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**DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002**

**Sub: - Audit Report of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 for the period from 2017-18 to 2021-22.**

**INTRODUCTION**

The I.A.R. on the accounts of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 for the period from 2017-18 to 2021-22 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO and Shri Balkishan Shishodia, SO. The audit was conducted during 13.05.2022 to 26.05.2022 (09 working days).

**AIMS AND OBJECTIVE OF THE DEPARTMENT**

The aims and objectives of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 is to conduct smooth election in the jurisdiction of D.M. (South-East) and also control 07 Voter Card Centre.

The following officials have served as HOD/HOO/DDO/Cashier during 2017-18 to 2021-22.

**HOD**

S.No.	Name	Designation	Period
1.	Sh. B.S. Jagran	DEO	02.09.2015 to 09.04.2018
2.	Sh. Naveen S.L.	DEO	09.04.2018 to 23.01.2019
3.	Ms. Harleen Kaur	DEO	07.02.2019 to 29.10.2020
4.	Sh. Vishwendra	DEO	29.10.2020 to till date

**HOO**

S.No.	Name	Designation	Period
1.	Sh. Neeraj Dhawan	Adhoc DANICS	05.01.2016 to 01.04.2018
2.	Sh. Harish Bajaj	Adhoc DANICS	06.04.2018 to 07.07.2020
3.	Sh. B.L. Meena	Adhoc DANICS	08.07.2020 to 31.08.2020
4.	Sh. Subodh Rawat	Adhoc DANICS	01.09.2020 to 18.11.2020
5.	Sh. Krishanveer	Adhoc DANICS	19.11.2020 to till date

**D.D.O.**

S.No.	Name	Designation	Period
1.	Sr.AO/A.O. of DM (South-East)	Sr.AO/AO	05.01.2016 to 19.04.2018
2.	Sh. A.K. Bhardwaj	Gr.I DASS	20.04.2018 to 11.10.2019
3.	Sh. Rajkumar Uppal	Gr.I DASS	11.11.2019 to 13.07.2021
4.	Sh. Jagmohan Kakkar	Gr.I DASS	22.07.2021 to 02.09.2021
5.	Sh. Ravi Trehan	Gr.I DASS	03.09.2021 to till date

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**CASHIER**

Name of Cashier	Period
Sh. Sunil Kumar, ASO	01.04.2017 to Till date

**Budget allocation for the ear 2017-18 to 2021-22**

Year	Budget Allocated		Expenditure		Balance	
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
2017-18		6,75,00,000		5,87,30,505		87,69,495
2018-19		9,94,75,000		4,24,10,050		5,70,64,950
2019-20		22,07,00,000		8,43,25,577		13,63,74,423
2020-21		19,02,00,000		14,72,24,549		4,29,75,451
2021-22		8,44,85,000		7,94,41,428		50,43,572

**Statutory Audit**

Statutory audit of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 had been conducted upto 2016-17 by AG (Audit).

**Vacancy Statement**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	0	0	0	
2.	GROUP-B	08	08	0	
3.	GROUP-C	25	14	11	
	<b>TOTAL</b>	<b>33</b>	<b>22</b>	<b>11</b>	

**Maintenance of Records**

The maintenance of records of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 for the period from 2017-18 to 2021-22 was found satisfactory subject to observations made in current audit report.

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**Current Audit Report (Part-II)**  
**(2015-17)**

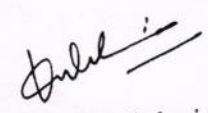
**Current Audit Report (First Audit):**

During the course of current audit, 04 audit memos highlighting various irregularities & recoveries to the tune of NIL/- were issued. On the basis of compliance shown by the Department, 02 memos were settled on the spot and Out of remaining 02 memos has been converted in to TAN in the current audit report.

**Details of current recovery (2015-17) : NIL**

Para no./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
NIL			

The internal audit report has been prepared on the basis of information furnished and records made available by the school. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Part No. IV

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CURRENT AUDIT REPORT  
PART II  
(2015-17)

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**TAN 01: : Fidelity Bond**

(Ref. Audit Memo No.01 dated 04.12..2017)

As per Rule 275 of GFR, every Govt. Servant who actually handles the cash is required to furnish security and to execute a security bond, setting forth the conditions, under which Government will hold the security and may ultimately refund or appropriate it.

The security bond, executed by the cashier to safeguard the Govt. money, may be shown to next audit.

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**TAN:02 Discrepancies in Service Books-reg.**

(Ref. Audit Memo No.07 dated 29.03.2017)

During the test check of Service books, maintained by the o/o SDM (South East) Election department, Lajpat Nagar, for the year 2015-2017, following short comings are noticed:-

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

Compliance of above rule may be shown to next audit.

2. **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 year before the date of retirement, whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service, after completion of 18 years of service, have not done in respect of the following officials:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	Iqbal Singh	UDC	17.02.86
2.	Girwar Singh	LDC	14.09.89
3.	Sunil Kumar	UDC	14.06.94
4.	Jagjeet Singh	UDC	29.09.95
5.	Ramesh Prasad	LDC	01.04.83
6.	AK Bhardwaj	Gr I	01.07.92

Compliance of the above discrepancies may be shown to next audit.

AO/Internal Audit Officer  
Audit Part No. IV



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## Current Audit Report

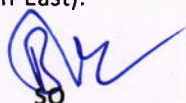
During the course of current audit of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 for the period from 2017-18 to 2021-22, 14 audit memos including 02 record memos, highlighting various irregularities have been issued along with recovery of Rs.37,239/- out of which no Memo was settled. Hence, all 14 Memos (including 02 record Memos) have been converted into 05 Paras and 06 TANs (01 memo merged) with recovery of Rs.37,239/-.

There is no old para was outstanding. Hence, NIL outstanding paras report has been incorporated in the Current Audit Report.

### Details of Current Recovery (Audit period 2017-18 to 2021-22)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Non-Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-1(A)	NIL	NIL	NIL
4	Improper maintenance of Pay Bill Registers.	TAN-1(B)	NIL	NIL	NIL
5	Shortcomings in Bill register.	TAN-2	NIL	NIL	NIL
6	Short coming in maintenance of Service Books.	TAN-3	NIL	NIL	NIL
7	Recovery of wrong reimbursement of Children Education Allowance amounting to Rs.27,000/-	PARA-1	27,000/-	NIL	27,000/-
8	Irregularity in maintenance of stock registers (non-consumable and consumable both)	TAN-4	NIL	NIL	NIL
9	Overpayment of Transport Allowance amounting to Rs.4,032/-	PARA-2	4,032/-	NIL	4,032/-
10	Cash Security/Fidelity Bond for Cashier/Store Incharge	TAN-5	NIL	NIL	NIL
11	Overpayment of HRA amounting to Rs.6,207/- to Sh. Khim Singh, Jr. Asstt.	PARA-3	6,207/-	NIL	6,207/-
12	Unrealistic Budgeting.	PARA-4	NIL	Nil	NIL
13	Various shortcomings in Cash Book	TAN-6	NIL	NIL	NIL
14	Evaluation of loss due to fire occurred at Voter Centre AC-54 (Okhla)	PARA-5	NIL	NIL	NIL
		<b>TOTAL</b>	<b>37,239/-</b>	<b>NIL</b>	<b>37,239/-</b>

The internal audit report for the period 2017-18 to 2021-22 has been prepared on the basis of information furnished and made available by the District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of DEO (south-East).

  
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# PART-I (CURRENT AUDIT)

(2017-18 to 2021-22)

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**PARA-1: Recovery of wrong reimbursement of Children Education Allowance amounting to Rs.27,000/-.**

(Audit Memo No.07

Dated:18/05/2022)

As per FAQ notified by the DOPT vide Circular No.21011/08/2013-Estt.(AL) dated 25.03.2013 regarding Children Education Allowance wherein it is clearly stipulated at S.No.12 that:-

**“The school/institution has to be recognized by the Central or State Government or UT administration or by University or a recognized educational authority having jurisdiction over the area where the institution is situated. This also applies in respect of children studying in two classes prior to Class-I, i.e., nursery/LKG/UKG, etc. OM No. 12011/03/ 2008-Estt.(AL) dated 23.11.2009”.**

Further DOPT OM No.A-27012/02/2017-Estt.(AL) dated 17/07/2018 at S.No. (q) stated that:-

**“In respect of schools/institutions at Nursery, Primary and Middle level not affiliated to any Board of education, the reimbursement under the scheme may be allowed for the children studying in a recognized school/institution. Recognized Schools/institution in this regard means a Government school or any education institution whether in receipt of Govt. aid or not, recognized by the Central or State Government or Union Territory Administration or by University or a recognized educational authority having jurisdiction over the area where the institution/school is situated.”**

On scrutiny/test check of records of audit period, it has been found that the reimbursement has been allowed to Sh. Nazrul Islam, Jr. Asstt. on account of that the school is not recognized by the concerned state Govt. Hence, CEA may be recovered as per CEA Rules. Details are as under:-

S.No	Name and Designation of the employee	Name of the third child & Fourth Child with D.O.B.	Year of Reimbursement	Bill No/Date	Reimbursed & recovery Amount	Reason
1.	Nazrul Islam, Jr. Asstt.	Ashar Islam (02/08/2016)	2019-20	64 dated 26.08.2020	27,000/-	Studying in Un-recognized school namely Tiny Totz The Playway school in LKG
		<b>TOTAL</b>			<b>27,000/-</b>	

HOO/DDO may therefore ensure recovery of Rs.27,000/- from the concerned employee after verification of facts and records.

Similar other cases may also be examined by the HOO/DDO at his own level and amount may be recovered accordingly if any.



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**PARA-2:** Overpayment of Transport Allowance amounting to Rs.4,032/-  
(Audit Memo. No. 09) Dated: 23/05/2022)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of Leave Account of Sh. Khim Singh, Jr. Asstt, it has been revealed that the he was on commuted leave w.e.f. 02.04.2019 to 09.06.2019 (69 days) but he has been paid Transport Allowance for full calendar month of May 2019 as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total Months	Amount Recoverable (Rs.)
1.	Khim Singh	4,032/-	May 2019	01	4,032/-
<b>GRAND TOTAL</b>					<b>4,032/-</b>

DDO may ensure the recovery of Rs.4,032/- from the concerned officer and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level and recovery be made if any discrepancy found.



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**PARA-3:** Overpayment of HRA amounting to Rs.6,207/- to Sh. Khim Singh, Jr. Asstt.  
(Audit Memo No.11) Dated: 24/05/2022)

On test check of Pay Bills, Arrear bills and PBRs, it has been noticed that Sh. Khim Singh, Jr. Asstt. was paid an amount of Rs.6,207/- vide APB.203 dated 03/01/2022 whereas he is in possession of Govt. Accommodation and already deducted License Fee in previous salary bills.

HOO/DDO may take necessary action to recover the amount of Rs.6,207/- after verification of due facts and figures.

**PARA-4:-** Unrealistic Budgeting.  
(Audit Memo No.12) Dated: 25/05/2022)

During the scrutiny of the audited Financial Statement for the years 2017-18 to 2021-22, it has been noticed that DEO (South-East) office has huge amount of surplus balances of budget. The year-wise status of budget allotted and expenditure is as under:-

Financial Year	Budget Allocated (Non-Plan) in Rs.	Expenditure in Rs.	Closing Unspent Balance in Rs.
2017-18	6,75,00,000	5,87,30,505	87,69,495
2018-19	9,94,75,000	4,24,10,050	5,70,64,950
2019-20	22,07,00,000	8,43,25,577	13,63,74,423
2020-21	19,02,00,000	14,72,24,549	4,29,75,451
2021-22	8,44,85,000	7,94,41,428	50,43,572

In view of the above, it reveals that during preparing budget estimate either the demands for budget are projected at an unrealistic manner by the DEO (South-East) office or the office could not achieve/fulfill its goals/target which resulted to huge budget remain unutilized.

HOO may take necessary steps in future to prepare correct budget estimate to get allocated from the GNCTD.

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**PARA-5: Evaluation of loss due to fire occurred at Voter Centre AC-54 (Okhla)**  
(Audit Memo No.14 Dated: 25/05/2022)

During the scrutiny of records for the audit period, it has been noticed that there was a fire incident was occurred at Voter Centre AC-54 (Okhla) on 16/06/2018. On scrutiny of the concerned file, it has been noticed that a Committee has been constituted to assess the damage and to make inventory of records and safe records resulted due to incident of fire in AC-54 (Okhla). The Committee assessed the quantity of furniture and electronic items which were completely destroyed due to fire as per details given below:-

S.No.	Name of Item	Quantity
1.	Telephone	01
2.	Tables	03
3.	Chairs	03
4.	Computer with accessories	05
5.	Air Conditioners	03
6.	Printer	02
7.	Scanner	01
8.	Bar Code Reader	01
9.	PVC Card Printer	01
10.	Blank PVC Card and Cartridge	4127 PVC Cards 15 Ribbon Cartridge
11.	Digital Camera	01
12.	Lamination Machine	02
13.	Pen Drive	01
14.	Electricity Meter	01
15.	Work Station	05
16.	POS Machine	01
17.	CCTV Cameras, DVR 4 channels with 1TB hard disk	03 CCTV Cameras 01 DVR Channel 01 TB Hard Disk

In addition to above, a list of records destroyed due to fire had also been prepared by the Committee and the same is attached as Annexure-1.

It is pertinent to mention that the Disciplinary Proceedings had been initiated by the competent authority against the charged officials as per recommendation of the Enquiry Committee and penalty was imposed.

However, it has been noticed that the evaluation of this loss has not been done by the Committee. Hence, HOO/HOD may ascertain the irrecoverable loss of govt. due to this fire and take necessary action as per procedure/instruction laid down in GFR-2017 under intimation to audit.



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Report of the committee constituted to assess the damage & to make the inventory of damaged record & safe record, resulted due to incident of fire in AC-54(Okhla)

Whereas a fire had broken out suddenly in the morning hours of 16-06-2018 in the premises of Voter Center, AC-S4 (Okhla). And whereas the fire resulted in massive damage of the records, furniture and infrastructure of the said premises. In order to estimate the damage and prepare an inventory of damaged record, furniture and other electronics items, competent authority approved to set up a committee and vide order no. F.3(8)/DEO/SE/Election/Fire incident/AC-54/2018/1541-45 dated 16-06-18, the following committee has been constituted to assess the damage & to make the inventory of damaged record & safe record:

1. ERO, AC-S4 (Okhla) Chairman
2. AERO, AC-S1 (Kalkaji) . Member
3. Shri Iqbal Singh, Grade-III(DASS)/Sr.Asstt. Member
4. Smt. Usama Shams, Steno Gr-III Member

As per directions vide above order, the committee inspected the premises of AC-54 Okhla damaged by fire located at Nai Basti, Jamia Nagar, New Delhi-25 and checked record, furniture and other electronics items etc. Present on the location. On the basis of the same, the committee has prepared a list of records (damaged/destroyed/retrieved/undamaged/salvaged), furniture and other electronics items etc. (damaged/destroyed/retrieved/undamaged/salvaged) as under:-

List of records

SL. NO.	PARTICULARS	DAMAGED/ DESTROYED RECORD & PERIOD THEREOF	RETRIEVED/ UNDAMAGED/ SALVAGED RECORD	DESCRIPTION/ NATURE OF RECORD	REMARKS
1	Forms-6,7,8,&8A	Destroyed for the period 2013 to 16-6-2018		1.Form-6 for name inclusion in the Electoral Roll 2.Form-7 for deletion of name from the Electoral Roll. 3.Form-8 for details of corrections of the electors Electoral Roll. 4 Form-8A for change of address of the electors in the Electoral Roll.	
2	Old Records of Elections (i) Assembly Election 2013	Destroyed		Electoral Rolls & Voter Certificate Application & Verification card issued by the authorities.	

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	(ii) Lok Sabha Election 2014	Destroyed		Electoral Rolls & Voter Certificate Application & Voter Certificates of the candidate etc.	
		Destroyed		Electoral Rolls & Voter Certificate Application & Voter Certificates of the candidate etc.	
	(iii) Assembly Election 2015	Files containing Electoral Rolls & Voter Certificate Applications destroyed	07 folders containing copies of voter certificate issued to the candidate etc.		
	(iv) MCD Election 2017				
3	Diary & Dispatch Registers	Destroyed for the period 2008 to 16-6-2018		Entry/dispatch details of letters etc.	
4	Complaint Registers	Destroyed for the period 2008 to 16-6-2018		Containing entries of details complaints etc.	
5	Inspection Register of 2018	Destroyed for the year 2018		Formed as per guide line of ECI for recording observations of visiting higher authorities.	
6	Stock Registers	Destroyed for the period 2008 to 16-6-2018		Containing entries of Hologram Stickers, Non Consumable/Consumable items etc.	
7	Record of Distribution of EPIC through Speed Post	Destroyed for the period- 01-01-2016 to 16-6-2018	2014 to 31-12-2015	Containing entries of EPIC Cards of the electors etc.	19-files
8	MISC Files	Destroyed for the period 2008 to 16-6-2018		Containing Circulars Letters and Orders received from various offices and processed	
9	Service Voters Files	Destroyed for the period 2013 to 16-6-2018		Containing forms etc of Service Voters	
10	RWA Meeting Files	Destroyed for the period 2015 to 16-6-2018		Containing RWA office addresses, contact details, meeting notice etc	
11	BLO Appointment Files	Destroyed for the period 2008 to 16-6-2018		Containing Appointment orders of the BLO's etc.	
12	Death Cases File	Destroyed for the period 2017 onwards.		Containing list of dead persons received from MCD and notices issued for deletion process etc.	
13	Rationalization of PS Files	Destroyed for the period 2013 to 2016		Containing proposals of	

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14	RTI Files	Destroyed for the period 2008 to 16-6-2018.		Containing all types of applications/appeals alongwith reply etc
15	BLO Notice Files	Destroyed for the period 2016 to 16-6-2018.		Containing notices issued to the BLO's for compliance of the work assigned
16	Summery Revision 2018	Destroyed for the period 2015 to 16-6-2018.		Containing records of applications received by designated officers for inclusion deletion correction etc.
17	Campus Ambassador File	Destroyed for the year 2018		For formation of college/university/institutions for awareness of the young voters etc.
18	Meeting of BLO/Supervisor	Destroyed for the period 2015 to 16-6-2018.		Containing notices of BLO's for the meeting
19	Monthly Reports of use PVC card	Destroyed for the period 2014 to 16-6-2018.		Containing monthly reports of PVC cards for use of electors cards etc.
20	Files for Records of PVC card	Destroyed for the period 2014 to 16-6-2018.		Containing letters requesting to venders to issue blank PVC Cards/Cartridges Ribbons etc.
21	File for CCTV Camera, DVR 4 Channel with ITB Hard disk	Destroyed for the year 2018		Containing details etc of CCTV Camera, DVR 4 Channel with ITB Hard disk issued by care taking branch
22	Computer record file	Destroyed for the period 2008 to 16-6-2018.		Containing details of computers repair carried out
23	DDA Case File 2018		1	Containing action taken on DDA request for verification of Voter Cards for Azad Camp etc.
24	DUSIB File	Destroyed for the year 2018		Containing action taken on DUSIB request for verification of Voter Cards for Sanjay Camp etc.
25	Voter ID Card Verification Files	03 Files Since 2015 to 16-6-2018 Damaged		Requests letters from various department Delhi Police and Police from other state etc for verification of voter cards and records of action taken there on etc.

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26	Delimitation File		01 File for the period 2016	Containing information regarding delimitation etc.
27	CIC Case File		01 file of Sh. Nadeem Ahmed	Containing action taken on RTI application/appeal of Sh. Nadeem Ahmed under RTI Act.
28	Attendance Registers	Destroyed for the period 2011 to 16-6-2018.		
29	Joining & Posting Files	Destroyed for the period 2012 to 16-6-2018.		Containing joining & posting records of the Staff of J. and J. J. etc in AC-54 Okhla.
30	Electricity Bill Files	Destroyed for the period 2008 to 16-6-2018.		Containing processing of Electricity Bills of BSIS.
31	Urdu Electroroll Bill Files	Destroyed for the period 2015 to 16-6-2018.		Containing Bills for publication of Urdu Electoral Roll etc.
32	School Buildings Detail Files	Destroyed for the period 2017 Onword		Containing details of various public buildings including schools (Govt./Pvt.) different offices of various departments etc.
33	VIP Voter Files	Destroyed for the year 2017 Onword		Containing details of VIP Voters of the Constituency.
34	ELC Club Files	Destroyed for the year 2018		Containing record of action taken for setting up ELC in various designated location in AC-54 Okhla.
35	Area Location Files	Destroyed for the period 2014 to 16-6-2018.		Containing details of PS location in AC-54 Okhla.
36	Area Map Files	Destroyed for the period 2014 to 16-6-2018.		Containing details of PS wise GSDL Map in AC-54 Okhla.
37	File for MPMD reports	Destroyed for the period 2014 to 16-6-2018.		Containing reports of MPMD month wise of AC-54 Okhla etc.
38	Conveyance & Sweeper Bill File	Destroyed for the period 2008 to 16-6-2018.		Containing Contingency bills for conveyance charges and misc exp. of AC-54 Okhla.
39	Identification of Illegal Migrants of Bangladesh	Destroyed for the period 2012 to 16-6-2018.		Containing certificates/Reports Identification of Illegal Migrants of Bangladesh.

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40	File Requirement of Stationary	Destroyed for the period 2008 to 16-6-2018.	Containing request for issue of various stationary items made to DEO(SE) etc.
41	Homeless Voter Files	Destroyed for the period 2012 to 16-6-2018.	Containing forms alongwith documents for verification of Homeless Voters etc.
42	Aadhar Records Files	Destroyed for the year 2015	Containing PS wise lists collect by BLO's alongwith photostate copies of aadhar cards etc.
43	File for Booth Level Asstt of Political Parties	Destroyed for the period 2008 to 16-6-2018.	Containing application for appointment of BLA's by political parties etc.
44	Dairy Entry Register		
	Form-001	Destroyed for the period 2008 to 16-6-2018	Containing details of duplicate EPIC cards issued.
	Form-6	Destroyed for the period 2008 to 16-6-2018	Containing details of fresh EPIC cards issued.
	Form-7	Destroyed for the period 2008 to 16-6-2018	Containing details of notices issued to objectors etc.
	Form-8	Destroyed for the period 2008 to 16-6-2018	Containing details of corrected EPIC cards issued etc.
	Form-8A	Destroyed for the period 2008 to 16-6-2018	Containing details of corrected address EPIC cards issued etc.
45	Old Different Type Form-6,7,8 & 8A	Destroyed for the period 2013 to 16-6-2018.	<p>1. Form-6 for name inclusion in the Electoral Roll.</p> <p>2. Form-7 for deletion of name from the Electoral Roll.</p> <p>3. Form-8 for details of corrections of the electors Electoral Roll.</p> <p>4. Form-8A for change of address of the electors in the Electoral Roll.</p>

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46	Holograms Registers	Destroyed for the period 2008 to 2016.		Containing details of Holograms Stickers issued AC-54 Okhla
47	Online Complaint Register	Destroyed for the period 2017 to 16-6-2018.		Containing details of action taken online complaints received from public etc.
48	Postal Stamp Register alongwith postal stamps	Destroyed for the period 2008 to 16-6-2018		Containing details of postal stamps issued to AC-54 Okhla
49	Speed Post Bill Files	Destroyed for the Years 2014 to 16-6-2018		Containing details of action taken on Speed Bills of AC-54 Okhla
50	Blank Form-6,7,8 & 8A		Form-6 = 1000 Form-7 = 500 Form-8 = 800 Form-8A = 500	1. Form-6 for name inclusion in the Electoral Roll. 2. Form-7 for deletion of name from the Electoral Roll. 3. Form-8 for details of corrections of the electors Electoral Roll. 4. Form-8A for change of address of the electors in the Electoral Roll.
51	Electoral Rolls	Destroyed For the Years 2015 to 2017.	For the Years 2014 (Two Sets) & 2018 (Two Sets)	Containing Electoral Roll of AC-54 Okhla issued by CEO Office
52	File of complaint by Sh. Suresh Pandey	Destroyed		Regarding complaint filed by Sh. Suresh Pandey in 2017 for deletion of name of Smt. Soma Pandey (his wife) from Electoral Roll
53	File of complaint by Smt. Nishat	Destroyed		Regarding complaint filed by Smt. Nishat in 2017 against Sh. Tanveer Alam (her husband) for having voter ID Cards in three states

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54	File regarding representation of Sh. Mastur Ahmad	Destroyed		Sh. Mastur Ahmad gave a representation in 2017 for changing name of locality in his voter id card from Lamour Nagar to Lamour Nagar Ex.
55	File regarding Complaint of Sh. Sudipto Sarkar	Destroyed (Pertaining to year 2018)		Regarding Complaint of Sh. Sudipto Sarkar for non issue of Voter ID Card of AC-54 Okhla

List of furniture and other electronics items etc.

SL. NO	PARTICULARS	DAMAGED/DESTROYED ITEM & PERIOD THEREOF	RETRIEVED/UNDAMAGED/SALVAGED ITEMS	DESCRIPTION/DETAILS OF ITEMS	REMARKS
1	Telephone	01-Destroyed		Landline Phone issued by MNSI	
2	Almirah		7	Without any brand name	But Repair Required
3	Tables	03-Damaged			Damaged beyond repaired
4	Chairs	03-Destroyed	02-Three Seater Wooden Chair 03-Three Seater Steel Chair		
5	Inverter with Battery		1		Not in Working Condition
6	Computer with accessories	05-Destroyed		04 HP Computers & 01 HCL Computer	
7	Air Conditioner	01-Destroyed 02-Damaged Total=03		01 Split AC 02 Window AC	02 ACs Damaged beyond repair
8	Printer	02-Destroyed		HP Laser HP P 1002 m	
9	Scanner	01-Destroyed		Canon Lide 110	
10	Bar Code Reader	01-Destroyed			
11	PVC Card Printer	01-Destroyed		Expreso PVC Card Printer	
12	Blank PVC Card & Cartridge	4127-PVC Blank - Cards Damaged 15-Ribbon Cartridges Damaged			Damaged beyond repaired

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8/c

**TEST AUDIT NOTES**  
**(2017-18 TO 2021-22)**

**TAN-1(A): Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)**  
Audit Memo No.03  
Audit Memo No.04

Dated: 13/05/2022

Dated: 13/05/2022

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employee's contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation
1	Sh. Rocky Dagar, Jr. Asstt.
2	Sh. Sachin, Jr. Asstt.
3	Sh. Tej Pratap Singh, Jr. Asstt.
4.	Sh. Surender Kumar, Jr. Asstt.

HOO may prepare separate pay bill register and individual ledger with immediate effect in r/o officials joining on or after 01/01/2004.

7/c

**TAN-1(B): Improper maintenance of Pay Bill Registers.**

During the test check of pay bill registers of the audit period i.e. 2017-18 to 2021-22, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2017-18 to 2021-22.
2. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
3. TA and DA on TA have not been shown separately in the PBR.
4. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.
5. There were cuttings and overwriting in the PBR which are not attested by the DDO/ HOO.
6. PBR entries have not been signed by the writer and DDO for the period 2017-18 to 2021-22.
7. Alphabetically index of employees has not been maintained in the PBR.
8. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.

HOO/DDO may take necessary steps to update the PBRs at the earliest possible and compliance be shown to next audit.

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5/2

TAN-3: - Short coming in maintenance of Service Books.  
(Audit Memo No.06) Dated: 17/05/2022)

During the test check of Service books maintained by the District Election Officer (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024, the Service Books of following staff have been test checked by the audit:-

1. Sh. Surender Mohan, Gr.I
2. Sh. Ram Phool Meena, Gr,I
3. Sh. Anil Kumar, Gr.I
4. Sh. K.N. Kharke, Gr.I
5. Sh. Sachin Gupta, ASO
6. Sh. Deobrat, Gr.III/Sr. Asstt.
7. Sh. Surender Kumar, Gr.IV/Jr. Asstt.
8. Sh. Saurabh Srivastava, Gr.II/ASO
9. Sh. Rocky Dagar, Gr.IV/Jr. Asstt.
10. Sh. Ranjan Kumar, Gr.II/ASO
11. Sh. Sudershan Shah, Sr. Asstt.
12. Sh. Vikram Singh, Jr. Asstt.

The following shortcomings have been noticed during the test check: -

1. 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 her signature obtained. The Govt. Servant will ensure that her services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining her signature therein has been complied with in respect of the previous financial year. It is observed that the service books of the employee mentioned above was not shown to her.

2. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above at S.No.1,2,3,4,5,6,8,10,11 & 12 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
3. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above.

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TAN-2: - Shortcomings in Bill register.  
(Audit Memo No. 05)

Dated: 13/05/2022)

On test check of bill register for the period 2017-18 to 2021-22 maintained by DEO (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024, the following deficiencies have been noticed:-

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Col. 5, 6, 7, 8 and 9 not filled; Col. 5, 6, 7, 8 and 9 should be completed for the audit period which is to be completed and get the signature of the DDO.
3. Col. No.10, 11 and 12 of the bill registers were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered 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 keeping blank these columns may be furnished to audit.
4. Col No.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 Over-writings:** - 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.

DDO may take necessary steps to maintain the Bill Register as per above observations and as per instructions given in the GFR-2017. Compliance be shown to next audit.

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4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done in the cases mentioned at Sr. No. 1, 4, 11 & 12 in above table.
5. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.
6. Leave account of Sh. Vikram Singh, UDC is in-complete as no entry has been made after July 2016 onwards.

The HOO/SDM(Election) may take necessary steps to complete the service books of the employees as per above observations and compliance may be shown to next audit.

9

TAN-4: Irregularity in maintenance of stock registers (non-consumable and consumable both)  
(Audit Memo. No.08) Dated: 20/05/2022)

On test checks of stock registers (Consumable/Non-Consumable) of Contingency and other heads. the following irregularities are noticed:-

1. Two Consumable Stock Registers have been maintained and entries in both the registers have been done. Hence, the stock cannot be verified.
2. Item wise Physical Stock Verification was not done during the audit period.
3. Balance was not shown against some items like File Board Binder, Wrist Band, Stick Note Pad (Flags) etc.
4. Multiple items shown on same page i.e. 188, 189, 190, 191, 192 in Consumable Stock Register.
5. Use of fluid has been noticed in Stock Registers which is not permitted.
6. There are number of cuttings in the stock registers which are not attested by the in-charge.
7. Stock entries were not signed by the writer and HOO.

HOO may take necessary steps to maintain the stock registers as per above observations and do physical verification annually as per GFR-2017. Compliance may be shown to next audit.





21

TAN-5: Cash Security/Fidelity Bond for Cashier/Store Incharge  
(Audit Memo. No. 10) Dated: 24/05/2022)

As per Rule 306(1) of GFR 2017 every Government Servant, who actually handles or stores shall be required to furnish security, for such amount and in such forms as Centre Govt. or an administrator may prescribe according to circumstances and local conditions in each case, and to exercise a security bond setting forth the conditions under which govt. will hold the security and may ultimately refund or appropriated.

Further as per Rule 306(3) of GFR 2017, security should be furnished in the form of a Fidelity Bond in GFR 17, the security bond should be executed in form GFR-14. The administration shall see the government servant pay the premia necessary to keep the Bond alive, for which the government servant shall submit premium receipt in time. If the government servant failed to submit the premium receipt, he shall not be allowed to perform the duties of his post and he shall be dealt with in accordance with the terms of his appointment

On test check of Cash Book and Bill Register, it has been observed that during audit period 2017-2022, the office undertakes huge volume of cash without ensuring the corresponding Cash security and Fidelity Bond from the officials assigning with the responsibility of handing cash.

HOD may ensure appropriate cash security from the official entrusted with such responsibility and compliance be shown to next audit.

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**TAN-6:**

**Various shortcomings in Cash Book**  
(Audit Memo. No.13)

Dated:25/05/2022)

On scrutiny and test check of the cash book of District Election Office (South-East), Old Gargi College Building, Lajpat Nagar-IV, New Delhi-110024 following irregularities have been detected:

1. Page Counting Certificate on first page has not been given.
2. There were cuttings and overwriting which are not acceptable in Cash Book. However, it is suggested that the same may be got attested by the DDO.
3. Summary of undisbursed balances has not been incorporated at the closing of month which is irregular.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance shown to next audit.



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