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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 District Election Office, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi for the period 2015-2021.

INTRODUCTION:-

The I.A.R. on the accounts of District Election Office, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi for the period 2015-2021 was conducted by field audit party no.-II comprising of Sh. VarunRahal, Sr.AO/IAO, Sh. Jai Prakash, AAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 16.09.2021 to 1.10.2021 (12 working days).

AIMS AND OBJECTIVES

New Delhi election office is the office who is basically supervising and controlling the various voter centers of New Delhi District. The voter centers are responsible for addition/deletion of names as well as connection of various entries and change of address in the E/Roll due to shifting of voters. The office functions under the District Election Officer who is Head of Department in respect of District Election Office. Chief Electoral Officer, Govt of NCT of Delhi is the administrative Secretary. The office is also responsible for conduct of General Lok Sabha Election and Delhi Legislative Assembly Election to the House of People.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2015-21.

HOD

S.No	Name of the officer	Post	Period
01.	Sh. Sanjay Kumar	IAS	06/08/2014 to 17/05/2016
02.	Sh. Abhishek Singh	IAS	18/05/2016 to 15/11/2016
03.	Ms.Juhi Mukherjee	IAS	16/11/2016 to 05/04/2018
04.	Dr.Pooja Joshi	DANICS	06/04/2018 to 10/06/2019
05.	Ms.TanviGarg	IAS	10/06/2019 to 21/09/2020
06.	Dr. Monica Priyadarshini	IAS	21/09/2020 to till date

HOO

S.No	Name of the officer	Post	Period
01.	Sh. Sanjay Kumar Jha	Adhoc DANICS	17/09/2013 to 16/10/2017
02.	Sh. Ravinder Pal Mokha	Adhoc DANICS	17/10/2017 to 02/11/2018
03.	Sh. Bharat LalMeena	Adhoc DANICS	28/11/2018 to till date

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DDO

S.No	Name of the officer	Post	Period
01.	Sh. C.L.Meena	Supdt.	18/02/2015 to 17/02/2019
02.	Sh. Pradeep Kumar	Section Officer	18/02/2019 to 19/08/2019
03.	Sh. Anuj Kumar Gupta	Section Officer	20/08/2019 to till date

Cashier

S.No	Name of the officer	Post	Period
01.	Sh. Sunil Kumar	Sr. Assistant	July 2015 to March 2018
02.	Sh. Jagjeet Singh	Sr. Assistant	May 2018 to Aug 2019
03.	Sh. DurgaSahay	ASO	29/08/2019 to 30/11/2020
04.	Sh. Rajinder Singh	ASO	02/12/2020 to till date

Budget Allocation and Expenditure for the year 2015-2021

S.No.	Year	Budget allotted (in thousands)	Expenditure	Balance
1	2015-2016	81500000	79923233	1576767
2	2016-2017	60400000	55208816	4417632
3	2017-2018	45900000	42913606	2986394
4	2018-2019	54900000	42699957	12200043
5	2019-2020	47500000	2024848	205288
6	2020-2021	95500000	67670519	27829481

Statutory Audit:-

Information with respect of Statutory audit of District Election Office, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi has not been Provided.

Vacancy Statement

S.No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1.	Group A	---	---	---
2.	Group B	08	08	---
3.	Group C	20	14	06
Total		28	22	06

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Maintenance of Records:-

The maintenance of records of District Election Office, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi for the period 2015-2021 was found satisfactory subject to observations made in Current audit report.

Old Audit Report

There were 3 outstanding audit para with the outstanding recovery of Rs.40321/- in respect of District Election Office, District New Delhi, Election Department. On the basis of replies submitted by the department 01 para Partly with the recovery of Rs.36321/- has been settled. Balance of 3 Paras with the recovery of Rs.4000/- has been included in Part-II old Report.

S.No.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2012-15	3	40321	1(partly)	1(Rs 36321/-)	3	4000
	Total	3	40321	1(partly)	-----	3	4000

Current Audit Report (2015 – 2021)

During the course of current audit, 08 audit memos highlighting various irregularities/recovery to the tune of **Rs. 67945/-** were issued. On the basis of reply submitted by the office of District Election Office, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi Nil memo has been settled, the remaining 08 audit memos have been converted into 07 Paras and 01 TAN which are incorporated in current audit.

Details of Current Recovery (Audit Period 2015-21)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
2	11500	-----	11500	1
5	4215	-----	4215	4
6	51730	-----	51730	5
6	500	-----	500	6
Total	67945	-----	67945	

The internal audit report has been prepared on the basis of information furnished and made available by District Election Office, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(VARUN RAHAL)
(IAO Party –II)



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department - Chief Electoral Office							
Sub department: D.E.O. (District New Delhi), Election Department, 12/1 Jam Nagar House, New Delhi(1293/10)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2012	2015	1	PS	Recoveries of Personal Claims	0	40321 - 36321 4000
2	2012	2015	2		Non adjustment of Contingent Advances	0	0
3	2012	2015	3		Non production of Records	0	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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PART - II
CURRENT REPORT

Para 1

Ref.Audit Memo No. 8 dt. 04.02.2016)

Subject: Recovery of Personal Claims.

(A) Irregularities In Pay Fixations.

Test check of Service Books during the course of Audit, Sh. Ganesh Ram was promoted from the post of LDC to UDC and joined to the post of UDC on 24.10.2012. As on date of joining, he was drawing Grade pay of Rs. 2000/- after granting MACP on 1.9.2008. As per Rule 13 of CCS (RP) Rules 2008, at the time of actual promotion, if it happens to be in a post carrying higher grade pay than what is available under MACP, no pay fixation would be made available, whereas the benefit of pay fixation has been given to Sh. Ganesh Ram, UDC as under:-

*Settled
Para (A) of
recovery Rs.33021/-
JRD*

Period	Pay Fixed as per service Book	Pay should be fixed as per audit observation
23.10.2012	9340 + 2000	9340 + 2000
24.10.2012	9680 + 2400	9340 + 2400
01.07.2013	10050 + 2400	9700 + 2400
01.07.2014	10430 + 2400	10070 + 2400
01.07.2015	10820 + 2400	10450 + 2400

Pay in respect of above official needs to be re-fixed and necessary recovery amounting to Rs. 33021/- for the period 23.10.2012 to 29.02.2016 (Annexure-A) should be made from the official and deposit the same in Govt. Account under intimation to Audit after due verification. Similar cases may also be reviewed at the level of Head of Office/DDO and recovery if any noticed needs to be deposited in Govt. Account under intimation to audit.

(Ref.Audit Memo No.9 dt.04.02.2016)

(B) Short Recovery of Subscription towards DGEHS

The rates of subscription towards Delhi Government Employees Health Scheme has been revised w.e.f from 01.08.2010 vide Dte. of Health Services order No. F.25(111)DGEHS/09/44413-18 dated 20.08.2010. The revised rates are shown below:

Grade pay of the beneficiary	Subscription under DGEHS Scheme
Rs.1650	Rs.50
Rs.1800, 1900, 2000, 2400 and 2800	Rs.125
Rs.4200	Rs.225
Rs.4600,4800,5400 and 6600	Rs.325
Rs.7600 and above	Rs.500

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During the test check of PBR, it has come to notice that revised rates of subscription are to be effected w.e.f 01.08.2010 but the department has made short recoveries with effect from the dates mentioned against each, in following cases:

S. NO.	NAME & DESIGNATION OF EMPLOYEE	PERIOD OF SHORT DEDUCTION	DEDUCTED BY THE OFFICE	TO BE DEDUCTED	SHORT DEDUCTION PER MONTH	TO BE RECOVERED
1	Ms. Shampi Bali, Head Clerk	1/2013 to 6/13=6 Months	125	225	100	100x6=600
2	Sh. Prem Singh, LDC	8/10 to 7/13=36 months	50	125	75	75x36=2700
3	Sh. Mukesh Sharma, Head Clerk	8/14 to 11/15=16 months	125	225	100	100x16=1600
4	Ms. Anju Aggarwal, LDC(initial appointment on Dec. 2010)	12/10 to 7/13=32 months	50	125	75	75x32=2400
					Total	7300

The aforesaid short recovery of subscriptions towards DGEHS may be made from the concerned employees after due verification and compliance may be shown to audit. Similar other cases of short recovery of subscriptions towards DGEHS in respect of other employees may be reviewed and short recovery, if any, may be recovered under intimation to audit.

Recovered (-) 3300
Balance 4000

Para 3

(Ref.Audit Memo No. 7 dt. 2.2.16)

Subject: Non-Adjustment of contingent advances.

Rule 118 & 162 of Receipt & Payment Rules 1983 stipulates that money drawn on Abstract contingent Bill for payment of advances should be adjusted within a period of one month following that in which the advance was drawn, by submission of detailed Bill. The office is not maintaining the A.C.Bill register, in the absence of which, it cannot be ascertained whether the advances have been adjusted Test check of contingent bills shows that the following A.C. bills were not adjusted after a lapse of considerable time:

S.No.	A.C.Bill No. & Date	Purpose	Amount(Rs.)
1.	26 dt. 7/2007	Payable to Addl. Commissioner Slum & JJ MCD on account 3 months advance and Rs. 6671/- one month rent	26684
2.	74 dt. 6/2010	Advance for expenditure to be incurred during visit of delegation came from Kenya	25000

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3.	110 dt. 7/2010	Advance for payment to the labor deployed for verification of EVMs	70000
4.	194 dt. 01/2011	Advance for Training of BLOs	60000
5.	267 dt. 19.01.2011	Advance for arrangement of National Voters Day	599600
6.	262 dt. 2.12.2013	Advance on account of celebration of National Voters Day	350000
7.	295 dt. 15.01.2013	Advance for celebration of National Voters Day	300000
8.	132 dt. 26.08.2013	Payable to ICSIL on account of 80% advance payment of Rs. 571158 for purchase of 14 computers	456926
9.	100 dt. 2.7.2015	Advance for Training of Returning Officers	1000000
10.	101 dt. 3.7.2015	Advance for Training of Returning Officers	2000000
11.	102 dt. 3.7.2015	Payable to remuneration and refreshment of Delhi Legislative Election, Delhi-2015	15000000
	Total		19888210

Reasons for non-adjustment of advances may be elucidated to audit.

Para No. 3

(Ref.Audit Memo No. 5 dt. 01.02.2016)

Subject: Non-Production of records.

Following registers/documents have not been produced to audit despite lapse of considerable time. H.O.O. is again requested to arrange to supply below mentioned records for audit

1. Abstract Contingent Bill Register
2. Electricity/Water/rent /telephone register
3. Tuition fee Register.
4. Service Postage Stamp Account Regist
5. Imprest Account registers.
6. Budget Register.

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PART-III

TAN 1

(Ref. Audit Memo no. 6 dt.2.2.2016)

Subject: Shortcomings/Irregularities in maintenance of Service Books.

During the test check of Service books maintained by the office, following short coming have been noticed:-

The Photograph of the individual concerned was not pasted/attested in the 1st page of Service Book duly attested by the competent authority in the service book of following officials:-

S. No.	Name	Designation	Latest photo not paste/attested
1.	Sh Sanjay Jha	Ad. Danics	Color photo not attached
2.	Sh. Rajesh Kumar	Gr. I (DASS)	Color Photo not attest
3	Sh. Dinesh Kumar	Gr. IV	Color photo not attached
4	Sh. Mohan Lal	Gr. I (DASS)	Color photo not attached
5	Sh. Vinod Kumar Bajaj	Gr. II	Color photo not attached
6	Smt. Lathika SD	Gr. II	Color photo not attached
7	Sh. Ganesh Ram	Gr. III	Color photo not attached

Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S. No.	Name	Designation
1.	Sh Sanjay Jha	Ad. Danics
2.	Sh. Rajesh Kumar	Gr. I (DASS)
3	Sh. Dinesh Kumar	Gr. IV
4	Sh. Mohan Lal	Gr. I (DASS)
5	Sh. Vinod Kumar Bajaj	Gr. II
6	Smt. Lathika SD	Gr. II
7	Sh. Ganesh Ram	Gr. III
8	Sh. Chiranjil Lal Meena	Gr. I
9	Smt. Shampi Bali	Gr. II
10	Sh. Praveen Kumar	Gr. IV
11	Sh. Deepak	Gr. IV

Nomination Forms are not pasted in the Service Book of the following Officials:-

Sh. Rajesh Kumar, Gr. I (DASS).

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The office is advised to follow the rules mentioned in service rules.

TAN 2

(Ref.Audit Memo No. 4 dt.01.02.2016)

Subject: Irregularities in Stock Register.

During test check of the stock registers, both consumable and non-consumable items, following irregularities have been noticed:-

- (I) Annual physical verification of stock, which is mandatory as per GFR 192, has not been done during the period under audit.
- (II) Cost of non-consumable items have not been mentioned in the stock registers. Few instances are mentioned below :

Mobile Phone – 10 Nos. (Page No.103)

Brief Case _ 05 Nos. (Page No. 35)

- (III) As per stock register of non-consumable register, ten mobile phones were purchased for issuance to election observers, by the office on 1.11.2013 out of which 8 Nos. mobile phone are lying idle in stock. Office has not taken action to issue these mobiles phones to the eligible officers. No item of previous stock register has been brought forwarded in the current stock register, which is serious lapse.

Entries made in stock registers have not been attested by the competent authority. In many cases, no signature has been obtained from the staff to which articles of stock have been issued.

Stock balance of Non-consumable items can be shown as "NIL" only when the items are condemned. But in the Non-consumable stock register, the balance of some items is shown as NIL on issuing to various sections. Few examples are given below:-

CCTV camera page-11

EPBX system page -51

Wall Fan page-67

Still Camera and Video Camera page-221.

The office is advised to conduct the physical verification of the stock.

TAN 3

(Ref. Audit Memo No. 3 dt. 28.01.2016)

Subject: Pay Bill Register.

(A)

During the test check of Pay Bill registers maintained by the O/O Jt.DEO/DC, Election Department, Distt. New Delhi for the period from 2012-13 to 2014-15, the following shortcomings have been noticed:-

1. The mandatory page counting certificate not recorded in PBRs. Mandatory information/details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in the PBRs like date of joining, GPF A/c No., address of govt. accommodation in r/o officer/officials whose license fee has been deducted etc. Past information of the employees who are transferred to this unit were not recorded in the PBR from their LPCs(which is later on required for income tax purposes etc.) and also those employees who were transferred from this unit to another unit were not recorded in the PBR.
2. Cuttings and over writings were also noticed in the PBRs which were also not attested by the competent authority.
3. Monthly entries in the PBRs have not been signed by the D.D.O. to ensure its authenticity.
4. Entries recorded in the G.A.R.-18(Abstract of PBRs) not verified by the D.D.O.

The department is advised to follow the rules in maintaining pay bill registers.

TAN 4

(Ref. Audit memo No. 2 dt.28.1.16 & 12
Dt. 09.02.2016)

Subject: Maintenance of Cash Book.

(A) During the test check of Cash Book maintained by the office of Jt.DEO/DC, Election Department, Distt. New Delhi, the following irregularities have been noticed by the audit:-

1. Page counting certificate at the start of cash has not been recorded.
2. The total of the Cash Book was not checked by the person other than writer at the close of each month. As per Rule 13(iii) of Receipt and Payment Rules, the cash book should be closed regularly and completely checked. The Head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the Cash book and initial it as correct. The same was not recorded in cash book.
3. An account payee cheque issued by the Pay and Accounts Officer in the personal name or third party were entered in Cash Book, which is irregular. As per Rule 13,(ii) Exception(a) An account payee crossed cheque or bank draft drawn in the personal name of a recipient (Government Servant or Third party) by a Pay and Accounts Officer, need not be entered by the later office in its Cash Book; the delivery of such cheque or draft to the concerned party, may be recorded in, and watched through a separate "crossed cheques and bank draft transit register".
4. Each and every entry is not attested in the Cash book by the DDO and also cash book is not signed by the DDO/HOO after 28.02.2013. After that the cash book is not maintained as per instructions contained in the Receipt and Payment Rules.

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(B) During the test check of Cash Book maintained by the D.D.O., Office of the SDM, Election (Distt. New Delhi), the below mentioned Irregularities have been observed :-

The Cash Book shows balance of Rs.1,57,66,970/- (Rs. 1,50,56,890/- and cash at bank Rs. 7,05,093/- in saving account No. 60105464683 with Bank of Maharashtra, Shahjahan Road, New Delhi) as on 31.03.2015. Detail of balance as on 31.3.2015 is as under

S.No.	Bill No.	Purpose	Amount
1	489	Imperest	4987
2		Permanent advance	30798
3	70	BLO Payment AC-54	303750
4	82	BLO Payment AC-54	342000
5		Misc.	43611
6	310	Advance Election 2015	500000
7	322	Advance Election 2015	1000000
8	323	Advance Election 2015	2000000
9	330	Advance Election 2015	11500000
10	295	----	15433
11	345	Imprest AC-43	4887
12	346	Imprest AC-44	4960
13	347	Imprest AC-42	4980
14	81	Remuneration	640
15	144	--	1930
16	143	--	1780
17	200	--	1800
18	183	--	4885
19	45	--	529
TOTAL :			15766970

It is advised to immediately disburse the pending amount lying with DDO and if any amount remains undischarged the same may be deposited in PAO.
Bank reconciliation at end of each month has not been done by the office. The office is advised to remove the above Irregularities.

TAN 5

(Ref. Audit Memo No. 11dt. 08.02.2016)

Sub.: Irregularities in depositing of money received on account of Security Deposit.

On test check of the record/documents provided to the audit, it has been noticed in the Election of Assembly Constituency of Delhi in Nov.2013, following G.A.R.6 were issued on account of Security deposit of contesting candidates :-

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S.No.	A.C.No.	GAR No.	Amount(Rs.)
1.	40	1028401 dt. 9.11.2013 to 1028424 dt. 16.11.2013	230000-00
2.	41	1028201 dt. 9.11.2013 – 1028215 dt.16.11.13	145000-00
3.	42	1028101 - 1028109	90000-00
4.	43	1027001 dt. 13.11.2013 – 1027018 dt. 16.11.13	175000-00
5.	44	1028301 dt. 11.11.2013 – 1028319 dt. 16.11.13	190000-00
6.	50	1028001 dt. 13.11.2013- 1028008 dt. 16.11.2013	75000-00
7.	54	1027901 dt. 13.11.2013 – 1027927 dt.16.11.123(except GAR No. 1027925 which was cancelled)	260000-00
		Total	1165000-00

As per Rule 6 of Receipt & Payment Rules 1983, all moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account.

The office has deposited Rs. 8,60,000/- in accredited bank out of Rs. 11,65,000/- through

- | | | | |
|----|-------------------------------|---|---------------|
| 1. | Challan No. 58 dt. 29.1.2014 | = | Rs. 555000-00 |
| 2. | Challan No. 60 dt. 3.2.2014 | = | Rs. 175000-00 |
| 3. | Challan No. 63 dt. 06.03.2014 | = | Rs. 130000-00 |
| | Total: | = | Rs. 860000-00 |

The office has returned remaining amount of Rs. 3,05,000/- (11,65,000 – 8,60,000) to (a) the contesting candidates whose nomination form was rejected by the concerned R.O. (b) to the losing candidates who were eligible for refund of security deposit.

In view of above, the office has not followed the procedure for refund of security deposit and also remaining amount of Rs. 8,60,000/- has been deposited in the accredited bank after lapse of more than two months.

Reasons for above lapses may be elucidate to the audit.

(1)

CALCULATION OF RECOVERY OF RS. 33021/- TOWARDS EXCESS PAYMENT MADE TO SH. GANESH RAM, UDC DURING 23.10.2012 TO

AMOUNT

TO BE

RECOVERE

D

TOTAL(B-

DUE

period B.P. G.P. HRA DA TPT. ALL TOTAL(A) B.P. G.P. HRA DA TPT. ALL TOTAL(B) A)

23.10.12

TO

31.10.12	2460	619	909	2181	710	6829	2498	619	935	2244	710	7006	177
Nov.12	9340	2400	3522	8453	2752	26467	9680	2400	3624	8698	2752	27154	687
Dec.12	9340	2400	3522	8453	2752	26467	9680	2400	3624	8698	2752	27154	687
Jan. 13	9340	2400	3522	9392	2880	27534	9680	2400	3624	9664	2880	28248	714
Feb. 13	9340	2400	3522	9392	2880	27534	9680	2400	3624	9664	2880	28248	714
Mar. 13	9340	2400	3522	9392	2880	27534	9680	2400	3624	9664	2880	28248	714
Apr.13	9340	2400	3522	9392	2880	27534	9680	2400	3624	9664	2880	28248	714
May. 13	9340	2400	3522	9392	2880	27534	9680	2400	3624	9664	2880	28248	714
Jun. 13	9340	2400	3522	9392	2880	27534	9680	2400	3624	9664	2880	28248	714
Jul.13	9700	2400	3630	10890	3040	29660	10050	2400	3735	11205	3040	30430	770
Aug. 13	9700	2400	3630	10890	3040	29660	10050	2400	3735	11205	3040	30430	770
Sep. 13	9700	2400	3630	10890	3040	29660	10050	2400	3735	11205	3040	30430	770
Oct. 13	9700	2400	3630	10890	3040	29660	10050	2400	3735	11205	3040	30430	770
Nov.13	9700	2400	3630	10890	3040	29660	10050	2400	3735	11205	3040	30430	770
Dec.13	9700	2400	3630	10890	3040	29660	10050	2400	3735	11205	3040	30430	770
Jan. 14	9700	2400	3630	12100	3200	31030	10050	2400	3735	12450	3200	31835	805
Feb. 14	9700	2400	3630	12100	3200	31030	10050	2400	3735	12450	3200	31835	805
Mar. 14	9700	2400	3630	12100	3200	31030	10050	2400	3735	12450	3200	31835	805
Apr.14	9700	2400	3630	12100	3200	31030	10050	2400	3735	12450	3200	31835	805
May. 14	9700	2400	3630	12100	3200	31030	10050	2400	3735	12450	3200	31835	805
Jun. 14	9700	2400	3630	12100	3200	31030	10050	2400	3735	12450	3200	31835	805
Jul.14	10070	2400	3741	13343	3312	32866	10430	2400	3849	13728	3312	33719	853
Aug. 14	10070	2400	3741	13343	3312	32866	10430	2400	3849	13728	3312	33719	853
Sep. 14	10070	2400	3741	13343	3312	32866	10430	2400	3849	13728	3312	33719	853
Oct. 14	10070	2400	3741	13343	3312	32866	10430	2400	3849	13728	3312	33719	853

Handwritten signature and initials

Handwritten mark

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Nov.14	10070	2400	3741	13343	3312	32866	10430	2400	3849	13728	3312	33719	853
Dec.14	10070	2400	3741	13343	3312	32866	10430	2400	3849	13728	3312	33719	853
Jan. 15	10070	2400	3741	14091	3408	33710	10430	2400	3849	14498	3408	34585	875
Feb. 15	10070	2400	3741	14091	3408	33710	10430	2400	3849	14498	3408	34585	875
Mar. 15	10070	2400	3741	14091	3408	33710	10430	2400	3849	14498	3408	34585	875
Apr.15	10070	2400	3741	14091	3408	33710	10430	2400	3849	14498	3408	34585	875
May. 15	10070	2400	3741	14091	3408	33710	10430	2400	3849	14498	3408	34585	875
Jun. 15	10070	2400	3741	14091	3408	33710	10430	2400	3849	14498	3408	34585	875
Jul.15	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Aug. 15	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Sep. 15	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Oct. 15	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Nov.15	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Dec.15	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Jan. 16	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
Feb. 16	10450	2400	3855	15292	3504	35501	10820	2400	3966	15732	3504	36422	921
	398020	96619	148377	500319	129286	1272571	412258	96619	152663	514766	129286	1305592	33021

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PART – II
CURRENT AUDIT REPORT
(2015-2021)

PARA No. 1:- Short- recovery of subscription towards DGEHS amounting to Rs. 11500/-
(Ref. Audit Memo No. 2 dated 20.09.2021).

The rate of subscription towards DGEHS were revised w.e.f. 01/08/2010 vide Dte. of Health Services OM No.F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20/08/2010. The revised rates are shown below:-

DGEHS subscription rates w.e.f. 01/08/2010

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs.4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

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 th 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 case, 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:-

Name & Designation of the Employee	Grade Pay/Level	Period	Amount of DGEHS subscription due (Rs.)	Amount Recovered (Rs.)	Amount of Recovery (Rs.)
Sh. Sunil Dutt, Head Clerk	Rs.4600 / Level-7	(i) September, 2016 to Jan., 2017 (5 Months)	(i) 325x5 = 1625	(i) 225x5 = 1125	(i) 500
		(ii) Recovery of Subscription w.e.f. Feb., 2017 to August, 2021 (55 Months)	(ii) 650 x 55 = 35750 37375	(ii) 450x55 = 24750 25875	(ii) 11000 11500
				TOTAL	Rs. 11500/-

The recovery of Rs.11,500/- may be made from the above mentioned employees after due verification of facts and figures under intimation to the audit. Also, the DGEHS subscription may be made @ Rs. 650/- w.e.f. September, 2021 from the monthly salary of the employee. Further, 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. 2:- Irregularity in awarding of Catering Contract for General Lok Sabha Election-2019. (Ref:-Audit Memo No.3 dt 22.09.2021)

During the course of audit and checking the file for the award of catering tender for General Lok Sabha Election-2019, it is noticed that Department has floated the e-tender vide I.DNo.2019_REV-_171616_1, Wherein 06 bidder have participated and financial bids in respect of 04 bidders were opened. The details are as under:-

S.No.	Name of the Bidder	Status	Financial Bid	Remarks
1	M/s. Satpal Caterers	Technical Bid accepted	460.50	L1
2	M/s. Panchhi Tent House	Technical Bid accepted	1874.30	L2
3	M/s. Bhim sains Bengali Sweet House	Technical Bid accepted	2575.00	L3
4	M/s Aayush Hospitality Enterprises	Technical Bid accepted	508035.00	L4
5	M/s. Modern Caterer	Rejected	--	--
6	M/s. Kapoor Tent & Caterers	Rejected	--	--

M/s. Satpal Caterers has quoted the lowest rates on overall basis i.e. Rs.460.50, hence became L1 and M/s. Panchhi Tent House has quoted the rates Rs.1874.50, became L2.

Tender Evaluation Committee has opened the financial bid and found that out of 20 items, 14 items are quoted lowest by M/s. Satpal Caterers and 09 items were quoted lowest by M/s. Panchhi Tent House. Meanwhile M/s. Satpal caterers has submitted a request on 10.04.2019 stating that it is informed by the Election Office that the catering tender will be distributed between two vendors on item wise basis (between L1 & L2) as mentioned above. In response to this instructions M/s. Satpal Caterers shows his unwillingness to provide the catering services on sharing basis despite being L1 that too with the huge difference in bid price between L2 and L1. . **However the vendor showed his willingness and requested to award the complete catering works on his lowest quoted rates i.e Rs 460.50.**

Despite being taking the decision/approval of competent authority on the request of M/s. Satpal Caterers, Department has decided to award the complete catering contract on the rates L1 to M/s. Panchhi Tent House being the L2 Bidder.

As per GFR-2017 Rule 173:- Transparency, completion, fairness and elimination of arbitrariness in the procurement process, it is clearly mentioned at point no.:-

As per GFR Rule 173	Comments as per Note sheet of Department
(xii) 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 bids responsiveness should be based on the contents of the bid itself without recourse to the extrinsic evidence.	New condition were raised which were not incorporated the bidding documents, i.e at the time of tender it was not mentioned that contract will be given on item wise basis and negotiation will be done with L1 & L2 for one task.
(xiii) Bidder should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.	Bidder L2 was asked to work at the rates of L1 and he altered and modified his bid after opening of Financial Bids on the rates of L1.
(xiv) Negotiations with bidders after bid opening must be severely discouraged. However	Negotiations with bidders after bid opening was severely encouraged by the Department.

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in exceptional circumstances where price negotiation against an adhoc procurement is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.	However in exceptional circumstances if required may be done with the lowest evaluated responsive bidder. But in the instant case negotiation was done with L1 & L2, on which L1 showed his willingness for working at the rates of L1 and L2 requested to work on the rates of L1. Hence request of L2 was considered.
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Further as per Office order No.68/10/05 dated 25.10.2005 issued by **Central Vigilance Commission** stating that :-

1. (i) **There should not be any negotiations.** Negotiation if at all shall be an exception and only in the case of proprietary items or in the case of items with limited source of supply. Negotiation shall be held with L-1 only. Counter offers tantamount to negotiations and should be treated at par with negotiations.
3. In case of L-1 backing out there should be re-tendering as per extant instructions

The following records/ reasons were not elucidated to audit:-

1. Approval of competent authority to award the contract to two parties on lowest quoting item wise basis between two bidders. Further Rule position under which, it was decided to bifurcate the catering work on item wise basis to different bidders was not provided.
2. Approval of competent authority to make negotiation with L2 bidder, despite there was huge difference between bids of L2 and L1 (1874.30-460.50=1413.80).
3. Approval for rejecting the request of M/s. Satpal Caterers for awarding the contract being L1 bidder.
4. Approval of competent authority for not floating the re-tender as per the guidelines of CVC as mentioned above.

Reasons along with supporting documents which authorize the above irregularities may be arranged and get regularized from the competent authority.



PARA No. 3:- Non-adjustment of Contingent Advances amounting to Rs. 17,30,000 /-.

(Ref. audit Memo No.4 dated 23.09.2021)

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 regarding status of outstanding advances during the audit period 2015-16 to 2020-21 provided by the Election Department, District New Delhi m 12/1, Jam Nagar House, New Delhi. 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:-

Sno.	Name of Employee/Agency	Purpose of Advance	Amount of advance (Rs.) with date	Date of Adjustment of advance	Balance of Advance (Rs.)
1	SDM(Election) New Delhi District	Jt. CEO on LokSabha Election-2019	Rs. 10,00,000/- 09-05-2019	-----Nil-----	Rs. 10,00,000/-
2	-----Do-----	Imprest Money	Rs. 60,000/- 09-05-2019	-----Do-----	Rs. 60,000/-
3	-----Do-----	ERO/ARO/AC-23 LokSabha Election-2019	Rs. 2,40,000/- 22-05-2019	-----Do-----	Rs. 2,40,000/-
4	-----Do-----	Petty Expenses LokSabha Election-2019	Rs. 3,00,000/- 22-05-2019	-----Do-----	Rs. 3,00,000/-
5	-----Do-----	Petty Expenses (R.O)	Rs. 1,30,000/- 31-05-2019	-----Do-----	Rs. 1,30,000/-
				TOTAL	Rs. 17,30,000/-

Necessary efforts may be made to adjust the advance under intimation to audit.

PARA No. 4:- Recoveries on account of License Fee amounting to Rs. 4,215/-.

(Ref:- Audit Memo No.5 dt 28.09.2021)

Vide PWD order No. F. 4(1)/Misc/PWD & H/A-II./2004/PF/10039-51 dated 16/03/18 (w.e.f 01/07/17), No.F.4(1)/Misc/PWD&H/A-II/2004/PF/8494-8588 dated 08/10/2020 (w.e.f 01/07/2020) the rates of license fees has been revised. During the test check of Pay bill register of DEO, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi. it has been noticed that the License fee of government accommodations has not been recovered at the revised rate from the following Official:-

Name & Designation	Period	Licence fee deducted as per PBR	Revised Rate of licence fees	Difference x Months	Total amount to be recovered (Rs.)
Sh. Dinesh Kumar, Jr. Asstt. B-673, Type -II, Timarpur, Delhi. Date of occupation 14-05-2015	(i) July, 2017 to June, 2020 (36 Months)	245	310	65 X 36	2340/-
	(ii) July, 2020 to September, 2021 (15 Months)	245	370	125x15	1875/-
				TOTAL	Rs 4,215/-

The cases mentioned above are illustrative not exhaustive and similar other cases may also be reviewed and recovery, if any, may be made at the level of DDO, under intimation to the audit. The short recovery of license fees of Rs.4215/- as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts & figures under intimation to audit.

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PARA No. 5:- Irregular Pay Fixation on promotion after grant of MACP amounting to Rs.51730/-
(Ref:- Audit Memo No.6 dt 29.09.2021)

As per the MACP Scheme, OM of DOPT No. 35034/3/2008-Estt. (D) dated 19/05/2009 and clarification vide order No.35034/3/2008-Estt(D)(Vol.II) dated 04/07/2017. Which states that "Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall however, be no further fixation of pay at the time of regular promotion, if it happens to be in a post carrying higher grade pay than what is available under MACPS, no pay fixation would be available and only difference of grade pay would be made available. At the time of such regular promotion to the higher grade pay than what has been given under MACPS, the employee shall have the option to draw the difference of grade pay from the date of such regular promotion or the date of accrual of next increment in the pay allowed under MACP".

Further vide MACP OM of DOPT No.35034/3/2015-Estt.(D) dated 22/10/2019, as per Para No.4 of Annexure-I (ii) There shall however, at the time of actual promotion if it happens to be in a post carrying higher pay level than what is available under MACPS, then he shall be placed in the level to which he promoted at a cell in the promoted level equal to the figure being drawn by him on account of MACP. If no such cell is available in the level to which promoted, he shall be placed at the next higher cell in that level. The employee may have an option to get this fixation done either on the date of promotion or w.e.f the date of next increment as per the option to be exercised by him.

It is clear from the above mentioned circular that financial upgradation granted at the time promotion is irregular. During the test check of Service Book of DEO, District New Delhi, Election Department, 12/1, Jam Nagar House, New Delhi it has been noticed that at the time of promotion pay fixation of the employee has been done by allowing increment despite the above mentioned circulars.

Details of the fixation is as under:- Sh. Om Prakash, Sr. Assistant

Date of Joining: - 12/12/1989 (as Peon, 5th CPC 2550-55-2660-60-3200, as per 6th CPC GP Rs 1800)

Date of 1st ACP: - 11/11/2001(as per 5th CPC 2610-60-3150-65-3540)(Grade Pay Rs 1800)

Date of Promotion: - 21/10/2009 (as Jr. Assistant, Grade Pay Rs 1900, Level-2)

Date of 2nd MACP: - 11/11/2009 (Grade Pay Rs.2000/-, Level-3)

Date of Promotion: - 30/11/2018 (as Sr. Assistant. Grade Pay Rs 2400/-, Level-4)

Date	Pay admissible as per Audit	Pay granted by office
29/11/2018		34000 (L-3, C-16)
30/11/18 Date of Promotion	34300 (L-4, C-11)	35300 (L-4, C-12)
01/07/2019	35300 (L-4, C-12)	36400 (L-4, C-13)
01/07/2020	36400 (L-4, C-13)	37500 (L-4, C-14)
01/07/2021	37500 (L-4, C-14)	38600 (L-4, C-15)

The pay fixation granted by the Office to the above mentioned employees have been assessed by the audit and found on the Higher side. It is hereby requested that the orders which regulates the Pay fixation in supersession of MACP's/DOPT orders may be provided to audit. Irregularities in pay fixation may be re-checked and re-fixation may be done after due verification of records and necessary recoveries amounting to Rs. 51730/- may be made under intimation to the audit. Further, all such similar cases may be reviewed by the department at its own level.



Due and Drawn Statement in r/o Sh. Om Prakash, Sr. Assistant												
PERIOD	DUET											
	BP	GP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL	BP	GP
Oct-18	0	0	0	0	0	0	0	0	0	0	0	0
Nov-18	34000	34000	3060	8160	45220	34000	34000	3060	8160	45220	0	0
Dec-18	34300	34300	3087	8332	45619	35300	35300	3177	8472	46949	0	0
Jan-19	34300	34300	4116	8232	46648	35300	35300	4236	8472	48008	-1000	-90
Feb-19	34300	34300	4116	8232	46648	35300	35300	4236	8472	48008	-1000	-120
Mar-19	34300	34300	4116	8232	46648	35300	35300	4236	8472	48008	-1000	-240
Apr-19	34300	34300	4116	8232	46648	35300	35300	4236	8472	48008	-1000	-240
May-19	34300	34300	4116	8232	46648	35300	35300	4236	8472	48008	-1000	-240
Jun-19	34300	34300	4116	8232	46648	35300	35300	4236	8472	48008	-1000	-240
DA 17%												
Jul-19	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-187
Aug-19	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Sep-19	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Oct-19	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Nov-19	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Dec-19	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Jan-20	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Feb-20	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Mar-20	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Apr-20	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
May-20	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
Jun-20	35300	35300	6001	8472	49773	36400	36400	6188	8736	51324	-1100	-264
DA 17%												
Jul-20	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-187
Aug-20	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Sep-20	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Oct-20	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Nov-20	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Dec-20	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Jan-21	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Feb-21	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Mar-21	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Apr-21	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
May-21	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
Jun-21	36400	36400	6188	8736	51324	37500	37500	6375	9000	52875	-1100	-264
DA 28%												
Jul-21	37500	37500	10500	9000	57000	38600	38600	10308	9264	58672	-1100	-308
Aug-21	37500	37500	10500	9000	57000	38600	38600	10308	9264	58672	-1100	-308
DA 28%												
Sep-21	37500	37500	10500	9000	57000	38600	38600	10308	9264	58672	-1100	-308
TOTAL	1247000	0	208611	299280	1754891	1283700	0	214833	308088	1806621	-36700	0
											-6222	-8808
												-51730

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PARA No. 6:- Overpayment of Rs 500/- made with in respect to reimbursement of office bag.
(Ref:- Audit Memo No.7 dt 29.09.2021)

During the course of audit of the office of District Election Officer, New Delhi and going the contingent vouchers, it is noticed that the vide bill No. CB-147 dated 12.10.2020, the reimbursement of office bag to Sh. Durga Sahay, ASO/Cashier has been made to the tune of Rs.4000/-.

As per circular No.F.2/1117/2013/CTB/GAD/Vol.I/3200 dated 27.09.2013 the upper ceiling limit for reimbursement of Assistant/PA or Equivalent is Rs.3500/-. Hence an overpayment of Rs.500/- has been made to Sh. Durga Sahay, ASO/Cashier.

DDO may take necessary action to recover the said amount from the above official after due verification of facts and figure and all other similar cases if any may also be reviewed.

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PARA No. 7- Non-Production of Records .

(Ref. Audit Memo No. 1(A) dated 16.09.2021, 1(D), 1(E) dated 17, 22, 24 and 27 Sept.2021, 1(F) dated 23.09.2021, 1(G) dated 23.09.2021, 1(H) dated 27.09.2021, 1(I) dated 27.09.2021

The following register/documents/files/relevant records was not produced to Audit despite lapse of considerable time:-

1. SVEEP records
2. Election purchase/Tender/Payment records pertaining to hiring of tentage and catering items for Delhi Legislative Assembly Election-2015 .
3. Tender files for Delhi Legislative Assembly Election-2015, whose payments were released in the Financial year 2015-16
4. Consumable and non-consumable stock registers
5. Attendance register
6. Records pertaining Printing of banner and posters in respect of Lok Sabh Election -2019.
7. Records pertaining to Registration number (Commercial/Non-commercial) of the vehicle/Log book/GPS facility hired by the office SDM(E). And payments were released on non- GeM generated bills.
8. AGCR Report
9. Income Tax Records, Form-16, calculation sheets and saving documents
10. Cash Book for the period 01.04.2015 to 06.04.2017 and 23.01.2021 to 31.03.2021 and TR-5 for the audit period was not provided.
11. Imprest Account register
12. Records pertaining to the area of NP Bengali School, Gole Market, New Delhi, for assessing the veracity of payment made to M/s. Saraswati Entrprises on account of Tin Boundary in running to be erected with Ballies and Tin Chadar of 6 feet above the plinth area i.e. school Boundary for Delhi Legislative Assembly Election-2020.
13. Budget/ Expenditure Register
14. LTC/Medical/Tuition fee/Security deposit Register
15. Records pertaining the observer stay in Delhi during elections.
16. Records pertaining to refilling of cartridges in Lok Sabha Election-2019
17. Reconciliation statements
18. Hiring of CCTV file
19. Housekeeping & sanitation files
20. Tution fee bills
21. Log book
22. All DC bills
23. Bank Pass Book/ Bank reconciliation/Cheque Book register.

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

PART III
TEST AUDIT NOTE



TAN No. 1:- Shortcomings in maintenance of Cash Book,
(Ref:- Audit Memo No.8 dt 30.09.2021)

On test check of cash book provided for the period 07-04-2017 to 22-01-2021, the following shortcomings have been observed:

1. **Page counting certificate not recorded:** Page counting certificate which is required to be given on the first page of the cash book, has not been recorded. It should be given under signature of the DDO/HOO.
2. **Non-attestation of entries:** It has been observed that all the entries on receipt side as well as of payment side have not been attested in the cash book for the period from 07-04-2017 to 22-01-2021.
3. **Delay in remittance into bank-** As per Rule 6 of Receipts and Payment, 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 06 to 366 days. Some of these instances are given as under:

Sl. No.	Receipt No.	Amount (in Rs.)	Date of receipt	Challan No.	Date of deposit	Delay in days
1	TR-5 No. (1461204)	25,000/-	18/04/19	04	23/04/19	06 days
2	TR-5 No. (1461205)	25,000/-	18/04/19	05	23/04/19	06 days
3	TR-5 No. (1461206)	25,000/-	18/04/19	06	23/04/19	06 days
4	TR-5 No. (1461207)	25,000/-	18/04/19	07	23/04/19	06 days
5	TR-5 No. (1461303)	10/-	25/06/19	18	29/08/19	66 days
6	TR-5 No. (1461304)	10/-	25/06/19	18	29/08/19	66 days
7	TR-5 No. (1461310)	22,006/-	05/11/19	24	14/11/19	10 days
8	TR-5 No. (1461311)	1,00,000/-	21/01/20	55	22/01/21	366 days

4. On test check it has been observed that the closing balance of cash book at the closing of 22nd January, 2021 shows a balance of Rs. 2,248/- (Rupees Two Thousand Two Hundred Forty Eight only) lying in the DDO account. The details of the same have not been provided.
5. **Certificate of physical verification of cash at the end of month not recorded:-**
As per Receipt and Payment Rule 13 (iv) 1983 provided that at end of each month, the HOO should verify the cash balance in cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate of physical verification of cash at the end of each month has not been recorded as prescribed in the R&P Rules. The certificate is normally, be in the following form:
"Certified that cash amounting to Rs.....(Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book". It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.
6. **Erasures/Overwritings/Cuttings:-** As per rule 13(vi), an erasure/over-writing or cutting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should

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be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The HOO/DDO should initial every such correction and invariably date his initials. It has been observed that corrections have been made in the cash book but the entries were not initialized by the Head of Office on any occasion e.g. Page no. 04, 06, 07, 09, 21, 24, 29, 30, 31, 32, 34, 35, 39, 40, 41, 44 etc.

7. **Paid Vouchers:-** Sub-vouchers retained by the disbursing officer are required to be marked "Paid & Cancelled" immediately after the payment has been made. But it has been observed that vouchers have not been cancelled after making the payment.
8. Bank Passbook not provided.
9. Bank reconciliation along with the detail of bank balance at the end of each month has not been done by the department.

These discrepancies may please be rectified and compliance be shown to audit.


(VARUN RAHAL)
(IAO/Party No.-11)