

**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 State Election Commission, Nigam Bhawan, Kashmere Gate, Delhi for the period 2020-21 to 2022-23.

Audit on the accounts of State Election Commission, Nigam Bhawan, Kashmere Gate, Delhi for the financial years 2020-21 to 2022-23 has been conducted by the Audit Party No. 02 comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Arbind Kumar, AO and Smt. Raj Rani Bhatnagar, ASO from 23.05.2023 to 31.05.2023 in seven (07) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

The State Election Commission is a constitutional authority appointed by the Administrator, Delhi under the Articles of Constitution of India rule 223-224K read with rule 7 of the DMC Act, 1957. The State Election Commission is also performs as a constitutional authority for the election of Union Territory of Chandigarh as well as the expenditure incurred for maintenance of the State Election Commission Office, Delhi is divided in the population ration of Delhi and Chandigarh. The superintendence, direction and control of the preparation of Electoral role and conduct of all elections to Municipal Corporation of Delhi shall be vested in the State Election Commission.

H.O.D/H.O.O/DDO's/CASHIERS

The following officers/officials have served as Head of the Department (HOD)/Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Cashier during the period 2020-21 to 2022-23.

S. No.	Head of the Department	Designation	Period
01	Sh. S.S. Gill	Secretary	01/04/2020 to 04/08/2020
02	Sh. S.K. Mishra	Secretary	05.08.2020 to 23.05.2022
03	Sh. Bansh Raj Ram	Secretary	21.10.2022 to till date

S. No.	Head of Office/DDO	Designation	Period
01	Sh. Girish Pandey	Deputy Secretary	01.04.2020 to 31.05.2020
02	Sh. P.K. Goel	Deputy Secretary	20.08.2020 to 18.04.2022
03	Sh. Adeshwer Kant	Deputy Secretary	19.04.2022 to till date

S. No.	Cashier	Designation	Period
01	Sh. Rakesh Kumar	JAO/Cashier (diverted capacity from MCD)	01.04.2020 to till date

b

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-21 TO 2022-23

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2020-21	18700000	11888223	6811777	36.4%
2	2021-22	26450000	22430584	4019416	15.2%
3	2022-23	24600000	19033566	5566434	22.6%

VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	02	02	00
2	B	04	02	02
3	C	13	04	09
	TOTAL	19	08	11

STATUTORY AUDIT

The statutory audit of State Election Commission, Nigam Bhawan, Kashmere Gate, Delhi has not been conducted by AG (Audit), Delhi for the audit period 2020-21 to 2022-23.

MAINTENANCE OF RECORDS

The maintenance of records of State Election Commission, Nigam Bhawan, Kashmere Gate, Delhi. for the period 2020-21 & 2022-23 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

There were 04 outstanding audit paras with the outstanding recoveries of Rs.103734/- in respect of State Election Commission, Nigam Bhawan, Kashmere Gate, Delhi. Replies of two (02) audit paras along with recovery of Rs.11484/- have been submitted by the Unit and therefore, these two (02) paras along with recovery of Rs.11484/- have been settled. One para i.e. para No. 03 for the audit period 2015-2020 has been taken as fresh in the Current Audit Report. Therefore, remaining one (01) para along with recovery of Rs.92250/- have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2015-20	04	103734/-	03	01, 02 & 03	01 - Para No. 04	92250/-
	TOTAL	04	103734/-	03			92250/-

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CURRENT AUDIT REPORT (2020 - 2023)

During the course of current audit, 10 audit memos + 01 record memo highlighting various shortcomings/recoveries to the tune of Rs. Nil were issued. Two (02) audit memos have been settled on the spot. Therefore, nine (09) audit memos have been converted into 03 Paras and 06 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2020-2023)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
NIL	NIL	NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by State Election Commission, Nigam Bhawan, Kashmere Gate, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(INDER MOHAN)
Inspecting Audit Officer
Audit Party No. 02

PART – I

OLD AUDIT REPORT



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Chief Electoral Office							
Sub department: State Election Office, Nigam Bhawan, Kashmere Gate, Delhi (481/6)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2020	1		Short deduction of License Fee	O	11484
2	2015	2020	2		Non adjustment/refund of advances amounting Rs . 26250/-	O	0
3	2015	2020	3		Non forfeiture of the lapsed deposits amounting to Rs. 11765500/-	O	0
4	2015	2020	4		Irregular payment of Children Education Allowance	O	92250

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

Total Rs 1,03,734 =

Back

Settled

Settled

TAF

31/05/2023

Total Recovery = Rs. 1,03,734/-
Recovered = Rs. 11,484/-
Balance Recovery - Rs. 92250/-
outstanding

Outstanding Paras = 04 Nos.
Settled . 03 Nos.
Remaining Paras . 01 No.
outstanding

31/05/2023

13/c

3/c

Non adjustment of advance for a long time indicates that the funds have not been utilized for the purposes for which these were drawn. Necessary action may be taken to settle the advance at the earliest. Similar other cases may also be reviewed by the unit.

Para 03: Non-forfeiture of the lapsed deposits amounting to Rs. 1,17,65,500/-

(Ref.Audit Memo No.04 Dated: 17.03.2021)

As per Rule 189(1)(b) of Receipt & Payment Rules, all deposits or balances, unclaimed for more than three complete accounting years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions.

On test check of security deposit register, it has been observed that there is a balance of Rs.1,17,65,500/- unclaimed for more than three accounting years still available with the department on account of security deposit received from the candidates for Municipal Elections 2012, which are required to be transferred to the Government Account as per the provisions contained in Rule 189(1)(b) of the Receipt & Payment Rules.

Necessary action may be taken to comply with the above provisions of the Receipt & Payment Rules under intimation to audit.

Para 04: Irregular payment of Children Education Allowance.

(Ref. Audit Memo No.05 Dated: 17.03.2021)

As per orders regarding Children Education Allowance Scheme vide DOPT O.M. No.12011/03/2008-Estrt.(Allowance) dt.2/9/08, the reimbursement can be availed by the govt. servants up to a maximum of 2 children for the items mentioned therein. Further it was clarified vide O.M. No.12011/16/2009-Estrt.(Allowance) dt.13/11/09 that CEA is admissible for the two eldest surviving children only, except when the number of children exceeds two due to second child birth resulting in multiple births.

However, on scrutiny of CEA Bills provided by the office for the audit period 2015-16 to 2019-20, it has been found that Shri Subey Singh, Driver has been paid for his 3rd child as detailed below:

Sl. No	Name and designation	F. Year	Bill no. & date	Amount	Name of child
1.	Sh. Subey Singh, Driver	2015-16	54/11.06.15	4500	Abhay Pratap, DOB- 27.07.2000 (3 rd child)
		2016-17	23/02.05.16	18000	--do--
		2017-18	61/04.07.17	18000	--do--
		2018-19	31/04.05.18	24750	--do--
		2019-20	26/18.04.19	27000	--do--
TOTAL				Rs. 92,250/-	

Necessary action may be taken to recover the inadmissible payment made to the official after due verification of fact and figures. Inadmissible payment made if any during previous years may also be reviewed at the level of the unit. Other similar cases may also be reviewed by the unit.

(MATHEW KURIAN)
AO/IAO
Audit Party No. IX

12/5

PART – II

CURRENT AUDIT REPORT

(2020-2023)

CURRENT AUDIT REPORT
(2020-21 to 2022-23)

Para No. 01: Hiring of Assistant Programmer through M/s. NIELIT, Delhi
(Ref. Audit Memo No. 08 dated: 29.05.2023)

As per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries / Departments will be made mandatory for goods and services available on GeM.

During the period of audit, it has been observed that the Commission has hired the services of one Assistant Programmer through M/s. NIELIT, Delhi. No record / information has been found available from the records stating that the services of Assistant Programmer was not available on GeM. The details of expenditure incurred during the period of audit are as under:

S. No.	Month	CB No./Date	Amount sanctioned
1	February, 2020 to April, 2020	CB-40/06.07.2020	96479.00
2	May, 2020 and June, 2020	CB-49/20.07.2020	65018.00
3	July, 2020	CB-73/21.08.2020	32509.00
4	August, 2020	CB-89/21.09.2020	32509.00
5	September, 2020	CB-102/03.11.2020	32509.00
6	October, 2020	CB-117/17.11.2020	34134.00
7	November, 2020	CB-139/22.12.2020	34134.00
8	Arrear	CB-142/12.01.2021	1625.00
9	December, 2020	CB-152/20.01.2021	34134.00
10	January, 2021	CB-186/18.02.2021	34134.00
11	February, 2021	CB-189/04.03.2021	34134.00
12	March, 2021	CB-14/19.04.2021	31932.00
13	April, 2021	CB-34/15.06.2021	34134.00
14	May, 2021	CB-45/22.06.2021	34134.00
15	June, 2021	CB-68/04.08.2021	34134.00
		TOTAL	565653.00

Further, vide letter No.F.No.A-12/87/2015-ADMN.SECY(IT)/2101-2175 dated 07.06.2021, Department of Information Technology, Govt. of NCT of Delhi has clarified that the Commission will hire Technical Manpower through GeM as per provisions of rule 149 of GFRs, 2017 w.e.f. 01.07.2021. However, record reveals that vide letter No.F.1(09)/SEC/Admn./2020-21/1007 dated 19.08.2021, the Commission has still hired one Assistant Programmer w.e.f. July, 2021 to June, 2022 for the period of one year through M/s. NIELIT, Delhi.

The Department may therefore necessary steps to regularize the expenditure incurred on irregular hiring of Technical Manpower under intimation to the audit.

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**Para No. 02: Non forfeiture of lapsed deposits amounting to Rs.2.60 crores
(Ref. Audit Memo No. 09 dated: 29.05.2023)**

As per rule 189 (1)(b) of Receipt and Payment Rules, all deposits or balances, unclaimed for more than three complete accounting years, shall be credited to the Government under the Consolidated Fund keeping necessary notes in the Register of Deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of the deposits and balances, thus lapsing shall be prepared by them and sent to Accounts Officer in accordance with the relevant directions.

As per the information provided to audit, there is a balance of Rs.2.60 crores unclaimed for more than three complete accounting years still available with the department on account of Security Deposit received from the Candidates for Municipal Elections, 2012, 2013, 2016 and 2017 which are required to be transferred to the Government Account as per provisions contained in rule 189 (1)(b) of Receipt and Payment Rules. The details as on 31st March, 2023 are under:

S. No.	Year of receipt of Security Deposit	Purpose of receipt of Security Deposit	Amount received (in Rs.)	Amount refunded from the Security Deposit (in Rs.)	Balance
1	2012	Nomination Fee for MCD Bye Election-2012	1,38,75,500/-	21,10,000/-	1,17,65,500/-
2	2013	Nomination Fee for MCD Bye Election-2013	85,000/-	NIL	85,000/-
3	2016	Nomination Fee for MCD Bye Election-2016	6,42,500/-	1,05,000/-	5,37,500/-
4	2017	Nomination Fee for MCD Bye Election-2017	1,59,37,500/-	23,65,000/-	1,35,72,500/-
		TOTAL	3,05,40,500/-	45,80,000/-	2,59,60,500/-

Necessary steps may therefore be taken by the Department to forfeit the lapsed deposits of Rs.2.60 crores and transfer the same to the Government Account under intimation to the audit.

h

Para No. 03: Hiring of Housekeeping and Sanitation Workers in the Commission
(Ref. Audit Memo No. 11 dated: 30.05.2023)

During the period of audit, the Commission had released following payments to M/s. Stallion Security for providing housekeeping and sanitation workers on outsourced basis:

S. No.	Month	CB No./Date	No. of Staff	Amount sanctioned
1	March, 2020 to June, 2020	74/24.08.2020	01 – Supervisor and 05 – Housekeeping Staff	540402.00
2	July, 2020 to September, 2020	140/06.01.2021	01 – Supervisor and 05 – Housekeeping Staff	405302.00
3	October, 2020 to December, 2020 and Arrear for 01.04.2020 to 31.12.2020	224/26.03.2021	01 – Supervisor and 05 – Housekeeping Staff	447102.00
4	January, 2021 to May, 2021	75/18.08.2021	01 – Supervisor and 05 – Housekeeping Staff	705180.00
5	June, 2021 to 12.09.2021 including arrear w.e.f. 01.04.2021 to 31.08.2021	165/17.12.2021	01 – Supervisor and 05 – Housekeeping Staff	500054.00
6	13.09.2021 to January, 2022 including arrears	85/27.06.2022	05 – Housekeeping Staff	542646.00
7	February, 2022 to June, 2022	114/16.08.2022	05 – Housekeeping Staff	595024.00
8	July, 2022 to October, 2022	210/10.01.2023	05 – Housekeeping Staff	482558.00
9	November, 2022 to February, 2023	265/28.03.2023	05 – Housekeeping Staff	488206.00
			TOTAL	4706474.00

On scrutiny of file No.3(CT)/689/SEC/S.Tender/2019 which pertains to hiring of housekeeping and sanitation workers, following irregularities were observed:

a. Vide office letter No.F.(3)CT/633/SEC 2016/8323 dated 21.03.2017, the Commission had awarded the contract/work to M/s. Stallion Security for a period of two years w.e.f. 01.04.2017 to 31.03.2019 to provide 01 Supervisor and 05 Housekeeping Staff on outsourced basis. No clause was found available in the records / produced to audit regarding extension of contract beyond 31.03.2019. However, the Commission has extended the contract up to 31.07.2021 i.e. for 28 (twenty eight) months after 31.03.2019.

Rule 225(xv) of General Financial Rules, 2017 states that “normally no extensions of the scheduled delivery or completion dates should be granted except where events constituting force majeure, as provided in the contract, have occurred or the terms and conditions include such a provision for other reasons. Extensions as provided in the contract may be allowed through formal amendments to the contract duly signed by parties to the contract”.

Therefore, expenditure beyond the actual period of contract, in contravention of rule 225(xv) of GFRs, 2017, is irregular.

b. Vide tender ID No,2021_STELC_206220_1, the Commission had floated e-tender on e-tender platform of GNCTD on 26.07.2021. Whereas, as per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries / Departments will be made mandatory for goods and services available on GeM.

c. Record reveals that six firms have participated in tender ID No,2021_STELC_206220_1 namely M/s. Max Maintenance Ltd., M/s. R K Jain & S H Services Pvt. Ltd., M/s. Stallion Security, M/s. Alert Enterprises, M/s. Kamal Sanitation Works & M/s. Miraz Securitas Limited. No bidder have submitted the Income Tax Return and Balance Sheet for the financial year 2020-21 which was one of the required document at technical qualification stage. However, the Commission has exempted these requirements from all the bidders, same requirements for the financial year 2017-18, 2018-19 and 2019-20 were considered and accepted. The Commission has processed all the bids and award the contract to M/s. Stallion Security being L-1 bidder w.e.f. 13.09.2021 to 12.09.2023 for a period of two years.

As per rule 173 (iii) (a) of GFRs, 2017, in case any modification is made to the bidding document or any clarification is issued which materially affects the terms contained in the bidding document, the procuring entity shall publish or communicate such modification or clarification in the same manner as the publication or communication of the initial bidding document was made.

Further, as per rule 173 (xii) of GFRs, 2017, bids received should be evaluated in terms of the conditions already incorporated in the bidding documents; no new condition which was not incorporated in the bidding documents should be brought in for evaluation of the bids. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.

Therefore, technical examination of the bids without following above mentioned clauses in rule 173 of GFRs, 2017 is not in order.

d. In the tender document, under the heading "Duration of Contract", it was mentioned that the contract shall be valid initially for two (02) years and the Commission reserves the right to curtail or to extend the validity of contract on the same rates and terms and conditions for such period as may be agreed to.

As per rule 173 (i) of GFRs, 2017, the text of the bidding document should be self-contained and comprehensive without any ambiguities. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language.

Since, no specific period was mentioned in the tender document for extending the contract, how much period it will be extended has not been known to the bidder participating in the bids.

e. No record/approval for extension of contract w.e.f. 01.08.2021 to 12.09.2021 was found available on the records.

The Department may therefore necessary steps to regularize the expenditure incurred on irregular hiring of Housekeeping and Sanitation workers under intimation to the audit.


(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II

7/c

PART - III

TEST AUDIT NOTES

(2020- 2023)

**TEST AUDIT NOTES
(2020-21 to 2022-23)**

TAN No. 01: Under-utilization of budget

(Ref. Audit Memo No. 02 dated: 24.05.2023)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

Further rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that the Commission has not utilized the budget granted to them to its full extent. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. This results in savings ranging from **25.1% to 100%**. The details are as under:

Head	Revised Budget Estimates	Funds used during the year	Savings	% of savings/un-utilised funds
2020-21				
201500101950001 – SALARIES	13000000	8249601	4750399	36.5%
201500101950003 – OTA	30000	0	30000	100.0%
201500101950006 - MEDICAL TREATMENT	600000	34082	565918	94.3%
201500101950011 - DOMESTIC TRAVEL EXPENSES	570000	57011	512989	90.0%
201500101959913 - INFORMATION TECHNOLOGY	1500000	576072	923928	61.2%
2021-22				
201500101950002 – WAGES	500000	0	500000	100.0%
201500101950003 – OTA	30000	15562	14438	48.1%
201500101950006 - MEDICAL TREATMENT	600000	224372	375628	62.6%
201500101950011 - DOMESTIC TRAVEL EXPENSES	870000	566777	303223	34.9%
201500101959913 - INFORMATION TECHNOLOGY	2000000	757575	1242425	62.1%
2022-23				
201500101950001 – SALARIES	16000000	11501664	4498336	28.1%
201500101950003 – OTA	30000	21872	8128	27.1%
201500101950006 - MEDICAL TREATMENT	2070000	1550340	519660	25.1%
201500101950011 - DOMESTIC TRAVEL EXPENSES	1000000	527261	472739	47.3%

The Commission may therefore take necessary steps to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.



TAN No. 02: Improper maintenance of Bill Registers/GAR-09
(Ref. Audit Memo No. 04 dated: 25.05.2023)

During test check of the bill registers for the audit period 2020-21 to 2022-23, following shortcomings have been noticed:

- a. Mandatory page counting certificate, duly signed by the DDO, has not been recorded in the starting page of the bill register for the financial year 2022-23.
- b. All the columns of the bill register are not found completely filled in.
- c. Entries made in the bill register are not signed by DDO.
- d. Bill registers has not been maintained in proper manner i.e. amount passed by PAO, Token No., date of presentation of bill at PAO, status of bill i.e. date of passing of bills by PAO has not been recorded in the bill register against most of the entries. In the absence of this information, it is difficult to ascertain the number of bills passed/cancelled by PAO/DDO during a particular month.
- e. Several cuttings/over-writings are noticed in the bill register, which are not attested by the DDO concerned.

Necessary steps may therefore be taken by the Commission to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.




TAN No. 03: Discrepancies in maintenance of Service Books.

(Ref. Audit Memo No. 05 dated: 25.05.2023)

During test check of Service Books of the employees of State Election Commission, Delhi the following discrepancies have been noticed:

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 has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in many service books e.g. (i) Sh.Sunil Sharma, (Peon) (ii) Sh. Sunny Kumar, (Peon).(iii) Sh. Subey Singh, (Peon).
2. In most of the cases, verification of qualifying service has not been made from pay and account officer after 18 years of service and 5 years before retirement as per DOP&W circular No.1/19/2013-P&PW(E) dated 16.09.2015.
3. All day to day activity should be recorded in service book of each officer/official during test check of service book, It is noticed that a suspension order vide office order No. F.No. SEC/8(1)/Admn./2013/5638-5644 dated 23/01/2017 recorded on Service Book and increment released w.e.f 01-07-2019 but no Suspension Revoke order recorded on service Book in respect of Sh. Sunil Kumar (Peon).

Necessary steps may therefore be taken by the Commission to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.




TAN No. 04: Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 06 dated: 25.05.2023)

During test-check of PBRs for the audit period 2020-21 to 2022-23, it has been observed that the PBRs have not been properly maintained. The following discrepancies were noticed:

1. The mandatory page counting certificate duly signed by the Head of Office was not recorded on the first page of the PBR.
2. Every entry in the PBR should be authenticated by DDO, but it was observed that entries in the PBR were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
3. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like Date of Joining, GPF No, Basic pay, Address, Govt Residence details, DOB, details of loan/advances/refunds, PAN etc. were not recorded in the PBRs, which is incorrect.
4. **Cutting & Overwriting** – Cutting and overwriting noticed in the PBRs which were not attested by the competent authority.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the PBRs.

Necessary steps may therefore be taken by the Commission to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.




TAN No. 05: Discrepancies in Stock Registers.

(Ref. Audit Memo No. 07 dated: 29.05.2023)

During the test check of the Stock Registers maintained by the State Election Commission, Delhi, following discrepancies have been noticed:

1. Page counting certificate not recorded: Page counting certificate which is required to be given on the first page of the Stock register, has not been recorded. It should be given under signature of the Store incharge.
2. Stock Register for Consumable and Non Consumable Goods should be maintained separately, During test check, it is noticed that non consumable goods i.e Pen Drive at page no. 495, Room Heater at page No. 286, Air Purifier at page No. 430, Desktop at page No. 425, Desert Cooler at page no. 424 etc are recorded with consumable goods i.e Pencil at page no. 309, Gum tube at page no. 89, slip pad at page no.59 etc.
3. Stock Register for Works, Machinery and Furniture should be also maintained separately as per GFR-143.
4. Rule 213(1) and 213(2) of GFRs, 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of Consumable and Non-Consumable Stock Register, it has been observed that physical verification of consumable and non-consumable items has not been undertaken by the Commission till date.
5. The name of recipients of items is not recorded in the Consumable Stock register.
6. Value of Non - Consumable/ Consumable goods are not entered in the stock register.
7. The Annual Store Return has not been provided to the audit.

Necessary steps may therefore be taken by the Commission to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.



TAN No. 06: Deficiencies in paid Bills/Vouchers

(Ref. Audit Memo No. 10 dated: 30.05.2023)

According to instructions contained in Rule 59 of Receipt and Payment Rules, 1983 relating to affixing pay orders, defacing of stamps affixed on the vouchers and manner of cancellation of vouchers —

(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

However, on test check of bills/vouchers, it has been observed that the Commission has not followed the above-mentioned rule during the period of audit.

Necessary steps may therefore be taken by the Commission to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.

(INDER MOHAN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. II