

(23)

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF ITI NARELA, DELHI FOR THE  
PERIOD 2019-20 to 2022-23**

**INTRODUCTION**

The Internal Audit Report on the accounts of ITI Narela, Delhi, for the period 2019-20 to 2022-23 was conducted by the field Audit Party No. XXVIII comprising of Sh. Manoj Kumar, IAO/AO, and Sh. Sandeep Kumar, ASO. The audit was conducted during 07 working days between 06.07.2023 to 17.07.2023.

**AIMS AND OBJECTIVES**

The institute is fall under the Directorate of Technical and Training Education, Muni Maya Ram Marg, Pitampura, Delhi and the main objective of LHR Gupta, ITI Narela, Delhi is to impart quality education to boys and girls in various Engineering trades and non-engineering trades.

**H.O.D /H.O.O./ D.D.O's / CASHIERS**

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-20 to 2022-23 :

S. No.	Name of the Officer	Period	
		From	To
<b>HOO</b>			
1.	Mohammed Hussain B., Principal	01.04.2019	Till Date
<b>DDO</b>			
1.	Mohammed Hussain B., Principal	01.04.2019	30.10.2022
2.	Teekam Chand Saini, Vice Principal	31.10.2022	31.03.2023
<b>Cashier</b>			
1.	Nitesh Khatri, Sr. Asstt.	01.04.2019	Till Date



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**Expenditure of the Department for the period**  
**2019-20 to 2022-23**

**(Amount in Rs.)**

<b>Period</b>	<b>Budget Allotted</b>	<b>Expenditure</b>	<b>Balance</b>
2019-20	59554929	56501834	3053095
2020-21	54225000	54253985	-28985
2021-22	52305000	41659324	10645676
2022-23	59105000	45958693	13146307

**Vacancy Statement of regular staff as on 31.03.2023 :**

<b>S. No.</b>	<b>Name of the post</b>	<b>No. of Sanctioned posts</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	1	1	0
2.	Group-B	43	18	25
3.	Group-C	26	09	17
	<b>Total</b>	<b>70</b>	<b>28</b>	<b>42</b>

**Statutory Audit:**

The Statutory audit of the Office of ITI Narela, Delhi has been conducted by 2018-19 by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of ITI Narela, Delhi for the period 2019-20 to 2022-23 was found satisfactory subject to the observations made in the Current Audit Report.

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## PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1	1996-1997	01	0		01
2	2002-2008	01	0		01
3	2008-2015	01	0		01
4	2015-2019	04	01	01	03
	Total	07	01		06

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]:		
			Raised	Amount Recovered/ Regularized	Balance
1	1996-1997	10867	0	0	10867
2	2015-2019	14085	14085	0	0
3	2015-2019	15481	4322	0	11159
4	2015-2019	74538	33533	0	41005
	Total	114971	51940		63031



List of Para (Order by Audited Year & Para)

[View Detailed Audit Repo](#)

Department : Training & Technical Education							
Sub department: I.T.I. Narela, Delhi (3108/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1996	1997	1		Income Tax	O	10867
2	2000	2008	2		Purchase of Tools & Equipment at ITI, Narela	O	0
3	2008	2015	4		Non production of Record	O	0
4	2015	2019	1		Less deduction of UTGEIS contribution ✓	O	14085
5	2015	2019	2		Recovery of license fee and water charges	O	15481
6	2015	2019	3		Recovery of TA	O	74538
7	2015	2019	4		Non crediting of Rs. 367000/- unclaimed security deposit in to Govt. Account	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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PART-I

1996-97

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PARA-1

Page No. 1

Para No. 1 (Ref. Memo No. 7 Dt. 17.11.97)

SUB: Income Tax

On scrutinizing the contingent bills of last check months & calculation sheet of Income Tax for the year 96-97, the following recoveries were detected, the same be recovered after due verification & deposited in Govt. A/c under intimation to audit.

- (A) It was found that TDS has not been made U/S 194.c of Income Tax act by the DDO. As section 194 of Income Tax requires that Income Tax be deducted @ 2% for the supplies/contract of amount exceeding Rs. 20,000. But this requirement was not met in the following cases. Hence the under mentioned recoveries be made from the supplies/contractors concerned after due verification under intimation to audit, further other cases also be reviewed and recovery be made under intimation to audit.

S.No. & Dt.	Name of Suppliers	Amount	Tax to be recovered
CB-337/31.3.97	M/s SVAM Software Ltd. Janpath, N. Delhi	45,000	Rs. 900
CB-323/31.3.97	M/s Mahinder Singh, South Patel Nagar	64,500	Rs. 1290
CB-301/31.3.97	M/s Delight Enterprises, Hous Qazi, Delhi	95,535	Rs. 1910
CB-302/31.3.97	M/s Sun Computers India Ltd. Hous Qazi, Delhi	37,106	Rs. 742
CB-302/31.3.97	M/s Associated Business Computer, Nirmal Tower, B. Khamba Road.	46,900	Rs. 938
CB-253/14.3.97	M/s Usha & Company, Old Ranjit Nagar, Delhi.	62,674	Rs. 1253
CB-189/10.1.97	M/s Quality Furnishers Kirti Nagar, Delhi.	1,19,660	Rs. 2393
CB-188/10.1.97	M/s Singh Enterprises	72,212	Rs. 1444
	TOTAL		Rs. 10,867

**AUDIT REPORT OF  
LALA HANS RAJ GUPTA  
INDUSTRIAL TRAINING INSTITUTE, NARELA  
FOR THE PERIOD: - 2000-01 TO 2007-08**

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Para-III (2)  
Para-No.2  
Para No. 2

Ref. Memo No. 5  
Dated: 05-01-09

**Sub: Purchase of Tools & Equipment at ITI, Narela**

The scrutiny of the purchase file (ITIN/PUR/PRO/ITIN/PUR/RAC VOL - III) has revealed that the rate quoted by M/s Sameer Traders in his quotation was for the item "Spray Outfit V Twin with ½ Hp motor and heating kit 200-watt corp." whereas in the letter dated: 30-03-05 the supplier has stated that the Spray Outfit V twin with ½ HP motor and heating kit 200 watt corp." was not available in the market. In lieu of this, the supplier was ready to supply the material in 150-watt corp.

The audit has noticed that neither the approval of the Purchase Committee was obtained nor the rate of the item was got as a fresh in terms of the material supplied in 150 watt corp. instead of 200 watt corp. as it is quite apparent that the item of lower capacity must be of lower cost.

Reasons may be elucidated to audit for non-compliance the procedure to procure the said item.

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1.9.2008	13860	4600	18460	560	13840	4600	18440	560
1.7.2009	14420	4600	19020	570	14400	4600	19000	570
1.7.2010	14990	4600	19590	590	14970	4600	19570	590
1.7.2011	15580	4600	20180	610	15560	4600	20160	610
1.7.2012	16190	4600	20790	630	16170	4600	20770	630
1.7.2013	16820	4600	21420	650	16800	4600	21400	650
1.7.2014	17470	4600	22070		17450	4600	22050	

Therefore, the pay of the official be fixed after due verification of records and overpayment made may be calculated and recovered under intimation to audit.

Para NO. 3

(memo 1 dated 15.4.2015)

Subject :- Verification of remittances

The following remittances which were sent for verification to PAO – 25 vide letter dated 21.4.2015 have not been verified till date.

Challan NO.	Date	Amount	Head
76	8.11.2012	11070	0230
77	8.11.2012	9130	0230

These remittances may be verified from the PAO – 25 under intimation to audit.

Para No 2  
③  
Para No. 4

Para No. 3

(memo no. 1 dated 15.4.2015)

Subject :- Non Production of Record

The following record has not been shown to audit and the same may be shown to next audit :-

1. Postage stamp register & allied record
2. dead stock /unserviceable stock register .
3. livery register and allied record

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4. cutting & tailoring trade record (1996-97) and 2008-15
5. income tax calculation sheet 2001-2
6. budget and expenditure for 2001-2
7. pupil fund cash book and allied record
8. Finished goods register and allied record
9. Process registers of welder and turner trade and allied record
10. Acquaintance register 2009-2012
11. Spouse information in r/o officials not provided.

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( IAO Party - 01 )

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**PART-II**  
**CURRENT REPORT**  
**2014-15 to 2018-19**

**Para No.1: - Less deduction of UTGEIS contribution amounting to Rs. 14085/-  
(Memo No.03 dated 25.07.19)**

As per notification issued by Department of Training and Technical Education (Dte) in Delhi Gazette dated 15.11.2016 regarding method of recruitment and qualification thereon in respect of Craft instructor ( Drawing, Millwright), Maintenance Mechanic, Electrician and Technical Assistant(Junior) they were classified as Group "B", Non Gazetted Non ministerial posts.

As per records provided to the audit, it has been observed that subscription rate in respect of Group Saving Link Insurance Scheme is as under: -

Category	Group A	Group B	Group C
Subscription Rate (in Rs. P.M.)	120	60	30

During test check of records, it has been observed that in respect of following Group B employees, the subscription of UTGEIS Scheme were deducted as per the rate prescribed for Group 'C' employees: -

S NO	Name of Employee Ms/Shri	Desig.	Period	No of months	Subscription Due @ 60/PM Rs.	Subscription Deducted @ Rs. 30/PM	Subscription recoverable (Rs)
1.	Anil Kumar Verma	CI	01/17 to 07/19	31	1860	930	930
2.	Ashok Kumar	CI	01/17 to 07/19	31	1860	930	930
3.	Ish Kumar	CI	01/17 to 07/19	31	1860	930	930
4.	Kapil Dev	CI	01/17 to 07/19	31	1860	930	930
5.	Narender Kr. Sharma	CI	01/17 to 07/19	31	1860	930	930
6.	Rakesh Kr. Nirwal	CI	01/17 to 07/19	31	1860	930	930
7.	Ramesh Kumar	CI	01/17 to 07/19	31	1860	930	930
8.	Satish Kumar Khatri	CI	01/17 to 07/19	31	1860	930	930
9.	SPS Malik	CI	01/17 to 07/19	31	1860	930	930

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10.	Surender Kataria	CI	01/17 to 07/19	31	1860	930	930	
11.	Satya Narayan	GI	01/17 to 07/19	31	1860	930	930	
12.	Mukesh Kumar	GI	10/18 to 07/19	10	600	300	300	
13.	Ranbir Singh	GI	09/18 to 07/19	11	660	330	330	
14.	Sandeep Sharma	MI	01/17 to 07/19	31	2160	1080	1080	
15.	Suresh Kumar	GI	01/17 to 06/18	18	1080	540	540	
16.	Satpal Malik	CI	01/17 to 07/19	31	2160	1080	1080	
17.	Azad Singh	MTS	09/16 to 07/19	35	1050	525	525	
							<b>Total</b>	<b>14085</b>

Necessary recovery of Rs.14085/- be made from the employees concerned and be credited to the Govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

Para No.02: Recovery of License Fee and Water Charges Amounting to Rs. 15,481/-

(Memo. 6 Dated: 26.07.2019)

PWD, Govt. of NCT of Delhi has been revised the rates of license fees for the various types of residential (General Pool) accommodation of PWD, GNCTD is implemented w.e.f.01/07/2013 vide order no order no F. 4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 14.03.2014 and subsequent order no F. 4(1)/Misc/PWD&H/A-II/2004/P.F/10039-51 dated 16.07.2018.

During the scrutiny of record provided by ITI, Narela, Delhi 110040, it has been observed that the office was not deducted water charge and License fee accordingly for the official mentioned below:-

S. No.	Name of the staff Ms./ Smt.	Designation	Type	Address	Deduction of lic. Fee as per ITI wef 01/07/13 to 31/03/2014	Revised rates of License fee wef 01/07/13 to 31/03/2014	No. Of Months	Amount
1	Sh. Mohd. Hussain. B	Principal	Type-III	Rohini	217	405	09	09*188=1692
A					Deduction of lic. Fee as per ITI wef 01/07/17 to 31/07/2019	Revised rates of License fee wef 01/07/17 to 31/07/2019	No. Of Months	Amount
					405+236	510+236	25	25*105=2625

An amount of Rs. 4322/- has been recovered in s/o Shri Mohd. Hussain. B from salary bill No-103 dated 17/9/2019. An amount of Rs. 10,279/- is still pending in s/o. Shri Mohd. Hussain B.

Total Recovery = 15481  
Recovered = 4322

Amount Remaining = 11159

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B.	The office has not been deducted the water charge since 01.07.2013 to 28.02.2017				0	236	44	10384	
						Grand Total		14601	
2.	Lakhmi Chand	MTS	II 07/18 to 7/19	Aryabhata Polytechnic Campus	310	370	13	13*60=780	
								Total 1+2	15481

Necessary recovery of Rs. 15481/-be made from, the employees concerned and credited to the Govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

Para-05

**PARA No. 3:-Recovery of TA amounting to Rs. 74538/-**  
(Memo. 8 Dated: 29.07.2019)

As per circular no. F. DTTE/AC/VII/1(1)/2007-08 dated 28.06.2016 issued by Directorate of Training and Technical Education Muni Maya Ram Marg, Pitampura (HQ), stipulated that the faculty/ staff of DTTE and institute deputed for undergoing training in other training institutes within municipal limits (Noida, Ghaziabad etc.) of Delhi are not Admissible to TA/ DA, claim as per GIO (1) of SR 164 of TA rules.

On test check of TA Bills it has been noticed that the office had paid to staff deployed in training, duty etc. within the municipal limits which are not admissible as per TA rule and circular issued by the Dy. Controller of Accounts.

S. No.	Name of Official Mr./Ms.	Desig.	Bill No. & Date	From	To	Amount Claimed	Inadmissible Amount
1.	Satya Narayan	GI	TE-251, 22.03.16	ITI Narela	ITI DheerPur & etc.	2224	2224
			TE-195, dt29.1.2016	ITI Narela	ITI AKSetc	2352	2352
			TE-38, Dt14.6.17	Bajeet pur ITI Narela	ITI Pusa HQ	2940	2940
			TE-48, Dt2.7.18	ITI, Narela	HQ	3280	3280
			TE-230 Dt19.03.19			2400	2400
2.	Suresh Kumar	GI	TE-251, 22.03.156	ITI Narela	ITI DheerPur & etc.	3168	3168
3.	Anita	CCI	TE-79, 07.08.18	ITI Narela	Siri Fort ITI	640	640
4.	Poonam Sharma	CCI	TE-79, 07.08.18	ITI Narela	Siri Fort ITI	1920	1920
5.	Satya Narayan	GI	TE-321, 31.03.2015	ITI Narela	HQ Pitampura,	5040	5040

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6	Raj kumar	CI	TE-321, 31.03.2015	ITI Narela	& ITI Jahangir puri	9100	9100
7	Rajbir Singh	GI	TE119, 11.09.2014	ITI Narela	HQ Pitampura, HQ, etc.	5684	5684
8	Raj Kumar	CCI	TE119, 11.09.2014	ITI Narela	ITI Nizammudin etc.	3416	3416
9	Mahavir Singh	GI	TE-115, 08.09.14	ITI Narela	HQ, etc.	5740	5740
10	Surender Kataria	CI	TE-115, 08.09.14	ITI Narela	ITI Nizammudin etc.	4085	4085
11	Satish Khatri	CI	TE-186, 28.11.14	ITI Narela	HQ, etc	4025	4025
12	Kapil Dev	CI	TE-89, 11.09.15	M.s. Park	Noida	2940	2940
13	Sandeep	CCI	TE-322, 31.03.15	Narela	Noida	9152	9152
<b>Total</b>						<b>68106</b>	<b>68106</b>

(B) Excess Payment due to wrong calculation of distance done by office: - A few instances are given as under: -

S. No.	Name of official Mr./Ms	Bill No.	Date of Journey	From	To	Distance calculation by office in KM	Shortest Distance as per rule	Diff.	Excess Payment
1.	Rohtash Kanwar MTS	TE-60/20.07.15	08.05.15	ITI Narela	PAO-25 Peeragarhi Depo	68	50	18	144
			14.05.15		-Do-	68	50	18	144
			20.05.15		-Do-	68	50	18	144
			25.05.15		-Do-	68	50	18	144
			07.04.15		-Do-	68	50	18	144
			21.04.15		-Do-	68	50	18	144
			24.04.15		-Do-	68	50	18	144
		TE-152, 17.10.14	03.09.14		-Do-	70	50	20	160
			05.09.14		-Do-	70	50	20	160
			17.09.14		-Do-	70	50	20	160
			19.09.14		-Do-	70	50	20	160
			11.09.104	ITI Narela	Meera Bagh	74	54	20	160
			26.09.14		-Do-	74	54	20	160
						Total			1968
2.	Dushyant Kr. Prabhakar LDC	TE-60, 20.07.15	07.05.15	ITI Narela	PAO-25 Peeragarhi Depo	68	50	18	144

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			15.05.15	-Do-	68	50	18	144
			21.07.15	-Do-	68	50	18	144
			28.05.15	-Do-	68	50	18	144
			08.04.15	-Do-	68	50	18	144
			12.04.15	-Do-	68	50	18	144
			20.04.15	-Do-	68	50	18	144
			22.04.15	-Do-	68	50	18	144
			30.04.15	-Do-	68	50	18	144
		TE-115, 08.09.14	21.07.14	-Do-	68	50	18	144
			25.07.14	-Do-	68	50	18	144
							Total	1584
					70	50	20	160
3.	Satish Kumar,JA	TE-152, 17.10.14	03.09.14	-Do-	70	50	20	160
			05.09.14	-Do-	70	50	20	160
			11.09.14	-Do-	70	50	20	160
			17.09.14	-Do-	70	50	20	160
			19.09.14	-Do-	70	50	20	160
			26.09.14	-Do-	70	50	20	160
			04.08.14	-Do-	70	50	20	160
			05.08.14	-Do-	70	50	20	160
			12.08.14	-Do-	70	50	20	160
			14.08.14	-Do-	70	50	20	160
			20.08.14	-Do-	70	50	20	160
			27.08.14	-Do-	70	50	20	160
			01.07.14	-Do-	70	50	20	160
			04.07.14	-Do-	70	50	20	160
			07.07.14	-Do-	70	50	20	160
			15.07.14	-Do-	70	50	20	160
			16.07.14	-Do-	70	50	20	160
			17.07.14	-Do-	70	50	20	160
							Total	2880
							Grand Total	6432

Grand Total (A+B) = 74538/-

Necessary recovery of Rs.74538 /- be made from the employees concerned and be credited to the Govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

**Para No.4: Non-Crediting of Rs.367000/- Unclaimed Security Deposit (Caution Money of Students) into Govt. Account. (Memo No. 09 dated 01.08.2019)**

*Para No-06*

As per Rules 189(1)(b) of the Receipts & Payment Rules as the closing of March each year are deposit and balances in excess of 25 rupees unclaimed for than 03 complete account years shall be credited to Govt. Account under the consolidated fund keeping necessary notes in the register of deposit.

(3) (1P)

During the test check of Caution Money register and information provided by ITI, Narela, it has been found that Rs. 389700/- were lying outstanding w.e.f 2014- to 2017-18.

S. No.	Year	No. of student enrolled	Amount of Caution money received	Amount disbursed during the year	Detail of Balance
1.	2014-15	432	216000	60500	155500
2.	2015-16	556	200500	200500	78000
3.	2016-17	474	237000	103500	133500
				Total	367000

Necessary steps should be taken to crediting caution money Rs. 367000/- into Govt. Account keeping necessary note in the register of deposit under Intimation to Audit.

*under the "Secu" city "Deposit"*  
(SATISH)  
IAO, Party No. XXVIII

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**Current Audit Report**  
**2019-20 to 2022-23**

During the course of current audit, 10 observation Memos were issued to ITI Narela, Delhi for the period 2019-20 to 2022-23. 01 Audit Memo settled on the basis of reply/recovery made by the department. Remaining audit Memos have been converted into 07 Audit Paras and 02 TANs.

**Details of Current Recovery:**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	2	58968		58968	Para-01
2	3	6900		6900	Para-03
3	4	3648		3648	Para-04
4	7	36969		36969	Para-02
	<b>Total</b>	<b>106485</b>	<b>0</b>	<b>106485</b>	

Internal audit report has been prepared on the basis of information furnished and made available by ITI Narela, Delhi for the period 2019-20 to 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



**(MANOJ KUMAR)**  
**Inspecting Audit Officer**  
**Audit Party No. XXVIII**

**PART-II**  
**CURRENT AUDIT REPORT**  
**(2019-20 to 2022-23)**

**PARA-01 Over payment of Transport Allowance – Recovery of Rs. 58968/-(Fifty Eight Thousand Nine Hundred and Sixty Eight Only) (Audit Memo No.02, Dated: 13.07.2022)**

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. In review of salary Bills & PBR as well as Leave record, it was noticed that transport allowance to following officials were paid whereas the officials were not attended the office for the full calendar month.

Name of the official	Period of leave/absence for which Transport Allowance was paid	Transport Allowance paid	Recovery to be made
Anil Kumar Verma, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Ish Kumar, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Jitender Kumar Malhotra, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Kapil Dev, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Narender Kumar Sharma, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Rakesh Kumar Nirwal, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Ramesh Kumar, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Satish Kumar Khatri, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
S.P.S. Malik, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Surender Kataria, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Mukesh Kumar Sharma, G.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Ranbir Singh, G.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Sandeep Sharma, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
Ashok Kumar, C.I.	April 2020 (01 months)	4212/- p.m.	4212/-
<b>TOTAL RECOVERY TO BE MADE</b>			<b>Rs. 58968/-</b>

A recovery of **Rs. 58968/-** (Fifty Eight Thousand Nine Hundred and Sixty Eight Only) may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

**PARA-02 Irregular payment of Rs. 36969/- (Rs. 4764/- + Rs. 32205/-) (Thirty Six Thousand Nine Hundred Sixty Nine Only) on account of LTC claim. (Audit Memo No.07, Dated: 17.07.2023)**

During test check of LTC Bill of ITI, Narela, Delhi, it has been observed that **Sh. Ashok Kumar, Craft Instructor, C.I.** has been reimbursed LTC claim of Rs. 4764/- vide Bill No. 95 dated 05.09.2022 for the journey performed between Delhi to Manali, Himachal Pradesh on 27.06.2022 and back on 01.07.2022 by Zing Bus Volvo A/C Semi sleeper.



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As per LTC Rules, regarding **Journey by Road**:- "Reimbursement shall be admissible for journeys performed in a vehicle operated by the Government of any corporation in the public sector run by Central or State Government or a local body".

It is to mention that journey performed through private bus is not permissible under LTC Rules. Hence, LTC claim of the official is not admissible as per Rules.

Further, benefit of leave encashment of 10 days amounting to Rs. 32205/- has been granted to the official vide bill no. 96, 05.09.2022, as the LTC claim is not admissible and leave encashment is linked with LTC claim. Hence, claim of leave encashment is not admissible.

A recovery of **Rs. 36969/- (Rs. 4764/- + Rs. 32205/-) (Thirty Six Thousand Nine Hundred Sixty Nine Only)** may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

**PARA-03 Irregular payment of Rs. 6900/- (Six Thousand Nine Hundred Only) towards inadmissible medicine/treatment in r/o of Ms. Rakhi, Jr. Asstt. (Audit Memo No.03, Dated: 13.07.2023)**

During test check of medical Bill of ITI, Narela, Delhi it has been observed that Ms. Rakhi, Jr. Asstt. has been reimbursed medical claim in r/o of her mother named Ms. Sheela Malik from Frank Institute of Medical Science, FIMS, Hospital, Bahalgarh, Sonipat, Haryana-131001 for Ophthalmology treatment vide Bill No. 176, dated 07.02.2022.

As per circular no. B/49773/AG/ECHS/Rates/Policy dated 24.11.2014, The following ceiling rates for IOL are hereby made at para 16 of Appx 'C' of above mentioned letter on the basis of CGHS OM No 536/2012/R & H/CGHS dt 21 Aug 14 and even no of dt 11 Nov 2014:-

(i)	Hydrophobic Foldable IOL (Multi-piece/Single piece Aspheric)	Rs. 5,800/-
(ii)	Hydrophilic Acrylic IOL	Rs. 4,500/-
(iii)	PMMA IOL (AC/PC)	Rs. 500/-
(iv)	Scleral Fixated IOL	Rs. 3,500/-

Further scrutiny of records, it has been observed that reimbursement of Rs.12700/- has been made on account of Lens. Details of reimbursement is as under:-

Sr. No.	Description	Amount Paid	Amount admissible	Excess payment
1.	Cost of Lens	12700	5800	Rs. 6900/-

Reasons for inadmissible payment made to the above officials may be elucidated to Audit. Further recovery of **Rs. 6900/- (Six Thousand Nine Hundred Only)** may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

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**PARA-04 Irregular payment of Rs. 3648/- (Three Thousand Six Hundred Forty Eight Only) on account of Travelling Allowance claim. (Audit Memo No.04, Dated: 13.07.2023)**

As per circular no. F.DTTE/AC/Vii/1(1)/2007-08 dated 26.06.2016 issued by Directorate of Training and Technical Education Muni Maya Ram Marg, Pitampura(HQ), stipulated that the faculty/staff of DTTE and institute deputed for undergoing training in other training institutes within municipal limits(\*Noida, Ghaziabad etc.) of Delhi are not admissible to TA/DA, claim as per GIO (1) of SR 164 of TA rules.

During the test check of TA bills, it has been observed that the office has paid TA to staff deployed for observer for AITT for ED & practical under CTS (DST/Annual) (NCVT/SCVT) held in March 2021 which is not admissible as per TA rules.

Sr. No.	Name of The Official	Bill No. & Date	From	To	Amount Claimed	Inadmissible Amount
1.	Sh. Ranbir Singh, G.I.	161, 24.03.2021	Pooth Khurd	I.T.I. Jahangir Puri	3648	3648

A recovery of **Rs. 3648/- (Three Thousand Six Hundred Forty Eight Only)** may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

**PARA-05 Irregularities in payment made to “M/s Aryan Security Service” on account of Sanitation work. (Audit Memo No.08, Dated: 17.07.2023)**

During the scrutiny of records related to Sanitation work in ITI Narela, it has been observed that M/s Aryan Security Service is providing Sanitation services in ITI Narela from 02.12.2021 to till date.

During the scrutiny of records related to payment, following irregularities has been noticed:-

1. Further As per point no. 4.2.5.1, the service provider would provide the necessary equipments required for the mechanize service along with the equipment listed below at his own cost:-

Sr. No.	Name of Item	Item provided or not as intimated by the Department
1.	Floor Duster	Not Provided
2.	White Duster	Not Provided
3.	Banmboo Brooms	Provided
4.	Rubber Stamps	Not Provided
5.	Toilet Brush	Provided
6.	3MDoodlebug	Not Provided
7.	Mop Wringer Trolley	Not Provided
8.	Vacuum Cleaner	Not Provided
9.	Hard Brooms	Provided
10.	Barricade Tape and stand	Not Provided

11.	Floor Wiper	Provided
12.	Hard Gloves	Not Provided
13.	Soft Brooms	Provided
14.	Feather Brush	Not Provided
15.	Hand Brush	Not Provided
16.	Telescopic Rod	Not Provided
17.	Pressure Pump	Not Provided
18.	Safety Signage	Not Provided
19.	Kentucky Mop	Not Provided
20.	Gloves HB	Not Provided
21.	Vacuum Pump	Not Provided
22.	Buckets/Baskets	Not Provided
23.	Glass Wiper	Not Provided
24.	Dust Pans	Not Provided
25.	Carpet Brush	Not Provided
26.	Safety Shoes	Not Provided

\*From the above table only 5 items out of 26 items are provided by the service provider. **21 items are not provided by the service provided which is violation of terms and condition of agreement.**

Further, it has been observed that the Department (ITI Narela) intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/1251 dated 15.07.2022 for not providing the items and equipments used in sanitation process and requested to provide the above items immediately.

Further, the Department (ITI Narela) intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/1620 dated 18.08.2022 that neither reply of letter dated 15.07.2022 has been received nor any item used in the sanitation process and again requested to provide the required sanitation item.

**It seems that "M/s Aryan Security Service" is disobeying the order of the Department and not providing the material specified in the agreement till date which is violation of the agreement.**

2. **As per point 2.10 of GeM agreement, Service provider is required to pay salaries/wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like PF, ESIC etc. as well as the bank statement of the payment done to staff.**

During the scrutiny of records related payment made to "M/s Aryan Security Service", it has been observed that the Department (ITI Narela) intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/1251 dated **15.07.2022** that you have not provided the details of documents i.e. the bank statement of the payment done to staff certified by the concerned bank manager to process the bill submitted for the month of March, April and May 2022 and requested to provide the above documents.

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Further, "M/s Aryan Security Service" replied vide letter letter no. AS/2022/2807/03 dated 28.07.2022 that all required documents will be submitted at later stage. On the Occasion of Raksha Bandhan we want to ensure timely payment to the workers and requested to release the pending payment .

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/1620 dated **18.08.2022** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank manager for the bills of March, April and May 2022 and again requested to provide the required documents.

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/1802 dated **27.09.2022** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank manager for the bills of August 2022 and requested to provide the required documents.

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/180 dated **27.01.2023** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank for the bills of Dec. 2022 and requested to provide the required documents.

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/347 dated **02.03.2023** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank manager for the bills of Dec. 2022 and again requested to provide the required documents.

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/451 dated **24.03.2023** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank manager as requested in the letter dated 27.01.2023, 02.03.2023 and again requested to provide the required documents.

Further, "M/s Aryan Security Service" replied vide letter letter no. AS/2023/01 dated 27.03.2023 that we have operational distress due to financial year closing at March-2023 and provide the other information sought with the upcoming bills.

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/637 dated **27.04.2023** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank as requested in the letter dated 27.01.2023, 02.03.2023 and 24.03.2023 and again requested to provide the required documents.

Further, the Department (ITI Narela) again intimated "M/s Aryan Security Service" vide letter no. F.(301)/ITI/NR/Sanitation Work/2021-22/889 dated **26.05.2023** that no documents i.e. the bank statement of the payment done to staff certified by the concerned bank as promised vide letter 27.03.2023 from "M/s Aryan Security Service" dated and again requested to provide the required documents to process the bills of March and april 2023.

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Further, "M/s Aryan Security Service" replied vide letter no. AS/2023/01 dated 27.03.2023 that we have operational distress due to financial year closing at March-2023 and provide the other information sought with the upcoming bills.

It seems that "M/s Aryan Security Service" is not obeying the order of the Department (ITI Narela) and not providing the documents i.e. the bank statement of the payment done to staff certified by the concerned bank manages till date which is violation of the agreement.

As the position mentioned above, it is the responsibility of principal employer the safeguard the interest of the outsourced staff (i.e. weaker section of the society). The Department (ITI Narela) is requested to make further payment only when "M/s Aryan Security Service" submit all required documents and matter may be brought up once again to the knowledge of higher authorities ( i.e. Department of Training & Technical Education, Muni Maya Marg, Pitampura, Delhi.) to take punitive action against the service provider as per agreement.

**PARA-06 Irregularities in rebate allowed in Income Tax calculation on account of HRA.**  
(Audit Memo No.09, Dated: 17.07.2023)

During the test check of Income Tax calculation sheets for the audit period, it has been observed that irregular rebate of HRA was allowed during 2022-23 in the following cases :

**Kiran Kumar, C.I. (F.Y. 2022-23)**

Particulars	I.Tax calculation as per ITI	Observation as per Audit	Diff.
Gross Salary	725588	725588	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	95580	0	-95580
Less : Stand Deduction	50000	50000	0
Total	580008	675588	-95580
Less : deduction u/s 80 C	48465	48465	0
Less : deduction u/s 80 D	5400	5400	0
Net Taxable Income	526143	621723	-95580
Income exceeding Rs. 500000	26143	121723	-95580
I.Tax @ 5% (income from 250000 to 500000)	12500	12500	0
I. Tax @20%	5229	24345	-19116
E. Cess	709	1474	-765
Total	18438	38319	19881

Sh. Kiran Kumar, C.I. is residing at House No. 286, 1st floor, Block – G, Pocket- 21, sector -07 , Rohini, Delhi-85 as mentioned in the rent agreement submitted by the official. The official is paying rent to his real brother named Shri Suraj Bhan. The Department (ITI

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Narela) is requested to obtain the proof of ownership of the above mentioned rented property from the official. **If the documents are not in order, necessary recovery may be made from the official.**

Sh. Arvind Kumar, C.I. (F.Y. 2022-23):-

Particulars	I.Tax calculation as per ITI	Observation as per Audit	Diff.
Gross Salary	726020	726020	0
Less : Exemption u/s 10(13A) Actual amount of House Rent Allowance received or Expenditure on rent in excess of 10% of the Salary or 50% of salary, whichever is the least.	77880	0	-77880
Less : Stand Deduction	50000	50000	0
Total	598140	676020	-77880
Less : deduction u/s 80 C	70020	66506	-3514
Less:- 80CCD(2)	84866	0	-84866
Less : deduction u/s 80 D	5400	5400	0
Net Taxable Income	437854	604114	-166260
Income exceeding Rs. 500000	0	104114	-77880
I.Tax @ 5% (income from 250000 to 500000)	0	12500	0
I. Tax @20%	0	20823	-20823
E. Cess	0	1333	-1332.9
Total	0	34656	-34656

Sh. Arvind Kumar, C.I. is residing at Plot No. 32, Part of Mustatil NO-55, Killa No.-23 & 24, Block- B, Near Vikrant S.T.D., Trivani colony, Bakhatawar Pur, Delhi-36 as mentioned in the rent agreement submitted by the official. In rent agreement, "tenancy period has been commenced w.e.f. 01.04.2022 to 31.03.2022 for a period of 11 months". However, the period/dates mentioned in the rent agreement are wrong. The Department(ITI Narela) is requested to obtain the proof of ownership of the above mentioned rented property from the official. **If the documents are not in order, necessary recovery may be made from the official.**

**PARA-07 Non-Crediting of Rs. 4,38,500/- Unclaimed Security Deposit (Caution Money of Students) into Govt. Account. (Audit Memo No.05, Dated: 17.07.2023)**

As per Rules 189(1)(b) of the Receipts & Payments Rules as the Closing of March each year are deposit and balances in excess of 25 rupees unclaimed for more than 03 complete accounting years shall be credited to Govt. Account under the consolidated fund keeping necessary notes in the register of deposit.


During the test check of Caution Money register and information provided by ITI, narela, it has been found that Rs. 4,38,500/- Were lying outstanding w.e.f. 2018-19. Details are as under:-

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Sr. No.	Year	No. of Students enrolled	Amount of Caution Money Received	Amount disbursed during the year	Details of Balance
1.	2018-19	440	220000	0	220000
2.	2019-20	437	218500	0	218500
3.					438500

Necessary steps should be taken to crediting caution money of Rs. 438500/- into Govt. Account keeping necessary note in the register of deposit under Intimation to Audit.

  
(MANOJ KUMAR)  
Inspecting Audit Officer  
Audit Party No. XXVIII

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**PART-III**  
**(TEST AUDIT NOTE)**

**TAN-01 Shortcomings in payment made for cleaning of water tank, Internet Charges from Pupil Welfare Fund.(Audit Memo No. 06 Dated: 17.07.2023)**

The main purpose of the Pupil Welfare Fund is the welfare of the students. The test audit of the vouchers of PWF revealed that this fund is utilized for contingent expenditure.

On scrutiny/test check of the records of PWF for the period from 2019-20 to 2022-23, it has been observed that payment of Internet charges , cleaning of water tank has been made from PWF. It is suggested that care should be taken in future to use the fund only for those purpose for which it is established. Further, it has been observed that no vouches has been made for payment made to the concerned.

Some of the cases where payment of Cleaning of water tank, Internet Charges from Pupil Welfare Fund are as under:

Date	Amount	Paid to	Purpose
27.12.2022	9500	M/s Aqua solutions	Cleaning of water tank
23.12.2022	4439	Dalbir Singh, G.I.	Internet Charges


Necessary steps may be take to remove the above discrepancies under intimation to Audit.

**TAN-02 Improper maintenance of Pay Bill Registers.(Audit Memo No. 10 Dated: 17.07.2023)**

During the test check of the PBRs maintained by ITI, Narela, Delhi for the Audit period 2019-20 to 2022-23, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Some of Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.

Necessary steps may be take to remove the above discrepancies under intimation to Audit.

  
**(MANOJ KUMAR)**  
Inspecting Audit Officer  
Audit Party No. XXVIII