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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: -Internal Audit Report on accounts of District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi for the period 2015-2025.

The accounts of **District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi** for the period 2015-2025 was conducted by the field Audit Party No. XII, comprising of Smt. Monika Dhingra, AO/IAO, Ishrat Jahan DEO w.e.f. 10.09.2025 to 26.09.2025 (06 days Extension) (Total Working Days 16).

AIMS AND OBJECTIVES

The District Election Officer, Distt, Shahdara is functioning under the administrative control of Chief Electoral Officer, Delhi to assist him, there is 01 SDM(Election), 01 ADM and 03 functional SDM's who are designed as Electoral Registration Officers for Assembly Constituencies. The ADM and SDMs are worked as ERO and also as RO during the Assembly Election & ARO during the Parliament Election. 05 Voter Centres come under this Distt. Is to prepare the error free Electoral Roll for Voters of this District and issue of EPICs (Elector photo Identity Cards) to them prescribed by Election Commission of India.

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S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Devesh Singh	DANICS	03.03.2014 to 05.01.2015
2.	Sh. Abhishek Singh	IAS	20.03.2015 to 26.05.2016
3.	Sh. Kulanand Joshi	DANICS	27.05.2016 to 27.07.2016
4.	Sh. Vishva Mohan	DANICS	27.07.2016 to 30.11.2017
5.	Sh. K Mahesh	IAS	18.12.2016 to 07.02.2019
6.	Sh. Kuldeep Pakad	IAS	08.02.2019 to 04.09.2019
7.	Sh. Sanjeev Kumar	DANICS	08.08.2019 to 18.10.2021
8.	Dr. Patil Pranjal Lehensingh	IAS	18.10.2021 to 25.09.2023
9.	Ms. Rishita Gupta,	IAS	25.09.2023 to 09.09.2025
10.	Sh. S.S. Paliwal		12.09.2025 to 12.09.2025

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S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Rakesh Chaudhary	SDM (Election)	07.07.2015 to 13.09.2018
2.	Sandeep Dutta		14.09.2018 to 15.02.2019
3.	Rakesh Chaudhary		16.02.2019 to 26.11.2019
4.	R.P.S. Mokha		04.12.2019 to 31.03.2021
5.	Sh. Subodh Rawat	SDM (NE)	21.06.2021 to 18.02.2022
6.	Sh. Tapan Kr. Jha		18.02.2022 to 02.11.2023
7.	Dr. Virender Singh		03.11.2023 to 13.02.2024
8.	Sh. Subodh Rawat		13.02.2024 to 10.09.2024
9.	Sh. Vivek Mittal		10.09.2024 to 24.04.2024
10.	Ms, Madhu Bhatia	SDM (East) Link Officer	24.04.2024 to 04.08.2025
11.	Sh. Daljit Singh		08.05.2025 to till date

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S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Sh. Neeraj Chopra	Sr. AO (Revenue Deptt.)	01.06.2015 to 05.04.2016
2.	Iqbal Khan	Sr. AO (Revenue Deptt.)	06.05.2016 to 04.07.2019
3.	Sh. Narayan Kumar Vats	DDO	12.07.2019 to 25.08.2021
4.	Ms. Suman Lata Gr-I (retired)/ SO	DDO	26.04.2021 to 31.03.2023
5.	Sh. Puran Chand, Gr-I(DSS)/SO	DDO	01.04.2023 to 22.06.2023
6.	Sh. Subhash Chand Gr-I/AERO AC-67	DDO	23.06.2023 to 21.12.2023
7.	Sh. Suresh Gr-I/SO	DDO	22.12.2023 to till date

Store Keeper/ Care taker

Mohd. Irfan	Senior Assisstt.	01.06.15 to 15.02.17
Smt. Sundari Devi	Jr. Asstt.	16.02.17
Sh. Deepak	Jr. Asstt.	2022 to 15.07.24
Sh. Hemant Singh,	Sr. Asstt.	06.09.24 to till date

Accountant & Cashier

Sh. Ravinder Kumar	Jr. Asstt.	01.06.15-18 to 2021-22
Sh. Rambharose Prasad (retired on 31.05.25)	ASO	2022 to till date
Sh. Sandeep	Sr. Asstt.	28.05.2025

Vacancy Position

Sl. No.	Name of post	Group	Sanction post	Filled	Vacant
1.	Gr-I (DSS)	A	06	05	01
2.	Gr-II (DSS)	B	05	04	01
3.	Gr-III (DSS)	C	06	04	02
4.	Gr-IV (DSS)	C	07	06	01

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Sl. No.	Sanction post	Name of post	Group	Grade Pay/ Pay Level
1.	06	Sh. Suresh	A	10
		Sh. Vijay Kumar Gupta	A	10
		Sh. Sanjeev Kumar Bhalla	B	08
		Sh. Manoj Kr. Mittal,	B	08
		Sh. J.P. Gaur	B	08
		Sh. Gulshan Kumar Sharma	B	08
2.	05	Smt. Hema Bisht	B (non-gazatted)	07
		Sh. Maharaj Ram	B (non-gazatted)	07
		Ms. Kiran Kamle	B (non-gazatted)	07
		Sh. Ramjan Baks	B(non-gazatted)	07
3.	06	Sh. Sandeep Gautam	C	04
		Sh. Hemant Singh	C	04
		Sh. Sandeep, Sr. Asstt	C	04
4.	07	Sh. Sri Pal, Jr. Asstt, (Blind)	C	03
		Sh. Neeraj Kumar, Jr. Asstt	C	02
		Nishant Kumar	C	02
		Sh. Ankit Kumar Meena,	C	02
		Sh. Nitin Kashyap,	C	02
		Sh. Rajan Sah,	C	02

Statutory Audit

As per information provided by the department, the audit of AGCR has been conducted so far.

Budget Information for the period of 2025

Year	Budget Allotted (RE)	Expenditure Incurred	Saving/Excess
2024-2025	130140000	87036514	43103486
2023-2024	64500000	45623315	18876685
2022-2023	90100000	61037668	29062332
2021-2022	92600000	55820982	36779018
2020-2021	153200000	110659218	42540782
2019-2020	215275000	89910260	125364740
2018-2019	47068000	42755351	4312649
2017-2018	41476000	34091894	7384106
2016-2017	-	-	-
2015-2016	-	-	-

OLD AUDIT REPORT: PART-I

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NEW UNIT

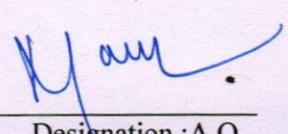
CURRENT AUDIT REPORT (2015-2025):-PART-II

During the course of current audit 19 Observation Memo(s) & 10 Record Memo(s) were issued to the unit highlighting various irregularities with recovery of Rs 1,39,242/-. 03 audit have been settled basis of recovery of Rs. 17,360/-and 120/- basis of reply. Remaining 16 Audit Memos have been converted into 10 Para + 01 NPR along with recovery of 1,21,762/- and 05 TAN which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
1	06	Leave salary drawn during CCL	1,21,762/-	Para 01
2	08	Non settlement of " Outstanding Advances Drawn"		Para 02
3	11	Irregularities in maintenance of Cash Book delay in deposit of cash		Para 03
4	12	Splitting up if purchase of good		Para 04
5	13	Sweep Activities-DLA Election 2025		Para 05
6	14	Hiring of vehicles-DLAE 2025		Para 06
7	15	Non deduction of TDS		Para 07
8	16	Misclassification of expenditure in incorrect Head of Accounts		Para 08
9	18	Undue benefit to Contractor for payment amounting to Rs. 72.95 lakhs		Para 09
10	19	Procurement of Good/services with Gem		Para 10
11	09	Non Production of Records		Para 11 NPR

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi.** The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of I.A.O



Designation :A.O

Part-I

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(Old Audit Report)

NEW UNIT

Part-II

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(Current Audit Report)

2015-2025

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PART-II
CURRENT AUDIT REPORT (2015-2025)

PARA No. 01: Recovery of Overpayment on A/c of CCL beyond 365 days of Rs.1,21,762/-

(Ref. Audit Memo No. 06 dated 17.09.2025)

As per DoPT OM No. 11020/01/2017-Estt.(L) dated 30.08.2019, CCL may be granted at 100% of leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

During the test check of service books, it has been observed that the following officials have already availed 365 days Child Care Leave (CCL) prior to 14.12.2018 for which 100% leave salary is admissible and 80% leave salary for the next 365 days whereas they have been paid 100% salary as their records. As such, overpayment has been made as per the following details:-

S.No	Name	Period of Leave/CCL	No of Days of CCL availed beyond 365 days	Basic Pay as per Service Book	D.A.	Overpayment 20% (v + vi) X <u>No. of leave</u> Total days of the month
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
01	Smt. Hema Bisht, ASO	15/6/2019 to 28/6/2019	14 days	43600/-	12% (5232)	$(43600+5232) \times 14 = 22788$ 30 20% of 22788 = Rs. 4558/-
		05/7/21 to 24/7/21	20 days	47600/-	31% (14756)	$(47600+14756) \times 20 = 40230$ 31 20% of 40230 = Rs. 8046/-
		05/08/2023 to 14/8/2023	10	52000	46 (23920)	$(52000+23920) \times 26 = 63675$ 31 20% of 62675 = Rs. 12735/-
		05/09/2024 to 30/9/2024	26	53600	53 (28408)	$(53600+28408) \times 26 = 71074$ 30 20% of 71074 = Rs. 14215/-
		01/10/2024 to 31/10/2024	31	53600	53 (28408)	$(53600+28408) \times 31 = 82008$ 31 20% of 82008 = Rs. 16402/-
		01/11/2024 to 30/11/2024	30	53600	53 (28408)	$(53600+28408) \times 30 = 82008$ 30 20% of 82008 = Rs. 16402/-
		01/12/2024 to 31/12/2024	31	53600	53 (28408)	$(53600+28408) \times 31 = 82008$ 31 20% of 82008 = Rs. 16402/-

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	01/01/2025 to 31/01/2025	31	55200	55 (30360)	$(55200+30360) \times 31 = 85560$ 31 20% of 85560 = Rs. 17112/-
	01/02/2025 to 26/02/2025	26	55200	55 (30360)	$(55200+30360) \times 26 = 79449$ 28 20% of 79449 = Rs. 15890/-
Total					121762/-

Reason for overpayment of leave salary paid to the officials mentioned above during CCL for Rs. 121762/- may be elucidated to audit and recovery may be made from the concerned and deposited into Govt. A/c after due verification of relevant facts and figures.

Other similar cases may also be scrutinized and action may be taken under intimation to Audit.

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PARA No. 02: Non Settlement of "Outstanding Advances Drawn" Regarding.

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(Ref. Audit Memo No. 08 dated 18.09.2025)

Rule 118 & 162 of Receipt and Payment Rules, 1983 stipulates that money drawn on Abstract contingent bill for payment of advances should be adjusted within a period of one month. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

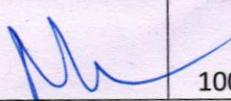
No officer disbursing these advance, should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disburse from the last advance taken, any balance left being at the same time refunded.

During the scrutiny of bill registers and other records at the office of The **District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi**, it was noted that advances were taken by officials/Vendors during the financial year 2022-23 to 2024-25 but not adjusted till date . The failure to adjust advances in a timely manner may lead to financial irregularities, misappropriation of funds and inaccurate financial reporting.

Status of Outstanding Advances during the audit period 2015-2025

Name of Employee/Agency	Purpose of drawl of Advance	Amount of Advance with date			Adjusted advance till 31st March, 2025		Balance of Advance
		Bill No of AC Bill	Bill date	Amount of Advance	Nil/DC Bill No & Date	Amount	
2015-16							
	Advance Electricity Coupon for AC-67	CB-19	02.03.2016	50000			50000
2016-17							
	-	CB-01	25.04.2016	4040			4040
	-	CB-02	25.04.2016	13133			13133
	-	CB-03	25.04.2016	14238			14238
	-	CB-4	25.04.2016	8381			8381
	-	CB-5	25.04.2016	27984			27984
	-	CB-71	Jun-16	50000			50000
	-	CB-213	29.12.2016	5000			5000
	-	CB-214	29.12.2016	5000			5000
	-	CB-215	29.12.2016	5000			5000
	-	CB-216	29.12.2016	5000			5000
	-	CB-217	29.12.2016	5000			5000
	-	CB-217	23.01.2017	20000			20000
	-	CB-218	23.01.2017	20000			20000
	-	CB-229	23.01.2017	20000			20000
	-	CB-230	23.01.2017	20000			20000
	-	CB-231	23.01.2017	20000			20000
	-	CB-243	24.01.2017	10000			10000
	-	CB-244	24.01.2017	10000			10000
	-	CB-245	24.01.2017	10000			10000
	-	CB-246	24.01.2017	10000			10000
	-	CB-247	24.01.2017	10000			10000
	-	CB-248	24.01.2017	10000			10000
	-	CB-249	24.01.2017	10000			10000
	-	CB-250	24.01.2017	10000			10000
	-	CB-251	24.01.2017	10000			10000
	-	CB-252	24.01.2017	10000			10000
2018-19							

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	Advance to BSES Yamuna Power	ACB- 149	19.11.2018	50000			50000
2019-20							
	BSES Yamuna Power (Advance Coupon)	ACB- 47	May-19	100000			100000
	BSES Yamuna Power (Advance Coupon)	ACB- 70	May-19	100000			100000
	BSES Yamuna Power (Advance Coupon)	ACB- 153	Jul-19	100000			100000
	BSES Yamuna Power (Advance Coupon)	ACB- 200	30.10.2019	50000			50000
	BSES Yamuna Power (Advance Coupon)	ACB- 282	Jan-20	100000			100000
	BSES Yamuna Power (Advance Coupon)	ACB- 283	Jan-20	100000			100000
SDM(E)	Shifting EVMs & VVPAT to Hyderabad & Tirupati	ACB- 131	16/07/2024	1000000	DCB-120 dt. 11/07/2025	1000000	1000000
AC-67	Misc. Expenditure during DLAE- 2025	ACB- 415	7/1/2025	200000		200000	200000
AC-64	Misc. Expenditure during DLAE- 2025	ACB- 414	7/1/2025	200000		200000	200000
AC-63	Misc. Expenditure during DLAE- 2025	ACB- 413	7/1/2025	200000		200000	200000
AC-62	Misc. Expenditure during DLAE- 2025	ACB- 412	7/1/2025	200000		200000	200000
AC-59	Misc. Expenditure during DLAE- 2025	ACB- 411	7/1/2025	200000		200000	200000
AC-59	Misc. Expenditure during DLAE- 2025	ACB- 448	26/01/2025	100000		100000	100000
AC-62	Misc. Expenditure during DLAE- 2025	ACB- 449	26/01/2025	100000		100000	100000

AC-63	Misc. Expenditure during DLAE- 2025	ACB- 450	26/01/2025	100000		100000	100000
AC-64	Misc. Expenditure during DLAE- 2025	ACB- 451	26/01/2025	100000		100000	100000
AC-67	Misc. Expenditure during DLAE- 2025	ACB- 452	26/01/2025	100000		100000	100000
AC-59:- 2300000 AC-62:- 2212000 AC-63:- 2300000 AC-67:- 2420000 Total:- 9232000	Remuneration during DLAE- 2025	ACB- 459	3/2/2025	9232000		9232000	9232000
AC-64:- 2400000	Remuneration during DLAE- 2025	ACB- 462	3/2/2025	2400000	DCB-121 dt. 11/07/2025	2400000	2400000
TOTAL				15124776			15124776

The above Advances may adjusted at the earliest to be shown to the next audit.



PARA No. 03: Irregularities in maintenance of Cash Book/Delay in deposit of cash amount received on

(Ref. Audit Memo No. 11 dated 22.09.2025)

(A) As per terms of GFR 2017, Rule 07 All moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay, in accordance with such general or special rules as may be issued under Articles 150 and 283 (1) of the Constitution.

While scrutiny of the record of District Election Officer, Distt.-Shahdara, it is observed that the amount received in the office through TR-V is deposited after a gap 07 to 38 days. Few such examples are as under.

S.No.	TR-V No. and Date	Challan No.	Date of deposit in the Bank	Delay in days	Amount in Rs.
1.	1448893/03.09.2024	02	11.10.2024	38	4160/-
2.	1448894/24.01.2025	08	28.02.2025	36	500-
3.	1448895/19.02.2025	11	28.02.2025	9	179700/-
4.	1448896d/21.02.2025	12	28.02.2025	7	74300/-
5.	1448897/05.03.2025	13	26.03.2025	21	46600/-

(A) The Details of the TR-V(s) through which the following entries made in Cash Book are required to be explained by the office :

S.No.	TR-V	Dated	Challan No.	Amount (Rs.)
1	1487802	31.05.2023	6	1014
2	1487801	31.05.2023	7	48
3	1487803	04.06.2024	1	24
4	1657701-1657716	30.01.2025	3	160000
5	1657401-1657421	30.01.2025	4	200000
6	001-0012	30.01.2025	5	85000
7	001-0012	30.01.2025	6	110000
8	1657601-16576012	30.01.2025	7	110000
9	--	28.02.2025	9	8722
10	--	28.02.2025	10	98
11	--	26.03.2025	14	924
12	Sanjay Kr. Tyagi Ch. No. 057973	12.07.2021	1	78000

The Deptt. is required to rectify the above discrepancies/irregularities to be shown to the next audit.

Para No. 04:- Splitting up of purchase of goods

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(Ref. Audit Memo No. 12 dated 23.09.2025)

During test check of bill register and payment vouchers provided by the office of the D.E.O (District for the year 2015-16 to 2024-25, it was observed that works/goods of similar nature/use were not grouped to form one contract/invoice. As per records available, most of the works of same nature were executed by treating them differently and separate orders on GEM were issued. In some cases, it was observed that this was done on the same or consecutive dates with the same agency i.e. on piecemeal basis, which is against the provisions of Rule 157 of GFRs, 2017. The details are as under:-

GEM order no. and date	Name of the firm	Item	Amount (in Rs.)	Payment details
GEMC-511687758457686/21.07.2023	Sumit Enterprises	Floor Duster	24800	CB-169, DATED 27.09.2023
GEMC-511687758457686/21.07.2023		Wiper	24800	
GEMC-511687758707530/21.07.2023		Broom Flower	24750	
GEMC-511687700780622/21.07.2023		Doormat	39200	
GEMC-511687724802385/21.07.2023		Broom Seek	13000	
GEMC-511687727358962/21.07.2023		Liquid Hand Wash	29700	
GEMC-511687718360173/21.07.2023		Waste Container/Dustbin	24750	
GEMC-511687784127089/21.07.2023		Plastic Sutli	14000	
GEMC-511687725482296/21.07.2023		Soap	5400	
GEMC-511687756396245/22.07.2023		Viney Stationers	Manual pencil sharpener	
GEMC-511687735341999/22.07.2023	Natraj 10HB		8200	
GEMC-511687777172357/22.07.2023	Eraser		7196	
GEMC-511687776749038/22.7.2023	Fluid correction pen		24980	
GEMC-511687796688570/22.07.2023	White paper printing sheets		20560	
GEMC-511687765927302/29.12.2024	Viney Stationers	Envelop (10X4.5)	46970	CB-510, DATED 30.05.2025
GEMC-511687723451420/29.12.2024		Envelop (14X10)	63480	
GEMC-511687703378998/29.12.2024		Envelop (16X12)	51545	
GEMC-511687747294647/29.12.2024		Envelop (12X9)	6875	
GEMC-511687754705023/28.12.2024	Sanjog Sales	Matsch Box	1117	
GEMC-511687719119608/31.12.2024		Plastic Box (Big)	121800	
GEMC-511687799438037/28.12.2024		Plastic Box (Small)	71050	

The office has issued the GEM orders for the goods of the same category/use and dates and was got executed in piece meal manner in contravention of the provisions of General Financial Rules, 2017. It is pertinent to mention here that by calling for one tender for these works, the office could have obtained competitive rates. Which was not done.

The Deptt. is instructed to unfollow the above practice during the purchase of goods and the Compliance of the same may be shown to the next audit.

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(Ref. Audit Memo No. 13 dated 23.09.2025)

Test check of the records of Sveep Activities –DLA - 2025 records revealed the following facts The office of the CEO has accorded for the expenditure approval of Rs.5,00,000/- vide letter. Dated- 23/8/2024 for the purpose of 'Sveep Activities' as per the list provided . The main aim of this allocation of budget was to spread more public awareness for the exercise of the right to vote in the elections. For this, each district had been accorded the above cited amount to choose the relevant activities in their assembly constituencies.

The audit's observation regarding the expenditure, done during the above activities is as under :

1. The E/A has been received in the month of August 2024. For this , a proposal for Nukkad Natak and Munadi with an additional expenditure of Standee and Hoardings has been prepared for the approval of DM for a total amount of Rs.4,40,000/- for 100 no. of Munadis and 60 no. of Nukkad Natak(s) in the month of October 2024. **But later on , the no of activities was curtailed to 50 and 30 respectively without any proper justification given in the file. Two separate contracts had been made with the same Company i.e. JUST EVENTS through GeM with a total payment of Rs.2,27,000/- Splitting in two parts leading to "SPLIT PURCHASE.**
2. The rest of budget i.e. Rs.2,72,000/- had been spent on the **Mat Data Mahotsav** during the end of January 2025 (30-01-2025) with a total payment of Rs. 3,62,499/- and additional expenditure of Rs.90,499/-which was done through the Head of Accounts "Advertisement & Publicity". It is specific to mention here that a **WORK ORDER had been issued in the favour of M/s 5N International for the conduct of this event. And the reason given by the unit was that the event was organised on "Urgent Basis" and the unit had not time left.**

In the above context, the audit has the observation that the approval of the budget was already in hand since the month of August 2024 then Why the unit has not made efforts for the conduct of event at Point no.2 before hand when it has enough time to follow the proper procedure of purchase/ codal formalities so as to avoid the WORK ORDER as well as OVER BUDGETING

The Deptt. is instructed not to repeat such irregularities & keep regular control over the expenditure process in future and the Compliance shown to the next audit.

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PARA No. 06: Hiring of Vehicles –DLAE 2025

(Ref. Audit Memo No. 14 dated 23.09.2025)

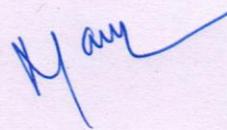
Test check of scrutiny of records of the 'HIRING OF VEHICLES' deployed for the Election purpose, the following facts have come to the notice of the Audit.

(A) The District –Shahdara , delhi has received the enough budget approval of Rs. 70,90,500/- on the expenditure of the Hiring of Vehicle –AC & Non-AC only against the estimate of Rs.50,00,000/- (for vehicles plus E-Rickshaw) from finance Deptt dated 30.12.2024.

Even then, the unit has crossed the budget limit and a total of Rs. 86,14,118/- which had been approved for the final bill. Out of which the payment Rs.70,90,500/- has already been made vide Bill no. 77 dated- 06/06/2025 . Balance of Rs. 15,23,618/- has been withheld for the approval of Finance Deptt.

But there is no evidence of further ex-post facto approval of the Finance Deptt. found in the file as yet.

As the Deptt. has not replied over the matter, it is advised to take necessary approval of the Finance Deptt. for the above matter & Compliance may be shown to the next audit.



PARA No. 07: Non- Deduction of TDS amounting to Rs.11,55,700/-

12/6

(Ref. Audit Memo No. 15 dated 29.09.2025)

The concept of TDS was introduced with an aim to collect tax from the very source of income. As per this concept, a person (deductor) who is liable to make payment of specified nature to any other person (deductee) shall deduct tax at source and remit the same into the account of the central Government. The deductee from whose income tax has been deducted at source would be entitled to get credit of the amount so deducted on the basis of Form 26AS or TDS certificate issued by the deductor.

Test check of records relating to honorarium paid to officers/officials who deployed from other department for election duties in various ACs of District –Shahdara during the Lok Sabha Election 2024 and Delhi Legislative Assembly election-2025, It is observed that the office of the District Election Office (Shahdara) paid an honorarium of Rs.21,52,980/-.The details of the honorarium is hereunder

S.NO.	DETAILS OF OFFICIALS	TOTAL AMOUNT DISBURSED	TDS (to be deducted)
1.	DM OFFICE & other subordinate staff	12,35,900 + 17,70,100 Total = 30,06,000/-	Rs. 3,00,600/-
2.	AC- 67 BABARPUR	3000 +12,94,600 + 3,66,000 TOTAL =16,63,600	Rs.1,66,360
3.	AC-64 (ROHTASH NAGAR)	9,24,200 + 3,48,000 TOTAL = 12,72,200	Rs. 1,27,220
4.	AC-63, SEEMAPURI	9,24,600 + 4,26,000 TOTAL =1350600	Rs. 1,35,060
5.	AC-62 SHAHDARA	3,60,000 + 12,32,700 TOTAL =1592700	Rs.1,59,270
6.	AC-59 VISHWAS NAGAR	7,70,400 + 9,02,100 TOTAL =1672500	Rs.1,67,250
	TOTAL	1,05,57,600	1055760/-
7.	DELHI LOK SABHA Election 2024	3,22,700 + 6,76,700 TOTAL =9,99,400	99,940/-
	GRAND TOTAL	1,15,57,000	11,55,700/-

It was also noticed that the Department did not deduct TDS of Rs.11,55,700/-at the rate of 10% from the bills of distribution of honorarium.

The Deptt. is instructed either to deduct the TDS from the concerned officials or to procure an undertaking from them to ensure that they have informed their deptt. for the deductions of TDS. The Compliance may be shown to the next audit.

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PARA No. 08: Misclassification of expenditure in incorrect Head of Accounts

11/c

(Ref. Audit Memo No. 16 dated 25.09.2025)

Rule 8 of Delegation of Financial Power Rules prescribe the standard primary units of appropriation with the description/definitions of the purpose of classification of expenditure. It also specifies the object heads and their descriptions specifying the details of expenditures to be booked under a particular Object Head.

Scrutiny of the Bills reveal that the following vouchers/expenditure had been booked under the incorrect object heads of accounts :

S. NO	BILL NO.	DATE	AMOUNT (Rs.)	DETAILS OF EXPENDITURE	CLASSIFIED UNDER OBJECT HEAD	CORRECT CLASSIFICATION
1.	CB-454	27/01/2025	54000	Hiring of Vehicle	13-office expenses	18-Rent for others
2.	CB-369	09/12/2024	104634	Hiring of Vehicle	13-office expenses	18-Rent for others
3.	CB-349	30/03/2024	380065	Hiring of Vehicle	13-office expenses	18-Rent for others
4.	CB-53	26/04/2024	177875	Hiring of Vehicle	13-office expenses	18-Rent for others
5.	CB-453	27/01/2025	403239	Printing of I-Cards	13-office expenses	16-Printing & Publications
6	CB-373	13/12/2024	105946	Printing of I-Cards	13-office expenses	16-Printing & Publications

Necessary steps may be taken by the depts. for rectifications of the above misclassification of Expenditure to be shown to the next audit.

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PARA No. 09: Undue benefit to Contractor for payment amounting to Rs. 72.95 lakhs

10/12

(Ref. Audit Memo No. 18 dated 25.09.2025)

The office of the District election Office (Shahdara) was responsible for conducting fair election in Shahdara District- of Delhi. The DEO(Shahdara) had set up training centers, Returning Offices, Counting Centre etc. for conducting training of staff deployed for conducting polling, counting of votes etc. for Delhi Legislative Election 2020 . In this regard, the department awarded the work order to M/s Kapoor Tent . The Contractor had submitted the bills for Rs. 72,94,908/- for payment and department paid the same.

During the test check of records relating arrangement of Refreshment/Catering services at Counting Centers and poll day, election training centers, RO Office, ARO Office, SDM Election office etc. it was noticed that the work orders relating to arrangement of Refreshment/Catering services were not available in the file. The Contractor submitted multiple challans of same serial number for the supply of food everyday and the Department made payment to Contractor on the basis of these multiple challans. In the absence of work orders, the audit could not verify the genuineness of multiple challans of same serial numbers. Thus, the payment of Rs. 72,94,908/- made to contractor on the basis of multiple challans was irregular.

Reasons for above irregular payment and may be recovered excess, if any, after due verification, under intimation to the audit.

Further, noticed that the department finalized/awarded the tender on 08/01/2020 but the agreement was submitted by the contractor for signature of both the parties before the finalization of tender i.e.26/12/2019 besides that the agreement was also not signed by the department. This resulted in violation of rules and also indicates that undue favour was given to the Contractor.

The Deptt. is instructed to monitor such payment(s) vigilantly in future & the Compliance may be shown to the next audit.

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PARA No. 10: Procurement of Goods/Services without Gem

91e

(Ref. Audit Memo No. 19 dated 25.09.2025)

As per rule 149 of the General Financial Rules, 23017, the procurement of goods and services by Ministries/Departments will be made mandatorily for goods and services available on GeM.

During test check of records and information provided by the department, it has been observed that The DEO (District-Shahdara) Election Department, Weaver Complex, nand Nagri, Delhi, had procured the following items during the period of audit without using the GEM portal as required under rule 149 of General Financial Rules, 2017. Therefore, the Department has incurred the expenditure in contravention of the rules. The details of procurement's are elaborated as under:

Sl. No.	Bill No.	Date	Items/names	Name of the vendor	Amount with GST(in Rs.)
1.	GST/200/25-26	13.05.2025	Poster Vinyl	Royal Pics Art	49600/-
2.	GST/187/24-25	23.01.2025	Adhesive Vinyl	Royal Pics Art	24570/-
3.	GST/189/24-25	03.02.2025	Flex Banner	Royal Pics Art	48087/-
4.	GST/186/24-25	09.01.2025	Adhesive Vinyl	Royal Pics Art	17550/-
5.	532	01.02.2025	Bouquet/Plant/Plot	Two Brother Florist	8200/-
6.	3	11.02.2025	Matdata Mahotsav	5n International	295000/-

Since the above purchase has been made without GeM portal, the same may be regularised by the competent authority to be shown to the next audit.

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PARA No. 11: Non Production of Records

81e

(Ref. Audit Memo No. 09 dated 18.09.2025)

(A) Non-Maintenance of LTC claims, Medical ,TA and Contingent Register

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the “**Register of LTC claims**” maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remark’s column of the register. Each entry is to be signed by the DDO in the register.

(1) During the audit of **District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi** it has been noticed that LTC Claim register is not maintained by the unit/office in the give format.

Sl. No	Bill No. date of advance/financial bill	Name Desgn. of Govt. Emp.	Block year	Place of visit	For whom claim	Amt. of adv. / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

(2) Registers for TA bill, Medical Bill, Tuition Fee (CEA) is not being maintained by the unit.

(3) Contingent Register is also not being maintained by the Unit in the form of GAR 27. In its absence, it is very difficult to check the classification of the payments made and details of budget spent in each head.

(B)

1. Monthly reconciled expenditure statement 2015-16 to 2021-22
2. Files/Records of the Outsourced services for the audit period.
3. Income Tax Records for the audit period
4. Spouse Information
5. Records of the Lok Sabha/ Delhi legislative election of the year 2015-17
6. Valuable Register/ Cheque drawn register
7. Cheque Books from 2015-2022
8. Details of TR-5 issued to the A.C(s)
9. Acquittance Roll for the various petty payments received.(2015-17)
10. Details of contractual staff employed.
11. Files/records of VideoGraphy/Mobile phones / Imprest expenditure/ Settlement of Advance given upto the election 2025 /
12. Latest AGCR REPORT(s) & details of para pending
13. List of uncondemned and condemned articles.

The above records may be shown to the audit for scrutiny.

Signature of I.A.O

Designation :A.O

PART-III

TEST AUDIT NOTE(2015-2025)

71e

TAN No. 01:- Improper maintenance of Pay Bill Register

(Ref. Audit Memo No. 01 dated 12.09.2025)

During the test check of PBRs for the audit period 2015-16 to 2024-25 maintained by **District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi**, the following shortcomings have been noticed: -

1. Page counting certificate has not been mentioned at the first page of Pay Bill Registers. It should be mentioned at first page and signed by DDO.
2. Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. **No cutting/overwriting attested by the DDO/officer-in-charge**
3. All mandatory information/Details of employees along with details of i.e., Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhaar number etc. have not been filled in all the columns of PBR.
4. Monthly entries in PBRs have not been verified and signed by the HOO/DDO for its correctness.
5. Abstract of Pay Bills (GAR-18/TR-22(B)) have not been recorded in the PBRs for audit period.
6. Entries/Order of Retirement, Payment of Pensionary benefit are not recorded in the PBR in r/o **Smt. Suman Lata . S.O (2022-23), Sh. Anil Kr. Garg S.O/AERO (28-02-2023), Sh. Subhash Chand, Supdt. (30-06-2025).**
7. PBR is required to be checked and signed by the DDO, which has not been done.
8. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not done.
9. No proper columns for payment of Arrears, LTC, Leave Encashment, CEA was found in PBR.
10. No information regarding GPF Advance/Withdrawal was found in PBR.
11. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR e.g. **Vinod Bhardwaj, ASO, Neeraj Kumar AERO, Anupama Gupta, ASO Nand Kishore Meena, AERO, Sunita Raj AERO.** This information is required for calculation of Income Tax, GPF contribution, etc.
12. No PBR for NPS employees prepared separately, as per provisions a separate PBR is required to be prepared for those employees who joined on or after 01.01.2004 falls under NPS. The PBR for NPS employees should reflect the contributions made to the NPS, including both employee and employer contributions, and the investment performance of the NPS account

The above discrepancies may be corrected and shown to the next audit.

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TAN No. 02:- Improper maintenance of Bill Register

(Ref. Audit Memo No. 02 dated 12.09.2025)

Bill Register should be maintained by the DDO in Form TR 28-A/GAR-9 and all bills presented for payment to the PAO should be noted in the register. As soon as cheques/payments for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register. The DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In case any retrenchment is made by the PAO, a note of such retrenchments should be kept against the bill in the remarks column in bill register.

During the course of audit (2015-16 to 2024-25), it has been observed that Bill Register(s) has not been maintained properly by the **District Election Office (District - Shahdara), Election Department, Bunkar Complex, Nand Nagri, Delhi,** the following discrepancies have been noticed:-

1. Particulars/detail of bills and somewhere the dates are not mentioned in the bill registers.
2. Page counting certificate has not been mentioned at the first page of Bill Registers. It should be mentioned and certified/signed by DDO.
3. All the columns except columns 01 to 03 (i.e. Bill No. & date, Particulars, Net amount of the bill) have been left blank in respect of all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
4. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Registers in most of the cases. The absence of the same it is difficult to counter check the Cash Book and Bill Register.
5. Mode of Payment i.e. ECS/RTGS/DDO Cheque made by PAO has not recorded in Bill Register.
6. A number of cutting/overwriting in the Bill Register has not been authenticated by the DDO.
7. Some bills marked as cancelled without attestation of DDO.
8. At the time of rising of the bills, at the time of presentation of bill in PAO and after passing of the bill by PAO, entries should be made/verified by the DDO in the respective columns of the Bill Register but it is observed that **no such entries/verification have been made nor signed by the DDO.**

The above discrepancies may be corrected and shown to the next audit.



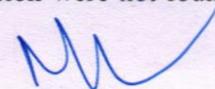
(Ref. Audit Memo No. 04 dated 15.09.2025)

During the test check of Service books maintained by the **D.E.O (District Shahdara), Election Department , Bunker Complex, Nand Nagri, Delhi**, the Service Books of following employees have been provided to the audit:

Sl. No.	Name & Designation
1.	Sh. Suresh, Section officer
2.	Smt. Hema Bisht, ASO
3.	Sh. Sudershan Kumar,
4.	Sh. Vijay Kr.Gupta, ASO
5.	Smt. Sundari Devi, Jr.Asstt.
6.	Sh. Anil Kr. Garg, S.O
7.	Sh. Nitin Kashyap, Jr. Asstt.
8.	Sh. Nishant Kumar, Jr. Asstt.
9.	Sh. Rajesh Kumar, Jr. Asstt
10.	Sh. Ramjan Baksh,
11.	Sri Pal, Jr. Asstt

Discrepancies noticed during the test check of above Service Book are as follows:-

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. However, periodic inspection of service book by government servant has not been done in r/o above officials.
2. **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 has not been done in case of above officials.
3. **Inspection of 10% of Service Book by the Head of Office-**
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions **but the same has not been followed.**
4. **Nomination for different purposes-**
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in some cases of above officials.
5. **First page of the Service Book**, having details of the employee, should be filled up properly and completely. However, it was observed that impression of Finger Prints, Caste, identification marks etc. was not found in most of the Service Books as referred above.
6. **Photograph** - Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, it has been observed that very old photographs affixed in the Service Book. **Sh. Suresh, Section officer**
7. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in r/o most of the officials.
8. In some cases, orders of pay fixation on promotion and up-gradation were not found written or pasted in the Service Books.
9. Entries of verification of Character and Antecedents of the employees were not found in the Service Books.
10. Documents in r/o declaration of nominees in gratuity & pension were not found attached in the Service Books.



- 41e
11. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed service book of some officials, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.
 12. Entry of AADHAAR No. has not been made in the Service Book of officials mentioned above, 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.
 13. **Verification and communication of qualifying service after 18 years of service or 5 years before retirement** - As per rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed from concerned pay and accounts office and a certificate of verification should be issued to him/her in the prescribed form (Form 24). However, the services of Government Servant were not get verified in below mentioned cases who are going to retire within 5 years' of service.

Sl. No.	Name & Designation
1.	Sh. Subhash Chand, Gr.I, S.O/AERO
2.	Sh. Vijay Kr. Gupta, Gr.I, S.O/AERO
3.	Sh. Sudershan Kumar, ASO
4.	Sh. Manoj Kr. Mittal, Gr.I, S.O/AERO
5.	Sh. Jagganath Prasad Gaur, Gr.I, S.O
6.	Sh. Sanjeev Kr. Bhalla, Gr.I, S.O/AERO
7.	Sh. Maharaj ram ASO
8.	Sh. Sri pal, Jr. Asstt.

14. '**Home Town**' declaration under LTC scheme is to be kept in the Service Book. However, entry for home town declaration was not found in most of the Service Books.
15. Practical guidelines on the maintenance of Service Book - Instructions/guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee was to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs. These guidelines were not followed in most of the Service Books.
16. **Annual Verification of Service** - Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification will be recorded in the Service Book after ensuring correctness of the entries. This was not done in most of the Service Books. e.g. Sudershan Kumar Gr.I, S.O, Sh. Suresh, Section officer, Sh. Vijay Kr. Gr.I, S.O, Smt. Hema Bisht, ASO, Smt. Sundari Jr. Asstt.
17. In case of Transfer – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month / year. The new office should verify whether certificate has been recorded correctly and agrees with LPC. This certificate was not found recorded in most of the Service Books.
18. Leave-Account – It was observed that the leave account has not been found update in any of the case of employees. In many Service Books, cuttings, over-writings & use of fluid was seen over various entries of the Leave account. Leave records in Service Books not updated as on date and not found signed by the HOO. Entries should be clear in the service book. HPL account not filled in some cases, which is irregular practice
It is specifically mentioned here **Smt. Hema Bisht, ASO has remained on CCL w.e.f.05/08/2023 to 14/8/2023(10 days- sanctioned), and for 05/09/2024 to 26/02/2025 (159 days- without prior permission and the same period is still pending to be sanctioned by the competent authority)**

The above discrepancies may be corrected and shown to the next audit.

TAN No. 04:-. Cash Security/Fidelity Bond for Cashier and Store Officials.

31e

(Ref. Audit Memo No. 05 dated 15.09.2025)

As per Rule 306 of GFR-2017 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-306(3) of GFR-2017 in cases where the said security is furnished in the form of cash, the Fidelity Bond should be executed in Form GFR-17 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in Form-GFR-14.

During the test check of the Cash Book and other stores, it is evident that a lot of Cash transactions are being handled by the Cashier /Storekeeper. But is also observed that the Cash Security/Fidelity bond documents for the audit period of 2015-16 to 2024-25 have not been furnished by the officials concerned, i.e. store officials and Cashier, which is irregular and in violation with the General Finance Rules.

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TAN No. 05:-Non-Surrender of savings.

21e

(Ref. Audit Memo No. 07 dated 17.09.2025)

As per **Rule 62(2) of GFR 2017** that the saving as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. **No savings shall be held in reserve for possible future expenses.**

During test check of record it was observed that there was huge savings due to non – utilisation of Budget but not surrendered to the government up to the end of the relevant financial year as detailed below:-

2023-2024

Financial Year (2023-2024)	Budget Allotted	Expenditure	Balance	% Age of Savings/Excess
201500102890005 Rewards	175000	69080	105920	60.52
201500102890008 LTC	725000	199072	525928	72.54
201500102890011 DTE	100000	12198	87802	87.8
201500103890016 Prin. Publication	2000000	514289	1485711	74.28
201500103890049 Other rev. Exp.	1000000	00	1000000	100
201500106879813 Exp. Of Election (O.E.)	8000000	2197637	5802363	72.52
201500108900002 Wages	500000	5668142	+5168142	110(+)(Excess over payment)
201500108900013 (O.E.)	21300000	11941331	9358569	43.93
201500108900019 Dig. Equip	100000	00	100000	100
201500108900028 Prof. Service	200000	20900	179100	89.55
201500108900029 Rep. & Maintenance	500000	00	500000	100
201500108900049 Other Rev. Exp.	100000	00	100000	100

2024-2025

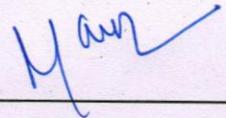
Financial Year (2024-2025)	Budget Allotted	Expenditure	Balance	% Age of Savings/Excess
201500102890006 Medical	580000	297101	282899	48.77
201500102890008 LTC	230000	28651	201349	87.54
201500102890011 DTE	100000	13158	86842	86.84
201500103890016 Prin. Publication	2000000	1289770	710230	35.51
201500103890049 Other rev. Exp.	1000000	00	1000000	100
201500106879802 Wages	1500000	00	1500000	100
201500106879809 Training Expenses	500000	00	500000	100
201500106879813 Office Expenses	15000000	10901003	4098997	27.32
201500106879816 Printing and Publication	4500000	2238850	2261150	50.24
201500106879818 Rent for others	30000000	5657500	24342500	81.14

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201500108900019 Dig. Equip	100000	00	100000	100
201500108900028 Prof. Service	200000	00	100000	100
201500108900029 Rep. & Maintenance	1000000	587097	412903	41.29
201500108900049 Other Rev. Exp.	100000	00	100000	100
40700000699071 information, computer tele. (ICT) Equi.	1400000	442275	957725	68.4

The deptt. Is required to be quick and vigilant in the expenditure management and the compliance may be shown to the next audit.

Signature of I.A.O



Designation :A.O