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

Sub:- Audit report of Election Department Kashmere Gate for the period 2010-12

INTRODUCTION:-

The I.A.R. on the accounts of the Election Department Delhi for 2010-12 was conducted by field Audit Party No. IX comprising of Smt. Jasbir Kaur IAO, Jaspal Singh, AAO and Smt. Santosh Kumari, HC. The audit was conducted during 06/09/12 to 21/09/12 (12 Working Days) AGCR has conducted the Audit upto the period 2010.

AIMS AND OBJECTIVES:- The Election Department is conducting the elections of Delhi Legislative Assembly and Members of Parliament Delhi.

HOD/H.O.S/D.D.O's / CASHIERS

The following officials have served as HOD/HOO/DDO/Cashier during 2010-12

S.No.	H.O.D	/Head of Office	DDO	Cashier
1	Smt. Rina Ray (July 2010 to March 2012)	Sh. B. K. Parchure March 09 to till date	Sh. V. S. Bisht, AAO March 09 to till date	Sh. Subhash Dutt, UDC April 09 to till date

Budget Allocation and Expenditure for the year 2010-12(In Lacs)

Budget Alloted	Year	Expenditure upto the year ending	Excess/ Saving
1560	2011-12(Non Plan)	1057	503
249.5	2011-11 (Plan)	229.66	19.84
1025	2010-11 (Non Plan)	755.97	269.03
247	2010-11 (Plan)	207.58	39.42

Vacancy Statement (Regular Staff)

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	20	14	06
2.	Group B	86	75	11
3.	Group C	289	221	68
4	Group D	16	14	2
	Total	411	324	87

Maintenance of Records:-

The maintenance of records of the Election Department Kashmere Gate for the period 2010-12 was found satisfactory subject of observations made in current audit report and in test audit report.

Old Audit Report

There were 08 old audit paras outstanding, the Department has no record of old audit report and hence not shown any compliance of old Audit paras and hence 08 old outstanding paras are taken in the current Audit report

Current Audit Report

During the course of current audit, 14 audit memos's including the record memo highlighting various Irregularities/ recovery to the tune of Rs.29210/- were issued. Department has shown compliance of no audit memo's, as such 14 audit memos were converted into 08 Paras and 2Tan with 29210/- recovery.

Details of Current Recovery (Audit period 2010-12):-

(Memo No. / Para)	Total Recoveries (in Rs.)	Amount Recoveries (Rs.)	Balance (in Rs.)
7 / 06	17650/-	0	17650/-
4 / 03	11560/-	0	11560
Total	29210/-	0	29210/-

The internal audit report has been prepared on the basis of information furnished and made available by the Election Department Kashmere Gate Delhi. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(IAO Party -No. IX)

Directorate of Audit

C-Block, Level-4, D-Block, Sachiyalaya,

New Delhi-110 001



भागदारी

दिल्ली सरकार
Govt of NCT of DELHI

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Chief Electoral Office							
Sub department: Chief Election Office, Kashmere Gate (461/ 6)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1977	1979	1		Recovery from MCD	O	1717
2	1977	1979	2		Recovery of Expenditure from MCD	O	0
3	1977	1979	3		Advance drawn for election	O	0
4	1977	1979	4		Unclaimed Security Deposite	O	0
5	1979	1982	1		House Rent Allowance	O	0
6	1979	1982	2		Lapsed deposite	O	0
7	1979	1982	3		Service Book	O	0
8	1979	1982	4		Stock Register	O	0

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

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**CURRENT AUDIT REPORT OF ELECTION
DEPARTMENT KASHMERE GATE (2010-12)
PART II**

PARA NO. 1

**REF. MEMO NO. 11
DATED: 14/09/12**

**SUBJECT: Preparation a photo Electoral Roll for all the Assembly
Constituencies of Delhi.**

The Electoral roll is a list of all the people in the constituency who were registered to vote in Indian Election . The Department has shown the bonafide requirement to execute the job of preparation of Photo Electoral Rolls of Delhi from M/S. Webel Technology Ltd., a West Bengal Govt. Under taking. Sensing the urgency of emergent and time bound nature of work totally in public interest in an exceptional situations, the Department had requested to finance Department to accord A/A under GFR 184. The Rule 184 of GFR states that

“Should it become necessary in an exceptional situation to outsource a job to a specifically chosen contractor, the Competent Authority may do so in consultation with the Financial Adviser.” The Finance Department of Delhi Govt. had concurred the proposal of the Department in principal subject to :- The provisions of Manual on policies and procedure for procurement of works, as well as , GFR may be followed by the Department, on 26/02/08.

The final agreement was signed by the agency on 9/05/08 after the lapse of two and half month from the date of concurrence of Finance Department. Had the department completed the codal formalities of open tender it could be chance to obtain the more competitive rates from the other vendors ? From the above facts it is apparent that just to give favour to a particular firm by the Department authorities are even not observing the rule provisions of GFR and instructions circulated by Delhi Govt. from time to time.

Before signing the final agreement by the vendor, The department was required to complete the pre-requisite formalities, which were not completed by the Department,

As per rule 158 of GFR, Performance Security should be obtained for an amount of 5 % to 10 % of the value of the contract before awarding the work to the Agency. The Department has decided to obtained the Performance Security of

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Rs. 1,20,00,000 (Rs. One Crore and Twenty Lacks) which was the 10 % of the estimated cost of Rs. 12 Crore. The Agency has requested that Performance Guarantee may be reduced from one crore twenty Lacks to Sixty Lacks Only) It has been observed that Department had reduced the amount of Performance Security from one Crore Twenty Lacks to Sixty Lacks only which seems the Department has again given the favour to a firm.

It has been observed that the Agency has not deposited the Performance Guarantee to the Department, even than the Department has signed the Agreement with the firm , while the Finance Department of Delhi Govt. had clearly mentioned in its concurrence, :- The provisions of Manual on policies and procedure for procurement of works, as well as , GFR may be followed by the Department, which seems the Department had not followed the provision of GFR, and the payment which have been made to the Agency till date is irregular. If the department had not obtained the performance Guarantee from the firm, how the agency has started the work.

Agreement revealed that important clauses, a few of them are given below, which safe guards the interest of government, have not been incorporated in the term and conditions:-

FALL CLAUSE: In case if there is a fall in the institutional price due to reduction in cost of raw material, custom duty exemption etc. the manufacturer will have to reduce the price proportionately.

Reasons of the above lapses may be elucidated to the Audit.

PARA NO. 2

**REF. MEMO NO. 11,6
DATED: 14/09/12**

Sub :- Irregularities in maintaining the Non Consumable Stock registers

A physical verification of Non Consumable Store should be undertaken at least once in a year as per provision of Rule 192 of General Financial Rules and the discrepancies, if any, should be recorded in the stock register for appropriate action by the Competent Authority. The verification is to be entrusted to person other than the custodian. A certification of verification along with the findings shall be recorded in the Stock Register.

During the test check of the stock register of non consumable items, it has been observed that the physical verification of the non consumable items have non conducted for the period of 2010-11, 2011-12. In the absence of physical verification, the position of balance could not be ascertained.

Rule 137 of General Financial Rule state that care should be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying cost. However during the test check of consumable stock register of Election Department Kashmiri Gate Delhi it was found that the above rule was not followed by the Department while purchasing the following items :-

1. Braille Signose Sticerks (Page 134 of stock Register)

27000 Nos. of Stickers were purchased amounting to Rs. 247316/- on 31/12/08 out of which 9000 Nos. were not utilised till date.

2. Auxillary Display Units (Page 121 of stock Regoster)

There was 20 No in hand on 10/01/09 while more 6 Nos were ~~more~~ purchased on 10/01/09 amounting to Rs. 10324/- , and this quantity alongwith previous stock i.e 20 Nos, were not consumed till date.

3. Power Pack for EVM LA 08 (Page 130 of stock Register)

16500 Nos. were purchased for Rs. 18,23,387/- were purchased on 23/10/08 out of which 2205 nos. have not been utilised till date.

In view of the above, audit is of the opinion that either the proper requisitions were not received from the concerned department or the goods were purchased without requisition. This not only led to blockage of funds but also defeated the purpose of purchases for which these were purchased. Reasons of purchases of excess may be clarified to audit. Also similar types of other cases may also be reviewed under intimation to audit.

PARA 2A Irregularities in maintaining the Consumable stock registers

Test check of the stock register revealed the following discrepancies:-

1.Verification of C/f & B/f balances not done:- The items which have been B/f and C/f to the new register have not been verified by the Store Officer.

2.Cost of items purchased not mentioned:- The price of the store items purchased has not been mentioned in the stock register.

3. As per rule 192 of the physical verification of non consumable and consumable items should be undertaken atleast once in a year, during the Test Audit , no physical verification was found during the Audit Period from 1/04/10 to 31/03/12.

4 Improper Maintenance of stock Register:-Entries entered in stock register were not legible, and the cutting had been done various times, No attestation on

cutting had been made during the Audit period. Register maintaining for consumable items are incomplete and not signed/verified by any authorized officer.

5. As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned section. Further, the items being issued to whom day-to-day use the signatures of the recipients have nowhere been obtained in the stock. In the absence of the signatures of recipients the exact quantity received by the recipients could not be verified in audit and the possibilities of misuse of the items could not be ruled out.

PARA NO. 3

REF. MEMO NO. 4

DATED: 10/09/12

SUBJECT: Short Recovery of DHS amounting to Rs. 11,560/-

During the test Audit Election Department Kashmere Gate for the year 2010-12, It has been observed that the amount of subscription of DHS was short recovered from August 10 to September 10 in the following cases:-

Name of the officer	Grade Pay	Subscription as per norms of DHS (For two months)	Subscription deducted by the division	Recovery
Sh. Abhinandan Sharma	1900/-	250/-	120/-	130/-
Sh. Anuj Kumar, LDC	1900/-	250/-	120/-	130/-
Sh. Dayan Sngn Peon	1900/-	250/-	120/-	130/-
Sh. Jai Narain Mehto, Peon	1900/-	250/-	120/-	130/-
Sh. Jai Parkash Chowkidar	1900/-	250/-	120/-	130/-
Sh. Manoj Kumar LDC	1900/-	250/-	120/-	130/-
Sh. Mohan Chander	1900/-	250/-	120/-	130/-
Sh. Narender Kumar Driver	1900/-	250/-	120/-	130/-
Sh. Sunil Panwar LDC	1900/-	250/-	120/-	130/-

Sh. Anil Kumar, LDC	1900/-	250/-	120/-	130/-
Sh. Anil Chowdhary LDC	1900/-	250/-	120/-	130/-
Ms. Amita Singh LDC	1900/-	250/-	120/-	130/-
Ms. Uma LDC	1900/-	250/-	120/-	130/-
Sh. Satpal Chowkidar	1800/-	250/-	120/-	130/-
Sh. Sunil Kumar	1800/-	250/-	120/-	130/-
Sh. Surinder Kumar Chowkidar	1800/-	250/-	120/-	130/-
Sh. Suresh Kumar, Driver	1800/-	250/-	120/-	130/-
Sh. Vinod Kumar Pathak, Peon	1800/-	250/-	120/-	130/-
Sh. Amar Chand Chowkidar	2000/-	250/-	120/-	130/-
Sh. B. D. Yadav Daftary	2000/-	250/-	120/-	130/-
Sh. Hari Ram Peon	2000/-	250/-	120/-	130/-
Sh. Inder Singh Chowkidar	2000/-	250/-	120/-	130/-
Sh. Mohan Pal Driver	2000/-	250/-	120/-	130/-
Sh. Narender Singh Driver	2000/-	250/-	120/-	130/-
Sh. Ram Pal Yadav, GO	2000/-	250/-	120/-	130/-
Sh. Vijay Singh GO	2000/-	250/-	120/-	130/-
Sh. Anil Kumar,	2400/-	250/-	120/-	130/-

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UDC				
Sh. Deepak Kumar UDC	2400/-	250/-	120/-	130/-
Sh. Dalip Kumar Sharma UDC	2400/-	250/-	120/-	130/-
Sh. Jagat Ram UDC	2400/-	250/-	120/-	130/-
Sh. Khurshid Ahmed, UDC	2400/-	250/-	120/-	130/-
Sh. Ram Singh UDC	2400/-	250/-	120/-	130/-
Sh. Sanjay Gupta UDC	2400/-	250/-	120/-	130/-
Sh. Sohan Singh UDC	2400/-	250/-	120/-	130/-
Surjeet Steno	2400/-	250/-	120/-	130/-
Sh. U.K. Pillai, UDC	2800/-	250/-	120/-	130/-
Sh. Jagmohan Parsad, LDC	2800/-	250/-	120/-	130/-
Sh. N. Venketraman UDC	4200/-	450/-	200/-	250/-
Smt. Nisha UDC	4200/-	450/-	200/-	250/-
Sh. S.K. Sood Steno	4200/-	450/-	200/-	250/-
Smt. Sunita Kalra, SA	4200/-	450/-	200/-	250/-
Smt. Veena Tomar Steno	4200/-	450/-	200/-	250/-
Sh. S.K. Sharma HC	4200/-	450/-	200/-	250/-
Sh. Ajay Kumar Verma Steno	4600/-	650/-	300/-	350/-

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Smt. Amrit Malik, Sr. PA	4600/-	650/-	300/-	350/-
Smt Chander Kanta Nagpal Sr. PA	4600/-	650/-	300/-	350/-
Sh. Hemant Kumar Sr. PA	4600/-	650/-	300/-	350/-
Sh. Raju Sharma Steno	4600/-	650/-	300/-	350/-
Sh. V. S. Vishit AO	4800/-	650/-	300/-	350/-
Sh. B.K. Parchure EO	5400/-	650/-	300/-	350/-
Sh. D.K. Gupta EO	5400/-	650/-	300/-	350/-
Sh. R.P. Aggarwal EO	5400/-	650/-	300/-	350/-
Sh. S.K.Gotwal Sr. PA	5400/-	650/-	300/-	350/-
Sh. R.K. Bajaj EO	5400/-	650/-	300/-	350/-
Sh. Lokesh Kumar Rastogi Suptd.	5400/-	650/-	300/-	350/-
Sh. J.k. Sharma DCEO	6600/-	650/-	300/-	350/-
Sh. K.P. Kishore	8700/-	1000/-	300/-	700/-
			Total	11560/-

The Department is requested to recover the amount of DHS as per details given above after due verification under intimation to the Audit.

PARA NO. 4

REF. MEMO NO. 2,3

DATED: 10/09/12

SUBJECT: Excess rebate on HRA Rent Receipt

As per the Indian income tax rules, the HRA exemption should be calculated as the least of the following:-

- 1) Rent paid in excess of 10 % of basic salary
- 2) Actual HRA received by the employee
- 3) Forty percent of the basic salary

From the least of three should be taken as the component for calculation the rebate of HRA, Basic Salary here means basic salary which includes dearness allowance if the terms of employment provide for it.

During the test Audit of Election Department, it has been noticed that in the following cases DA has not taking in the salary , and hence the department has given the excess rebate to the following officers/officials as per details given as under:

2011-12

Name of the officer/official	Rent paid by the officer/official	Basic pay+DA+Grade Pay	Actual HRA Rebate , Rent paid in excess of 10 %	Rebate allowed by the department	Recovery
Sh. Deepak Kumar,UDC	48,000/-	211709	26829	34204	7375
Sh. Joginder Kumar, Stenographer	66,000/-	303832	35616	46204	10588
Sh. Jai Parkash, Chowkidar	36000/-	178350	18165	24385	6220
Sh. Mohan Pal, Driver	48000/-	227410	25259	33197	7938
Sh. Narinder Singh, Driver	60,000/-	204589	39541	39996	455
Sh. Sujeet Kumar, Stenographer	60,000/-	256145	34385	43314	8929
Sh. Vijay Kumar Election Officer	132000	535139	78486	97088	18602
					60,107/-

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2010-11

Name of the officer/official	Rent paid by the officer/official	Basic pay+DA+Grade Pay	Actual HRA Rebate, Rent paid in excess of 10 %	Rebate allowed by the department	Recovery
Sh. P.N. Gulari, Superintendent	96000	367882	59211	69336	10125
Sh. Surjeet Kumar, Stenographer	48000	220980	25902	32612	6710
Sh. Sanjay Gupta UDC	60,000/-	195970	40403	40920	517
Sh. Ram Singh UDC	42000/-	192426	22757	28606	5848
Sh N Venketaraman UDC	82800/-	268410/-	55959/-	57468/-	1509
Sh. Jai Parkash Chowkidar	36000/-	155026	20497	25040	4543
Sh. J.K. Sharma Depty CEO	104400/-	570688	47331	64652	17321
Sh. Inder Singh Chowkidar	48000/-	174903	30510	35839	5329
Smt. Chander Kanta Nagpal, Sr. Stenographer	78000/-	362394	41761	54394	12633
Sh. Vijay Kumar Election Officer	120000/-	489206	71079	86108	15028
Sh. Vijay Kumar Gastetner Operator	42000/-	180293	23971	29462	5491
			Total		85054

It has also been observed that the officers/officials were submitted the receipt for rebate of HRA instead of Registered Rent Agreement. Department requested to recalculate the amount of income tax and may be recovered after due verification under intimation to the Audit.

PARA NO. 5

REF. MEMO NO. 5

DATED: 10/09/12

Subject: AMC of Computers, Printers and UPS

Procedure to be adopted by the Department for selecting AMC Vendors

All Govt. Departments under the Govt. of NCT of Delhi desirous of outsourcing AMC service for desktops, printers, and UPS are advised to float limited tender calling commercials bids for said empanelled agencies through Delhi Governments e-Procurement platform irrespective of tender amount/number of computer, printers, UPS (offline) etc.

During the test Audit of Election Department Kashmere Gate, it has been observed the department had invited the sealed quotations from the selected empanelled firms of the IT Department, and only five firms were sent the sealed quotations, and the work of AMC was awarded to M/S. M Intergraph for the period of one year i.e. from 1/10/10 to 30/09/2011 for Rs. 3,68,600/-. It has been observed that codal formalities were not completed as per the guidelines/circulars of IT department and GFR.

Reasons for the above lapses may be elucidated to the Audit.

PARA NO. 6

REF. MEMO NO. 7

DATED: 13/09/12

Subject Recovery of Rs. 17650/- towards the Children Education Allowance.

Under the Scheme of Children Education Allowance, reimbursement can be availed by Government servants for the two eldest surviving children only except when number of children exceeds two due to second child birth resulting in multiple births.

It has been noticed during the test Audit of Service Book/PBR for the year 2010-12, Children Education Allowance has been paid to the Children other than two eldest surviving children . The Details of the official/officiers are as under:

Name of the Official	Financial Year	Amount of Children Education Allowance	Name of the child	Bill No. and Date
Sh. Jai Narain Mehto, Peon	2010-11	4900/-	Neha Kumari (3 rd child)	45 dated 20/04/11
Sh. Vijay Singh GO	2010-11	12750/-	Gaurav (IV th child)	94 dated 11/05/11

H.O.O. is requested to recover the amount from the concerned official after due verification under intimation to the Audit and similar cases may also be reviewed

PARA NO. 7

**REF. MEMO NO. 10,14
DATED: 13/09/12**

Sub:- Non adjustment of contingent Advances amounting to Rs. 4.89 Crores.

Perusal of List of advances, being maintained by the Department revealed that a huge amount, which was drawn during the period from 1994 to March 2012, is lying unadjusted in the books of account As per Receipt and Payment rule 118 the money/advances should be adjusted within a month or immediately after the transaction is over, whichever is earlier.

It has also been noticed that an amount of Rs. 4,47,118/- is lying unadjusted since 1994, and after the lapse of 18 years, adjustment vouchers have not been obtained till date.

Reasons for not adhering to the rule provisions of Receipt and Payment may be elucidated to the audit and Department should take necessary steps to settle the outstanding advances.

PARA NO. 8

**REF. MEMO NO. 12
DATED: 13/09/12**

Subject: AMC of photocopiers in Election Department

During the test Audit of Election Department, it has been observed that four no. of photocopier machines covered under AMC. The work of AMC was given to Unicop Technologies which was the authorized service agency of M/S.Canon. The rates quoted by the company was 48 paise per copy plus taxes in the year 2007 and since 2007 to till date, the Agency is providing the AMC to the Election Department for four no. of machines at the charge of 48 paise per copy, while other agency i.e. CMC (Copier Maintenance Corporation) is providing the AMC of other three machines at the charge of 32 paise per copy.

Reasons of rates variation may be elucidated to the Audit.

As per rule 156 of GFR , Depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods, During the test Audit it has been observed that the work of AMC was not awarded to supplier of the goods(original Equipment Manufacturer), if the work of AMC was not awarded to OEM, the rates of the other firms may be obtained, so that it could be the chance to get the competitive rates. It has been observed that the Department had awarded the work on the basis of the rates of the single firm without observing the codal formalities as per GFR.

Reasons of the above lapses may be clarified to the Audit



(JASBIR KAUR)
INSPECTING AUDIT OFFICER

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**TEST AUDIT NOTE
PART III**

TAN 1

**REF. MEMO NO. 14/09/12
Dated. 14/09/12**

Subject: Service Book

As per rule 257 of GFR, the service book of the Government Servant shall be maintained in Duplicate. First copy shall be retained and maintained at the Head of office and second copy should be given to the Government servant for safe Custody.

In January each year, the Government servant shall handover his copy of the service Book to his office for updation, the office shall update and return it to the Government Servant within 30 days of its receipt.

During the test Audit of the year 2010-12, it has been noticed that no such practice have been adopted by Election Department. Reasons of the above lapses may please be elucidated to the Audit.

TAN 2

**REF. MEMO NO. 06/09/12
Dated. 06/09/12**

Subject: Non production of Record

1. Purchase files of computers and their peripherals.
2. List of unserviceable items
3. Service postage stamps.


**(JASBIR-KAUR)
INSPECTING AUDIT OFFICER**