

(90)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI
AUDIT REPORT OF O/o THE DEO (NORTH-EAST),
DC OFFICE COMPLEX, NAND NAGRI, DELHI FOR THE PERIOD 2014-17**

INTRODUCTION

The Internal Audit Report of O/o The DEO (North-East), DC Office Complex, Nand Nagri, Delhi on the accounts for the period 2014-17 was conducted by the field Audit Party No. XXVI comprising of Shri Pardeep Kumar, IAO/AO, Sh. Dilip Kr. Sharma, AAO and Mrs. Namita Jain, UDC. The audit was conducted during 07 working days between 16/02/2018 to 27/02/2018.

AIMS AND OBJECTIVES

The District Election Office is headed by the District Election Officer followed by SDM (Election) as second-in-command. The District Election Office is divided in five Assembly constituencies and each constituencies having one VRC Center. Each constituency is having one ERO, AERO. Clerical staff and Data Entry Operators for its various functions in VRC centers for preparation of EPIC, issue of EPIC & control of election of the Vidhan Sabha legislative Election related duties. There is a centre of NIC in the District Election Office with computerization facility & links the District through internet.

District North East comprises the following five Assembly Constituencies for Vidhan Sabha:-

- 01 AC-65 Seelampur, North East, Delhi
- 02 AC-66 Ghonda, North East, Delhi
- 03 AC-68 Gokalpur, North East, Delhi
- 04 AC-69 Mustafabad, North East, Delhi
- 05 AC-70 Karawal Nagar, North East, Delhi

The following duties/function are managed by District Election Office:

- 1 Preparation and printing of photo Electoral Roll
- 2 Issue of EPIC
- 3 Control of Election of the Vidhan Sabha Legislative and Lok Sabha Parliamentary polls.

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H.O.D./H.O.O./ D.D.O./ CASHIERS

The following officers have served as H.O.D./H.O.O./D.D.O./CASHIERS during 2014-17:

S. No.	Name of the Officer	Designation	Period	
			From	To
Head of Department (S/Shri/Ms.)				
1	L.R. Garg	Distt. Election Officer	01.02.2013	26.12.2013
2	Azimul Haque	Distt. Election Officer	26.12.2013	06.01.2016
3	S. R. Kataria	Distt. Election Officer	06.01.2016	05.02.2017
4	G.L. Meena	Distt. Election Officer	06.02.2017	20.12.2017
5	K. Mahesh	Distt. Election Officer	20.12.2017	Till date
Head of Office (S/Shri/Ms.)				
1	M. S. Premi	SDM	05/2011	08/2013
2	R. K. Dabral	SDM	08/2013	03/2015
3	Subhodh Rawat	SDM	03/2015	02/2016
4	Rakesh Chaudhary	SDM (Shahdara) Link officer	02/2016	Till date
D.D.O. (S/Shri/Ms.)				
1	Venkiteshwaran	AAO	15.01.2004	31.07.2008
2	S.K. Verma	AO	01.08.2008	19.08.2008
3	S.K. Saklani	SAO	20.08.2008	18.03.2009
4	Neeraj Chopra	AAO	19.03.2009	29.10.2009
5	Subhash Chand Sharma	AO	30.10.2009	31.05.2012
6	Rajendar Prasad	AO	01.06.2012	15.11.2015
7	Anil Kumar	AO	16.11.2015	Till date
Cashier (S/Shri/Ms.)				
1	Surender Singh	UDC	07/2013	11/2015
2	O.P. Verma	UDC	11/2015	02/2016
3	Naresh Kumar	UDC	02/2016	11/2016
4	Nazrul Islam	LDC	11/2016	Till date.

Budget received and expenditure of the Department for the year 2014-17

(Rupees in Lakhs)

Year	PLAN		
	Budget	Expenditure	Balance
2014-15	25500000	23523984	1976016
2015-16	19500000	19086221	413779
2016-17	19100000	18806443	293557

Year	NON- PLAN		
	Budget	Expenditure	Balance
2014-15	151590000	144931731	6658269
2015-16	46100000	33502301	12597699
2016-17	37030000	35979491	1050509

(Signature)

Vacancy Statement:

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S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	Nil	Nil	Nil
2	Group – 'B'	07	02	05
3	Group – 'C'	17	06	11
Total :		24	08	16

Statutory Audit:-

The Statutory audit of the O/o The DEO (North-East), DC Office Complex, Nand Nagri, Delhi has been conducted by AG (Audit) Delhi up to 2017. However, copy of the report of AG (Audit) has not been provided by the department and it has been informed by the department that the same is not available with them as the same is awaited from the office of AG (Audit).

Maintenance of Records:-

The maintenance of record of O/o The DEO (North-East), DC Office Complex, Nand Nagri, Delhi for the period 2014-17 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 02 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	1999-2014	02	02	01 of 1999-2014 02 of 1999-2014 (Taken afresh)	NIL
		02	02		NIL

Details of Old Recoveries

There is no old recovery.

Current Audit Report :

During the course of current audit, 09 Observation Memos were issued to O/o The DEO (North-East), DC Office Complex, Nand Nagri, Delhi for the period 2014-2017. No Audit Memo has been settled on the spot. Out of 09 observation Audit Memos, 04 Audit Memo have been converted into Paras and 05 to TANs.

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Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Regularized on Spot	Balance	
1	08	8297	--	8297	1
2	06	6358	--	6358	2
3	07	979	--	979	3
	Total	15634	--	15634	

Internal audit report has been prepared on the basis of information furnished and made available by the department O/o The DEO (North-East), DC Office Complex, Nand Nagri, Delhi for the period 2014-2017. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

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PART – I

OLD AUDIT REPORT (1999-2014)

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PART-II
CURRENT AUDIT REPORT
(Dec.-1999 TO 2013-14)

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PARA NO. 1

Memo No. 7

Dated: 29/12/2014

Sub:- Non Adjustment of Advances.

As per Rule 118 & 162 of R&P Rules, 1983, AC Bills should be adjusted within a period of one month from date of drawal. During scrutiny of Advance Register for the period 2010-11 to 2013-14, it has been found that bills have not been adjusted till now. To support this, few examples are cited below:-

Sr.No	Bill No. and date	Amount	Remarks
1.	326 dated 01/12/13	85,00,000/-	No entry of adjustment
2.	461 dated 10/03/2014	6,10,000/-	No entry of adjustment
3.	487 dated 19/03/14	15000/-	No entry of adjustment
4.	501 dated 21/03/14	50000/-	No entry of adjustment
5.	529 dated 29/03/14	15000/-	No entry of adjustment
	Total	91,90,000/-	

Settled
Supply
A

Settled
vide Bill no.
& date
459/15³/₁₇
469/15³/₁₇
266/23²/₁₈
156/5⁸/₁₈
74/17⁶/₁₅

Attention as per instructions contained in R&P Rules, 1983 may be taken and compliance be shown to next audit.

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PARA NO.2

dated 26/12/2014)

(Audit Memo No 1

Sub: Non-production of Records

The following records were not produce to Audit:-

1. L.T.C. Advance Register/Tuition Fee Reimbursement Register.
2. Short Term/Long Term Advance Register.
3. Rent/Electricity/Water/Telephone Registers.
4. Spouse Information.
5. OTA Register.
6. Verification of Remittance from concerned PAO
7. Information regarding EPIC generated
8. Purchase Files
9. Files related to Election Work.
10. File Regarding outsourcing of Sanitation/Security/appointment of Data Entry Operators or others.

The above records & information may be produced before the next audit.

discussed

handwritten signature

08/1/14

(K. K. Debbar)
H. O. (Op.) NE

SDM (Election) H.O.O.
Distt. (North-East)
D.C. Office Complex
Nand Nagar, Delhi-110093

*Taken Above in
Audit Report*

signed by
5/1/14
(ANAND SINGH)
IAO, AUDIT PARTY NO. VI

TAN NO. 1

TAN ①

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(Memo No. 5

Dated: 26/12/2014)

Sub: Non verification of Service from concerned PAO on completion of 18 years of service.

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate is required to be issued to following eligible officials after verification of service from the concerned PAO-

S.NO.	NAME OF THE OFFICER/OFFICIAL	DESIGNATION	DATE OF APPOINTMENT
1	Sh. V.P. Singh	Supdt. (Election)	01.02.1982
2	Sh. Arun Kumar Narang	UDC	07.12.1992
3	Sh. R.K. Ken	Supdt./ AERO	14.01.1982
4	Sh. Dharamvir Singh	Head Clerk	29.11.1980
5	Sh. Shatrughan	LDC	01.05.1987
6.	Sh. Tarun Kumar	Supdt.	24.03.1995
7.	Sh. Nepal Singh	UDC	14.08.1992
8.	Sh. Narender Kumar	Head Clerk	24.07.1990
9.	Sh. Mahesh Chand	UDC	25.11.1985
10.	Sh. Prashant Kumar Prashad	Supdt./ AERO	26.02.1998
11.	Sh. Dharam Pal	Supdt./ AERO	14.07.1980
12.	Sh. Mukesh Kumar	UDC	27.09.1977
13.	Sh. Rajeev Kumar	Supdt./ AERO	10.06.1996
14.	Sh. Jal Singh	LDC	24.05.1988
15.	Sh. Sheoraj Singh	LDC	18.08.1980
16.	Sh. S.P. Singh	Head Clerk	10.05.1985
17.	Sh. Yash Pal	UDC	11.02.1991

No such certificate has been found pasted/recorded in the service book of the staff. Needful be done under intimation to audit.

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TAN NO. 2

TAN (2)

DATED 26/12/2014

(AUDIT MEMO NO. 4

Sub: Income Tax (Deduction of Income Tax on monthly average basis)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of Feb & March of that particular financial year.

It is observed from the PBR's maintained by the O/o District Election Office, District North East, Nand Nagri, Delhi that the major portion of the income tax of the employees was deducted in the last quarter / last month of the financial year.

The above instructions will strictly be followed henceforth.



TAN NO. 3

TAN(3)

(B)

(Audit Memo No. 10

Dated 01/01/2015)

Subject: Acceptance of Bank Guarantee without verification from concerned Bank.

On perusal of file No.6(49)/SDM EL/NE/Assml EL/Printing of Electoral Roll/2013, it has been observed that work of Laser Printing (laser) of Photo Electoral Rolls/Voter Slips was awarded to M/s Sesgaasai Business Forms Pvt. Limited vide Joint CEO Letter No.CEO/P&I/573/13-14/58489-592 dated 04/11/2013 with the stipulation that Contractor will submit Performance Security of requisite amount to the respect O/o DEO . Accordingly, Contractor submitted Performance Security in the form of Bank Guarantee of Rs. 1,50,000/- (Sr. No. 167720 dated 09/11/2013) issued by Indian Overseas Bank, Regional Office-II, Andheri East, Mumbai-400059 with a validity period up to 08/01/2015.

Reference is invited to instructions No. 7.7 contained in Purchase Manual, which stipulates that Bank Guarantee submitted by the tenderers/supplier as Performance Security needs to be immediately verified from the issuing Bank before acceptance. From the record available in the file, it is noticed that no efforts have been taken by the office to verify the Bank Guarantee from the issuing Bank about its genuineness. Further, the original Bank Guarantee is placed in the file which is a violation of instruction No. 7.8 of Purchase Manual which stipulates that suitable mechanism for safe custody etc. and monitoring of EMDs and Performance Securities and other Instruments should be evolved and implemented.

Hence, steps may be taken to comply with the instructions contained in Purchase Manual in true spirit.

All other cases in which Performance Security was obtained in the form of Bank Guarantee should be reviewed and necessary action be taken in the light of above instructions.



(Memo No. 11)

Dated: 02/01/2015

Subject: Improper maintenance of Pay Bill Register

During the test check of the PBRs of O/o the District Election Office, District North East, Nand Nagari, Delhi for the Audit period, the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Gd.Pay) , Date of Joining, GPF A/c No., details of loan /advances/ refunds, installment No. etc. were also not found completely filled.
3. 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. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR.
4. Numerous cuttings and over writings have been noticed. These need to be attested under the signatures of competent authority but the same has not been done.
5. Details of salary drawn in the previous school and Arrear of DA/pay & allowances shown in LPCs in respect of officials transferred into the unit etc. have not been recorded in the PBRs.

The above shortcomings pointed out may be rectified and shown to next audit.


(ANAND SINGH)

I.A.O, Audit Party No-VI



PART-II

CURRENT AUDIT REPORT (2014-2017)

PARA-1

Audit Memo. No. 08

Date: 23.02.2018

Sub: Recovery of Rs. 8297/- as Income tax

During test check of the records related to Income tax for FY 2014-15, it has been observed that there is a short deduction of Income Tax to the tune of Rs. 8,297/- in r/o Shri Narendra Kumar, Asstt. Section Officer as per the details given below:

Sh. Narendra Kumar, Asstt, Section Officer (FY 2014-15) (AY 2015-16)						
S.No	As per Audit Observation			As per Salary record		Difference of Income tax to be recoverable
	Details	Rs.	Amt. (Rs.)	Rs.	Amt. (Rs.)	
1	Gross Salary		759562		759562	
2	Less: TA: 9600 Interest of HBA : 88561	(-)98161		(-)98161		
3	Total (1-2)		661401		661401	
4	Deductions under Sec.80-C (Maximum upto Rs.150000)	(-)GPF: 36000 (-)UTGEIS : 360 (-)HBA : 73367	109727	(-)GPF: 80000 (-)UTGEIS : 360 (-)HBA : 73367	150000	
5	Deductions under Sec.80-D	(-)3900		(-)3900		
6	Taxable Income (3-4-5)		547774		507501	
7	Tax		34555		26500	
8	Cess		1037		795	
9	Tax including cess (7+8)		35592		27295	8297

The facts and figures mentioned above may please be confirmed and the recovery may be made and deposited in appropriate head of account.

Other similar cases may also be reviewed and recovery if any, may be effected accordingly under intimation to the audit.

PARA -2

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Audit Memo. No.6

Dated: 22.02.2018

Sub: Recovery on account of short deduction of Water Charges for Rs. 6358/-

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 and 01-07-2013 vide Order No. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012 and F.4 (1)/Misc/PWD&H/A-II/2004/2779-2765 dated 10-03-2014 issued by AHC (PWD), Deptt. of PWD & Housing, GNCT of Delhi.

During test check of the Pay Bill Registers, it has been observed that the office has not revised the Water charges in respect of government accommodation allotted to Sh. Shatrughan, Jr. Asstt. Hence there is a short deduction of Water charges to the tune of Rs.6358/-.

The details of recovery to be made from the official are given as under:-

Name of the Official		Sh. Shatrughan	Designation	Jr. Asstt.	
Address		115, Type-II, Timarpur, Delhi			
Period w.e.f.	Water Charges				Net amount recoverable
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	Water Charges@	Water Charges@	Water Charges@	Water Charges@	
04/2014 to 01/2017	09	196	187	@ 187/- for 34 months	6358

Recovery of Rs 6358/- may be effected from the concerned official after due verification of facts and figures and deposited in government account under intimation to Audit.

Other similar cases may also be reviewed and recovery if any, may be effected accordingly under intimation to the audit.

PARA-3

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Audit Memo. No. 07

Dated: 23.02.2018

Subject: Excess payment made to M/s NIELIT on account of employer share of Employees' Provident Fund (EPF) for Wage month of Jan. 2016 – Recovery of Rs. 979/-

During test check of record related to the payment made to M/s National Institute of Electronics & Information Technology (M/s NIELIT) for the wage month Jan. 2016, it has been observed that the vendor charged from the department the "Employer's share of EPF" @ 13.36% of salary but as per the copy of Challan / Electronic Challan Returns (ECR) of Employees' Provident Fund Organization (EPFO), the Employer's contribution was deposited @ 12% of salary in EPFO. The vendor therefore, charged from deptt. an excess amount of Rs. 979/- on this account in the wage month of Jan. 2016. The details are given as under:

(Amt. in Rs.)

Wage month – Jan. 2016						
Name of member of EPF (S/Smt./Km.)	Salary paid (Rs.)	Rate of EPF charged by M/s NIELIT from deptt.	Employer contribution paid by deptt. to M/s NIELIT	Amt. of Contribution deposited by M/s NIELIT to EPFO	Rate of contribution of amount deposited by M/s NIELIT to EPFO	Difference
1	2	3	4	5	6	7 (4-5)
Neelam Mishra	8995	13.36%	1202	1079	12%	123
Imran Khan	8995	13.36%	1202	1079	12%	123
Amit Sharma	8635	13.36%	1154	1036	12%	118
Harvinder Singh	8995	13.36%	1202	1079	12%	123
Pawan	8995	13.36%	1202	1079	12%	123
Prabhu Dayal	8995	13.36%	1202	1079	12%	123
Suraj Prakash	8995	13.36%	1202	1079	12%	123
Devraj Singh	8995	13.36%	1202	1079	12%	123
Total						979

Recovery of Rs 979/- may be effected from M/s NIELIT after due verification of facts and figures and deposited in government account under intimation to Audit. Bills for other months may also be checked for variation and overpayment on this account, if any, may be recovered from the vendor.

Bills of M/s ICSIL, the other vendor providing the Data Entry Operators may also be checked for variation on the similar analogy and overpayment on this account, if any, may be recovered from the vendor.

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PARA-4

Date: 16.02.2018

Audit Memo. No. 2

Sub: Non production of record

Para No. 2 of 1999-2014 (Taken afresh)

1. LTC Advance Register / Tuition fee reimbursement register
2. Short term / Long term advance register
3. Rent / Electricity / Water Charges / Telephone Register
4. Spouse Information
5. OTA Register
6. Verification of remittance from concerned PAO
7. Information regarding EPIC generated
8. Purchase files
9. Files related to Election work
10. Files regarding outsourcing of sanitation/Security/appointment of data entry operators or others

2014-2017:

1. Liveries Register
2. Service Postage Stamps Account
3. Files and record related to Lok Sabha Election-2014 & Vidhan Sabha Election-2015 in r/o Distt. North-East.
4. Information regarding AC bills (Advances).



(PRADEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

TAN-1

Dated: 16.02.2018

Audit Memo. No. 01

(A)
Subject:-Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO

On test check of Service Books of staff of "O/o the Distt. Election Officer (North-East), it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

S.No.	Name of the official (S/Shri/Ms.)	Designation	DOB
1	Amar Pal	Sr. Asstt.	15.07.1964
2	Inder singh Rawat	Jr. Asstt.	08.05.1960

Further, as per rule 32 of CCS (pension) Rules, verification of service of the Government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	Date of Appointment	DOB
1	Jal Singh	Jr. Assistant	24.05.1988	01.01.1964
2.	Naipal Singh	A.S.O.	14.08.1992	01.01.1962

(B) **Improper maintenance of S/Books:**

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:

S.No.	Name of the official (S/Shri/Ms.)	Designation	D.O.B.
1	Naipal Singh	A.S.O.	01.01.1962
2.	Amar Pal	Sr. Asstt.	15.07.1964



(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in the following cases:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	D.O.B.
1	Jai Singh	Jr. Asstt.	01.01.1964
2.	Mahesh Chand	Sr. Asstt.	15.06.1962

(3) **Home Town declaration in S/Books:**

SR 199 GIO (9) provides that "declaration submitted for home town should be kept in Service Book". But there is no home town declaration in the following Service Books:

S.No.	Name of the official (S/Shri/Ms.)	Designation	DOB
1	Mahesh Chand	Sr. Asstt.	15.06.1962
2	Amar Pal	Sr. Asstt.	15.07.1964

(4) **Photograph & bio-data not attested:**

The photograph and other particulars in the S/Book of Shri Nazrul Islam, Jr. Asstt. (DOA: 12.08.2016) (DOB: 20.05.1985) have not been attested. Entry regarding verification of character and antecedents has also not been made in his S/Book.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN-2

Audit Memo. No. 3

Date: 19.02.2018

Subject: - Improper Maintenance of Govt. Cash Book.

1. The page counting certificate recorded in the PBR for 2016-17 on the first page has not been countersigned by the DDO concerned.
2. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO/Head of Office should initial every such correction and invariably date his initials. During test check of cash book, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
3. Further, efforts should be made to write Cash Book in neat and clean manner so that the possibilities of cutting / over-writing are avoided.

It is advised that Cash Book may be prepared and maintained strictly as per the provisions contained in Receipt & Payment Rules.



TAN-3

3

Audit Memo. No.4

Dated: 20.02.2018

Subject: - Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by O/o the DEO, Distt. North-East, DC Office Complex, Nand Nagri, Delhi for the audit period 2014-17, the following irregularities have been noticed:-

1. The mandatory page counting certificate has not been recorded on the first page in the PBR of 2014-15. Further, the page counting certificate recorded in the PBR for 2015-16 & 2016-17 on the first page have not been countersigned by the DDO concerned.
2. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. During test-check, it has been observed that there are certain cuttings & over-writings in PBRs. An erasure or over-writing in the PBR should not be made. In case of an error, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and invariably date his initials.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN-4

Audit Memo. No. 5

Dated: 22.02.2018

Subject: Reg. non – obtaining of proof from vendors for depositing the amount of EPF & ESIC to respective agencies

During test check of the record of payment made to M/s NIELIT & M/s ICSIL in connection with the hiring of the services of "Data Entry Operators", it has been observed that the vendors are charging from the department the amounts towards ESI (Employer share) @ 4.75 % and EPF Charges @ 13.36% in each month's bill and the same is also being paid to the vendors.

Since the payment is being made to EPFO & ESIC by the department through vendors, it is required on the part of department to ensure that the vendor is depositing the correct amounts to the concerned authorities timely and regularly.

A perusal of the file reveals that there are no documents in record i.e. Copy of Challans / Electronic Challan Returns (ECR) obtained from Employees' Provident Fund Organisation (EPFO) (except for Wage month of Jan. 2016 in r/o M/s NIELIT) and Employees State Insurance Corporation (ESIC) showing that the vendor has deposited the requisite amounts with the concerned organizations.

It is advised that copy of Challans / Electronic Challan Returns (ECR) of Employees' Provident Fund Organisation (EPFO) & Employees State Insurance Corporation (ESIC) may be obtained from the vendors and it should be ensured that the amount of EPF is regularly being deposited by the vendors with EPFO & ESIC.



TAN-5



Audit Memo. No.9

Dated: 26.02.2018

Subject: Discrepancies in Stock Register.

Stock Register maintained by the O/o Distt. Election Officer (NE) has been scrutinized. The following shortcomings have been noticed:

1. Rule 192(1) and 192(2) of GFR 2005 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 records, it has been observed that no physical verification of consumable items were undertaken by the deptt. in the Stock Register.
2. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the HOO.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

**(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**