

11

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th LEVEL, C-WING, DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: Audit report of Jt. Labour Commissioner (West), Labour welfare ,Centre, Karam Pura, New Delhi for the period 2019-20 to 2022-2023.

INTRODUCTION

The Internal Audit of the account of Office of Jt. Labour Commissioner (West), Labour welfare ,Centre, Karam Pura, New Delhi for the period 2019-20 to 2022-2023 has been conducted by field Audit Party No. XIX, comprising of Krishan Kumar, Sr.AO/IAO, and Karamyogi, ASO. The audit has been conducted during 07 working days w.e.f. 02.11.2023 to 10.11.2023

AIMS & OBJECTIVE

To promote growth of industrial and commercial activities by ensuring harmonious relationship between the employer and the workman.

H.O.O./D.D.O./Cashier

The following officers/officials have served as HOD/H.O.O./D.D.O./Cashier during the Audit period 2019-20 to 2022-23.

Head of Office

No HOO was posted in the district during the audit period, however details of District In-charge are as under: -

S.No.	Name	From	To
1	Sh. S.C.Yadav	01.04.2019	13-12-2022
2	Sh. U.K.Sinha		
3	Sh. A.K.Biruly		
4	Sh S.K.Gupta	14-12-2022	Till date

D.D.O.

S.No.	Name	From	To
-------	------	------	----

No DDO is posted in the District as all the staff posted in this office is on diverted capacity. Salary and other records maintained in Head Quarter.

CASHIER-


S.No.	Name	From	To
	No, official is posted		

Budget Allocation and Expenditure for the year 2019-2020 to 2022-23

(Amount in Rs)

Year	Budget allotted	Expenditure made	Balance
------	-----------------	------------------	---------

No, budget is allotted at district level



Details of Vacancy Statement as on 31/03/2023

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	All the staff posted in this office is on diverted capacity. Salary and other records maintained in Head Quarter		
B			
C			

STATUTORY AUDIT

Statutory audit of the Office of Jt. Labour Commissioner (West), Labourwelfare, Centre, KaramPura, New Delhi has not been conducted by AGCR during the audit period.

MAINTENANCE OF RECORDS

The maintenance of records of Office of Jt. Labour Commissioner (West), Labourwelfare, Centre, KaramPura, New Delhi has been found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT

There were 5 audit paras involving recovery of Rs. NIL outstanding, out of which Nil para has been settled during the current audit. Balance paras are incorporated in the current audit report.

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2009-11	03	-	-	1,2&3
2.	2011-17	01	-	-	4
3.	2017-2019	01	-	--	5

(B) Details of Old Recovery

S.No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras(Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2009-11	NIL				
2.	2011-17	NIL				
3.	2017-2019	Nil				

During the course of current audit, 05 Audit memos + 04 record memos highlighting various irregularities/short comings were issued raising recovery of nil out of which Nil memo settled on the basis of reply submitted by the unit. The rest audit memos have been converted into 03 Para + 02 TAN which are incorporated in current audit report.



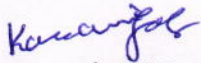
9


Details of Current Recovery-

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered	Balance	Para No.
----------	-----------------------------------	---------------------	---------	----------

NIL

Accordingly, the internal audit report has been prepared on the basis of information furnished by the **Jt. Labour Commissioner (West), Labour welfare ,Centre, Karam Pura, New Delhi.** Directorate of Audit, GNCT of Delhi, disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


Karamyogi, ASO


Krishan Kumar
Sr.AO/IAO,
Audit Party-XIX

8

PART - I
OLD AUDIT PARAS
(2009-2019)

PART-I

3

6

7

Para-1

01
Para No. 02 (Ref. Memo No. 1 (D) dated 09.08.2011)

Sub :- Non reconciliation of the Receipts

The o/o the Dy. Labour Commissioner, Distt West receive Labour Cess for Construction Works and deposit it in State Bank of India, Moti Nagar in A/C No. 31629506241 in the name of Delhi Building & Other Construction Worker's Welfare A/C. It was asked vide memo number 1(D) to provide the records pertaining to receive of Cess during 2009-11 and its reconciliation statement with the bank but no record was produced to audit, which may be produced to next audit party.

02
Para No. 03 (Ref. Memo No. 02/03.08.11)

Sub :- Electricity bills are paid on commercial rates.

Para-2

The office of the Dy. Labour Commissioner, Distt. West, Karampura is paying the Electricity bills to BSES 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.

03
Para No. 04 (Ref. Memo No. 03 dated 03.08.11)

Sub :- Payment of Water Charges

Para-3

During the course of audit, it was observed that payment of water bills is being made to Delhi Jal Board on average basis for K.N. 1251751383. The payment of Rs. 156226/- was made to Delhi Jal Board for the period 05.09.07 to 19.05.10 vide sanction number DLC/WD/09/water without mentioning any dispatch number and date.

In respect of above, it was asked vide memo number 03/03.0811 the reasons for making delay in payment from 05.09.07 to 19.05.10 and reasons for making the payment on average basis but no reply was received which may be provided to audit, efforts are required to arrange the water bills on actual meter reading basis instead of average basis.

f

PARA NO/2

4

Para-4

6

2

Sub:- Non production of record.

On the basis of old outstanding para no. 6 for the period 2009-11

1. Liveries Records
2. Register of LTC, Medical Reimbursement/Advance/Tuition Fee
3. Property Stock Register
4. Stock of Receipt Book
5. Acquittance Register
6. Spouse Information
7. AMC files
8. Records of receipts like cess etc. and its reconciliation

B. On the basis of record memos of current audit.

1. Bank statement of Account No. 10307403113 in r/o Employees Compensation with effect from 01/04/2011 to 31/03/2017.

The same may be shown to next audit.

IAO
Audit Party No. XXVII

PART - II
CURRENT AUDIT REPORT
(2017-18 TO 2018-19)

⑤
PARA-5

Para No. 1

(memo no.1 dated 9.8.19)

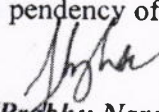
Sub:- **Performance of the Unit.**

During the test check of information provided by the department, it has been observed that a large number of cases were pending at the end of each year of audit period as per details given below:-

S.No.	Year	Opening Balance	No. of cases Registered	Total No. of Cases during the year	No. of cases disposed	Outstanding cases
1	2017-18	972	1079	2051	641	1410
2.	2018-19	1410	742	2152	509	1643

The number of cases pending at the end of year is quite high i.e. almost 2 to 3 times in comparison to cases disposed off.

Reason for non-disposal of the cases within the time frame as per provision of the Act may be elucidated to audit and necessary efforts to be made to reduce the pendency of the cases under intimation to audit.


(Prabhu Narayan Jha)
AAO
Party No. X

CURRENT AUDIT REPORT

2019-20 TO 2022-2023

PARA-1

(Audit Memo No: 2 Dated: 08-11-2023)

Sub: Shortcomings in finalization of the Cases.

During the test check of the record/information provided by the office of the Jt. Labour Commissioner (West), Labour welfare, Centre, Karam Pura, New Delhi, it has been observed that a large no. of cases received under various act like Industrial Dispute Act, Gratuity Act, Minimum Wages Act, Employee's Compensation Act and Delhi Shops and Establishment Act were outstanding at end of each year of audit period.

The status of the cases received and settled under various acts during the period 2019-20 to 2022-23 is as under :-

Year	Act.	Opening Balance	Total Cases Registered	Toll cased settled	Outstanding Cases
2019-20	Industrial Dispute Act	423	915	1082	256
2020-21		256	733	568	421
2021-22		421	413	418	416
2022-23		416	503	530	389
2019-20	Gratuity Act	115	180	164	131
2020-21		131	150	85	196
2021-22		196	102	58	240
2022-23		240	191	336	95
2019-20	Minimum Wages Act	724	201	199	726
2020-21		726	177	363	540
2021-22		540	170	198	512
2022-23		512	159	355	316
2019-20	Employee's Compensation Act	119	138	94	163
2020-21		163	72	84	151
2021-22		151	76	50	177
2022-23		177	181	194	164
2019-20	Delhi Shops and Establishment Act	907	421	403	925
2020-21		925	212	506	631
2021-22		631	221	240	612
2022-23		612	768	1241	139

Necessary action may be taken to settlement of the cases well in time so that the purpose of the labour Act can be achieved.

PARA-2**(Audit Memo No: 3 Dated: 08-11-2023)****Sub.: Non reconciliation of receipts with the bank Accounts.**

During the test check of the record/information provided by the office of the Jt. Labour Commissioner (West), Labour welfare Centre, Karam Pura, New Delhi, it has been observed that Workman compensation and Labour Cess amount are being received from the concerned Employer and Contractors in form of Cheque /DD by the department. This amount is being deposited in the concerned bank accounts. Necessary reconciliation of such deposits involving huge amounts in the bank accounts is to be done on monthly basis which is not being done during the audit period 2019-20 to 2022-23.

Necessary reconciliation of such deposits involving huge amounts in the bank is to be done regularly on monthly basis.

PARA-3**(Audit Memo No: 4 Dated: 09/11/2023)****Sub: Cess Collected Under DB&OCW Act.**

During the test check of the record/information provided by the office of the Jt. Labour Commissioner (West), Labour welfare Centre, Karam Pura, New Delhi, it has been observed that Cess Collecting during the Audit period are as under :-

S.No.	Period	Amount
1.	2019-2020	5213438
2.	2020-2021	93584559
3.	2021-2022	1022368
4.	2022-2023	13736221

The above mentioned Cess is being deposited in the Bank Account maintained by the DB&OCW Board and the records pertain to the same is also being maintained by the DB&OCW Board.

During the scrutiny information provided by the office of the Jt. Labour Commissioner (West), it is observed that Cheques collected by the Cess Collector not deposited well in time in the concerned bank account. Some cases are as under :-

S.No.	Chq./DD No. & Date	Amount	Dated of Receiving Chq./DD	Date of Deposition in Bank	Delay Period (In Days)
1.	000058/ 13-02-20	57653	17-02-20	08-05-20	49
2.	139737/25-02-20	29500	25-02-20	08-05-20	41
3.	241070/18-02-20	86740	26-02-20	08-05-20	40
4.	065001/19-02-20	2543.60	28-02-20	08-05-20	38
5.	040284/01-05-20	126938	20-05-20	21-07-20	62

6.	037816/29-04-20	2279102	20-05-20	21-07-20	62
7.	573275/29-04-20	375210	20-05-20	21-07-20	62
8.	604375/06-05-20	26571	20-05-20	21-07-20	62
9.	604376/06-05-20	22652	20-05-20	21-07-20	62
10.	604370/30-04-20	15198	20-05-20	21-07-20	62
11.	604377/13-05-20	3330	20-05-20	21-07-20	62
12.	067023/15-06-20	734	18-06-20	21-07-20	33
13.	604393/10-06-20	23952	25-06-20	21-07-20	26
14.	604395/10-06-20	23982	25-06-20	21-07-20	26
15.	591622/09-06-20	29165	29-06-20	21-07-20	22
16.	283357/05-06-20	16466	29-06-20	21-07-20	22

The above mentioned Cess is being collected by office of the Jt. Labour Commissioner (West), on account of Cess but no monitoring is being made by the district office in this matter no reconciliation is being made with the bank account to ensure the clearance of the Cheques deposited by the Agencies and Local Bodies / Departments on account of Cess.

Reason for delay submission of Cess in the bank account may be elucidated to audit.

TAN-1

(Audit Memo No: 1 Dated: 06/11/2023)

Sub: Shortcomings in Maintenance of records/registers.

During test check of the records / registers maintained by office of Joint Commissioner Labour, (West) like as Minimum Wages Register, Compensation Case Register, Shop and Establishment Case Register, Minimum Wage Case Disposal Register, Compensation Case Disposal Register and Shops and Establishment Case Disposal Register, Gratuity Act Register, Conciliation Register etc. for the period 2019-20 to 2022-23. The following shortcomings have been observed :-

1. Statutory page counting certificate not recorded.
2. Page No. has not marked in the register.
3. Initials of the concerned In-charge have not been found in the register for ensuring the authenticity of the record.

Necessary action may be taken to rectify the shortcomings and may be shown to next audit.

1

TAN-2

(Audit Memo No: 5 Dated: 09/11/2023)


Sub: Improper maintenance of Registers for Receipts.

During test check of the records / registers in respect of Employees compensation and Cess collection maintained by office of Joint Commissioner Labour, (West). for the period 2019-20 to 2022-23. The following shortcomings have been observed :-

1. Cheques/DD collected from the Agencies and Local Bodies / Departments are not being entered in the prescribed register i.e. Valuable register
2. Statutory page counting certificate not recorded in the registers.
3. Page No. has not marked in the registers.
4. Date of receiving and date of encashment of Cheque/DD has not been mentioned in the registers
5. Initials of the concerned In-charge have not been found in the register for ensuring the authenticity of the record.

Necessary action may be taken to rectify the shortcomings and may be shown to next audit.

Karamyogi
Karamyogi, ASO


Krishan Kumar
Sr.AO/IAO,
Audit Party-XIX