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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA
NEW DELHI**

AUDIT REPORT OF OFFICE OF THE District Election Officer, Election Department, Distt. West, Rampura, Delhi-31 (DDO-014009) for the period 2012-13 , 2013-14 and 2014-15

INTRODUCTION

The Internal Audit Report on the accounts of **OFFICE OF THE District Election Officer, Election Department, Distt. West, Rampura, Delhi-31 (DDO-014009) for the period 2012-13 , 2013-14 and 2014-15** was conducted by the field Audit Party No. VII Comprising of Shri Piyush Taneja, IAO and Sh. Harish Chandra, AAO The audit was conducted during 07 working days between 02/02/2016 to 10/02/2016.

AIMS AND OBJECTIVES

There are seven Assembly Constituencies covered under the West District. Accordingly, seven Voter Centres in each AC are functioning, wherein, issuance of voter cards, registration of new voters and other election related services are being provided to the Electors. An officer, designated as AERO is the incharge of Voter Centre. Information regarding EPIC generated during **FY 2012-13, 2013-14 & 2014-15** District West is as under:-

Name of AC	2012-13	2013-14	2014-15
AC-11, Nangloi Jat	18519	64518	27206
AC-25, Moti Nagar	10532	27629	21766
AC-26, Madipur	14182	28664	18039
AC-27, Rajouri Garden	14751	34242	19026
AC-28, Hari Nagar	11932	30771	22628
AC-29, Tilak Nagar	9001	28269	22761
AC-30, Janak Puri	17301	31403	23142

The following officers have served as HOO/DDO/Cashier during **2012-13 to 2014-15:-**

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

Sr. No.	Name of the Officer	Designation	Period	
			From	To
Head of Department				
1.	Sh. G. S. Meena	D.E.O.	01.10.2009	23.04.2012
2.	Sh. Ameya Abhyankar	D.E.O.	24.04.2012	05.02.2013
3.	Sh. C. R. Garg	D.E.O.	05.02.2013	31.03.15
Head of Office				
1.	Sh. N. S. Bhoria	SDM	02.05.2011	31.01.2013
2.	Sh. Sanjay Kumar	SDM	01.02.2013	31.01.2014
3.	Sh. Neeraj Dhawan	SDM	11.03.2014	07.11.2014
4.	Sh. R. C. Kalia	SDM	07.11.2014	31.03.15
D.D.O				
1.	Sh. Sita Ram	Sr. AO	Dec.2009	15.05.2013
2.	Sh. Surender Kumar	Sr. AO	16.05.2013	31.03.15
CASHIER				
1.	Sh. Dinesh Dagar	LDC	01.06.2011	April -2013
2.	Sh. Rakesh Kumar	UDC	May-2013	31.03.15

Budget & Expenditure of the Department for the period : 2012-13 to 2014-15

Year	PLAN		NON-PLAN	
	Budget	Expenditure	Budget	Expenditure
2012-13	2500000	2447282	25000000	23238076
2013-14	16500000	15421780	83690000	79856384
2014-15	16500000	9390888	144300000	140737178

Vacancy Statement:

Sr. No.	Name of the Post	No. of Sanctioned Posts	Filled	Vacant
1.	Group-'A'	01	01	0
2.	Group-'B'	09	09	0
3.	Group-'C'	28	15	13
Total		38	25	13

Statutory Audit:-

Statutory audit of the **OFFICE OF THE District Election Officer, Election Department, Distt. West, Rampura, Delhi-31 (DDO-014009) for the period 2012-13, 2013-14 and 2014-15** has not been conducted by AG (Audit) Delhi till date.

Maintenance of Records:-

The maintenance of records **OFFICE OF THE District Election Officer, Election Department, Distt. West, Rampura, Delhi-31 (DDO-014009) for the period 2012-13, 2013-14 and 2014-15** as provided by office was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were NIL audit paras outstanding in the previous Audit Report, as this is the first audit of the office.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.					
	TOTAL	N.A.			

Details of Old Recoveries

S. No.	Period	Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered	Balance
1.					
2.			N.A. BEING FIRST AUDIT		



(18)

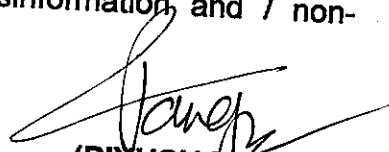
Current Audit Report :

During the course of current audit, 23 Memos (08 Record Memos and 15 Observation Memos) have been issued to **OFFICE OF THE District Election Officer, Election Department, Distt. West, Rampura, Delhi-31(DDO-014009)** for the period 2012-13 to 2014-2015. Nine Audit Memos (8 Record Memo and 1 Audit Memo No. 16 dated 05.02.16) have been settled on the spot and Rest 14 Audit Memos have been converted into 04 Paras (Audit Memo No. 11,18 & 19 clubbed together) and 07 TANs (Audit Memo No. 12 & 17 clubbed together).

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	11	6870/-	Nil	6870/-	1 (A)
2	18	1978/-	Nil	1978/-	1 (B)
3	19	1240/-	Nil	1240/-	1 (C)
4	14	10121/-	Nil	10121/-	2
	Total	20209/-	Nil	20209/-	

The internal audit report has been prepared on the basis of information furnished and made available by the HoO / DDO of **OFFICE OF THE District Election Officer, Election Department, Distt. West, Rampura, Delhi-31 (DDO-014009)** for the period 2012-13 to 2014-2015. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation, and / non-information on the part of auditee.


(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. VII

PART - I

Old AUDIT REPORT

**THIS IS FIRST AUDIT OF THE OFFICE OF
THE District Election Officer, Election
Department, Distt. West, Rampura, Delhi-31
(DDO-014009)**

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PART-II

CURRENT AUDIT REPORT (2012-13 to 2014-2015)

PARA NO 1

(A)

Audit Memo. No. 11

Dated: 04.02.2016

Sub:-Recovery of DGEHS & UTGEIS Subscription of Rs.6870/-.

The DGEHS Subscription of the employees were revised w.e.f 01.08.2010 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010. While scrutiny of PBR for the audit period 2012-13 to 2014-15, it was noticed that DGEHS Subscription has not been recovered from Sh. Aneesh Yadav, Supdt. promoted to the post of Grade-I (DASS) on 27/07/2011, as per the revised rates.

Similarly, UTGEIS subscription has also not been revised by the office w.e.f. 01/01/2012, after his promotion to the Group-B post of Grade-I (DASS) on 27/07/2011, as such amount indicated against his name may be recovered after due verification under intimation to audit:-

S NO.	Name & Designation	Subscription	GRADE PAY	Period (in months)	No. of months	Deducted per month	To be Deducted per month	Amount to be recovered	
1	Smt. Aneesh Yadav, Supdt.	DGEHS	4600	01.08.11 to 31.01.16	54	225	325	100*54=5400	
2		UTGEIS		01.01.12 TO 31.01.16	49	30	60	30*49=1470	
Total									6870/-

Hence, recovery of Rs. 6870/- may be made from the above incumbent after due verification of facts and figures at the level of HoO/DDO. The subscriptions towards DGEHS and UTGEIS at the rates mentioned above may also be made w.e.f. Feb-16 in view of above observations.

All other similar cases may also be reviewed on the basis of above observations.

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(B)

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Audit Memo. No.18

Dated: 08.02.16

Sub: Recovery of Rs. 1978/- from the salary of Sh. Virender Kumar, Grade-I(DASS)/Supdt. on account of Irregularities in calculation of Income Tax during the financial year 2014-15-

During the test-check of Form -16, Income Tax Calculation sheets and PBRs maintained for the year 2014-15, it has been observed that Rs.9600/- on account of TA rebate deducted twice i.e one at the time of arriving at Gross Income of Rs. 7,71,528/- (Rs.9600 deducted from Gross Income of Rs. 7,81,128) and another at the time of arriving at Income Chargeable under the head of salary in respect of Sh. Virender Kumar, Grade-I(DASS)/Supdt as per the following details:-

FY 2014-15	As per Form - 16	Correct Calculation as per audit observations
	Rs.	Rs.
Gross Income	7,71,528	7,81,128
Less Transport Allowance	9,600	9,600
Income from House Property	101850	101850
Less rebate on interest on Housing Loan under Section 24	1,26,362	1,26,362
Income chargeable under the Head Salary	7,37,416	7,47,016
Less Savings under 80C	1,50,000	1,50,000
Less deduction under 80 – D & G	3,900	3,900
Total taxable Income	5,83,520 (Rounded)	5,93,120 (Rounded)
Tax due	41,704	43,624
Cess	1,251	1309
Total tax due	42,955	44,933
Tax Deducted at Source	42,955	42,955
Short Recovery		1,978

Hence, recovery of Rs.1,978/- may be made from the above officer after due verification of facts and figures at the level of HOO/DDO under intimation to audit.

Similar cases may also be reviewed under intimation to audit.



(C)

16

Audit Memo. No.19

Dated: 08.02.16

Sub: - Regarding short recovery of Rs. 1240/- of License Fee in R/o of Govt. Accommodation allotted to staff.

During test check of PBR of Office of DEO/DC (District West), Election Department, Rampura, , Delhi-31, it has been found that the License Fee in respect of govt. accommodation allotted to Sh. Harish Prasad Pant, LDC , at B-2/13, Type-II, DDU Staff Quarters has not deducted, as per rates of License Fee revised by PWD and Housing department, Govt. of NCT of Delhi w.e.f. 01/07/13 vide order no. F.4 (1)/Misc./PWD &H/A-II/2004/2749-2765 dated 10/03/14 as under:-

S. No.	NAME OF THE EMPLOYEE AND DESIGNATION	PERIOD	No. OF MONTHS	LICENSE FEE RECOVERED	LICENSE FEE DUE	BALANCE	TOTAL AMOUNT TO BE RECOVERED
1.	Harish Prasad Pant, LDC	01.07.13 TO 31.01.16	31	205	245	40	31*40=1240
TOTAL							1240

Hence, recovery of Rs. 1240/- from the above official may be made and remitted to Govt Account after due verification of facts and figures. Further, License Fee in respect of official should be recovered at the rate of Rs.245/- p.m. from February-2016 onwards.

All similar cases should be reviewed and necessary action may be taken.



PARA NO. 2

Audit Memo. No. 14

Dated:04.02.2016

Subject:- Non deduction of TDS amounting to Rs. 10,121/- under Section 194-C of Income Tax Act, 1961.

During the test check of bills related to advertisement for the audit period 2012-13 to 2014-15, it has been observed that the office has not deducted TDS under Section 194-C of Income Tax Act, 1961 while making payment to advertising agencies as per the following details:-

S.NO.	BILL NO.	Dated	Amount	TDS required to be deducted @ 2%	Name of Advertising Agency
1	469	15/01/14	310516	6210	M/s Graphics Pvt. Ltd.
2	471	15/01/14	51805	1036	M/s Triton Communications Pvt. Ltd.
3	472	15/01/14	49812	996	M/s Span Communications
4	473	15/01/14	34785	696	M/s Inter Publicity Private Limited
5	474	15/01/14	7331	147	M/s Sharad Advertising Pvt. Limited
6.	475	15/01/14	51805	1036	M/s Adysyndicate Services Pvt. Ltd.
		Total	506054	10121/-	

Hence, recovery of Rs. 10,121/- may be made from the above agency after due verification of facts and figures at the level of HoO/DDO.

All other similar cases may also be reviewed on the basis of above observations.



PARA NO. 3

Audit Memo. No. 22

Date: 09.02.2016

Sub. :- Non adjustment of AC bills advances amounting to Rs. 2,00,000/-

As per rule 118 of receipt and payment rules "a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bill have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. The said instructions were circulated by Principal Secretary (Finance) vide circular dated 23.02.2015. But, It has been observed that Bill No. 566 dated 06.02..2015 was passed without enclosing a certificate for adjustment of Bill No. 499 dated 9.01.2015, as required under Rule 118 with the following details:-

S No	AC Bill No.& Date	Amount	Purpose	Remarks
1	499/09.01.15	1,00,000	Advance drawn for RO-AC-II (Nangloi)	Not adjusted upto 31.03.15
2.	566/06.02.15	1,00,000	Advance drawn for RO-AC-II (Nangloi)	Not adjusted upto 31.03.15
	Total	2,00,000/-		

Necessary action as per above observations may be taken under intimation to audit.



PARA NO. 4

Audit Memo. No.22

Dated: 09.02.16

Sub: Non-production of Records during audit period 2012-13 to 2014-15.

The following records were not maintained by the O/o DEO (W) for the period mentioned against each:-

1. Contingent Register for audit period 2012-13 to 2014-15
2. GAR-6 Stock Register for audit period 2012-13 to 2014-15
3. LTC Register for audit period 2012-13 to 2014-15
4. Children Education allowance register for audit period 2012-13 to 2014-15
5. Medical reimbursement/DGEHS register for audit period 2012-13 to 2014-15
6. Register for unserviceable Stores/Dead Stock Register.
7. Permanent Advance Register.
8. Contingent Advance Register for audit period 2012-13 to 2014-15



(PIYUSH TANEJA)

IAO, AUDIT PARTY NO. VII

TAN NO. 1

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Audit Memo No. 4

Dated 02.02.2016

Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

During scrutiny of record, it has been observed that the Department had not fulfill the requirement of Cash Security and Fidelity Bond in respect of Cashier as well as Store Keeper as per Rule 275 of GFR 2005..

Necessary action as per above observations may be taken under intimation to audit.

SR

TAN NO. 2

Audit Memo. No. 10


Dated: 03.02.2016

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by DEO/DC (District West), Election Department, Rampura, , Delhi-31 for the Audit period 2012-13, 2013-14 & 2014-15, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
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 + Grade Pay) , details of loan /advances/ refunds, installment No., PAN 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 and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not signed by DDO concerned.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary action as per above observations may be taken under intimation to audit.



TAN NO. 3

(Ref: Audit Memo No. 12 Dated:- 04.02.2016 & 17 dated 08.02.16)

Sub: Irregularities in Service Books maintained by the Office of the DEO/DC District West, Election Department, Rampura, Delhi-31.

During the test-check of Service Books maintained by the Office of the **DEO/DC District West, Election Department, Rampura, Delhi-31**, following discrepancies have been noticed:-

S.NO.	NAME OF THE OFFICER/OFFICIAL S/Sh./Smt.....)	DESIGNATION	REMARKS
1	Savita Devi Bisht	Grade-I	<ul style="list-style-type: none">➤ Recent colour photo is not pasted on the first page of Service Book.➤ Service not verified for the period beyond 28/10/2014 onwards➤ There is a difference in the name of Officer as somewhere it is written as Savita Devi Bisht and somewhere it is written as Savita Bisht, the same needs clarification.
2	Aneesh Yadav	Grade-I	<ul style="list-style-type: none">➤ Recent colour photo is not pasted on the first page of Service Book.➤ Home Town Declaration Form not pasted in the Service Book.➤ Nomination Form for Family Pension/GPF/ not pasted in the Service Book.➤ Service not verified for the period beyond 01/11/2012 onwards
3	Virender Kumar	Grade-I	<ul style="list-style-type: none">➤ Recent colour photo is not pasted on the first page of Service Book.➤ Nomination Form for Family Pension/GPF/UTGEIS/Details of family/DCRG not pasted in the Service Book.➤ Service not verified for the period beyond 15/10/2014 onwards.

S.NO.	NAME OF THE OFFICER/OFFICIAL S/Sh./Smt.....)	DESIGNATION	REMARKS
4	Rakesh Kumar	UDC	<ul style="list-style-type: none"> ➤ Recent colour photo is not pasted on the first page of Service Book. ➤ Service not verified for the period beyond 01/08/2012 onwards. ➤ Taken on strength entry not signed by the HOO.
5	Poonam Chabra	HC	<ul style="list-style-type: none"> ➤ Recent colour photo is not pasted on the first page of Service Book. ➤ Service not verified for the period beyond 01/11/2014 onwards.
6	Harish Kumar Sharma	HC	<ul style="list-style-type: none"> ➤ Service not verified for the period beyond 21/02/2014 onwards. ➤ Increment entries not available in the Service Book as on 01/07/14 & 01/07/15
7.	Sachin Kumar	LDC	<ul style="list-style-type: none"> ➤ Taken on strength entry made in the Service Book. ➤ Service not verified for the period beyond 06/01/2015 onwards. ➤ Increment entry not available in the Service Book as on 01/07/15 ➤ Leave Account is not updated w.e.f. 01.01.2015 onwards ➤ Revised details of family form is not attested by HOO

As per Rule -257 of GFR-2005, Service book of the Government Servant should be maintained in duplicate. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to office for up-dating which should be returned within 30 days of it's receipt.

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 or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned.



During scrutiny of record, it has been observed that the Department had not followed the above provisions and not furnished duplicate Service Book to Staff as per Rule 257 of GFR-2005 and not send cases to concerned PAO for verification of Service of officers/officials who have completed 18 years of service or within 05 years of retirement as per Rule 32 of CCS (Pension) Rules, 1972. ①

It has also been found that entry of Aadhaar Number has not been made in the Service Book of 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 has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

Necessary action as per above observations may be taken under intimation to audit.

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TAN NO. 4

Audit Memo. No. 13 ✓

Dated:04.02.2016

Subject:- Improper Maintenance of Cash Book (Govt. A/C)

During the test check of Cash Book (Govt. A/c) maintained by the Office of DEO/DC (District West), Election Department, Rampura, , Delhi-31, during the audit period 2012-13 to 2014-15, the following irregularities have been noticed by the audit:-

1. As per Rule 13 of Receipt & Payment Rules, 1983, 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. But, the same has not been done in the present Cash Book.
2. Mandatory page counting certificate in the Cash Book is not recorded on the first page of Cash Book.
3. No details of undisbursed amount at the end of every month were found prepared in the format containing Cols (i) Bill No. & Date (ii) Amount of Bill (ii) Date of encashment (iv) Name of Payee (v) Amount Disbursed (vi) Date of payment. Hence, the period of retention of cash over a period of 90 days could not be checked/ascertained as per Rule 92 (2) of Receipt & Payment Rules, 1983.

Necessary action as per above observations may be taken under intimation to audit.



TAN NO. 5

(4)

Audit Memo. No.15

Dated: 05.02.16

Subject: Discrepancies in Stock Registers.

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 further scrutiny of records, following discrepancies have been noticed:-

1. Mandatory page counting certificate in the Stock Registers of Consumable items & Non consumable items for the period 2012-13 to 2014-15 is not recorded on the first page of Register.
2. Physical verification of consumable & Non Consumable items as per the provisions of GFR-2005 has not been done for the period 2012-13 to 2014-15.

Necessary action as per above observations may be taken under intimation to audit.



TAN NO. 6**Audit Memo. No.20****Dated: 09.02.16****Sub: - Delay in remittance of Government Receipts as per Rules.**

As per Rule 6(1) of Receipt and Payment Rules, 1983 "all money received by or tendered to Government Officers on account of revenues or receipt or dues of Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government account (generally within 3 working days). Retention of Government receipts and non accounting them into Government Account within a stipulated period is a violation of instructions cited above.

During test check of records related to remittance of Govt. receipts into Govt. Account, it has been observed that there is delay in deposit of Govt. Receipts collected by the AERO/VREC on account of issue of duplicate voter to Govt. Account as per the following details: _

S. No.	AC No.	Receipt No.	Date of Receipt in SDM Office	Amount	Date of Deposit in Govt. Account	Delay in no. of days
1.	28 (Hari Nagar)	0525197	14/01/13	15000	05/02/13	22
		1289507	02/03/13	10000	22/03/13	20
		1289512	31/03/13	10000	15/04/13	15
		1289523	10/05/13	17500	22/05/13	12
2	29 (Tilak Nagar)	0525160	24/04/12	2500	19/05/12	25
3	30 (Janak Puri)	1289525	30/05/13	25000	20/06/13	20
4	11 (Nangloi)	1289527	18/06/13	12500	04/07/13	16

Necessary action as per above observations may be taken under intimation to audit.



Sub: - Discrepancy in records maintained by AEROs.

As per information provided by the office, there are seven Assembly Constituencies working under the control of DEO, District West. The record maintained by them is test checked for the audit period 2012-13 to 2014-15 and following shortcomings have been noticed:-

1. Consumable/Non consumable/Property Registers are either not maintained or if maintained, they are prepared in ruled register rather than prescribed one which is irregular. Physical verification of Consumable/Non Consumable items is also required to be done as per Rule 192 of GFR-2005.
2. As per practice followed by All AREOs, TR-5 of 100 leafs was received from the O/o SDM (Election). The amount collected on account of issuance of duplicate EPIC has been remitted in SDM Office only when 100 leafs are fully utilized which may takes period ranging from 3-4 months. For example, Receipt Book No. 1363801 to 1363900 of AC-29 (Tilak Nagar) was checked. As per counterfoil, First TR was issued on 10/11/14 and last TR was issued on 18/02/15. The amount so collected was deposited in SDM office/Govt. Account accordingly on 18/02/15 and 24/02/15 respectively.

Similarly, another case of AC-31 (Vikas Puri) was noticed where amount of Rs. 30,000/- was deposited in SDM Office on 12/02/13 for 12 No. of TR-5 (Rs. 2500 each). Accordingly TR-5 No. 1289503 dated 18/02/2013 was issued to concerned AERO office and amount was deposited in Govt. Account vide Challan No. 16 dated 25/02/13 by O/O SDM (Election). It is relevant to mention here that concerned AERO waited for completion of all TR-5 (12 in the instant case) under his control and did not deposited the govt. money as and when received which is quite irregular. Hence, a suitable mechanism such as e-receipts etc. may be adopted to reduce the time period for remittance of amount so collected into govt. account as and when received.

3. It is advised that account of TR-5 may be maintained in the following format AC Wise

S.NO.	QUANTITY OF TR-5 RECEIVED DURING FY	TR-5 NO.	DATE OF RECEIPT FROM SDM OFFICE	DATE OF ISSUE OF FIRST LEAF	DATE OF ISSUE OF LAST LEAF	AMOUNT COLLECTED	TR-5 NO. OF SDM OFFICE	AMOUNT DEPOSITED	DATE OF DEPOSIT IN SDM OFFICE	REMARKS
1	1									
2	2									

4. Mandatory Stock Entry certificate not recorded in majority of bills.
5. It has also been observed that no proof of observance of codal formalities as per Rule 145 & 146 of GFR-2005 found in the file maintained for incurring expenditure on account of imprest money received from O/o DEO. As per rules 145 and 146 of GFR-2005, following certificates are required to be incorporated in the file/back side of bills:-

Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto 15,000):

I _____, AM PERSONALLY SATISFIED THAT THESE GOODS PURCHASED ARE OF THE REQUISITE QUALITY AND SPECIFICATION AND HAVE BEEN PURCHASED FROM A RELIABLE SUPPLIER AT A REASONABLE PRICE.




Certificate required under Rule 146 of GFR-2005 (Purchase of goods between Rs. 15,000/- to upto Rs.1,00,000):

CERTIFIED THAT WE _____, MEMBERS OF THE PURCHASE COMMITTEE ARE JOINTLY AND INDIVIDUALLY SATISFIED THAT THE GOODS RECOMMENDED FOR PURCHASE ARE OF THE REQUISITE SPECIFICATION AND QUALITY PRICED AT THE PREVAILING MARKET RATE AND THE SUPPLIER RECOMMENDED IS RELIABLE AND COMPETENT TO SUPPLY THE GOODS IN QUESTION.

6. Improper bill format –either on plain paper or estimate on letter head used.
7. Amount in figures were not recorded in Passed for payment certificate
8. Paid & Cancelled certificate not recorded on some of the bills.
9. TR-5 Issue Register at O/o SDM Level is also not properly maintained. The same is required to be maintained with AC wise details of issuance of TR-5 during a particular financial year to have a cross check of TR-5 used by AERO office. The Register should also be checked by an appropriate authority at regular interval.

Necessary action as per above observations may be taken under intimation to audit.

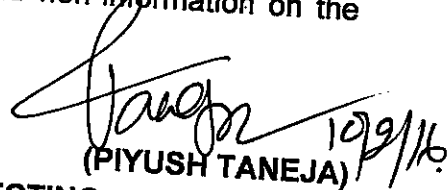

(PIYUSH TANEJA)
IAO, AUDIT PARTY NO. VII

8

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

General


The general condition of accounts of Office of DEO/DC (District West), Election Department, Rampura, , Delhi-31 DDO No.014009 for the period from year 2012-13 to 2014-15 were found to be satisfactory subject to the remarks made in the inspection report. The inspection report for the year 2012-15 has been prepared on the basis of information furnished and records made available Office of DEO/DC (District West), Election Department, Rampura, , Delhi-31. The office of the Directorate of Audit, New Delhi disclaims any responsibility for any mis-information and non-information on the part of the auditee unit.


(PIYUSH TANEJA) 10/9/16

**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. VII**

Acknowledgment

Seen and discussed all the remarks, audit memos, old outstanding paras & draft report pertaining to the internal audit of Accounts for the F.Y. 2012-13, 2013-14 and 2014-15.


R.P. KUKRETI
SDM (Election)
Distt. West GNCT of Delhi
Old Middle School Building
Rampura, Delhi-110035