

23 21

**DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI – 110002**

Sub: Audit Report of Joint Labour Commissioner (North West), Nimri Colony, Ashok Vihar, Phase IV, Delhi-110052 for the year 2011-12 to 2016-17.

INTRODUCTION:

The I.A.R. of Joint Labour Commissioner (North West), Nimri Colony, Ashok Vihar, Phase IV, Delhi-110052 for the year 2011-12 to 2016-17 was conducted by the field Audit Party No.XVII headed by Sh. R.H. Paul, Sr. Account Officer and comprising Shri Rajpal Singh, A.O and Shri Sanjiv Kumar, AAO. The audit was conducted during 10 working days w.e.f. 19/08/2017 to 03/10/2017.

AIMS AND OBJECTIVES

To maintain cordial and harmonious relationship between workers and management, maintain industrial peace, protect and safeguard the interest of the workers and force and implement various labour laws.

List of HOO/DDO/Cashier

The following officers/officials have served as HOO/DDO/Cashier during the audit period 2011-12 to 2016-17

Head of Office

S.No.	Name of the Officer	Designation	Period
1	Sh. Lallan Singh	DLC	2011-12
2	Sh. S.C Yadav	JLC	2012-13 and 2013-14
3.	Sh. K R VERMA	JLC	2014-15 and 2015-16
4.	Sh. Lallan Singh	JLC	2016-17

DETAILS OF DDO

S.No.	Name of the Officer	Designation	Period
1	SH. JAI PRAKASH	ALC	2011- Feb 12
2	SH. U K SINHA	ALC	Feb 12 to June 12
3	SH DAYAL SINGH	ALC	July 2012 to Nov. 12
4	SH TANUJ BHANOT	ALC	Dec2012 to September 2013
5	SH K M SINGH	ALC	Oct 2013 to Feb. 2014
6	Record not provided		March 2014 to March 2017

Cashier

S.No.	Name	Designation	Period
1	SH V K SHARMA	Labour Inspector	2011 to May 2012.
2	SH SANJAY GUPTA	Labour Inspector	June 2012 to July 2012
3	SH NAVNEET MALHOTRA	UDC	August 2012 to Feb 2014
4	Record not provided		Mach 2014 to March 2017

Budget allocation and Expenditure for the year 2000-2014:

(Rs. in thousand)

Non-Plan

Year	%	EXPENDITURE	EXCESS	SAVING	%
2011-12 to 2016-17		Record not provided			

Statutory Audit:

21 19

Record not provided.

Vacancy statement:

S.No.	Group	Sanctioned	Filled	Vacant
1	Group A	Record not provided		
2	Group B			
3	Group C			
TOTAL				

Maintenance of Records:

The maintenance of records of Joint Labour Commissioner (North West), Nimri Colony, Ashok Vihar, Phase IV, Delhi-110052 for the year 2011-12 to 2016-17 was subject to observations made in Current Audit Report and in Test Audit Note.


(R.H. Paul)
I. A.O. – XVII

PART - I A
Old Audit Report

There were 8 audit para's outstanding of Joint Labour Commissioner (North West), Nimri Colony, Ashok Vihar, Phase IV, Delhi-110052 for the year up to 2010-11. The department has not shown any compliance of 8 outstanding Paras. Hence, all the 8 old para's remain outstanding.

(A)

Sl. No.	Year	Total Nos. of Para	Para Settled	Para No. of Settled Para's	Outstanding Para's with Para No.
	2009-11	8	Nil	Nil	8

(B) Details of Old Recovery

S. No.	Year	Para No.	Total Old Recovery	Amount Recovered		Balance Recovery
				Para No.	Amount Rs.	
1.	2009-11	8	355	--	NIL	355
	Total	8	355		NIL	355

OLD PART - II
~~CURRENT~~ AUDIT REPORT
(2009-2011)

**Para 1 : Performance of District (North-West)
(Audit Memo. No.1A and 1 B Dated 17.08.2011)**

A) The o/o the Dy. Labour Commissioner, Distt. North-West is situated in Nimri Colony, Ashok Vihar, Delhi. The Dy. Labour Commissioner (DLC) has the power as a commissioner to hear and decides the cases under various Act, like Employee Compensation Act, Child Labour Act, Industrial Dispute Act, The Contract Labour (R&A), 1970 etc. and to issue recovery certificate with a view to enforce the award passed by Labour Court/ Industrial Tribunals. During the audit for the period 2009-11 the position of cases received and settled under various Acts is as follow :-

1. Employee Compensation Act:-

Year	Act	Op. Balance	Cases Received	Cases Settled		Cases pending at the end of the year	
				No.	%	No	%
2009-10	Employee Compensation Act	546	123	210	31	45 9	69
2010-11	--do--	459	157	165	27	45 1	73

The above table shows that the % of pendency at the end of the year was ranging between 69 % to 73%. Necessary steps are required to be taken by the District Office to settle these cases well in time so that the basic purpose of making this act can be achieved.

2. The Child Labour (Prohibition and Regulation) Act, 1986:

District (North-West) is declared as a Nodal District to prohibit the children in certain employments and to regulate the conditions of work of children in certain other employments coming under the Act. The District is conducting frequent raids for the same with the help of Police and other agencies. Details of the raids conducted by the office during the audit period are as under:-

Year	No. of Raids conducted	No. of rescued child labour	No. of Prosecution filed
2009-10	20	126	28
2010-11	18	93	40

Further Section 9(2) of the Act states that "Every occupier, in relation to an establishment, who employs, or permits to work, any child after the date of commencement of this Act in relation to such establishment, shall, within a period of 30 days from the date of such employment, send to the Inspector within whose local limits the establishment is situated."

Department, in its reply, has stated that neither such information received from the employer of the area nor any notices issued to this effect. Being the nodal district, the Department should have made some efforts to implement the provisions of the Act to achieve the goal of prohibition of child labour.

1. The Industrial Disputes Act, 1947:

As per information (details below) furnished to the audit, it may be stated here that the progress of disposal of dispute cases is very slow on the part of District (N-W). The Department should have made efforts for quick disposal of dispute cases so that the basic purpose of making this act can be achieved.

Year	Opening Balance	Dispute Received	Cases Disposed/Settled	% of disposal
2009-10	903	1146	1101	53.73
2010-11	467	872	503	37.56

2. The Contract Labour (R&A), 1970:

The District has received 15 and 12 No. of applications for registration of establishment employing contract labour for the years 2009-10 and 2010-11 respectively. All the applications received were considered and granted registration. Similarly, the District has received 64 and 53 no. of applications for issuance of licenses to contractors under the act for the audit years i.e. 2009-10 and 2010-11 respectively. All such applications were also considered and licences granted thereto.

3. The Building and Other Constuction Workers (Regulation of Employment & Conditions of Services) Act, 1966 :

Under this Act, this District has received 974 and 4077 numbers of applications received for registration of building workers as beneficiaries and issuing cards to such workers for the years 2009-10 and 2010-11 respectively. The beneficiaries cards were issued to the employees in all such cases by this District.

The District has accordingly collected Rs.43,550/- and Rs.1,01,925/- for the years 2009-10 and 2010-11 respectively towards necessary fee for issuance of cards.

B) The staff strength position provided by the office of the Dy. Labour Commissioner showed that there are 37 sanctioned posts against various categories, at present only 19 posts are filled, i.e. around 50% of the posts are vacant, which may also affect the performance of this office.

**Para 2 : Non- reconciliation of receipts.
(Audit Memo No.6 Dated : 24.08.2011)**

Scrutiny of records related to receipts collected by the North-West District of Labour Department for the audit period 2009-11 revealed that the Department has collected receipts in the form of cess and fee as per The Building and Other Construction Worker's Welfare Cess Act, the details are as under:-

Section 3 (1) of The Building and Other Construction Worker's Welfare Cess Act stipulates that "there shall be levied and collected a cess for the purposes of the Buildings and Other construction Workers Welfare Cess Act, 1996, at such rate not exceeding 2%, but not less than 1% of the cost of construction incurred by an employer." Scrutiny has revealed that cess @ 1% of the cost of construction is being collected by the Deptt. and during the audit period the following receipts were collected:

2009-10	Rs.16,96,90,026/-
2010-11	Rs.18,63,88,582/-

It has been seen that this cess have been collected either in the form of cheques or Demand Drafts from the employer. Audit observations are as under:-

(i) The record pertaining to receipts does not show, in most of the cases, the date of depositing of cheques/DDs. In the absence of vital information, it could not be verified as to whether all the cheques/DDs have been deposited in time. However, in some of the cases the date of depositing found recorded, but delay in depositing of Cheques have been noticed in such cases. Some of instances of delay are as under:-

S. No.	Date of Receipt	Date of Deposit of Cheque	Amount (Rs.)	Delay (In Days)
1.	15.10.10	19.11.10	7,22,468	36
2.	18.10.10	19.11.10	2,05,476	33
3.	18.10.10	19.11.10	2,05,536	33
4.	20.10.10	19.11.10	1,52,373	31
5.	29.10.10	19.11.10	15,00,000	22
6.	22.11.10	02.12.10	33,51,624	11

As regards delay in depositing of cheques, the Department, in its reply, has stated that during that period the officials of the Boards were engaged in Court Matter and hence there was unwarranted delay in submission of these cheques. Cheques are now regularly being deposited in the bank without any delay.

The timely deposition of cheques /DDs may be verified at the time of next audit. Further, no reconciliation of deposits is being done by the Department as such the possibility of dishonouring of Cheques cannot be ruled out.

B. It has also been seen that the District has collected fee amounting to Rs.43,550/- and 1,01,925/- for the audit period 2009-10 and 2010-11 respectively for making beneficiaries cards under The Buildings and Other construction Workers (Regulation of Employment and Conditions of Service) Act.

Due to non-reconciliation of receipts by the Distt. (North-West), audit could not verify the amount actually credited in the Govt. account.

Reasons for above mentioned lapses may be elucidated to audit.

**Para 3 : Electricity bills are paid on commercial rates.
(Audit Memo No. 9 Dated : 26.08.2011)**

The office of the Dy. Labour Commissioner, Distt. North-West is paying the Electricity bills to NDPL on commercial basis. Since the office is a Govt. non-profit institution, therefore the electricity bills are to be paid on domestic rates.

Efforts are now required to make the payment on domestic rates and excess payment made in past may be calculated and adjusted it in the future payments under intimation to audit.

**Para 4 : Income Tax
(Audit Memo No.12 Dated : 29.08.2011)**

Test check of Income Tax record pertaining to audit period 2010-11 has revealed that while computing the Gross Income in respect of Sh. Mukesh Gupta, Asstt. Elect. Inspector, the District office has not considered the amount of Rs.3454/- paid to him towards Bonus. As such, tax amounting to Rs.355/- (i.e. tax Rs.345/- and cess Rs.10/-) is become due from Sh. Mukesh Gupta. The same may be recovered from the official and the compliance be shown to the audit.

**Para 5 : Workmen's Compensation Act.
(Audit Memo No.11 Dated : 26.08.2011)**

Test check of the record pertaining to workmen's compensation account for the years 2009-10 and 2010-11 revealed following shortcomings:-

1. An amount of Rs.48,81,512.20 is lying undisbursed as on 31.03.2011. Details are as under:

	<i>Opening Balance</i>	<i>Received</i>	<i>Disbursed</i>	<i>Closing Balance</i>
2009-10	40,84,841.80	1,00,70,722	94,68,101	46,87,462.80
2010-11	46,87,462.80	1,60,11,728.40	1,58,17,679	48,81,512.20

Steps taken by the Head of the Office for the early disposal of the compensational amount may be conveyed to audit.

2. It has been noticed that the compensation amounts are being received from the concerned employer in the form of Cheque/DDs by the Deptt. and further it is being deposited in the Bank. Such deposits are huge amount in nature, periodical reconciliation are also to be done simultaneously. Hence, it requires clarification.

**Para 6 : Purchase of Stationery Items.
(Audit Memo No.4 Dated: 19.08.2011)**

On scrutiny of the vouchers, it has been seen that the District Office had purchased stationery items amounting to Rs.52,684/- during the financial year 2010-11. Details are as under:-

S. No.	C.V. No.	Date	Name of the Supplier	Amount (Rs.)
1.	210	30.03.2011	Delhi Consumer Coop. W/S Store Ltd.	11975
2.				12864
3.	195	15.03.2011	Laxmi Enterprises	2153
4.				1995
5.	194	15.03.2011	Laxmi Stores	998
6.				1512
7.	192	07.03.2011	Konark Printers	480
8.	153	04.01.2011	Delhi Consumer Coop.W/S Store Ltd.	9676
9.	133	01.12.2010	Laxmi Enterprises	262
10.	58	02.07.2010	Laxmi Stores	840
11.	43	02.06.2010	Students Need Point	369
12.	44	02.06.2010	Aey Gee Book Shop	213
13.	133	01.12.10	Laxmi Enterprises	262
14.	-	-	S Y N K Computers	2360
15.	131	29.11.10	S Y N K Computers	6725
Total				52684

As per Delegation of Financial Rules, Head of the Office can purchase the stationery items upto Rs. 10,000/- per annum. From the above, it is apparent that during the year 2010-11, the procurement of stationery items is not as per rule exceeding thereby annual limit of Rs.10,000/-. Necessary clarification may be given to the audit.

**Para 7 : Service Postage Stamp Account.
(Audit Memo No.7 Dated : 26.08.2011)**

During the test audit of Service Postage Stamp Account and Dispatch Register for the audit period 2009-10 and 2010-11 of District (North –West), it has been noticed that the work pertaining to Service Postage Stamps have been distributed into four seats. However, the Service Postage Stamp Account has been furnished to the audit pertaining to only one seat i.e. of main dispatch seat of the District. Scrutiny has revealed following shortcomings:-

1. No page count certificate found recorded in the Stamp A/C Register.
2. Since September 2009, the District has maintained the Stamps Register by entering the date of the month and the total amount pertaining to that date. No summary was found prepared at the end of the month regarding opening balance, expenditure during the month and the closing balances of stamps etc. As such, audit faced difficulties in verifying the amount of stamps used.
3. None of the entry in the Service Postage Stamp Account was found verified by the In-charge of the Branch since September 2009.

It would be pertinent to mention here that the record pertaining to Service Postage Stamps has been prepared by the District in a very hazard manner. The amount of Stamps used by the District could not be correlated due to scattering of work of postage stamps in different seats. Further scrutiny has also revealed that the District has received following stamps on different dates, but their entry has not been found recorded anywhere in the register/record provided to the audit:

C.V. No.54 dated 28.06.2010	Rs.10000/-
C.V. No.70 dated 22.07.2010	Rs.10000/-
C.V. No.155 dated 10.01.2011	Rs.15000/-

Hence, the genuineness of stamps used could not be ascertained by the audit party.

Reasons for not maintaining the record pertaining to Service Postage Stamps in a transparent manner may be elucidated to audit.

13 11

**Para 8 : Non production of records
(Audit Memo No.1 dated 16.08.2011)**

The following information/record has not been provided to the audit for scrutiny:

1. Income Tax Record pertaining to the year 2009-10
2. Log Book of Vehicle No. DL1CJ 3357.
3. Property Register
4. Telephone/Water/Electricity Register.

The same may be shown at the time of next audit.

**(GANESAN M.)
I. A. O.
Party No. XV**

TEST AUDIT NOTE

**TAN 1 : Service Books
(Audit Memo No. 5 Dated : 24.08.2011)**

During test check of service books for the audit period 2009-11, following shortcomings were noticed:

1. No nomination forms such as Death-cum-Retirement Gratuity (DCRG), GPF, Insurance etc were found attached in following service books in respect of following officials/officers:-

S. No.	Name of the official (S/Sh./Smt.)	Designation	Remarks
1.	V. K. Sharma	Inspector	No nomination Forms found
2.	Janki Sharma	Ahlmad	No nomination Forms found
3.	Bharat Singh	CCF	No nomination Forms found
4.	Hukum Chand	Steno	No nomination Forms of GPF, Insurance, Family Pension found attached
5.	Anokhe Lal	Sweeper	No nomination Forms of Insurance, DCRG and Family Pension found attached
6.	Ramesh Kumar	Peon	No nomination Forms of DCRG, Insurance, Family Pension found attached
7.	Harbhajan Singh	Reader	No nomination Forms found
8.	Sanjeev Gosain	UDC	No nomination forms of DCRG, Insurance and Family Pension found attached

2. Form pertaining to Details of Family was not found attached in the Service Book of individual in respect of S/Shri Prem chand, Inspector, V. K. Sharma, Inspector, Janki sharma, Ahlmad, Sunil Kumar, Ahlmad, Bharat Singh, CCF and Anokhe Lal, Sweeper.

3. No photograph found pasted in the Service Book in r/o Sh. Prem Chand, Inspector, V. K. Sharma, Inspector, Anokhe Lal, Jagdeep Dahiya, LDC, Ramesh Kumar, Peon and in respect of the S/Shri Harbhajan Singh, Reader and Sunil Kumar, Ahlmad, the photographs pasted in the Service Book were not attested by the Head of the Office:-

4. Annual Service Verification was not found recorded in the Service Books in respect of following officials/officers:

S. No.	Name of the official/ officer (S/Sh./Smt.)	Service verified up to
1	Harbhajan Singh, Reader	30.04.2009
2	Sanjeev Gosain, UDC	30.09.2009
3	Sunil Kumar, Ahlmad	31.03.2007

9

4.	Anokhe Lal, Sweeper	31.08.2004
6.	Ramesh Kumar, Peon	31.12.2005

5. Earned Leave Account in respect of following officials/officers were not found maintained up-to-date, details are as under:-

S. No.	Name of the official/ officer (S/Sh./Smt.)	Leave Account maintained up to
1	Sanjeev Gosain, UDC	31.12.2009
3	Jagdeep Dahiya, LDC	31.12.2009
4.	Janki Sharma, Ahlmad	31.12.2009
5.	Bharat Singh, CCF	31.12.2007
6.	Ramesh Kumar, Peon	31.12.2009

In addition to above, it may be pointed out here that in respect of S/Shri Jagdeep Dahiya, LDC, Bharat Singh, CCF and Anokhe Lal, Sweeper entry regarding police verification and medical fitness was not found recorded in the Service Book.

Scrutiny of Service Books also revealed that the entry regarding grant of Annual Increment to the officials/officers has not been found attested by the Head of the Office.

Necessary correction in the Service Books of concerned employee may be made by the District Office at their level.

**TAN 2 : Purchase of contingent items.
(Audit Memo No.3 Dated :18.08.2011)**

Rule 145 of GFR states that goods upto the value of Rs. 15000/- on each occasion be purchased with the following certificate from the HOD.....

‘I am personally satisfied that the goods purchased are requisite quality and specification and have been purchased from a reliable supplier at reasonable price.’

During the test check of contingent bills for the period 2009-11, it was seen that stationary on various occasions were purchased for less than Rs. 15000/- on each occasion but no such certificate from HOD was given on the bill.

S. No.	C. V. No./Date	Supplier's Name	Particulars	Amount (Rs.)
1	124/22.02.10	M/s R. P. Traders	Sign Board of acrylic Sheet	14332/-
2	127/09.03.10	M/s Sharma interior Decorators	Rolling Windows/Door	6910/-
3	126/05.03.10	Laxmi Enterprises	Leather Bag	1500/-
4	127/09.03.10	Laxmi Enterprises	Leather Bag	1350/-

Hence audit is not in the position to comment on purchases whether the goods were purchased as per specification and required quality, which needs to be clarified.

TAN 3 : Pay Bill Register
(Audit Memo No.8 Dated : 26.08.2011)

During the scrutiny of the Pay Bill Register (GAR-17) for the audit period 2009-11 the following shortcomings have been noticed:-

- 1) Most of the columns of the upper portion of PBR i.e. Date of joining, Govt. Residence occupied, Advance taken, GPF No. etc. have been left blank. In the absence of this vital information, the audit has faced difficulties in checking out the calculations.
- 2) None of the entries made in the PBR have been found checked/initialled by DDO. Though a separate column has not been given for initials of DDO, it is necessary that DDO initials each entry in the PBR in column 38 for remarks, simultaneously then pay bill is signed.
- 3) The abstract of Pay and Allowances at the end of the PBR of the Bills have not been found prepared by the District Office.
- 4) Cuttings/overwriting are not attested.

Necessary correction may be made by the District.

TAN 4 : Stock Registers.
(Audit Memo No.10 Dated : 26.08.2011)

Test check of stock registers pertaining to District North-West has revealed following shortcomings:-

1. No page counting certificate found recorded on any of the Stock Registers maintained by the District North-West.
2. Some of the important columns of stock register i.e. quantity consumed, Balance lying in store, signature of receiving authority and Head of the Office etc. have not been found filled up.

In addition to above, scrutiny of the Stock Registers i.e. Consumable, Non-consumable for the audit period 2009-10 and 2010-11 has also revealed that physical verification of the Store has not been conducted as per the provisions contained in Rule 192 (1) (2) & (3) of General Financial Rules.

⑧ ⑦

Necessary certificate for conducting the physical verification as per General Financial Rules may be recorded by the Department.

**TAN 5 : Fidelity Bond of cashier & care taker.
(Audit Memo. No.2 Dated 18.08.2011)**

As referred in Rule 275 (1) to (3) of General Financial Rules, every government servant, who actually handles cash or stores, shall be required to furnish security and to execute security bond. If security is furnished in the form of cash, the security bond should be executed in Form GFR 30 and in case the security is furnished in the form of a Fidelity Bond in GFR 34, the security bond should be executed in Form GFR 31.

Necessary certificate may be obtained from the cashier/storekeeper.

**(GANESAN M.)
I. A. O.
Party No. XV**



PART – 1B
2011 – 2017
Current Audit Report

During the course of current audit, 8 audit memos (including 4 record memos) were issued. The department has not shown any compliance to the audit memo, hence, 03 memos have been converted into 3 Paras and 01 converted into TAN in the current audit report.

Details of Current Recovery (Audit period 2011-12 to 2016-17)

Memo No./Para No.	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
2011-2017	NIL	NIL	NIL
Total	NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by Joint Labour Commissioner (North West), Nimri Colony, Ashok Vihar, Phase IV, Delhi-110052 for the year 2011-12 TO 2016-17. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.


(R.H.Paul)
INTERNAL AUDIT OFFICER – XVII

5

PART - II
(Current Audit Report)

2011-2017

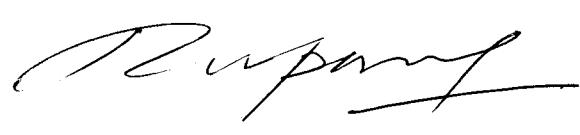
Para 1 - Pending cases.

Reference audit Memo 8 Dated 04/10/2017

It is observed that the office of the Joint Labour Commissioner, District North West, Nimri Colony (JLC) has the power to hear and decide the cases under various Acts, like Employees Compensation Act, Delhi Shop and Establishment Act, Minimum Wages Act etc and to issue recovery certificate with a view to enforce the award passed by the Labour Court/Industrial Tribunals. During the audit for the period the position of cases received and settled under various Acts is as follows:-

Year	Act	Opening Balance	Cases received	Cases settled	Cases pending at the end of year	% of pendency
	Employees Compensation Act					
2015		214	55	185	84	31%
2016		84	170	183	71	28%
2017		71	125	19	177	90%
	Minimum Wages Act,1948					
2015		216	223	150	289	66%
2016		289	139	157	271	63%
2017		271	50	40	281	88%
	Shops and Establishment Act					
2015		502	42	62	482	89%
2016		482	287	387	385	50%
2017		385	53	67	371	85%
	Payment of Gratuity Act, 1972					
2015		153	49	137	65	32%
2016		65	54	29	90	76%
2017		90	39	45	84	65%

It is clear from the above table that the percentage of pendency at the end of the year was ranging between 28% to 90%. Hence, necessary actions in future are required to settle these cases well in time so that the basic purpose of making these acts can be achieved.



Para No.2

Ref. Audit Memo No. 7 26/09/2017

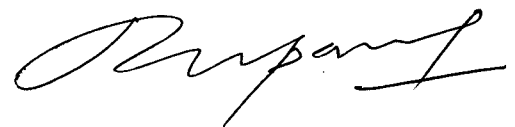
Subject: Non Reconciliation of receipts.

On scrutiny of records related to receipts collected by the North-West Distt. Of Labour Department for the Audit period 2011-2017 (record produced 2015-16 & 2016-17 only) revealed that the department has collected receipts in the form of CESS as per the Building & other Construction workers Welfare CESS ACT.

Sec3(1) of the Building and other construction workers welfare cess act stipulates that "there shall be levied & collected a cess for the purpose of the building & other construction workers welfare cess act, 1996, at such rate not exceeding 2%, but not less than 1%of the cost of construction incurred by an employer."

Scrutiny has revealed that cess collected by the department & receipts amounting to Rs.34, 45, 76,513 & Rs.28, 22, 02,769/- have been collected for the year 2015-16 & 2016-17 respectively by the North-West Distt. It has been seen that this cess have been collected either in the form of cheques or DD from the employer. No reconciliation of the deposit is being done by the department as such possibility of dishonouring of cheques cannot be ruled out.

Due to non reconciliation of receipts by the district North West Audit could not verify the amount actually credited in the government account. The reconciliation of the receipt of the unit be done under intimation to audit.



PARA 3

(Ref. Audit Memo No.2 Dated 25/09/2017)

Subject: Non Production of record.

Details of Challan's made during the period 2011 to 2017 under the various Act 1). The industrial Employment (Standing order) act 1946, 2) Bonded Labour system(abolition) Act 1976, 3) Motor Transport workers act 1961, 4) The building and other constructions workers act 1996, 5) The manufacture storage and import of hazardous chemical rule 1989, 6), Employees compensation Act, Delhi Shops and establishment Act 1954, Payment of gratuity act 1972 etc.



②

TEST AUDIT NOTE

TAN 1

Ref. Memo No. 5

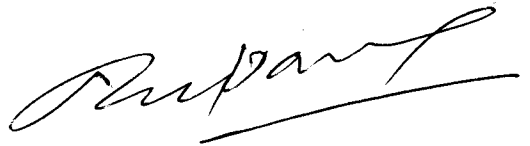
Date: 22/09/2017

Subject: Log Book of Govt. Vehicle No. DL-1CJ-3354

During the test check of Log Book, the following shortcomings have been noticed:-

Certificates giving the number of pages at the time of log book is brought into use should be recorded on the 1st page after coming the page under the attestation of the In-charge/controlling officer of the vehicle but the same was not found recorded in the log books.

1. As per Staff Car Rules, officer using the staff car should note down in their own hand writing the millage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars, i.e kilometer covered for each place purpose of journey, period of detention but the same were not filled by the office who use the vehicle.
2. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in Annexure-II during the month but the same was prepared in the log books.
3. Average of the vehicle covered per kilometer was not worked out in the log book. In the absence of the same, the consumption of petrol could not be verified, whether the average of the petrol consumption was in accordance with the minimum kilometer average fixed for a particular vehicle
4. It has also been observed that only one composite entry is being shown on each day in Col.No. 8(Place of visit) so the distance covered by the vehicle cannot be examined properly.
5. Separate entry for each visit is required to be made in the log book with distance in Col. No.4 & 8 respectively.
6. Purpose of journey with full details has to be entered in log book but same has not been mentioned in the Col.No. 9.
7. Entries related to the purchase of fuel have not been attested by the in-charge concerned.



No Monthly Summary of Petrol consumption:- A monthly summary in respect of petrol consumption, average per Kilometer of vehicles is also required to be maintained at the end of each month, so that the smooth running of vehicle & economy of that consumption could be regularized monitored. But the same were also not found done for any vehicle. In absence of proper entries average per kilometre running of the vehicle could not be ascertained.

The above irregularities pointed out may please be rectified & shown to audit.

