. 3 dt. 12.02.16)

*Taken as fresh*

Sub. Non Recovery of Rs. 213,14,683/- from Delhi Sikh Gurdwara Management Committee

As per Section -37 (1) of the Delhi Sikh Gurdwaras Act -1971, "The salaries and allowances payable to the Director Gurdwara Election or to the officers and other employees engaged for the conduct of elections to the committee, shall be defrayed out of the Consolidated fund of India in the first instance, but shall be recoverable from the Committee by debit to the Gurdwara Fund after the close of each financial year."

While test audit of the record provided it has been found that an amount of Rs. 213,14,683/- for the period 1984-85 to 2014-15 has been accumulated, and is recoverable from Delhi Sikh Gurdwara Management Committee (DSGMC), but neither the amount has been recovered from DSGMC nor has the recovery been waived off.

The point was also raised in the last audit report in 2009 and pointed out the recovery of Rs. 6642991/- which has been included in the recovery of Rs. 21314683/-, Department should take necessary steps to recover the amount of Rs. 213,14,683/- (upto March 2015) after due verification, or take up the matter with Central Government to waive-off the amount, as suggested by the finance department, GNCT also.

Para No. 2 (8)

(Ref to memo No. 2 & 6 dt. 12.02.16 & 17.02.16)

*Para - 07*

Sub. Recovery of Income Tax amounting to Rs. 11430/- - 3540 = 7890/-

(1) Recovery of Income Tax of Rs. 7890/- from M/s. Span Communication

As per rule 194 -C of Income Tax Act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

*Dr. Misra*

(12) 15/2

During test audit of Directorate of Gurdwara Election for the period of 2012-13 to 2014-15 it has been found that an amount of Rs. 394520/- was paid to M/s Span Communication in connection with publication of advertisement in different newspapers, vide bill no. 212 dt. 31.03.2014, but the income Tax (TDS) of Rs. 7890/- has not been deducted.

Department may please recover the Tax amount of Rs. 7890/- from M/s Span Communication.

**(2) Recovery of Income tax of Rs. 3540/- from M/s. Satpal Caterers & Crockery Service**

While test audit it has been found that on the election training day for polling and counting staff refreshment was provided to the staff for which an amount of Rs. 199125/- (177000 + 22125 (vat)) was paid to M/s. Satpal Caterers & Crockery services, vide CB-288 dt. 22.03.13, but the income tax @ 2% amounting to Rs.3540/- has not been deducted.

Department is requested to kindly recover an amount of Rs. 3540/- from M/s. Satpal Caterers & Crockery services, other such type of the cases may be reviewed at office level.

Sent back by Audit (HQ)  
Vide letter No.  
F.No-1/Audit/DA-III/  
PAO-10/1289/150 dt  
18/02/19

Para No. 3 <sup>9</sup> *Para - 08* (Ref memo No. 5 & 7 dt. 17.02.16 & 18.02.16)

Sub. **Recovery of DVAT (TDS) amounting to Rs. 41173/- - 7080 = 34093/-**

**(1) Recovery of DVAT (TDS) amounting to Rs. 34093/- from M/s. DIPS Technology**

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

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After taking the approval of Finance Department, GNCT of Delhi, and before the election the Electoral Rolls were revised, and the printing work of Electoral Rolls was got executed through a private agency i.e M/s. DIPS Technology, Hasanpur Village, Delhi. While scrutiny of the file it has been found that an amount of Rs. 16,73,595/- has been spent on the printing of main Electoral Rolls and three supplementary rolls, but while making payment the VAT (TDS) of Rs. 34093/- has not been deducted. The detail of payment and tax thereon is given below

Sl.No	CB No. and Date	Taxable Amount	Tax to be recovered
01	212 dt. 31.03.2012	1363890.00	27278.00
02	33 dt. 01.06.2012	119295.00	2386.00
03	293 dt. 26.03.2013	110715.00	4429.00
	TOTAL		34093.00

Department may get registered themselves with the Department of Trade & Taxes (D/T), Govt. Of NCT of Delhi, and obtained the TIN Number, and the VAT (TDS) amounting to Rs. 34093/- may be recovered from M/s. DIPS Technology and deposit in Govt. accounts, under the intimation to audit and other such type of the cases may be reviewed at department level.

(2) Recovery of DVAT (TDS) of Rs. 7080/- from M/s. Satpal Caterers & Crockery Service

During the scrutiny of the file related to the refreshment to the staff of election polling and counting on training day for which an amount of Rs. 199125/- (177000 + 22125 (vat)) was paid to M/s. Satpal Caterers & Crockery services, vide CB-288 dt. 22.03.13, but the VAT @ 4% amounting to Rs.7080/- has not been deducted.

Further, no file has been provided to audit from which it can be ascertained that what procedure was adopted for the selection of M/s. Satpal Caterers & Crockery services.

Department is requested to kindly recover an amount of Rs. 7080/- from M/s. Satpal Caterers & Crockery services, under the intimation to audit, and other such type of the cases may be reviewed at office level.

Satpal Caterers & Crockery  
vide Letter No.  
F. No. 1/Audit/104-21  
100-10/1289/1501  
dt 18/2/19

*[Handwritten signature]*

Para No. 4

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Para 209

(Ref memo no. 4 dt. 15.02.16)

Sub. Irregular purchase of Laptop

As per Circular No. F10 (6)/2005/IT/3139-68 dated 24.07.2008 in which it has been mentioned that the powers for the purchase of computer hardware, software and accessories etc., hereby delegated to all Pr. Secretaries/Secretaries. However Technical Clearance of Department of IT, Delhi Secretariat, GNCT is still required in every case. Further vide circular no. F.8/3/2010-AC/DS III/1273-1289 dated 23.09.2011 issued by Pr. Secretary (Fin), on delegation of enhanced financial power to Pr. Secretaries/Secretaries of Government of NCT of Delhi, at Sl.no 7 "Purchase of computer, (including Laptops, Printer and Computer Furniture) in which the financial powers have been enhanced but the items can only be purchased subject to the approval of TEC of IT Department.

While scrutiny of the file (F/1/96/2012/DGE) pertains to the purchase of a Laptop for Director Gurdwara Election, in which it has been found that the department finalized to purchase a computer notebook model no. DELL V-3350 having total cost of Rs. 60216/- + taxes on DGS&D rate contract from M/s. Agmatel India Pvt. Ltd., for which the permission from the IT Department was obtained on 15.10.12.

On 21.11.12 the file was again sent to IT Department stating that the above model DELL V-3350 is not available with the company, so the permission may be granted to purchase the higher version of Dell Model No. 3460 (not covered under DGS&D rate contract), but the proposal was turndown by the IT department stating that "Please procure the laptop which was approved earlier, as per procurement policy of GNCT".

Instead of purchasing the same model the department purchased another model DELL Inspiron 15:i7, from M/s. Intelligent Communication System India Ltd. having total cost of Rs. 63,371/-, without taking technical clearance from IT Department.

As the technical approval/clearance from the IT Department has not been obtained, so the purchase of Laptop is irregular and the same may please be regularized from the IT Department and Finance Department of GNCT of Delhi.

*[Signature]*

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Para No. 5

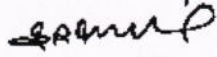
(11)

(Ref to memo no 1, 1(a) (b) dated 10.02.16 & 18.02.16)

Sub. Non- Production of Record.

During test audit for the period 2012-13 to 2014-15 of Directorate of Gurdwara Election the following record has not been provided to audit, the same may be provided to next audit.

1. Stock Register of Electoral Roll
2. Property register
3. Record/ list of unserviceable store.
4. LTC advance register
5. Contingent Advance Register
6. Over time Register
7. Medical reimbursement register
8. Postage Stamp A/C

  
(Des Raj Puria)  
AO/IAO  
Party No. 5

11/C

7

*Taken as fresh*

**PART - II**  
**CURRENT AUDIT REPORT**  
(2015-2021)

**PARA No. 1:- Recovery of Rs. 6,95,02,033/- from Delhi Sikh Gurdwara Management Committee (DSGMC).**  
(Ref. Audit Memo No. 1 dated 03.12.2021).

As per Section 37 (1) of the Delhi Sikh Gurdwaras Act, 1971, "The salaries and allowances payable to the Director Gurdwara Election or to the officers and other employees engaged for the conduct of elections to the committee, shall be defrayed out of the Consolidated Fund of India in the first instances, but shall be recoverable from the Committee by debit to the Gurdwara Fund after the close of each financial year."

During the test audit of the record provided it has been found that an amount of Rs. 6,95,02,033/- for the period 2015-16 to 2020-21 has been made by the Director of Gurdwara Election on account of salary and allowances for the officers and other employees for conduct of election to the Committee in the first instance as per the above mentioned section 37 (1) of the Delhi Sikh Gurdwaras Act, 1971.

*Sharma*

The details of such expenditure is given below:-

FINANCIAL YEAR	EXPENDITURE ON SALARY (Rs.)	EXPENDITURE ON WAGES (Rs.)	TOTAL EXPENDITURE BY DGE (Rs.)	Amount to be Recovered (Rs.) from DSGMC.
2015-16	49,57,894	9,87,960	59,45,854	59,45,854
2016-17	64,71,638	38,16,291	1,02,87,929	1,02,87,929
2017-18	82,57,885	19,43,723	1,02,01,608	1,02,01,608
2018-19	89,43,241	19,80,314	1,09,23,555	1,09,23,555
2019-20	98,41,187	19,51,714	1,17,92,901	1,17,92,901
2020-21	12,42,21,34	79,28,052	2,03,50,186	2,03,50,186
			<b>TOTAL</b>	<b>Rs. 6,95,02,033/-</b>

Record related to the recovery of amount of Rs. 6,95,02,033/- was not provided to audit. The same may be recovered from the Delhi Sikh Gurdwara Management Committee (DSGMC) and deposited in Govt. Account under intimation to the audit.

*[Signature]*



**PARA No. 2:- Non-Provision of Records and over payment made to M/s. Space 4 Business Solutions Pvt. Ltd.**  
 (Ref:-Audit Memo No.2 dt 06.12.2021)

a) The Internal Audit of HOO, Directorate of Gurudwara Election, Vikas Bhawan, Delhi for the audit period 01.04.2015 to 31.03.2021 has been undertaken w.e.f. 01.11.2021 and while going through the file of Hiring of videographers and photographers for the Gurudwara Elections-2017, it is noticed that the work for the same rates was awarded to M/s. Space 4 Business Solutions Pvt. Ltd. on 03.02.2017 on the basis of rates adopted by Department of Trade and Taxes. It is further found that the Department of Trade and Taxed had adopted the rates of the office of Dy. Commissioner (North). The terms and conditions of DC(north) on which for hiring the services executed were not found in the file, from which it could be .

The Terms and condition finalized by the office of DC(North) were not provided by the Dte. of Gurudwara Elections, the same may be arranged and shown to next audit.

b) During the test audit of the record and contingent bills, it is noticed that in contingent Bill No.CB-354 dated 30.03.2017, M/s. Space 4 Business solutions Pvt. Ltd. has overcharged from the department in respect of photography and videography charges in respect of services provided by them at the time of Gurudwara Elections-2017. As per work order issued by the department on 03.02.2017, the details are as under:-

S.No.	Item	Approved Rates
1	Full day (08 hours) digital videography with operator (including DVD & CD)	1725/-
2	Half day (04 hours) digital videography with operator (including DVD & CD)	850/-
3	24 x 7 (without break) digital videography with operator (including DVD & CD)	35000/-
4	Extra hours	140/-
5	Digital still photography including DVD (08 hours)	1500/-
6	Digital still photography including DVD (04 hours)	750/-
7	Extra hours	140/-
8	Album, 100 photos (1X4) size 5X7	150

Details of overcharging done by the contractor is as under:-

S.No.	Bill No. (contractor)	Item	Payment made	Payment due	Over payment
1	SBPL/2016 17/0406 dated 25.03.2017	Providing of photographer (04 hours duty)	32 X 850=27200	32 X 750=24000	3200
2	SBPL/2016 17/0403 dated 25.03.2017	Providing of photographer (04 hours duty)	292 X 850=248200	292 X 750=219000	29200

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3	SBPL/2016-17/0401 dated 25.03.2017	Providing of photographer (04 hours duty)	09 X 850=7650	09 X 750=6750	900
4	SBPL/2016-17/0400 dated 25.03.2017	Providing of photographer (04 hours duty)	03 X 850=2550	03 X 750=2250	300
5	SBPL/2016-17/0408 dated 25.03.2017	Providing of photographer (08 hours duty)	142 X 1725=244950	142 X 1500=213000	31950
					65550

**Over payment made to the contractor inclusive of taxes will be as under:-**

Overpayment made	:	65550.00
+ Service Tax @ 14%	:	9177.00
+ Swachh Bharat Cess @ 0.50%	:	328.00
+ Krishi Kalyan Cess@ 0.50%	:	328.00
<b>Total</b>	<b>:</b>	<b>Rs.75383.00</b>

The recovery of Rs.75,383/- may be made from the above mentioned Contractor after due verification of facts and figures under intimation to the audit. All other similar cases, if any, may be reviewed and recovery, if any, may be made under intimation to the audit

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**PARA No. 3:- Short-recovery of subscription towards DGEHS amounting to Rs. 5,850/-**  
(Ref. audit Memo No.3 dated 08.12.2021)

The rate of subscription towards DGEHS were further revised w.e.f. 01/02/2017 vide Dte. of Health Services OM No.F.25(III)/DGEHS/140/DHS/09/204078-204243, dated 02/05/2017. The revised rates are shown below:-

**DGEHS subscription rates w.e.f. 01/02/2017**

Levels in the Pay Matrix as per 7 <sup>th</sup> CPC	Subscription under DGEHS
Level: 1 to 5	Rs. 250
Level: 6	Rs. 450
Level: 7 to 11	Rs. 650
Level 12 & above	Rs. 1000

During the test check of pay bill registers for the audit period, it has been observed that in the following cases, the subscription towards DGEHS has been deducted less than the rates mentioned in the above tables from the salary of below mentioned employees. The details are as under:-

S. NO.	Name & Designation of the Employee (Mr./Ms.)	Level	Period	Amount of DGEHS subscription due (Rs.)	Amount Deducted (Rs.)	Amount of Recovery (Rs.)
1	Jogender Singh, E.O.	10	February, 2017 to April, 2017 (3 Months)	650x3 =1950	325x3=975	975/-
2	Parvinder Singh, AAO	8	February, 2017 to April, 2017 (3 Months)	650x3 =1950	325x3=975	975/-
3	Parvinder Kaur, HC	7	February, 2017 to April, 2017 (3 Months)	650x3 =1950	325x3=975	975/-
4	Dinesh Chand Sharma, UDC	4	February, 2017 to April, 2017 (3 Months)	250x3=750	125x3=375	375/-

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5	Ranbir Singh, UDC	6	February, 2017 to April, 2017 (3 Months)	450x3=1350	225x3=675	675/-
6	Kaptan Singh, LDC	3	February, 2017 to April, 2017 (3 Months)	250x3=750	125x3=375	375/-
7	Ram Khillawan, LDC	3	February, 2017 to April, 2017 (3 Months)	250x3=750	125x3=375	375/-
8	Tej Ram, LDC	3	February, 2017 to April, 2017 (3 Months)	250x3=750	125x3=375	375/-
9	Gir Raj Singh, UDC	4	February, 2017 to April, 2017 (3 Months)	250x3=750	125x3=375	375/-
10	Sumit Kumar, LDC	2	February, 2017 to April, 2017 (3 Months)	250x3=750	125x3=375	375/-
					<b>TOTAL</b>	<b>Rs. 5,850/-</b>

The recovery of Rs.5,850/- may be made from the above mentioned employees after due verification of facts and figures under intimation to the audit. All other similar cases, if any, may also be reviewed and recovery, if any, may be made under intimation to the audit.

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**PARA No. 4:- Non-adjustment of Contingent Advances amounting to Rs. 17,06,793/-**  
(Ref:- Audit Memo No.4 dt 08.12.2021).

As per the provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983, contingent advances drawn is to be adjusted within one month from the date of drawal of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served. As per the information dated 06-12-2021 provided by the Dte. of Gurdwara Election, GNCTD, showing the status of outstanding advances during the audit period 2015-16 to 2020-21, it has been observed that a huge amount is lying un-adjusted for a long time. The details of outstanding contingent advances drawn and not adjusted till date are given below:-

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S. No	Name of Employee/ Agency	Purpose of Advance	Amount of advance with date	Date of Adjustm ent of advance	Balance of Advance
1.	M/s ICSIL	Advance payment of 1 1/2 month equivalent wages	Rs. 46697/- <u>ACB-169</u> <u>21/11/2016</u>	Nil	Rs. 46697/-
2.	East Delhi Municipal Corporation	Payment to East Delhi Municipal Corporation for setting up of 66 polling stations	Rs. 396000/- dated <u>ACB-252</u> <u>19/02/2017</u>	Nil	Rs. 396000/-
3.	M/s ICSIL	Advance payment (difference due to increase of wages) of 1 1/2 month equivalent wages	Rs. 11746/- dated <u>ACB-44</u> <u>14/06/2019</u>	Nil	Rs. 11746/-
4.	DDO (DGE) Cheque	Advance payment to 23 ERO's for day to day expences for General Election to DSGMC-2021	Rs. 2,30,000/- dated <u>ACB-81</u> <u>09/09/2020</u>	Nil	Rs. 2,30,000/-
5.	Delhi E-Governance Society Department of Information and Technology	Advance payment of Total Amount of. 25,55,880/- for developing and maintaining Gurdwara Election Portal of General Election to DSGMC-2021	Rs. 1022350/- dated <u>ACB-113</u> <u>04/11/2020</u>	Nil	Rs. 1022350/-
6.				<b>TOTAL</b>	<b>Rs. 17,06,793</b>

The above mentioned outstanding advances may be adjusted urgently under intimation to the audit.

**(VARUN RAHAL)**  
**(IAO/Party No.-II)**

**CURRENT AUDIT REPORT (2021-22 to 2022-23)**  
**PARA`s**  
**Directorate of Gurdwara Election, VikasBhawan, New Delhi**  
**period 2021-22 to 2022-23**

**PARA 01: - Non-adjustment of Contingent Advances amounting to Rs.7826726/-**  
 (Ref. audit memo No.09 dated 24.07.2023)

As per provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983, contingent advances drawn is to be adjusted within one month from the date of drawl of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served. As per the information dated 06.12.2021 provided by the Dte. Of Gurdwara Election, GNCTS, showing the status of outstanding advances during the audit period 2021-22 to 2022-23. It has been observed that a huge amount is lying un-adjusted for a long time. The details of outstanding contingent advances drawn and not adjusted till details are given below:-

S. N O	Name of Employees/ Agencies	Purpose of Advance	Amount of Advance with Date	Date of Adjustme nt of Advance	Balance of Advance
1	East Delhi Municipal Corporation	Setting up Polling Station During DSGMC Election-2021	4,55,000, ACB-26 Dated 10.08.21	Nil	4,55,000/-
2	North Delhi Municipal Corporation	Setting up Polling Station During DSGMC Election-2021	12,88,000, ACB-27 Dated 10.08.21	Nil	12,88,000/-
3	New Delhi Municipal Council	Setting up Polling Station During DSGMC Election-2021	56,000, ACB-28 Dated 10.08.21	Nil	56,000/-
4	South Delhi Municipal Corporation	Setting up Polling Station During DSGMC Election-2021	21,07,000, ACB-31 Dated 10.08.21	Nil	21,07,000/-
5	23 AERO/ Zonal Officer	Payment to 23 AERO for Day to Day Expenditure During DSGMC Election-2021 (Rs.5000 Each)	1,15,000, ACB-34 Dated 22.04.21	Nil	1,15,000/-

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6	Delhi Police	On Account of Diet Money To Delhi Police Staff During DSGMC Election-2021	16,50,000, ACB-116 Dated 04.08.21	Nil	16,50,000/-
7	Dinesh Chand Sharma, Retd. UDC	Medical Advance	4,48,933, MB-213 Dated 06.03.23	Nil	4,48,933/-
<b>Total</b>					<b>61,19,933/-</b>

The point was also raised in the audit report of 2015-21 and pointed out the outstanding advances adjustment of Rs.1706793/- which has been included in the outstanding advances of Rs.7826726/-) upto March 2023 (6119933+1706793=7826726/-)

The Details of old outstanding Advance Contingency Bills amounting to Rs.1706793 of Audit Period 2015-21 are as under:-

S. N O	Name of Employees/ Agencies	Purpose of Advance	Amount of Advance with Date	Date of Adjustme nt of Advance	Balance of Advance
1	M/s ICSIL	Advance payment of One and a Half month equivalent wages	46697, ACB-169 Dated 21.11.16	Nil	46697/-
2	East Delhi Municipal Corporation	Setting up 06 Polling Stations	396000, ACB-252 Dated 19.02.17	Nil	396000/-
3	M/s ICSIL	Advance payment (difference due to increase of wages) of One and a Half month equivalent wages	11746, ACB-44 Dated 14.06.19	Nil	11746/-
4	DDO (DGE) Cheque	Advance payment to 23 ERO's for day to day expenses for general Election to DSGMC-2021	230000, ACB-81 Dated 09.09.20	Nil	230000/-
5	Delhi Governance society department of information and technology	E- Advance payment of total amount of 2555880/- for developing and maintaining Gurdwara election portal of general election to	1,15,000, ACB-34 Dated 22.04.21	Nil	1,15,000/-

Directorate of Gurdwara Election, VikasBhawan, New Delhi

	DSGMC-2021			
<b>Total</b>				<b>1706793/-</b>

The outstanding advances may be adjusted urgently under intimation to the audit.

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**PARA 02:-Recovery of Rs.114807342/- From Delhi Sikh Gurdwara Management Committee.**

(Ref. audit memo No.10 dated 25.07.2023)

As per section 37(1) of the Delhi Sikh Gurdwaras Act, 1971, "The salaries and allowances payable to the Director Gurdwara Election or to the officers and other employees engaged for the conduct of elections to the committee, shall be defrayed out of the Consolidated Fund of India in the first instances, but shall be recoverable from the committee by debit to the Gurdwara Fund after the close of each financial year."

During the test audit of the record provided it has been found that an amount of Rs.23990626/- For the period 2021-22 to 2022-23 has been made by the Director of Gurdwara Election on account of salary and allowances for the officers and other employees for the conduct of election to the committee in the first instance as per above mentioned section 37(1) of the Delhi Gurdwaras Act, 1971.

The details of such expenditure are given below:-

Financial Year	Expenditure on Salary (Rs.)	Expenditure on Wages (Rs.)	Total Expenditure by DGE (Rs.)	Amount to be Recovered (Rs.) from DSGMC
2021-22	10170118	3426640	13596758	13596758/-
2022-23	9104425	1289443	10393868	10393868/-
<b>Total</b>				<b>23990626/-</b>

The point was also raised in the audit report of 2012-15, 2015-21 and pointed out the recovery of Rs.21314683 (2012-15), Rs. 69502033 (2015-21) which has been included in the recovery of Rs.114807342/- upto March 2023 (23990626+21314683+69502033=114807342/-)

Department should take necessary steps to recover the amount of Rs.114807342/- (upto March 2023) after due verification of facts and figure under intimation to audit.

**PARA 03: - Non Credit Unclaimed Security Amount lying for More Than Three Complete Account Years in Government Consolidated Fund.**

(Ref. audit memo No.12 dated 26.07.2023)

Election Year	Rate of Security Amount For Contesting the Election by the Candidates	Number of Candidates who Deposited the Security Amount for Contesting the Election	Number of Candidates who withdrawal the Deposited Security Amount after Completion of Election Process	Total Security Deposited Amount during Contesting the Election	Total Amount of Security Withdrawal After Completion of Election Process	Balance/Un-claimed Security Amount from Contested Candidates
2012	5000/-	335	55	16,75,000	2,75,000	14,00,000
2017	5000/-	430	54	21,50,000	2,70,000	18,80,000
<b>Total</b>				<b>38,25,000</b>	<b>5,45,000</b>	<b>32,80,000</b>

The above Unclaimed security amounts are lying for more than three complete account years is Rs.32,80,000. As per Rule 189 of Receipt & Payment Rules, at the close of March each year, all deposits or balances unclaimed for more than Three complete account years shall be credited to the Government under the consolidation fund.

The aforementioned unclaimed amount has to be credited urgently to the Government under the consolidate funds under intimation to the audit and other financial year cases may also be reviewed by the Department itself.

  
**(Dinesh Kumar Dhawan)**  
**Inspecting Audit Officer**  
**Audit Party No.VII**