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F No. 2990/24

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

Sub: - Internal Audit Report on accounts of the Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031 during the period 22/09/2022 to 04/19/2022 (09 working days) is as under:

INTRODUCTION

The I.A.R. on the accounts of **O/o Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar** comprising of Sh. Sushil Kumar, Sr. A.O/IAO, Sh. Brij Mohan Gupta, AAO, Smt. Raj Rani Bhatnagar, Sr. Asstt and Ms. Farheen, DEO during the **period from 22/09/2022 to 04/10/2022 (09 working days)**.

Aims and Objectives

1. General Set-up and Activities of District Election Office (East).

Nos of implanting Units under control of DEO along with full address.

Under the administrative control of DEO (E) O/o SDM (E) and 06 Voter Registration Centers (VRCs) working in each Assembly Constituencies falls under District East are working under the in-charge ship of Assistant Election Registration Office (AERO). Whereas SDM (E) is overall in-charge of all VRCs and O/o SDM (E) at District level performing the supervision activities related to all administrative & Election related work and act as a link between District and O/o Chief Election Officer, DELHI.

The Details of VRCs working in the District are as under:-

- a. AC-55 Trilokpuri
- b. AC-56 Kondli
- c. AC-57 Patparganj
- d. AC-58 Laxmi Nagar
- e. AC-60 Krishna Nagar
- f. AC-61 Gandhi Nagar

The VRCs are responsible for following work w.r.t. their ACs.

- a. Issuance of new/fresh Voter Cards (EPIC)
- b. Correction in the Voter Cards (EPIC)
- c. Correction/purification of Voter lists.
- d. Conducting surveys for Correction/purification of Voter lists.
- e. Organizing Special Summer Revision Camps.
- f. Public dealing w.r.t above said work

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1. List of HOD

S.No.	Name	From - To
1	Sh. Kulanand Joshi, District Election Officer East	01-04-2017 to 08-05-2018
2	Sh. K. Mahesh, District Election Officer East	09-05-2018 to 20-08-2019
3.	Sh. Arun Kumar Mishra, District Election Officer East	28-08-2019 to 01-04-2021
4.	Sh. Sonika Singh, District Election Officer East	01-04-2021 to 31-03-2022

2. List of HOO

S.No.	Name	From - To
1	Sh. Sandip Dutta, SDM Election East	1/4/2017 to 24/3/2021
2	Ms. Poonam,,SDM Election East	30/3/2021 to 31/3/2022

3. List of DDO :

S.No.	Name	From - To
1	Sh. Ajay Kumar, Section officer	1/4/2017 to 2/8/2017
2	Sh. Sandip Dutta, SDM Election east	2/8/2017 to 24/3/2021
3	Sh. Surender Mohan, Section officer	27/3/2021 to till date

4. List of Cashier:-

S.NO	Name	FROM-TO
1	Sh. Shyam Talwar	01/04/2017 to 12/03/2018
2	Sh. Rakesh	13/03/2018 to 18/02/2019
3	Sh. Ram singh	19/02/2019 to 01/03/2021
4	Sh. Pankaj Kashyap	02/03/2021 To 31/03/2022
5.	Sh. Laxman Yadav	01/04/2022 to as on

5. Vacancy Statement :

Name of Post	Sanctioned	Regular Staff Filled	Vacant	Group
SDM(Election)	1	1	0	A
Grade-I	7	7	0	B
Grade-II	6	6	0	C
Grade-III	8	4	4	C
Grade-IV	8	8	0	C
MTS	1	0	1	C
Total	31	26	5	

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06/10/2022

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Point No- 5. Budget details

Year	Budget allotted	Expenditure made	Balance
2017-2018	59800000	57402348	2397652
2018-2019	154540000	86769869	67770131
2019-2020	446600000	h 3194, 71,700 127128300	127128300
2020-2021	226850000	158910737	67939263
2021-2222	149500000	92780185	56719815

Sustained
11/11/2022**STATUTORY AUDIT**

STATUTORY AUDIT OF Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031 has been conducted by AGCR upto 2021-2022.

MAINTENANCE OF RECORDS

The maintenance of records of Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031 was found **SATISFACTORY** subject to observations made in the Current Audit Report and in Test Audit Notes.

Sustained
06/10/2022

GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT
I.P.ESTATE, NEW DELHI-02

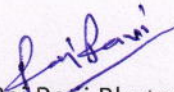
PROFORMA 'D'

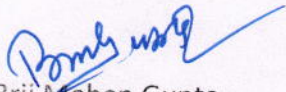
Allotment of duties for conducting audit the **Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031**, for the period **2017-18 to 2021-22** is as under:-

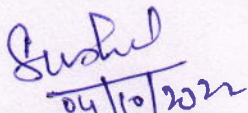
for the period **2017-18 to 2021-22** is as under:-

S. No.	Name & Designation	Duties allotted
1.	Sh. Sushil Kumar, A.O.	Settlement of Old paras, Income Tax, purchase file contingency bills Medical Bills, Preparation of Audit Report and over all general Supervision of audit
2	Sh. Brij Mohan Gupta, A.A.O.	Salary Bills, Pay Fixation, Service Books purchase file, LTC bills
3	Smt. Raj Rani Bhatnagar, Sr. Asstt.	Challan, Contingency bills, Stock registers, Bill Register, P.B.R. and C.E.A. bills.
4	Ms. Farheen , DEO	All computer data entry related work

- Certified that the duties allotted to me as above have been duly discharged by me effectively.
- Certified that I have not worked in the currently audited unit in the past five years.


Smt. Raj Rani Bhatnagar
Sr. Asstt.


Sh. Brij Mohan Gupta
A.A.O.


04/10/2022
(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

PART-I
Old Internal Audit Report

Old Internal Audit Report & Recoveries

There were 11 old outstanding Audit Paras with recovery of Rs 45926/- pertaining to the period 2008- 09 to 2016-17.

As per the reply submitted by the unit, 02 Para has been fully settled. The following details and has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1	2008-09 to 2016-17	11	2	-	-	06 Paras 2 to7 of (2008 - 2012) 03 Para No 1,3,&4 (2012-2017)
		11	02	---	--	09

Details of Old Recovery:

Out of Total recoverable amount of Rs. 45926/-, recovery of Rs. 12374/-have been made as per details given below:

Sr. No	Year	Total Old Recovery	Subject	AMOU NT DUE	Amount (Rs) (On the bas of recovery)	On the basi of reply)	Balanc e
1.	2008 - 17	45926	Short recovery of Income tax (Para No 4 of 2008-12)	14561	NIL	--	14561
			Recovery of Income tax (Para No 1 of 2012-17)	13395	NIL	--	13395
			Recovery of Rs. 12374 in r/o reimbursement of medical claims for dental treatment (Para No 2 of 2012-17)	12374	12374	--	NIL
			Non deduction of TDS from vendors amounting to Rs. 5596 (Para No 3 of 2012-2017)	5596	NIL	--	5596
		45926		45926	12374		33552

* Detail of Para's Settled

- 1. penial para No 2008-12 01
- 2. 2012-17 02

Delay in adjustment of advances

Recovery of Rs. 12,374/- in r/o reimbursement of medical claim for dental treatment

Subal
06/10/2022

Name of the Unit: Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031

Name of the IAO: Sh. SUSHIL KUMAR, Sr. A.O.

Audit Period: 2017-18 to 2021-2022.

OLD AUDIT REPORT		CURRENT AUDIT REPORT	
Paras outstanding (2012-17)	11	Recoveries Detected	1,22,518/-
Settled on the spot	02	Recoveries effected on the spot	
Taken as fresh	Nil	Amount dropped on the basis of Reply	
Remaining paras	09		
Total recoveries	45,926/-	Balance recoveries	1,22,518/-
Recoveries effected on the spot	12,374/-		
Balance Recoveries	33,552/-		

Detail of settled paras

1. Period (2008-12), Para No 1
2. Period (2012-17) Para No 2

Detail in adjustment of advance
Recovery of Rs 12,374/- in Mo
reimbursement of medical claim for

Signature of I.A.O: _____

Name of Sr. A.O: SUSHIL KUMAR
dental treatment.

Sushil
06/10/2022
(SUSHIL KUMAR)

Current Audit Report
2017-18 to 2021-22.

PART-II

During the course of current audit, 11 Audit memos were issued excluding 09 Record Memos, highlighting various irregularities with a recovery of Rs. 122518/- .Out of 11 Audit Memos . **05 Audit Memos** have been converted into **Audit paras** and remaining **06 Audit Memos** converted into **TANs** as per details given below:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply/ document	Balance	Remarks
01 to 11	Record Memo					
1.	Shortcomings in BILL REGISTER					TAN -I
2.	Shortcomings in Maintenance of Cash Book					TAN - II
3.	Preparation of un-realistic budget					TAN - III
4.	Short deduction of License Fee amounting to Rs.12360/-	Rs.12360/-			Rs.12360/-	PARA-i
5.	Delay in adjustment /Non-adjustment (Till Date) of Advance Contingencies					PARA-ii
6.	Improper maintenance of Pay Bill Registers					TAN - IV
7.	Improper maintenance of Service-Books					TAN-V
8.	Improper maintenance of consumable/ Non-consumable Stock register					PARA - III
9.	Non-deduction of TDS on AMC contracts amounting to Rs.85181/-	Rs.85181			Rs.85181	PARA-IV
10.	Short deduction of TDS on GST amounting to Rs-24977/-	Rs.24977			Rs.24977	PARA-V
11.	Non deduction of Income Tax on an average basis					TEN-VI
	TOTAL	122518/-			122518/-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031** for the period from **2017-18 to 2021-22**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

GOVERNMENT OF NCT OF DELHI
DIRECTORATE OF AUDIT
FORM-II, M-8
(Referred to in Para 3.7.2)

Verification note on the compliance of old inspection reports on the account of O/o the Jt. CEO/DC (District East), L.M Bundh, Shastri Nagar, Delhi-110031 during the period 22/09/2022 to 04/19/2022 (09 working days) is as under:

Old Internal Audit Report & Recoveries

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As per the reply submitted by the unit, 02 Para has been fully settled. The following details and has been incorporated in current report as Part -I.

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		11	02	-	-	09

Details of Old Recovery:

Out of Total recoverable amount of Rs. 45926/-, recovery of Rs. 12374/- have been made as per details given below:

Sr. No	Year	Total Old Recovery	Subject	AMOU NT DUE	Amount (Rs.) (On the basis of recovery)	On the basis of reply)	Balanc e
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			Recovery of Income tax (Para No 1 of 20012-17)	13395	NIL	--	13395
1.			Recovery of Rs. 12374 in r/ reimbursement of medical claims for dental treatment (Para No 2 of 2012-17)	12374	12374	--	NIL
2.	2008 - 17	45926	Non deduction of TDS from vendors amounting to Rs. 5596 (Para No 3 of 2012-1	5596	NIL	--	5596
		45926		45926	12374		33552

Detail of Para's Settled

1.	Period	Paras
	2008-17	01
2.	2012-17	02

Subject
Delay in adjustment of advances.

Recovery of Rs. 12374/- in r/o reimbursement of medical claims for dental treatment

(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

Seethal
08/10/2022



List of Para (Order by Audited Year & Para)

[View Detail](#)

Department :Chief Electoral Office							
Sub department:Jt. C.E.O./D.C. (District-East), LM Bandh, Shastri Nagar, New Delhi (2990/24)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2008	2012	1		Delay in adjustment of advances	O	0
2	2008	2012	2		Refund of security deposits on temporary telephone connections	O	0
3	2008	2012	3		Blockade of Government Money	O	0
4	2008	2012	4		Short Recovery of Income Tax	O	14561
5	2008	2012	5		Cash Security / Fidelity Bond of Cashiers & Store Keeper for the audit period	O	0
6	2008	2012	6		Over requirement of Imprest / Permanent Advance	O	0
7	2008	2012	7		Annual Increment as per R.P. Rules 2006	O	0
8	2012	2017	1		Recovery of Income Tax	O	13395
9	2012	2017	2		Recovery of Rs. 12,374/- in r/o reimbursement of medical claim for dental treatment	O	12374
10	2012	2017	3		Non deduction of TDS from vendors amounting to Rs. 5596/-	O	5596
11	2012	2017	4		Non production of Records	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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→ Settled

→ Settled

PART-I (old Report)

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PART-II

CURRENT REPORT

Para No.1 (Ref. Memo No.6 dated 20/02/13)

Sub: Delay in adjustment of advances.

Rule 118 & 162 of Receipts & Payments Rules 1983 stipulates that money drawn on Abstract contingent bills 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. Test check of contingent bills shows that the following AC bills were not adjusted with in the stipulated period:

Settled on the bill of supply Sustained 04/10/2022

S.No.	AC Bill No./date	Amount	Bill No./date vide Which adjusted
1.	148/ 19-1-11	Rs.1,50,000/-	196/ 23-03-11
2.	93/ 07-09-11	Rs.1,15,000/-	28/ 09-11-11
3.	177/ 23-01-12	Rs.2,00,000/-	228/ 24-03-12

Proper procedure as per rule may be followed hence forth and Contingent Advance Register should also be maintained.

Para - I
Para No.2 (Ref. Memo No.18 dt. 05/03/13)

Sub : Refund of security deposits on temporary telephone connections.

It is observed from the records that during Lok Sabha Election-2009, Security deposit of Rs.1,28,000/- was paid to MTNL Ltd. for installation of 18 temporary telephone connections at different pre-poll and counting centres by the Election Office(Distt.East.) The said amount is still outstanding from MTNL after a lapse of 4 years causing unnecessary blockade of Government funds which should be got refunded immediately.

Para - 2
Para No.3 (Ref.. Memo No.14 dt. 27/02/13)

Sub : Blockade of Government money.

Test check of Cash book shows that an amount of Rs.4,00,000/- was drawn as Permanent advance vide Bill No.149 on 31/10/2008 which remained unutilized during the entire financial year and deposited in SBI vide Challan No.1 dated 06/04/09. During these period the balance of Permanent advance remained over Rs.4,00,000. The records pertain to contingencies for

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drawal of the said amount was not produced to audit Reason for blocking Govt. money for 5 months be elucidated to audit.

Para No .4 (Ref.Memo No.8 dated 25/02/13)

Sub: Short recovery of In come Tax.

a) Test check of Income Tax records for the period 2010-11 and 2011-12 it is observed that the total taxable income at source was not calculated as per the relevant rules and as such additional tax liability as mentioned in the table shown below is recoverable from the officials/officers as follows:

Financial- Year.	Name & designation of employee	Details of Income drawn Which was taxable	Additional Tax To be recovered		Total recovery (inRupees)
			Income Tax	Cess	
2010-11					
1.	Sh.P,K,Narula,AERO	Arrear of pay drawn was Taken as Rs.133284/-(Net) Instead of Rs.148734/- (Gross)Diff.Rs.15450/-	3090	93	3183
2.	Smt.Poonam Rani Gr-II	Govt.contribution of CPF Amounts Rs.23120 Not aken in Income but Rebate allowed for the Same.	2312	70	2382
3.	Sh.Chaman Lal, LDC	Tution Fees drawn Rs.10, 000/- was not taken as In come	1000	30	1030
2011-12					
1.	Sh.Vinod Kumar, UDC	Salary for the month 3/11, Rs.23670/- and DA arrear Rs.2976/- both not include din gross income. (Total Rs.26646/-)	2664	80	2744
2.	Sh.Shiv Kumar, Gr-II	Deduction of CGEIS has Been made for Rs.2700/- But rebate allowed for Rs.3500/-(diff. Rs.800/-)	80	03	83
3.	Sh.Ashwani Kumar- Nangia, Gr-II	Tution fees drawn Rs,12750/-	1275	38	1313
4.	Sh.Karan Singh, Gr-I	Salary for the month of 3/11-Rs.37150/- was not Taken in Gross income.	3715	111	3826
	Total		14136	425	14561

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Short recovery of Income Tax Rs.14561/- as mentioned above may be recovered from the concerned employees after due verification of relevant facts and figures and remitted into Govt. Ex-chequer under intimation to Audit. *The House is calculated according to range i.e. 10% or 20% applicable to official officer.* *Amund Singh*
Supporting documents on account of the rebate allowed was not available in the records produced to audit or requisite document for the same was not furnished by the following Officers; Officials:

Financial Year: 2010-2011

1. Sh.R.C.Kalia, Gr-I. Deduction in Income was allowed for the interest on Housing Loan to the tune of Rs. 72000/- but certificate was produced mentioning the "interest likely to be deposited". Bank certificate to the effect that housing Loan interest Rs. 72000/- was paid in 2010-11 may be got obtained from the official and produced to audit, failing which income tax may be recovered for the same as per requisite rate.
2. Sh. Kishan Chand, Gr.I LIC Premium receipts for Rs. 69823/- for which rebate was allowed, are required to be produce to audit failing which income tax as applicable may be recovered from the officer under intimation to audit.
3. Sh. Arvind Kumar, Gr.I Bank Certificate for the Housing Loan Interest paid by the employee to the tune of Rs. 150000/- may be produced to audit.
4. Sh. Chaman Lal, LDC Rent Receipt for Rs. 5400/- per month and LIC premium receipt for Rs. 30000/- may be produced to audit.

Financial Year 2011-2012.

1. Sh. P.K.Sharma (SDM), Gr.I Documentary proof for the rebate allowed, Rs. 20000/- in addition to Rs. 100000/- was not available in the record.

Supporting documents regarding all cases mentioned above may be got furnished to audit failing which additional income tax for the same may be recovered from the employees .

Para-4

Para No.5

(Ref. Memo No. 4 dated 15-02-13)

Sub: Cash Security / Fidelity Bond of CASHIER & Store Keeper for the audit period.

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

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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

It is observed that Cash Security / Fidelity bond documents for the audit period have not been obtained/furnished by the office from the cashier / stores keeper, which is irregular and violation of General Financial Rules.

Reasons for non submission of cash security/fidelity bond be explained to audit and necessary action should be taken in this regard..

~~Para-5~~ **Para No.6** (Ref..emo No.19 dated 06/03/13)

Sub : Over requirement of Imprest/Permanent Advance.

As per the information provided by the S.D.M.(Election), Distt.East the total Imprest money is Rs.70,000/- which includes Rs.20,000/- to DEO(East)Office, Rs.10,000/- to Distt.Election Office(H.Q) and @ Rs.5000/- to 8 ACs. Test check of records shows that the requirement of imprest has been made over the limit on several instances which is in-admissible. Few instances

Quoted below:-

- 1.VRECs and SDM Office- RS.82,261/- (Sanctioned vide 2413-18 dt. 20/10/16)
2. A.C. 61 Rs. 5,673/ (Sanctioned vide 2066-71 dated 5-11-11)
3. A.C.-62 Rs.7,163/- (Sanctioned vide Order No.88-93 dated 13-01-12).
4. A.C.-55 Rs.5.075/- (Santioned vide Order No.328-33 dated 22-02-12)

The reason for the violation of the limit may be clarified to audit and hence forth such practice should be avoided.

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Para No 7 (Ref. Memo No. 3 dated 15/02/13)

Para-6

Sub : Annual Increment as per R.P. Rules 2008

As per the R.P. Rules 2008 while granting Annual increment in the pay @ 3% of the total pay in the running pay band and corresponding grade pay, any fraction of a rupee should be ignored but any amount of a rupee or more should be rounded off to the next multiple of 10.

During the test check of pay fixation cases it is observed that in the case of Smt. Indra, Gr-I, while granting annual increment on 1-07-08, the paise has been rounded off to the next multiple of 10 and Rs.480 was granted instead of Rs. 470/- Necessary correction may be made in this regard and upto date recovery of over- payment of pay and allowances may be made from the official after due verification of relevant facts and figures.

Para No,8 (Ref.Memos No. 1,2,9, dated 7/02/13,13/02/13, 25/02/13)

Sub : Non-Production of Records

The following records were not produced to Audit which may be produced to next audit:

1. Purchase files.
 2. Paid Vouchers-2008-09, 2009-10.
 3. Contingent Advance Register
 4. LTC/TA Register
 5. Tution Fee Register.
 6. Acquittance Roll.
 7. A-Cheque Register.
 8. Expenditure control Register.
 9. Agreement files regarding Sanitation work, Security services etc.
 10. G.A.R. 6 -2008-09.
 - 11..Challans pertains to 2008-10
 12. Spouse Information of Employees.
- Takar a front*
2008-9 to 2011-12

Anand Singh
6/3/13
(ANAND SINGH)
I.A.O.

6/3/13
SDM Election (East)
Head of the Office
'C' Block, L. M. Band,
Shastri Nagar, Delhi-31

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PART - III

Test Audit Notes

TAN No.1 (Ref.Memo No.10 dt. 27/02/13)

Sub: Maintenance of Cash Book (Govt.A/C)

During the test check of Cash Book maintained by the D.D.O, Office of the S.D.M., Election(Distt. East), the below mentioned irregularities have been observed :

The Cash book shows cash balance of Rs.60,58,641/- as on 31-03-2012 which included bank balance of Rs.842156 in Saving A/C No.31773485803 at S.B.I., Mayur Vihar,Phase-II, Delhi. Bank reconciliation along with details of bank balance at the end of each month has not been done by the Department in the cash book. Need full action in this regard should be initiated in this regard for proper maintenance of cash book.

TAN No.2 (Ref.Memo No.5 dated 19/02/13)

Sub: Service Books.

Test check of service books of the employees maintained by the Election Office,East Disstrict , show the following short comings ::

a, Nomination forms.for the retirement benefits like Gratuity/DGEIS/G.P.F. and Details of Family. duly attested by the H.O.O are not furnished by the following officers/officials:

- | | |
|--------------------------|-----------------------------|
| 1, Sh.P.N.Murya, Gr- | 7 .Sh.Shiv Kumar,Gr-II |
| 2.Smt.Indra, Gr-I | 8. Smt. Rani Dingra,Gr-II |
| 3..Sh.Karan Singh, Gr-I | 9. Sh.Raj Kishore, LDC |
| 4. Sh.R.K. Sharma, ,, | 10..Miss. Anita Sinha ,LDC |
| 5. Sh.T.P.Singh, ,, | 11..Sh.Ashwani Kumar, Gr-II |
| 6.Smt.Kanta Wagle -Gr-II | |

b. Recent photograph has not been affixed in the service books of the following officials/officers:

- 1, Smt.Indra, Gr-I.
2. Sh.Deepak Gupta, UDC
- 3,Sh.A.K.Gaur, H.C.
- 4, Sh.Sudesh Kumar, LDC

5. Sh.Raj Kishore, LDC

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c. Verification and communication of qualifying service after 25 years of service or 5 years before retirement in consultation with the concerned P.A.O. as per Rule 32 of CCS Pension Rule has not been done in r/o of the following officers/officials:

1. Sh.P.M.Murya, Gr-I
2. Smt. Indra, Gr-I
3. Sh. Karan Singh, Gr-I
4. Sh. R.K. Sharma, ..
5. Sh. T.P. Singh, ..

6. Smt. Kanta Wagle Gr-II
7. Sh. Sant Kumar, Gr-I
8. Smt. Rani Dingra, Gr-II

Needful may be done regarding the mentioned points. Other cases may also be reviewed.

TAN NO.3 (Ref. Memo No.7 dated 22/02/13)

Sub: Income Tax deduction at source.

As per Income Rules every employer should deduct income tax at source in monthly instalments on the salaries disbursed by him, final adjustment being made from the last salary payable before the end of March. It is observed from the PBR maintained by the Election Office(East) that the major portion of the income tax of the employees was deducted in the last quarter of the financial years 2010-11 and 2011-12. Right Procedure as per rule may be followed hence forth.

TAN No.4 (Ref. Memo No.16 dated 28/02/13)

Sub : Pay Bill Registers.

During the test check of Pay Bill Registers maintained by the O/o S.D.M.(Election), East District, for the period of 2010-11 & 2011-12 the following short comings have been noticed by the audit.

1. The mandatory page counting certificate not recorded in the PBRs. The mandatory informations /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, G.P.F. A/c No. address of Govt. accommodations 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 LPC's (which is later on required for income tax purpose etc) and also those employees who were transferred from this unit to another unit were not recorded in the PBR..

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2. Cuttings and overwriting were also noticed in the PBRs which were also not attested by the competent authority.

3. Monthly entries in PBR's have not been signed by the Checker/D.D.O. to ensure its authenticity.

4. Entries recorded in the G.A.R.-18 (Abstracts of PBRs) not verified by the D.D.O.

TAN NO. 5 (Ref. Memo No.15 dated 28/02/13)

Sub :Delay in deposit of receipts into Govt. A/C

As per Receipt & Payment Rule-6, The Cash received by the Government Officer on account of revenue or receipt or dues of the government shall without undue delay, be paid in full with the Govt. Account on the same day or next day for inclusion in Government Accounts. Test check of cash book shows that the said procedure was not followed by the D.DO...Election office (East) and a few instances are mentioned below:

S.No.	GAR No & Date	Amount	Challan No. & Date of deposit
1.	4986 dt. 12-2-10	Rs.2500/-	
2.	4987 dt. 15-2-10	Rs.2500/-	
3.	4988 dt. 15-2-10	Rs.2500/-	
4.	4989 dt. 16-2-10	Rs.5000/-	
	Total	Rs.12,500/-	79 dt. 04-03-10

Contd...

1.	0132787 dt. 22-6-11	Rs.7500/-	
2.	788 dt.22-6-11	Rs.5000/-	
3.	789 dt. 24-6-11	Rs.2500/-	
4.	790 dt. 27-6-11	Rs.2500/-	
5.	791 dt. 29-6-11	Rs.2500/-	
6.	792 dt. 30-6-11	Rs.2500/-	
7.	793 dt. 4-07-11	Rs.17500/-	
	Total	Rs.40,000/-	14 dt. 05-07-11

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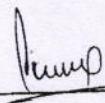
Details of Old Recovery:-NIL**Current Audit Report
PART-II**

During the course of current audit, 10 audit memos were issued, highlighting various irregularities. The Department has not submitted reply of any of the audit memos. Therefore, the 10 audit memos have been converted into 04 paras Para No. 01(a), Para No. 01(b), Para No. 02, Para No. 03 and Para No. 04 of Non Production of Records and 06 TAN. After the discussion of the report at Headquarter level, as directed, the Audit Party revisited the Unit for recovery of the outstanding amount. In compliance, the Unit submitted the reply vide their letter No.F.DEO(E/Misc./2018/4637 dated 05.11.2018 stating therein that regarding Audit Memo No.4 & 7, both employees Sh. Suresh Kumar, LDC and Sh. Sant Kumar, Supdt. have been transferred to GTB Hospital, GNCTD and letters have already been issued to their Department for recovery of Income Tax (copy enclosed). For Audit Memo No.10, three out of total five firms have deposited the TDS and supporting documents have been enclosed. For the rest of firms, a letter has been issued for submission of proof of payment of due Income Tax (copy enclosed). The details of current recoveries are as under:

S.No.	Para No	Brief of the Para's	Amount to be recovered (Rs.)
01.	01(a)	Recovery of Income Tax amounting to Rs.4,694/-	4,694/-
02.	01(b)	Recovery of Income Tax amounting to Rs.8,701/-	8,701/-
03.	02	Recovery of Rs.12,374/- in r/o reimbursement of medical claim for dental treatment without getting advice of Govt. Hospital.	12,374/-
04.	03	Non-Deduction of TDS from vendors amounting to Rs.5596/-	5596/-
		Total	Rs. 31,365/-

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Office of The District Election Officer East L.M. Bundh Shastri Nagar, Delhi-110031, for the period 2012-17. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

Signature of AAO _____

Signature of I.A.O:  _____

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PART-II

CURRENT AUDIT REPORT (2012-2017)

PARA No. 01(a): Recovery of Income tax amounting to Rs. 4,694.

(Ref, Audit Memo No. 04 dated 27/03/2018)

Para-7

During the scrutiny of Income Tax Record, it was observed that House Rent Rebate of Rs. 45,576 was given to Sh. Sudesh Kumar, LDC. As per rent receipts for the month of July, 12 & January, 13 submitted by him, he was residing on rent at House No. Village Alupur, District Gaziabad UP. However, as per record (Form-16) he resided at Seva Kuter, Kings Way Camp, Delhi. Therefore, the House Rent Rebate of Rs. 45,576 given to him was irregular. The details are as under:

Financial Year: 2012-2013

Details	As per Department	As per Audit
Gross Income	334910	334910
Deduction u/s 10(13A) on rent paid	45576	-
Transport Allowance/DGEHS	9600	9600
Deduction u/s 80 C	72360	72360
Deduction u/s 80D	1500	1500
Taxable Income	205870	251450
Tax on income	587	5145
Education cess	181	154
Total Tax payable	605	5299
Tax paid	605	605
Balance to be paid	-	4694

The recovery of Rs. 4,694/- (Rupees Four Thousand Six Hundred Ninety Four) towards liability of income tax may be made from the above mentioned official after due verification of facts and figures and the amount be deposited in the Govt. Account under intimation to the audit. All other similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para 7(a)

PARA No. 01(b): Recovery of Income tax amounting to Rs. 8701/-.

(Ref, Audit Memo No. 07 dated 28/03/2018)

During the scrutiny of Income Tax Record, it was observed that House Rent Rebate of Rs. 76,680/- was given to Sh. Sant Kumar, Supdt. However, no rent receipts or rent agreement was found attached with the calculation sheet. Therefore, the House Rent Rebate of Rs. 76,680/- given to him was irregular. Further, he was eligible for a deduction of Rs. 3900 under section 80 D, but was given a deduction of Rs. 11,700/- for the same without any supporting document for Rs. 7,800/- (11,700-3900) The details are as under: -

F.Y.

Financial Year: 2012-2013

Details	As per Department	As per Audit
Gross Income	546188	546188
Deduction u/s 10(13A) on rent paid	76680	-
Transport Allowance/DGEHS	9600	9600
Deduction u/s 80 C	100000	100000
Deduction u/s 80D	11,700	3900
Taxable Income	348210	432690
Tax on income	14821	23269
Education cess	445	698
Total Tax payable	15266	23967
Tax paid	15266	15266
Balance to be paid	-	8701

The recovery of Rs. 8,701/- (Rupees Eight Thousand Seven Hundred One only) towards liability of income tax may be made from the above mentioned official after due verification of facts and figures and the amount be deposited in the Govt. Account under intimation to the audit. All other similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

PARA No. 02: Recovery of Rs.12,374/- in r/o reimbursement of medical claim for dental treatment without getting advice of Govt. Hospital.

(Ref, Audit Memo No. 09 dated 03/04/2018)

As per DGEHS Rules advice of Government Specialist / Government Hospital is required before getting dental treatment.

During the scrutiny of medical bills, it has been revealed that Smt. Lata Sharma wife of Sh. Mahendra Kumar Sharma, Supdt. obtained dental treatment from private empanelled Hospital i.e. Goels Multi Specialist Dental Clinic and Implant Centre, Shahdara, Delhi without obtaining an advice from Government dental specialist.

It is pertinent to mention that though the aforesaid rule was waived off vide order No.F.NO.25 (III)/DGEHS/509/DHS/2016-17/220160-326 dt. 28-08-17, but the medical bill pertains to the period when it was in effect.

The details are as under:

Sr. No.	Name & Designation	Bill No. & Date	Amount of Bill in Rs.
1.	Sh. Mahendra Kumar Sharma, Supdt.	Bill No. 167 dt. 19/09/2016	Rs. 12,374/-
Total:			Rs. 12,374/-

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The recovery of Rs. 12,374/- may be made after due verification of facts & figures. Further, all other similar cases may be reviewed & recovery if any, be may under intimation to the audit.

PARA No. 03: Non-Deduction of TDS from vendors amounting to Rs.5596/-.

Para-8

(Ref, Audit Memo No. 10 dated 04/04/2018)

During the test check of the contingency Bills/Voucher, provided by the department for the period w.e.f. 2015-16 to 2016-17, it has been observed that TDS has not been deducted while making the payment to the vendors, which is irregular. The detail is as under:-

Sr. No.	B. No. & Date	Amount In Rs.	Name of Vendors/Agency	Purpose	TDS to be Recovered @ 2% (In Rs.)
1.	464/ 16-03-16	Rs.227792/-	FRIEND IMAGE PVT. LTD.	Printing of Electoral Rolls.	Rs.4556/-
2.	472/ 30-03-16	Rs.52000/-	FRIEND IMAGE PVT. LTD.	Printing of Electoral Rolls.	Rs.1040/-
				Total:	Rs. 5596/-

The recovery of Rs. 5596/- towards Non-deduction of TDS be made after due verification of facts and figures from the above mentioned cases.

para-9

PARA No. 04: Non Production of Records.

The following records could not be provided by the department to the audit.


(2008-2012)

1. Purchase Files.
2. Paid Vouchers-2008-09, 2009-10
3. Contingent Advance Register.
4. LTC/TA Register.
5. Tuition Fee Register.
6. Acquaintance Roll.
7. A-Cheque Register.
8. Expenditure control Register.
9. Agreement files regarding Sanitation work. Security services etc.
10. G.A.R. 6 -2008-09.
11. Challans pertains to 2008-10.
12. Spouse Information of Employees.

(2012 -2017)

(1) Records related to Condemnation of office furniture, non-serviceable equipment etc. (2) Budget Registers (3) Registers of Contingent Advance, LTC/TA, Tuition Fee, Medical (4) Bill Registers (5) Purchase Files/Tender Files (6) Stock Registers (7) Advance Registers (8) Bills (2012-15) (9) Staff deployed on contractual/outsourcing basis.

The above mentioned record may be produced before the next audit.



I.A.O. Audit Party No. XXIX

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PART-III

TAN NO. 01. Shortcomings in Pay Bill Register

(Ref, Audit Memo No. 01 dated 23/03/2018)

During test-check of PBR, following discrepancies 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 in the PBR containing the period 2012-13.
2. Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. The GPF No. and the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. Incomplete entries recorded: In some cases, all column of have not been completely filled e.g. Sh. Shiv Kumar, Head Clerk (2016-17, page-23).
4. Incomplete particulars of advances – Details of loan/advances/refunds, etc. not recorded in any case.
5. Cutting & Overwriting – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
6. 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.
7. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.

Rectifications of the above discrepancies may be made and shown to the next audit.

TAN NO. 02 Discrepancies in maintenance of Service Books.

(Ref, Audit Memo No. 02 dated 23/03/2018)

Supplementary Rules 196, 197, 199 and 202, provides that following procedure should 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 are observed: -

1. Entries/documents for the Police verification & Medical fitness not recorded in Service Book like in case of Sh. Virender Singh (UDC).
2. Nomination forms in the following cases are not found attached/Recorded with/in service books –

Sr. No.	Name & Designation of Employee	Documents Required
1	Sh. Pankaj Kashyap (LDC)	All nomination forms & family details
2	S.K. Talwar (UDC)	All nomination forms & family details
3.	Govind Jha (LDC)	All nomination forms & family details



3. Service Book to be shown to the official every year- As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. But the same was not found in most of the cases.
4. Re-attestation- 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/DDO. But the same was not complied with.
5. 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.
6. Photograph of the employee not pasted in the service book like in case of Sh. Virender Singh, U.D.C.
7. Excessive over writings and cuttings in some cases and the same has not been attested.
8. Leave A/C not updated in some cases i.e. (i) Sh. Pankaj Kashyap (LDC).
(ii) Sh. Virender Singh (UDC).
9. Leave sanction entry not signed in some cases.

Rectifications of the above discrepancies may be made and shown to the next audit.

TAN NO. 03:- Delays in deposit of Govt. Receipts.

(Ref, Audit Memo No. 03 dated 26/03/2018)

As per Rule 6 of R&P Rules 1983, all Govt. Receipts are required to be deposited into bank immediately. A test check of record of this office revealed that the revenue realized and received from various sources were not deposited into bank immediately. Following are some of the cases: -

Amount Drawn vide Bill No. & Date	Amount (In Rupees)	Deposited into Bank vide Ch.No. & Date.	Delay
179, 01/12/2013	61,190	12, 31/03/2014	4 Months Appox.
182, 01/12/2013	50,530	13, 31/03/2014	4 Months Appox.
183, 01/12/2013	57,410	14, 31/03/2014	-do-
184, 01/12/2013	83330	15, 31/03/2014	-do-

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185,	01/12/2013	104090	16,	31/03/2014	-do-
186,	01/12/2013	106144	17,	31/03/2014	-do-
04,	07/04/2014	17,900	25,	28/03/2015	12 Months Appox.
12,	07/04/2014	62,850	26,	28/03/2015	12 Months Appox.
06,	07/04/2014	28,900	27,	28/03/2015	12 Months Appox.
446,	02/02/2015	12075	02,	13/04/2015	2.5 Months Appox.
449,	02/02/2015	61,025	09,	21/07/2015	5.5 Months Appox.
444,	02/02/2015	69,125	10,	21/07/2015	5.5 Months Appox.
450,	02/02/2015	22,425	12,	24/08/15	6.5 Months Appox.
448,	02/02/2015	17,705	14,	28/03/2016	14 Months Appox.
66,	14/05/2014	1,20,000	03,	07/12/2016	6 Months Appox.
07,	07/04/2014	26,650	04,	09/12/2016	7 Months Appox.
101,	08/10/2013	45,000	06,	09/12/2016	38 Months Appox.
452,	02/02/2015	1,20,599	11,	20/03/2017	24 Months Appox.
247,	16/01/2014	1,00,000	14,	20/03/2017	38 Months Appox.
360,	14/01/2015	50,000	15,	20/03/2017	26 Months Appox.
378,	20/01/2015	2,52,364	16,	29/03/2017	26 Months Appox.
385,	23/01/2015	62,835	17,	29/03/2017	26 Months Appox.
410,	27/01/2015	10,000	19,	28/03/2017	26 Months Appox.

It is also observed that in most of the challans, the details of the receipts such as TR-5 No. Date, or any of the relevant documents detail not being recorded. In the absence of which audit could not ascertain the actual time taken for deposit of such receipt into the bank.

Rectifications of the above discrepancies may be made and shown to the next audit.

TAN No. 04:- Non- Surrender of savings and improper Budget planning.

(Ref, Audit Memo No. 05 dated 27/03/2018)

As per the Rule 56 of GFR, The funds provided during the financial year, which are not utilized before the close of the financial year shall stand lapsed at the close of the financial year.



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The saving as well as provisions that cannot be profitably utilized should be surrendered to the Govt. immediately they are foreseen without waiting till the end of the financial year. No savings should hold in reserve for possible future excesses.

Budget is allotted on the basis of the Budget Estimates submitted by the department.

On the test check by the reconciliation statement for March-2015, March-2016 & March-2017, it is revealed that there was savings indifferent Head of Accounts, detail of which is given below: -

Period	Head Of Account	BE/RE	Total Expenditure	Savings	Saving in % age
2014-2015	Major Head 2015. K-6 (I) (I) (I)- Exp on Elections	8,50,00,000	73633177	11366823	13.37%
2015-2016	201500102910001-Salaries	2,50,00,000	1,58,54,894	9145106	36%
2015-2016	201500102910003-OTA	1,00,000	Nil	1,00,000	100%
2015-2016	201500102910006-Medical Treatment.	10,00,000	1,71,899	8,28,111	82%
2016-2017	2015 00102910001-Salaries	2,40,00,000	1,39,85,470	10014530	41.72%
2016-2017	201500102910006-Medical Treatment.	10,00,000	2,46,909	7,53,091	75%
2016-2017	201500102910011-Domestic Traveling Expenses	1,00,000	Nil	1,00,000	10%


Rectifications of the above discrepancies may be made and shown to the next audit.

TAN No. 05:- Security/Fidelity Bond of the cashier.

(Ref, Audit Memo No. 06 dated 28/03/2018)

As per the provisions contained in Rule 275 of GFR 2005," Every Govt. Servant. whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall be required to furnish security. 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 in furnished in the form of Fidelity Bond, The Security Bond Should be in Form GRF-31.

During the Course of the Current Audit, It is also observed that Cash Security / Fidelity bond have not been obtained/furnished by the office from the cashier which is irregular & violation of above rules.



TAN No. 06:- - Discrepancies in maintenance of Cash Book.

(Ref, Audit Memo No. 08 dated 02/04/2018)

On test scrutiny of Cash Book, provided by the department during the current audit for the period 2012-17, the following discrepancies have been observed:-

1. **Certificate of Physical verification of cash certification of cash certificate was either not recorded or recorded incorrectly** - As per Rule 13(4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record as 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 was either not recorded or not recorded in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:
"Certificate that cash amounting to Rs. _____ (Rs.....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.
2. **Cuttings/Erasures/Overwriting**- Cuttings, overwriting erasures or overwriting of entries once made in the cash-book is strictly prohibited. It has been observed that cuttings/cancellation of entries has been made in the Cash book, but entries were not initialed by the head of office on every such correction.
3. **Entry of 'A' category cheques in the Cash book**- As per Exception (a) below Rule 13(ii) of Receipt & Payment Rules, 1983-"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 (or by a Cheque-drawing DDO) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheques and bank drafts transit register'. However, on scrutiny it has been observed that account payee crossed cheques have also been entered in the Cash book, for example, cheques issued by PAO in f/o BSES, MTNL etc. were also entered in the cash book, which is contrary to the rule stated above.
4. As the Record related to the Advances drawn-Short term & Long term were not provided. Therefore, the Audit could not verify the entries related to the Advances.
5. Detail of the GAR-6/TR-5/ others sources of revenue/amount not mentioned on the Challans used for depositing the amount into the Bank, so the Audit could not verify the detail of the Amount received & deposited into the Bank.
6. It is also observed that the amount received through GAR-6/TR-5 was not deposited into the Bank immediately as per the provision of the GFR. There is inordinate delay in depositing the amount into Bank.



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7. Bank reconciliation along with the detail of the bank balance at the end of each months has not been done by the department.
8. Bank statements/passbook were not provided, so the balance with the Bank could not be verified by the Audit.
9. Receipt and Payment Rules, 1983 regarding maintenance of Cash Book are not being followed properly.

It is also observed that there is no entry recorded in the cash book for the month of w.e.f May-2016 to Aug-2016.

Rectifications of the above discrepancies may be made and shown to the next audit.

Prasad
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I.A.O., Audit Party No. XXIX

PARA No. 1

(Ref. Revised Audit Memo No.05, dated 28/09/2022)

Sub: Delay in adjustment / Non adjustment (Till Date) of advances.

Rule 118 & 162 of receipts & payment rules 1983 stipulates that money drawn on abstract contingent bills for payment of advance should be adjusted within a period of one month following that in which the advance was drawn, by submission of detailed bill. During test check of contingent bills for the audit period 2017-18 to 2021-22. It is observed that the following AC bill were not adjusted with in the stipulated period:

S.No.	AC Bill NO. / DATED	AMOUNT	BILL NO./ DATE vide Which adjusted
1	295/ 12-11-18	Rs.2,00,000	263/4-3-21
2	409/ 12-2-19	Rs.3,00,000	Not adjusted till date
3	470/ 23-3-19	Rs.1,00,000	422/4-2-22
4	23/ 13-4-19	Rs .22,00,000	Not adjusted till date
5	76/18-5-19	Rs.35,76,100	259/24-2-21
6	401/16-1-20	Rs. 1,00,000	Not adjusted till date
7	417/22-1-20	Rs.134,48,800	266/24-2-2021
8	258/21-1-22	Rs.99000	Not adjusted till date

Reason for not adjustment of advance in due course may please be furnished and efforts are to made to settle the an adjusted AC under intimation to audit.

Seetal
04/10/2022

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PARA No.2

(Ref. Revised Audit Memo No.08, dated 30/09/2022)

Subject: Improper maintenance of Consumable/Non-consumable Stock Registers.

On the test check of Stock Registers maintained by the Office of Joint CEO (District East) during the audit period 2017-18 to 2021-22 following discrepancies have been observed:-

- (a) Physical verification of stock:** As per Rule 213 of GFR 2017, Physical Verification of consumable and non-consumable items should at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority shall be promptly investigated and brought to account. But scrutiny of consumable/non-consumable stock registers revealed that no physical verification has been carried out during the audit period by the unit. Physical verification of stock should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register. Further to these following shortcomings also noticed:
- (b)** Mandatory page numbering certificate on front page is not mentioned/attested by competent authority.
- (c)** Certificate regarding number of pages on the First page of Consumable & none consumable registers have not be found under the signature of the authorized signatory same need to be furnished.
- (d)** Most of the items of consumable and not consumable registers are found without signature of authorized signatory same needs to be furnished.

Reasons for above discrepancies/shortcomings may be elucidated to Audit. Physical verification of stock of store may be verified under intimation to audit.

Sushil
04/10/2022

PARA No. 3

(Ref. Revised Audit Memo No.04, dated 04/10/2022)

Subject:- Short deduction of License Fee amounting to Rs.12360/-.

The Audit memo No-4 has been revised on account of wrong calculation of license fee the corrected License fee has been calculated and may read as under.

SL NO	Name of officer/official	License fee to be recovered rate w.e.f. 01.07.2017 & 01.07.2020	License fee recovered	Difference	Period of recovery (month)	Total (in Rs.)
1	Kishan Chand (Type -I)	150	135	15	3/17 TO 10/17 (8×15)	120
2	Sh. Ashish kumar pandey, ASO (Type-IV)	750 (w.e.f. July 2020)	640	110	7/20 to 3/22 (21×110)	2310
3	Sh.Mahanand Sharma, LDC (Type-B)	310/370	245	65/12 5	7/17 to 6/20 (36×65) 7/20 to 3/22 (21×110)	4965
4	SH. Ram singh, Sr. asstt. (Type-B)	310/370	245	65/12 5	7/17 to 6/20 (36×65) 7/20 to 3/22 (21×110)	4965
Total Amount						12360/-

It is requested to recover the short deduction of Rs.12360/- as same has been worked out up to march 2022 and recovery after the march 2022 may also be worked out and also be recovered after due verification under intimation to audit.

Sushil
04/10/2022

PARA No. 4**Subject : Non-deduction of TDS on AMC Contract Amounting to Rs. 85181/-****(Ref: Audit Memo No.09, dated 30/09/2022)**

Section 194 C of Income Tax Act provides that any person responsible for paying any sum to any resident (contractor) for carrying out any work in pursuance of a contract between the contractor and a specified person shall at the time of credit of such sum to the account of contractor, deduct an amount equal to two per cent where the payment is being made or credit is being given to a person other than an individual or a HUF, of such sum as Income Tax on income comprised therein with the condition that if one time payment amount exceeds Rs. 30,000 or RS.1 lakh in aggregate during the year

During the test check of paid vouchers of the District Election Officer office, it was noticed that income TDS was short deducted, as per the following details.

S.No	Bill No. and Date	Vendor	Amount of bills	TDS to be Deducted (@2%)	TDS deducted	Short Deduction
1.	CB-255, Dt. 24/02/2021	M/S Mittal Sales Corporation	5,08,642	10,173	Nil	10,173
2.	CB-256, Dt. 24/02/2021	M/s. Mittal Sales corporation	1,86,100,	3,722	Nil	3,722
3.	CB-255, Dt. 24/02/2021	M/s Prity Enterprises	4,99,968,	9,999	Nil	9,999
4.	CB-255, Dt. 24/02/2021	M/s Mukesh Enterprises	4,77,000	9,540	Nil	9,540
5.	CB-255, Dt. 24/02/2021	M/s Pankaj Emporium	6,01,937	12,039	Nil	12,039
6.	CB-256, Dt. 24/02/2021	M/s R.S. Enterprises	5,52,072	11,041	Nil	11,041
7.	CB-258, Dt. 24/02/2021	M/s Sky Touch Entertainment	3,18,600	6,372	Nil	6,372
8.	CB-258, Dt. 24/02/2021	M/s My Media	2,79,660,	5,593	Nil	5,593
9	CB-258, Dt. 24/02/2021	M/s Mitr Rangmanch	4,63,740	9,275	Nil	9,275
10	CB-277, Dt. 16/03/2021	M/s Veloce Tech Information Ltd.	3,71,345	7427	Nil	7,427
Total						85,181

The short recovery of TDS -(income tax) as per detailed above amounting to Rs.85,181/- may be recovered after due verification and got deposited under intimation to Audit. Similar other cases may also be checked and recovery ,if any, observed may also be recovered under intimation to audit.

Sushant
04/10/2022

PARA No. 5**Subject : Short Deduction of TDS on GST amounting to Rs.24977/-****(Ref: Audit Memo No.10, Dated 03/10/2022)**

Section 51 Central Goods and Service Act provides that Notwithstanding anything to the contrary contained in this Act, the Government may mandate,- (a) a department or establishment of the Central Government or State Government; or (b) local authority; or (c) Government agencies; or (d) such persons or category of persons as many be notified by the Government on the recommendations of the Council, to deduct tax at the rate of two per cent from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such, under a contract, exceeds two lakh and fifty thousand rupees:

During the test check of GST return file, it was noticed that TDS was short deducted, as per the following details:

S.NO	Bill No. & Date	Vendor	Amount of Bills	TDS to be deducted	TDS deducted	Short Deduction
1.	CB-255 Dt. 29/02/2021	M/s R.S. Enterprises	152,456	3049	NIL	3,049
2.	CB-256 Dt. 24/02/2021	M/s Mittal Sales	1,86,100	3,722	NIL	3,722
3.	CB-256 Dt. 07/03/2021	M/s Mukesh Enterprises	1,41,450	2,829	NIL	2,829
4.	CB-256 Dt. 07/03/2021	M/s Pankaj Emporium	1,80,234	3,605	NIL	3,605
5.	CB-256 Dt. 24/02/2021	M/s Prity Enterprises	1,74,420	3,488	NIL	3,488
6.	CB-360 Dt. 29/03/2022	M/s TPI Sales corporation	7,8827/-	1576	NIL	1576
7.	CB-364 Dt. 30/03/2022	M/s Nath Sons	129594	2592	NIL	2592
8.	CB-302 Dt. 07/03/2022	M/s Xact Graphix Flex Banners	2,05,800	4,116	NIL	4,116
		TOTAL				24,977

The short recovery of TDS-GST as per detailed above amounting to Rs. 24977/- may be recovered after due verification under intimation to Audit. Similar other cases may also be checked and recovery, if any, observed may also be recovered.

Sushil
04/10/2022
(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

6/c

F No. 2990/24

PART-III

TEST AUDIT NOTE

TAN-I: Shortcomings in Bill Register.

(Ref: Audit Memo No.01, dated 22/09/2022)

On scrutiny of Bill Registers of the unit for the period from **2017-18 to 2021-22**, the following shortcomings have been observed in the bill register of period which are as under :

1. **Page counting certificate** in Bill registers for the FY 2017-18 to 2020-21 has not been recorded on the first page of the register.
2. **Blank Col- 4,5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but in some cases the same has not been completed/signed by the DDO, which is irregular.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details-** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Reasons for above discrepancies may be elucidated to Audit.

Shubh
04/10/2022

5/c

F No. 2990/24

TAN-II: Subject:-Shortcomings in Cash Book..

(Ref: Audit Memo No.02, dated 23/09/2022)

On Scrutiny of cash book of the Jt. CEO/DC East, L.M. Bundh Shastri Nagar Delhi for the period 2017-18 to 2021-22 following shortcomings have been observed.

1. As per rule 13(iii) of Receipts and Payments Rules 1983, the Cash-book should be closed regularly and completely checked. The Head of the Office should verify the totalling 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. On test check of cash book, it was observed that the daily total of the cash book has not been done and checked by an authorized person other than the writer of the cash book during the audit period.
2. As per rule 13(iv) of Receipts and Payments Rules 1983, at the end of each month, Head of the Office should verify the cash balance in the Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Chapter 2 (II), Rule 33 (1) of the General Financial Rules, 2017, should be followed. In case the verification of cash balance is not possible on the last working day of amount on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day. On test check of cash book, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under the above said rule.

Neassary action as per above mentioned rules needs to be taken under intimation to audit.

Sushil
04/10/2022

TAN-III: Subject:-Preparation of un-realistic budget which result huge savings.

(Ref: Audit Memo No.03, dated 27/09/2022)

During the test check of records, it has been found that the provision was made in the various sub-heads without assessing the actual requirement resulted in saving in various sub-heads of accounts between the ranges more than 30% to 100% of the total budget provision during the years 2017-18 to 2021-22.

Sl.no	Heads	Budget	Expenditure	Saving	percentage
2017-18					
1	2015 00 102 91 00 11- Domestic Travel Expenses	100000	-	100000	100
2	2015 00 106 98 99 13- Expenses on Election	3000000	976194	2023806	67.46
2018-19					
3	2015 00 102 91 00 11 – Domestic Travel Expenses	100000	7903	92097	92.10
4	2015 00 106 98 99 13 – Expenses on election	40000000	30000	39970000	99.93
2019-20					
5	2015 00 102 91 00 11 – Domestic Travel Expenses	100000	11025	88975	88.98
6	2015 00 106 98 99 13- Expenses on the Election	120000000	42262578	77737422	64.78
2020 21					
7	Preparation & printing of Electoral Roll	1,00,00,000	37,64,234	62,35,766	62.36
8	Conduct of Lok Sabha	3,00,00,000	34,74,279	2,65,25,721	88.42
9	DTE	50,000	NIL	50,000	100.00
10	Other charges	60,00,000	11,23,396	48,76,604	81.28
2021-22					
11	Preparation & printing of Election Roll	60,00,000	8,61,406	51,38,594	85.64
12	DTE	50,000	1,813	48,187	96.37
13	Office Expenses	2,00,00,000	44,57,486	1,55,42,514	77.71
14	Expenses on election	1,50,00,000	17,21,561	1,32,78,439	88.52
15	Office expenses	2,20,00,000	1,14,83,242	1,05,16,758	47.80

Saving of more than 30% of budget provisions depicts poor budgeting and financial control. Further excess savings in sub-heads not surrendered in time which result huge saving in sub-heads in the budget of the unit. Reason for not surrendering the excess budget than actual requirement in time may please be furnished to the audit.

Further efforts to be made to prepare the realistic budget after considering the all aspects and shown to next audit.

Subal
04/10/2022

TAN No.IV.: Subject:- Improper maintenance of Pay Bill Registers.

(Ref: Audit Memo No.06, dated 29/09/2022)

During the test check of Pay Bill Registers of the unit Joint CEO (District East) for the period from 2017-18 to 2021-22 following shortcomings have been observed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like Designation, pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., GPF/PRAN No., PAN No. Aadhar, Date of joining etc. are not found completely filled.
2. The Authorised checking officer/D.D.O need to check / verify and sign the monthly enteries made in the P.B.R
3. Totaling of figures in the PBR has not been made which is necessary required for Income Tax Calculation purposes.

Necessary action to rectify the above observed short comings may please be furnished under intimation be to audit

Susheel
09/10/2022

2/c

F No. 2990/24

TAN No.V:- Subject: Improper maintenance of Service Books.

(Ref: Audit Memo No.07, dated 29/09/2022)

During the test check of Service books maintained by joint CEO (District East) the following irregularities have been noticed by the audit:-

1. Non verification of Service from concerned PAO on completion of 18 years of service or within 5 years of retirement.

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 from the concerned PAO and certificate be issued in the prescribed form to the official concerned. As per list of employees who are going to retire within next five years, provided by the joint CEO (District East). The said certificate is not found/issued in any of the following cases.

Sr. No.	Name of Official	Designation	Date of Birth	Date of Retirement
1	Hari Kishan	Section Officer	15.01.1964	31.01.2024
2	Brijesh Tayal	Section Officer	01.05.1963	31.05.2023
3	Virender Kumar	Section Officer	15.03.1966	31.03.2026
4	Narender Kumar	Section Officer	20.12.1965	31.12.2025
5	Amar Pal	Senior Assistant	15.07.1964	31.07.2024
6	Govind Jha	Senior Assistant	03.01.1964	31.01.2024
7	Vijay Kumar Gupta	Section Officer	20.01.1966	31.01.2026

2 Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.

3 Re-attestation – 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 competent authority. But the same was not found in respect of those employees who have already completed more than five years of service.

4 Aadhar No. – Aadhar number of each government servant may be obtained and made entry at first page of Service Book.

Reason for the aforesaid irregularities/non-compliance of the rules on the subject may be elucidated to the audit. Further, rectification of the above irregularities may be made and shown to next audit.

Sushil
04/10/2022

TAN No.VI:-Subject: Non deduction of Income Tax on an average basis from salaries of the employees Office of the joint CEO/DC (District East).

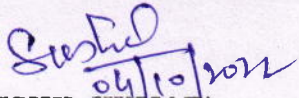
(Ref: Audit Memo No.07, dated 29/09/2022)

As per income tax rules, income tax should be recovered from the salaries of the employees on an average basis however during the test check of PBR for the audit period 2017-18 to 2021-22 it has been observed that the income tax has not been deducted on an average basis for the audit period in the following cases:-

S.NO.	Name & Designation	Income tax & education cess deducted during first 10 months	Income tax & education cess deducted during last 02 months
2019-20			
1.	Brijesh Tayal, AERO-57	@ 8,320/-	41,600/--(January 2020) 50,710/--(February 2020)
2.	Gurmit Singh, Asth.Section Officer	@ 2,080/-	10,400/--(January 2020) 29,800/--(February 2020)
3.	Hari Kishan, Section Officer	@ 2,080/-	2,080/--(January 2020) 26,000/--(February 2020)
4.	Kishan kumar pandey Sr. Assistant	Nil	26,000/--(January 2020) 22,032/--(February 2020)
2020-21			
5.	Kishan kumar pandey, Asth.Section officer	Nil	10,400/--(January 2021) 4340/--(February 2021)
2021 22			
6.	Chitranjan Jr. Asstt	Nil	5200/--(January 2022) 10,400/--(February 2022)
7.	Govind jha Jr.Asstt	Nil	7280/--(January 2022) 12,480/--(February 2022)

The serial No.1 to 7 shown above are some examples, whenever large number of such cases are available, which shows that income tax has not been deducted on an average basis, which is violation of Income tax Rules.

Reason for above discrepancies may be elucidated to next audit and necessary steps need to be taken to follow the Income Tax rules effectively.


 (SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV