

34

Joint CEO /DC (Distt. North), Ali Pur Delhi
DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

**Sub:-Internal Audit Report on accounts of the Jt. CEO/DC (Distt. North) Ali pur
Delhi-36 for the period 2017-18 to 2021-22**

INTRODUCTION

The accounts of Jt. CEO/DC (Distt. North) Ali pur Delhi-36 for the period 2017-18 to 2021-22 were test audited by the Audit Party No. 01 during the period 25.08.2022 to 02.09.2022 (07working days), comprising of Sh. Shyam Sunder Dhingra, AO/ I.A.O and Smt. Manju Rani Pal, A.A.O.

Aims and Objectives:-

The Office of District Election Office, North works under the Office of the Chief Electoral Officer, Delhi. The objective of this District Office of Election Department is to provide EPIC to all the eligible applicants/residents of the 08 Assembly Constituencies towards the aim of providing correct and updated voter id-cards. Further, the continuous exercise of improvising the E-Roll fidelity is undertaken by these Voter Centres. The next most important objective of this District Election Officer is to conduct free and fair elections, Parliamentary and Legislative Assembly Election, whenever the same is declared by the Election Commission of India.

Achievement:- The District North had recently conducted both the Election i.e. Lok Sabha Election 2019 & Delhi Legislative Assembly Election 2020 and has incurred lowest expenditure as compared to other Districts, GNCT of Delhi.

Name of the HOO/DDO/Cashier during the period of Audit 01-04-2017 to 31-03-2022

1. List of HOO

Sr. No.	Name	Period
1.	Meena Tyagi, SDM (E)	01.04.2017 to 30.05.2018
2.	Rajeev Kumar Sinha, SDM (E)	01.06.2018 to 31.03.2022

2. List of DDO

Sr. no.	Name	Period
1.	Meena Tyagi, SDM (E)	01.04.2017 to 26.05.20217
2.	Sunil Shanwal, Gr.I	26.05.2017 to 30.04.2018
3.	Deepak Kumar, Gr.I	01.05.2018 to 12.12.2018
4.	Late Dharmesh Kumar, Gr.I	13.12.2019 to 15.10.2019
5.	Sunil Shanwal, Gr.I	24.10.2019 to 06.08.2020
6.	Brijesh Kumar, Gr.I	10.08.2020 to 31.03.2022





3. List of Cashier

Sr. no.	Name	Period
1.	Krishan Kumar, Gr.II	01.04.2017 to 24.04.2018
2.	Vichitra Bala, Gr.II	25.04.2018 to 31.07.2018
3.	Krishan Kumar, Gr.II	01.08.2018 to 19.11.2018
4.	Arvind Kumar, Gr.III	20.11.2018 to 11.04.2019
5.	Brijesh Kumar, Gr.II	12.04.2019 to 06.08.2020
6.	Vinay, Gr.IV	07.08.2020 to 31.03.2022

The current vacancy position is mentioned below:-

Group(A B C)	Sanctioned posts	Filled posts	Vacant posts
Group -A	Nil	Nil	Nil
Group-B	1 SDM + 09 SO + 08 ASO	01 SDM + 08 SO + 08 ASO	01 SO
Group -C	11 SA + 11 JA	04 SA + 09 JA	7 SA + 02 JA
Total	40	30	10

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR

2017-2018 to 2021-2022

Year	Budget	Expenditure	Balance
2021-22	101300000	99212758	2087242
2020-21	229595000	168842064	60752936
2019-20	276200000	216494394	59705606
2018-19	91400000	65374091	26025909
2017-18	95585000	84757102	10827898

Statutory Audit

Statutory Audit of this Department has been conducted by the AGCR till 31.03.2022.

Maintenance of Records

The maintenance of records of the Jt. CEO/DC (Distt. North) Ali pur Delhi-36 for the period 2017-18 to 2021-22 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

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31

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department Chief Electoral Office							
Sub department:Jt. C.E.O./D.C. (District North), 154, Tis Hazari, Delhi- 54 (479/6)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2014	2		Irregular grant of T.A. amounting to Rs. 19040/- to the staff	O	19040 ✓
2	2009	2014	3		Irregular Rebate U/s 80-D & 80-G in Income Tax & Recovery amounting to Rs. 1648/-	O	1648 ✓
3	2009	2014	4		Payment released to agencies without deduction of TDS & Recovery amounting to Rs. 21007/-	O	21007
4	2009	2014	5		Irregular in Pay Fixation	O	0
5	2014	2017	1		Irregular payment of Transport Allowance amounting to Rs. 3504/-	O	3504 ✓
6	2014	2017	2		Irregularities in Hiring of LCD/LED Television/DTH Connection with TATA Sky during 2014	O	244900
7	2014	2017	3		Advances drawn on ACB pending adjustments	O	0 ✓
8	2014	2017	4		Overpayment of Rs. 13979/- on account of Hiring of Service Engineers for Computer Systems	O	13979
9	2014	2017	5		Regularization of excess payment on account of Hotel Accommodation for observers	O	0
10	2014	2017	6		Non production of Record	O	0

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

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[Back](#)

30

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~~Para-2~~ PARA-I

PARA-1

Audit Memo No - 10

Dated:- 01/092014

Sub: - Irregular grant of TA amounting to Rs.19,040/-to the staff for the absence for the entire calendar month due to leave.

As per rule, transport allowance is not admissible to employee during absence from duty for a full calendar month due to leave. On scrutiny of record during the course of test audit, it was found that in the following cases, T.A. was allowed to the employees, who were absent for the full calendar month due to leave:-

S. N.	Name of employee	Kind and period of leave	Period for which TA not allowed	Total Amt. of Recovery (In Rs.)
1	Smt. Memshri Devi,UDC (@Rs. 1,600/-)	23/08/11 to 15/12/11	03 months	2528 X 3 7,584/-
2	Sh. Vinod Kumar (@Rs. 1,600/-)	16/12/13 to 02/03/14	02 months	3200 X 2 6,400/-
3	Sh. Krishan Lal,UDC (@Rs. 1,600/-)	29/11/11 to 11/02/12	02 months	2528 X 2 5,056/-
Total				19,040/-

The entire amount i.e. Rs 19,040/- is irregular & needs to be recovered from concerned employees after due verification & deposited the same in Govt. Accounts under intimation to the audit.

(Signature)

~~Para-3~~ PARA-2

PARA No-2

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Audit Memo No - 13
Dated : - 02/092014

Sub:- Irregular Rebate U/s 80-D & 80-G in Income-Tax & Recovery amounting to Rs 1,648/-

Test check of Income-Tax calculation sheets along with Form-16 as-well-as PBR in r/o the Jt. CEO,Distt. North ,GNCT of Delhi reveals that DDO has allowed rebate amounting to Rs. 103/- to Mr. Ashok Kumar Popli, Head-clerk towards donation amounting to Rs.1,000/- to Salutory India, Tuglakabad, Delhi vide receipt no. 10531, dated-Nil during the period 2010-11. Such type of rebate is not permissible under Section 80-G by the DDO. Apart from above, DDO has allowed rebate amounting to Rs. 1,545/- U/S/ 80-D during the period 2010-11 on such a receipt which pertains to the financial year 2009-10. Resulting of which, short deduction amounting to Rs. 1,648/-(Rs. 103 + Rs. 1,545/-) has been noticed, as details given below –

Particulars	Figures taken in calculation-sheet/Form-16 (InRs.)	Actual figures as per PBR (Income-Tax Due) (InRs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	3,76,240/-	3,76,240/-	
Less:- Tpt Allowance	(-)8,800/-	(-)8,800/-	
Total salary	3,67,440/-	3,67,440/-	
Less:- Rebate U/S 80 ©	(-)1,00,000/-	(-)1,00,000/-	
Less :- Rebate U/S 80D	(-)15,000/-	0	
Less : Rebate U/S 80 G	(-)1,000/-	0	
Taxable Income	2,51,440/-	2,67,440/-	16,000/-
Income-Tax:-	9,144/-	1,0744/-	1,600/-
Add:-Edn.Cess @3%	274/-	322/-	48/-
Total Income Tax	9,418/-	11,066/-	1,648/-Income-Tax Recoverable)

The entire amount i.e Rs. 1,648/- needs to be recovered from the concerned employee after due verification & deposit the same in Govt. Accounts under intimation to Audit.

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PARA-3

PARA No-03

Audit Memo No - 14

Dated:- 03/092014

Subject: - Payment released to agencies without deduction of TDS & Recovery amounting to Rs. 21,007/-during the period of Audit.

On test scrutiny of the contingent bills revealed that department has released payment to suppliers without deduction of TDS, resulting which short recovery of TDS amounting to Rs. 21,007/-has been noticed, as details given below:-

S.N.	Name of the agency	Detail of Payment		Payment Released (In Rs.)	TDS Due @2 % (In Rs.)	TDS Deducted (In Rs.)	Amt. Recoverable (In Rs.)
		Bill No.	Date				
1	Ms. Mascot Enterprises	195	23.10.13	1,04,958/-	2,099/-	0	2,099/-
2	Ms. Mascot Enterprises	207	25.10.13	1,02,900/-	2,058/-	0	2,058/-
3	Ms. Mascot Enterprises	208	25.10.13	87,018/-	1,740/-	0	1,740/-
4	Ms. Mascot Enterprises	209	25.10.13	99,750/-	1,995/-	0	1,995/-
5	M/s Paras Advertising & Printers	210	25.10.13	1,05,000/-	2,100/-	0	2,100/-
6	Ms. Mascot Enterprises	233	06.11.13	1,10,250/-	2,205/-	0	2,205/-
7	M/S Rama Krishna Traders	553	31.03.2014	1,11,938/-	2,239/-	0	2,239/-

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8	M/S Rama Krishna Traders	271	23.11.13	1,06,875/-	2,138/-	0	2,138/-
9	Ms. Mascot Enterprises	282	27.11.13	1,10,250/-	2,205/-	0	2,205/-
10	M/s space for Business solution	557	31.03.14	1,11,375/-	2,228/-	0	2,228/-
	Total						21,007/-

Non Deduction of TDS is a serious lapse on the part of DDO/HOO. Recovery amounting to Rs. 21,007/- on account of TDS as applicable may be made from the concerned agencies after due verification of records & deposit the same in Govt. Account. Similar cases if any during the audit period may also be reviewed at the level of HOO and compliance of the same be shown to next audit. If the agency has filed the return of this amount in Income tax department already or got exemption of deduction of TDS from Income Tax Department, proof of the same may be shown to audit.

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Para-5 PARA-4

PARA No. 04

Audit Memo No - 16
Dated:- 04/09/2014

Sub.:- Irregularity in pay fixation

Test check of Service-Book(s) during the course of Audit, revealed various irregularities in Pay-Fixation as details given below:-

- (1) Violation of the Instructions/guidelines of Competent Authority :- Ongoing through the service-Book of Ms. Philomina, Thomas, UDC, it has been noticed that while calculating increment on account of 6th CPC, the benefit of paisa has been given, while the same is violation of the instructions/guidelines issued vide G.I., M.F., O.M. No. F. No. 1/1/2008-IC, dated 29/01/09, has been noticed as per details given below :-

Period	Pay Fixed as per Service Book	Pay should be fixed as per guidelines of competent authority (As per Audit Observations)
01.07.2008	9990 + 2400	9980 +2400
01.09.2008(MACP)	10370 + 2800	10360 +2800
01.07.2009	10770 + 2800	10760+2800
01.07.2010	11180 +2800	11170 =2800
24.06.2011(Promoted as HC)	11180 +4200	11170 +4200
01.07.2011	11650 + 4200	11590 + 4200
01.07.2012	12130 + 4200	12070 + 4200
01.07.2013	12620 + 4200	12560 + 4200

Due & Drawn

- (2) Wrong Grade Pay allowed on fixation of pay Test check of the service books of the Supdt.(s) reveals that on promotion, they have been granted the grade pay of Rs. 4,800/- instead of Rs. 4,600/-. A few instances are given below :-

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(Sh. Azad Singh, Supdt.)

Period	Pay Fixed as per Service Book	Pay should be fixed as per guidelines of competent authority (As per Audit Observations)
11.08.2011 (Gr-II)	13450 +4200	13450 +4200
11.08.2011 (promoted as Gr.I)	13980 +4800	13980+4600
01.07.2012	14550+4800	14540+4600
01.07.2013	15130 +4800	15120+4600

(Sh. Satbir Singh, Supdt.)

Period	Pay Fixed as per Service Book	Pay should be fixed as per guidelines of competent authority (As per Audit Observations)
01.01.2006	13210+4800	13210+4600
01.07.2006	13750+4800	13750+4600
01.07.2007	14310+4800	14300+4600
01.07.2008	14890+4800	14870+4600
01.07.2009	15480+4800	15450+4600
01.07.2010	16090+4800	16060+4600
01.07.2011	16720+4800	16680+4600
01.07.2012	17370+4800	17320+4600
10.10.2012 (Non functional scale of Suptd.)	17370+5400	17320+5400
01.07.2013	18060+5400	18010+5400

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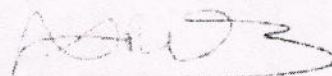
(Sh. Amrender Kumar Singh, Supdt)

Period	Pay Fixed as per Service Book	Pay should be fixed as per guidelines of competent authority (As per Audit Observations)
15.02.2011(Gr.II)	13680+4200	13680+4200
15.02.2011 (Promoted as Gr.I)	13680+4800	13680+4600
01.07.2011	14780+4800	14780+4600
01.07.2012	15370+4800	15370+4600
01.07.2013	15980+4800	15970+4600

Wrong Fixation in ACP :- Mr Harish Chand Joshi, Head Clerk was granted ACP on 09.06.2007 & his pay was fixed as under :-

Period	Pay Fixed as per Service Book	Pay should be fixed as per guidelines of competent authority (As per Audit Observations)
01.07.2006	9270 +2400	9270 + 2400
09.06.2007(ACP)	9270 +4200	9270 +4200
01.07.2007	10040+4200	9980+4200
01.07.2008	10470 + 4200	10410 +4200
01.07.2009	10910 +4200	10850 +4200
01.07.2010	11370 + 4200	11310 +4200
01.07.2011	11840+4200	11780+4200
01.07.2012	12330+4200	12260+4200
01.07.2013	12830+4200	12760+4200

Pay in r/o above officers/officials needs to be re-fixed and necessary recovery should be done from concerned officers/officials & deposit the same in Govt. Accounts under intimation to Audit.. It is advised that similar type of cases may also be reviewed at the level of Head of /Office/ DDO & recovery if any noticed needs to be deposited in Govt. Account under intimation to Audit



(A.K.ROY)

**Inspecting Audit Officer
Audit Party No-II**

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PARA No. 05

PART - II
CURRENT REPORT
2015-2017

Para 1 : Irregular payment of Transport Allowance amounting to Rs3504. /-

Ref :- Memo No.07 Dated: 26/2/2018

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have not been provided with the facility of Government transport. *From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty for full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.* During vacation the allowance shall not be admissible when such vacation spell including all kinds of leave for the entire calendar month.

During the course of test checked of Salary Register and Leave Record for the years 2015-2017, it has been observed that transport allowance had been paid to the following staff in spite of the fact that the official remained on earned leave for the full calendar month. .

S. No.	Name & Designation	Amount of TA paid
1.	Smt. Suman Lata., Hc 01/12/2015 to 31/12/2015 (Earned leave)	3504/-

Hence, recovery of transport allowance amounting to Rs. 3504/- paid to above mentioned staff/employee during the full calendar month leave may be recovered after due verification of facts and figures. Other similar cases may also be reviewed and compliance shown to the audit.

PARA No. 06

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Para 2 : Irregularities in Hiring of LCD/LED television connection with Tata Sky during 2014 general Election to Lok Sabha and over payment of Rs. 244900/- (Ref :- Memo No.09 Dated: 28/02/2018)

During General Election to Lok Sabah 2014 the office has hired LCD/LED , Laptops , Tata Sky Connections, projectors DVD Players etc and made a payment of Rs.4871063/- On test check of the record pertaining to the above subject the following irregularities has been observed:-

- No fresh Tenders /quotation has been called instead the work has been carried through empanelled venders of Delhi Assembly Election 2013.
- No work order / Job Order has been issued to the agencies for the quantities of items required .
- No challan/Installation report has been submitted by the agency in token of having supplied the requisite quantity.
- Most of the items hired without obtaining the Administrative Approval of Competent Authority.
- LED Wall 9'X12' on rental @ Rs.50000/- per day procured on the basis of Tendered rate of the year 2012 but it is nowhere mentioned in the circulated rate that the rate is for per day or per month.
- With reference to tender mentioned in point (e) above the rental charges of plasma TV is indicated as Rs. 2800/- whereas the payment of hiring of plasma TV in the following bills has been @ Rs. 3500/-

SNo	Invoice No	No of plasma TV Hired	Charged rate	Circulated rate	Excess payment	Remarks
1	SBPL/2014-15/070 DATED 21/4/14	69x3 DAYS=207	Rs.3500	Rs.2800/-	144900/-	-
2	SBPL/2014-15/071 DATED 21/4/14	8X5 days=40	Rs.3500	Rs.2800/-	28000/-	-
3	SBPL/2014-15/074 DATED 21/4/14	12X4=48	Rs.3500 Rs.	Rs.2800/-	33600/-	In this bill the vender has also charged installation charges @ Rs. 800/- per TV Le Rs. 38400/- but nothing charged for S.No 1 and 2 above
	SBPL/2014-15/074 DATED 21/4/14	Rs. 800 X 48	38400/-		Rs. 38400/-	
					GROSS	244900/-

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The above irregularities be got regularized from the CEO(Election) and Excess Payment of Rs.244900/- made to Space 4 Services solutions PVT Ltd. as detailed above be recovered from the agency after due verification of facts and figures under intimation to Audit.

PSRA No. 07

Para 3:-Advances drawn on ACB pending adjustments

(Ref Memo No.10 Dated: 28/02/2018)

As per GFRs every advance drawn must be got adjusted within 15 days from the date of its draws. Further, no advance can be drawn if the adjustment of previous outstanding advance has not been made. During test-check of Advance Contingent bills, it was observed that advances drawn as back as 10 years was still outstanding for adjustment as per details given below :-

Bill No.	Dated	Amount
141	29/10/2007	Rs.5000/-
301	20/03/2009	Rs. 121086/-
167	15/10/2013	Rs. 800000/-
191	23/10/2013	Rs. 400000/-
234	8/11/2013	Rs.584000/-
277	26/11/2013	Rs. 45000/-
445	18/03/2014	Rs. 700000/-
7	07/04/2014	Rs. 300000/-
6	07/04/2014	Rs. 12000000/-
309	01/01/2015	Rs. 150000/-
316	06/01/2015	Rs. 500000/-
327	19/01/2015	Rs.800000/-

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113	27/07/2017	Rs.50000/-
114	27/07/2017	Rs. 150000/-
115	28/07/2017	Rs. 100000/-
118	31/07/2017	Rs.100000/-
119	31/07/2017	Rs. 50000/-
133	11/08/2017	Rs. 100000/-
134	11/08/2017	Rs. 100000/-
143	23/08/2017	Rs. 100000/-
	TOTAL	20332288

The above advances may be got adjusted, under intimation to audit. Other cases may also be reviewed on the aforesaid lines, under intimation to audit

PDRD No.08

Para 4: Overpayment of Rs. 13979/- on account of Hiring of service engineers for computer systems.

(Ref Memo No.15 Dated: : 01/3/2018)

During test check of record on the above mentioned subject pertaining to General Election to the Delhi Legislative Assembly 2015 It is revealed that the office has taken the approval of competent authority for hiring computers, printers and service engineers etc for m/s Computer Clinics Pvt Ltd from existing approved venders of Lok Sabha Elections 2014 . Accordingly order dated 22/1/2015 issued to M/s Computer clinic Pvt. Ltd. for 30 computer systems with the approval of Competent Authority . subsequently on arising additional demand for 25 additional computer system . It is stated that M/s Computer clinics has reluctant for providing additional computer system on emergent basis hence the same was hired from M/s space 4 Business Solution Pvt LTD. On approved rates of Ms/ Computers Clinics. Record pertaining to approval of M/s Computer clinic is not provided to Audit to ensure penalty clause if any applicable in this case.

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Further , M/s computer clinic were issued work order dated 22/1/2015 for providing 02 service engineers in addition to computer systems. M/s Computer clinic vide its letter dated 24/1/15 confirmed the services ordered vide letter dated 22/1/15. The firm raised invoice dated 11/2/15 charging for 02 service engineers amounting to Rs.37079/- against the approved rate of Rs.550/- per day per service engineers. The total days in this case from the date of order to the date of the billing comes to 21 days X Rs.550X2=Rs.23100/-. Thus the office has made an overpayment of Rs.13979/-

Overpayment of Rs.13979/- be recovered after due verification of facts and figures and other similar cases may also be reviewed under intimation to Audit.

PARA No. 09

Para 5: Regularization of excess payment on account of Hotel Accommodation for observers during General Election to Lok Shaba 2014

(Ref Memo No.12 Dated: : 28/02/2018)

On test check of record in r/o above mentioned subject it has been observed that the SDM North office has booked Hotel accommodation for observes appointed by the election commission of India for General Election to Lok sabha 2014 @ Rs.6900/- per day plus Taxes . The Finance deptt has restricted this accommodation amount @ Rs.5000/- per day . The CEO office has circulated these instructions Vide letter No.F. CEO/P&I/1610/13-14/18029 dated 31/3/2014 to all the DEOs of 9 Districts. The record related to expenditure incurred for providing accommodation for 02 observers during the General Election to lok sabha 2014 at The Lalit, New Delhi @Rs.6900/- per day Plus taxes amounting to Rs. 405194/- for 48 days against the rates prescribed by the Finance deptt Rs. 240000/- (48 days x Rs.5000/-) as per the following details:-

SNO	ROOM NO. IN The lalit hotel	PERIOD OE STAY	BILL NO	AMOUNT CLAIMED	AMOUNT AS PER CEILING RATES	EXCESS PAYMENTS
1	1531	15/6/14 to 21/6/14	10163691 dated 22/6/14	Rs.57317.61/-	35000/-	22318/-
2	1805	15/5/14 to 16/5/14	10162695A dated 16/5/14	Rs.16486.46/-	10000/-	6486/-
3	1201	22/3/14 to 12/4/14	10161706 dated 12/4/14	Rs.180028.85/-	105000/-	75029/-
4	1206	25/3/14 to 12/4/14	10161706 dated 12/4/14	Rs.151360.55/-	90000/-	61361/-
TOTAL				405194/-	240000/-	165194/-

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The excess payment of Rs. 165194/- may be got regularized from the Finance Department after due verification of facts and figures under intimation to Audit.

PARA No. 10

Para 6: NON PRODUCTION OF RECORD

The following records were not made available to audit for scrutiny, despite of repeated requests and sufficient time have since elapsed since then:-

1. Expenditure Control Registers
2. Contingent Register (GAR-27)
3. Register of Misc. Advances – (Abstract Contingent)
4. Permanent Advance Register.
5. Register of Unserviceable Stores / Dead Stock Register.
6. Condemnation file/records.
7. Long-term / Short-terms Advance Register.
8. C.E.A./Tuition-Fees Register.
9. Medical charges reimbursement Registers.
10. LTC registers
11. Agreement in r/o Tender ID 2013_REV_45857_1 (for Tent age Items)
12. Record of Hired vehicles during General Election to Lok sabha 2014 and General Election to Delhi Legislative assembly 2015 and vehicle Hired for SDM Election (North) for the period 2014-17.
13. Record pertaining to terms and conditions in r/o Hiring of computer system etc. with m/s computer clinic pvt. Ltd.

The above mentioned items be shown at the time of next audit.



(SANJAY KUMAR)

Sr. A.O./IAO Party No. 16

Current Audit Report

During the course of current audit, 05 record Memo & 14 Observation memos were issued highlighting various irregularities. Recoveries to the tune of **Rs.58212/-** were pointed out by the Audit. Out of 14 observation Memos with recovery of Rs.58212/- 01 Observation Memo has been settled on the spot on the basis of replies submitted by the Office. Remaining 13 observation Memos have been converted into 10 Paras with recovery of Rs.54758/-(including 01 para non production of the record) and 04 TAN and has been incorporated in Current Audit Report Part-II.

Detail of Current Recoveries

Memo No.	Details of Para	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
1	Shortcomings in maintenance of Pay Bill Register	0	0	0	TAN-1
2	Short Recovery of Licence fee amounting to Rs.240/-.	240	0	240	PARA-I
3	Irregular payment of Bonus amounting to Rs.3454/-.	3454	3454	0	Settled
4	Irregular payment of House Rent Allowance amounting to Rs. 792/-	792	0	792	PARA-2
5	Irregular payment of Family Planning Allowance amounting to Rs.10,000/-.	10000	0	10000	PARA-3
6	Recovery of transport allowance amounting to Rs.8,697/-.	8697	0	8697	PARA-4
7	Overpayment of Travelling Allowance amounting to Rs.959/-.	959	0	959	PARA-5
8	Recovery of Excess payment of Rs. 4768/- from Karamvir Singh (LDC).	4768	0	4768	PARA-6
9	Discrepancies in maintenance of Service Books.	0	0	0	TAN-2
10	Overpayment of Pay and Allowances amounting to Rs.1896/-due to wrong increment.	1896	0	1896	PARA-7
11	Irregularities in maintaining of Cash Book..	0	0	0	TAN-3
12	Shortcomings in maintenance of Stock Register of Consumables	0	0	0	TAN-4

12



Joint CEO /DC (Distt. North), Ali Pur Delhi

	and Non-Consumable items.				
13	Short deduction of Income Tax amounting to Rs.14,073/-	14073	0	14073	PARA-8
14	Non deduction of Income Tax - TDS amounting to Rs. 13,333/- from Contingency Bills.	13333	0	13333	PARA-9
15	Non production of Record	0	0	0	PARA-10
	Total	58212/-	3454/-	54758	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Jt. CEO/DC (Distt. North) Ali pur Delhi-36 for the period 2017-18 to 2021-22. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the Jt. CEO/DC (Distt. North) Ali pur Delhi-36 for the period 2017-18 to 2021-22. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the Jt. CEO/DC (Distt. North) Ali pur Delhi-36 for the period 2017-18 to 2021-22. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



Shyam Sunder Dhingra
A.O./ I.A.O.
Audit Party No 01

PART-II**CURRENT AUDIT REPORT (2017-18 to 2021-22)****PARA No.01 : Short Recovery of Licence fee amounting to Rs.240/-.**

(Reference Observation Memo No. 02 Dated :29.08.2022)

As per public works department, Govt. of NCT of Delhi letter No. No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020, the rate of licence fee of the Delhi Govt. residential accommodation has been revised w.e.f. 01.07.2020.

During the test-check of Pay Bill Register, it has come to notice that following officer is having Govt. Accommodation and the license fee has not been recovered from them as per revised rates for the period detailed below:-

S. no	Name of official & Designation	Type of Quarter	License fee deducted (In Rs.)	Enhanced Licence fee (In Rs.)	Diff. (In Rs.)	Period	Amount of Recovery (In Rs)
1	Suraj Mal Meena, ASO	Type-II, BMH	310/-	370/-	60/-	07/20 To 10/20 (04 months)	60X4= 240/-
						Total	240/-

DDO may take necessary action to recover an amount of Rs.240/- from the concerned employees after due verification of facts & figure. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No.02 :- Irregular payment of House Rent Allowance amounting to Rs. 792/-

(Reference Observation Memo No.04 Dated : 29.08.2022)

During the test check of Pay Bill Register for Audit period 2017-18 to 2021-22, it has been observed that Sh. Krishan Mohan Jha, UDC is residing in Govt. Accommodation. During the period 2019-20, pay arrear amounting to Rs. 4488/- was paid to the employee by bill no. APB-301 dated 05.10.2019. An amount of Rs. 792/- was paid as HRA arrear, whereas the employee was residing in Govt. Accommodation, which is irregular.

Accordingly, DDO may take necessary action to recover the HRA amounting to Rs.792/- from the above mentioned official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No. 03:-Irregular payment of Family Planning Allowance amounting to Rs.10,000/-. (Reference Observation Memo No.05 Dated : 29.08.2022)

As per the recommendation of the 7 CPC on allowances vide OM No.F.12(4)/2016/- E III.A dated 07.07.17 issued by Department of Expenditure, Ministry of Finance, GOI, disbursement of Family Planning Allowance for adoption of small family norms shall be discontinued from the salary of the month of July, 2017.

On test check of records, it has been observed that Smt. Raj Karni, TGT is being paid Family Planning allowance @ 450/- p.m. after 01/07/2017, which is irregular. The detail is as under:-

Name & Designation	Period	No. of Months	Rate of FPA (p.m.)	Amount to be recovered (In Rs.)
Sh. Digvijay Singh, SO	07/2017 to 07/2019	25	400/-	10,000/-
			Total	10,000/-

DDO may take necessary action to recover an amount of Rs.10,000/-(Rs.Ten Thousand Only) from the above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 04 :Recovery of transport allowance amounting to Rs.8,697/-

(Reference Observation Memo No.06 Date:-30.08.2022).

As per transport allowance rules transport allowance is not admissible if an employee remains absent from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

On scrutiny of Service books and PBR for the audit period, the following Officers/Officials were on Leave for more than one calendar month but the department has paid the Transport Allowance of that month.

The details are as under:-

S.NO.	Name of official / Designation	Period of absence	Nature of Leave	Period for which TA/DA on TA paid	Amount of Recovery
1	Ms. Seema, Jr. Asstt.	03.01.18 To 02.07.18	Maternity Leave	02/18 To 06/18	1445X5=7225/-
		05.07.18 To 31.08.18	Child Care Leave	08/18	1472X1=1472/-
				TOTAL	Rs.8,697

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DDO may take necessary action to recover an amount of Rs.8,697/- from above mentioned Official after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to Audit.

PARA No. 05 : Overpayment of Travelling Allowance amounting to Rs.959/-.

(Reference Observation Memo No.07 Date:-31.08.2022)

As per Travelling Allowance rules, Mileage Allowance for journey by road at places where specific rates have been prescribed, be paid at prescribed rates for auto-rickshaw for journey by auto-rickshaw, own car, scooter, motorcycle, moped, etc. The transport department, GNCTD has issued notification dated 08.05.2013 regarding rate of fare for auto-rickshaw in Delhi which is **Rs.25/- for the first 2 Kilometer and Rs.8/-** thereafter for each Kilo Meter. The rates of fare have been revised vide notification dated 12.06.2019 which is **Rs.25/- for the first 1.5 Kilometer and Rs.9.50/-** thereafter for each Kilo Meter.

During the audit, it has been observed from Bill No.319 Dated 22.10.2019, that the department has reimbursed the T.A. to following officers/officials @ Rs.14/- per KM whereas they have performed journey by their own car or Auto Rickshaw. The details are as under:

S.No	Name of Official	Desig	Distance covered (In KM)	Amount paid @ Rs.14/- per KM (In Rs.)	Amount restricted by Autorikshaw (In Rs.)	Over payment of TA (In Rs.)
1	Krishan Kumar	ASO	237	Rs. 3318/-	Rs.50X5(1.5K.M..X 2X5) + 222KM XRs. 9.5 = Rs. 2359/-	Rs. 959/-
Total						959/-

DDO may take necessary action to recover an amount of **Rs.959/- (Rs. Nine Hundred Fifty Nine Only)** from the above Officer/official, after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 06 : Recovery of Excess payment of Rs. 4768/- from Karamvir Singh (LDC).

(Reference Observation Memo No.08 Date:-31.08.2022)

During the test check of record/service book it is observed that one official name Karamvir Singh, LDC, DOB 20/05/1969, DOA 06/08/1994 had been under suspension w.e.f 25.01.2021 vide office order No. F CEO/Admn/Vig./118/02/2021/1560-68 dated 25.01.2021 by the competent Authority, further continue to be under suspension for the period 90 days w.e.f 25.04.2021 vide letter No. F CEO/Admn./Vig./118/(02)/2021/PT File/1900-08 dated 19.04.2021, shall continue to be under suspension for the further period of 180 days w.e.f 24.07.2021 vide order No. F CEO/Admn./Vig./118/02/2021/11092-11100 dated 26.07.2021 and revoke the suspension of the official w.e.f 20.01.2022 vide order No. F CEO/Admn./Vig./118/02/2021/000656037/618-28 dated 12.01.2022.

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During the test check of PBR it is observed that the Department had paid to the official full salary for the month of January 2021 Rs. 36100 (pay) + Rs. 6137(DA) instead of Rs. 32700 (pay for the period 01/01/2021 to 24/01/2021) and Rs. 4769 (pay for the period 25.01.2021 to 31.01.2021). As a result official got excess payment of Rs. 4768/- (Rs. 42237-Rs.37469).

The DDO/HOO may explain/recovered the excess amount of Rs. 4768/- paid to Sh. Karamvir Singh, LDC after due verification fact and figures.

PARA No. 07 : Subject:- Overpayment of Pay and Allowances amounting to Rs.1896/- due to wrong increment.

(Reference Observation Memo No.10 Dated : 31.08.2022)

During the test check of Service book in r/o Sh. Mahaveer, ASO, it has been observed that he was appointed as LDC w.e.f 26.08.1998 in the pay scale of 3050-75-3950-80-4590. During the pay fixation at the time of implementation of VIth CPC, he was given wrong increment which resulted in overpayment of pay and allowances amounting to Rs.1896/-. The detail is as under:-

Period	As per office			As per Audit		
	Pay	Grade Pay	Total	Pay	Grade Pay	Total
Pay as on 01.01.2006	3575		3575	3575		3575
Pay fixed as on 01.01.2006 as per VIth CPC	6650	1900	8550	6650	1900	8550
As on 01.07.06	6910	1900	8810	6910	1900	8810
As on 01.07.07	7180	1900	9080	7180	1900	9080
As on 01.07.08	7460	1900	9360	7460	1900	9360
Promoted as UDC on 31.07.08	7750	2400	10150	7740	2400	10140
As on 01.07.09	8060	2400	10460	8050	2400	10450
As on 01.07.10	8380	2400	10780	8370	2400	10770
As on 01.07.11	8710	2400	11110	8700	2400	11100
As on 01.07.12	9050	2400	11450	9040	2400	11440
As on 01.07.13	9400	2400	11800	9390	2400	11790
As on 01.07.14	9760	2400	12160	9750	2400	12150
As on 01.07.15	10130	2400	12530	10120	2400	12520
As on 30.06.16 (Granted NFSG with Grade pay of Rs. 4200)	Opted to fix pay on next date of increment			Opted to fix pay on next date of increment		
Pay fixed on 01.07.16 after grant of NFSG	10900	4200	15100	10890	4200	15090
Pay fixed as on 01.07.16, as per VIIth CPC	39900	-	39900	39900	-	39900

*The employee opted to fix his pay from 01.07.2016 after grant of NFSG w.e.f 30.06.2016.

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DDO may take necessary action to recover an amount of **Rs.1896/- (Rs. One Thousand Eight Hundred Ninety Six Only)** from the above Officer/official, after due verification of facts and figures. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No. 08 : Short deduction of Income Tax amounting to Rs.14,073/-

(Reference Observation Memo No.13 Dated :01.09.2022)

During the test check of the records of Income Tax for the period 2017-18 To 2021-22, following shortcomings / irregularities were observed:

Financial Year 2020-21

1.Sh. Krishan Kumar, Supdt.PAN No(AJCPK2712Q))

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	11,76,954	11,76,954
Less: Allowance under Sec-10	67,665	-
Net salary	11,09,229	11,76,954
Less : Standard Deduction	50,000	50,000
Taxable Income	10,59,289	11,26,954
Less : Deduction under Sec 80C	150000	150000
Less: Deduction under Sec 80D	8,450	8,450
Less : Deduction under Sec 80CCD2	-	-
Net Taxable Income	9,00,840	9,68,504
Income tax on net taxable income	92,668	1,06,200
Less : Rebate u/s 87A	0	0
Income tax	92,668	1,06,200
Education Cess @ 4%	3,707	4,248
Total Tax payable	96,375	1,10,448
Total Tax Paid	98,710	96,375
Balance tax recoverable / Refund	(-)2,335	14,073

DDO may take necessary action for the recovery of Income Tax amounting to Rs.14,073/- from the above mentioned officials after due verification of facts and figure in record under intimation to audit. **Other similar cases may also be reviewed accordingly.**

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PARA No. 09: Non deduction of Income Tax -TDS amounting to Rs. 13,333/- from Contingency Bills.

(Reference Observation Memo No.14 Dated : 01.09.2022)

As per provision of Sec. 194 (C) of Income Tax Act, 1961, TDS has to be deducted @ 2% on the contract value where the payment is being made to a person other than an individual or HUF and @ 1% on the contract value where the payment is being made to an individual or HUF. During the test check of the vouchers of the department, it has been noticed that TDS of Rs.13,333/- @ 2% under Sec 194 (c) of the Income Tax Act has not been deducted from the following bills :

S. No	Bill No./ Date	Nature of Payment	Invoice No. / Dated	Agency	Bill Amount with VAT /GST (In Rs.)	Bill Amount without VAT /GST (In Rs.)	TDS @ 2% (In Rs.)
1	CB-54 / 07.05.20 19	Providing Vehicle Service	361, dated 28.03.20 19	M/s Rakshita Travels	6,99,960/-	6,66,629/	13,333 /
				Total	6,99,960/-	6,66,629/	13,333 /

Recovery of Rs.13,333/- may be effected from the concerned agencies after due verification of facts and figures and deposited in Government Account under intimation to Audit.

Further all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under intimation to audit.

PARA No.10 :Non production of records:

(Reference Record Memo No.1 Dated : 26.08.2022)

The following records / documents for the year 2017-18 to 2021-22 were not shown to audit :

1. Contingency register
2. Property Register
3. LTC/TA/Conveyance Allowance/CEA Register and bills.
4. Electricity/Water/Telephone Registers
5. Expenditure control register
6. Condemnation files/record
7. Security Deposit register

(Shyam Sunder Dhingra)
AO/I.A.O.,
Audit Party No. 01

PART-II
TEST AUDIT NOTES

TAN No. 01: Shortcomings in maintenance of Pay Bill Register.

(Reference Observation Memo No.1 Dated : 26.08.2022)

During test-check of PBR for the period 2017-18 To 2021-22 in respect of Office of the District Election Office D.C. (NORTH) G.T.Karnal Road Alipur Delhi-110036 following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for some period during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
4. 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
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
7. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
8. No entry of GPF Advance / withdrawal has been made in the PBR.

Needful may be done and compliance be shown to audit.

TAN No. 02: Discrepancies in maintenance of Service Books.

(Reference Observation Memo No.9 Dated : 31.08.2022)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.

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2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Puran Chand, Gr.I (DASS)
 - (b) Kalpana Ankush Nimje, ASO
 - (c) Rita, Jr. Assistant
 - (d) Praveen Kumar, Jr. Assistant
 - (e) Seema, Jr. Assistant
5. Entry of Aadhar number has not been made in the service book of many officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (a) Sabina, Jr. Assistant
 - (b) Mahabir Singh, ASO
 - (c) Vinay, Jr. Assistant
 - (d) Satish Kumar, Jr. Assistant
 - (e) Vichitra Garg, ASO
 - (f) Krishan Kumar Goel, Gr.I
 - (g) Arvind Kumar, Jr. Assistant
 - (h) Rita, Jr. Assistant
 - (i) Praveen Kumar, Jr. Assistant
 - (j) Seema, Jr. Assistant
7. Service Verification is not up to date in some of the Service Books.
8. Leave record has not been maintained after 31.12.2020 in many service books.
9. Bio-data at the first page of Service Book in r/o Sh. Mahaveer, ASO has not been attested by Competent Authority.
10. Photograph in r/o Sh. Mahabir Singh, ASO and Sh. Rajeev Kumar Sinha, SDM has not been pasted in the service book.
11. The entry of increment given on 01.01.2022 has not been signed by Competent Authority in the service book of Vichitra Garg, ASO
12. The Nomination Forms and Family Detail Form has not been pasted in the service books of many officers/officials.

Needful may be done and compliance be shown to audit.

TAN No. 03: Irregularities in maintaining of Cash Book.

(Reference Observation Memo No.11 Dated : 01.09.2022)

During the test check of cash book provided to the audit party for the period 2017-18 to 2021-22, the following discrepancies have been noticed:-

1. During the test check of GAR-VI and challans it is found that in several cases there was delay of 7 to 32 days in depositing the government receipts. Some cases are as under:-

S.No.	Receipt No. & Date	Amount	Date of Deposit	Delay (in days)
1	162370, dated 08.12.2021	9,340/-	22.12.2021	14
2	1623706, dated 08.12.2021	7,700/-	22.12.2021	14
3	1690198, dated 02.09.2021	2,500/-	15.09.2021	13
4	1690199, dated 03.09.2021	4,425/-	15.09.2021	13
5	1690137, dated 21.08.2020	7,50,000/-	04.09.2022	14
6	1690126, dated 20.03.2020	69,950/-	21.04.2020	32

2. **Cutting/overwriting:-** A cutting or overwriting of an entry once made in the Cash book is strictly prohibited. It has been observed that corrections have been made in the cash book but entries were not attested by the Head of Office on every such correction. It has been observed that fluid has been used in the cash book which is strictly prohibited.

3. Each and every entry in cashbook must be attested by DDO but in cashbook most of the cases no entry has been attested by the DDO and classification regarding each entry not to be shown in cashbook.

4. Certificate regarding page counting has not been given on the first page of cashbook.

Needful may be done and compliance be shown to audit.

TAN No. 04: Shortcomings in maintenance of Stock Register of Consumables and Non-Consumable items.

(Reference Observation Memo No.12 Dated : 01.09.2022)

During the audit, following shortcomings have been noticed in the Consumable and Non-Consumable Stock Register:-

1. In consumable Stock Register, progressive total, balance, name of the quantity consumer of some items not shown in some Stock Register. Department is advised to maintain a placement register and restore the balances in Stock Register. Some entries were not signed by HOO.
2. Some Non Consumable items shown in Consumable Stock Register.

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3. Some of the item in Consumable Stock Register shown not to use for more than one year.
4. Initials of Recipients have not been taken in Consumable Stock Register.

Needful may be done and compliance be shown to audit.



(Shyam Sunder Dhingra)
AO/I.A.O.,
Audit Party No. 01

