

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

Audit report of The Dy. Labour Commissioner, District East, Employment Exchange Building, Ground Floor, Vishwas Nagar, Near UTCS Training Centre, Delhi-32(1995/17) for the period 2020-2023. ✓

INTRODUCTION

The Internal Audit Report of The Dy. Labour Commissioner, District East, Employment Exchange Building, Ground Floor, Vishwas Nagar, Near UTCS Training Centre, Delhi-32(1995/17) on the accounts for the period 2020-2023 was conducted by the field Audit Party No. XXII comprising of Sh. Shalendra Kumar Heta, IAO/Sr. AO and Smt. Rajrani Bhatnagar, ASO. The conducted during 07 working days between 04.09.2023 to 14.09.2023.

AIMS & OBJECTIVES:-

The office of the Dy. Labour Commissioner (East) is situated & shifted at Employment Exchange Building, Ground Floor, Vishwas Nagar, Near UTCS Training Centre, Delhi-110032. The office of the Dy. Labour Commissioner is functioning under the Labour Commissioner, Labour Department, GNCT of Delhi. The aims and objectives of the office Dy. Labour commissioner are to implement the following acts:

1. Employee Compensation Act. 1923.
2. Minimum Wages Acts, 1948.
3. Delhi Shops & Establishment Act., 1954.
4. Industrial Dispute Act, 1947.
5. Contract Labour Act, 1970
6. Payment of Gratuity Act. 1972.
7. Payment of Bonus Act, 1965.
8. Delhi Building & Other Construction workers welfare Rules 2002.
9. Child Labour Act, 1986.

The following officers/officials have been served as DLC's during 2020 to 2023 :-

Dy. Labour Commissioner (Smt./Shri/Ms.) (Information not provided)				
Sr. No	Name of the Officer	Designation	Period	
			From	To
1.	TUKARAM D. LANDGE	DY. LABOUR COMMISSIONER (EAST)	Till Now	Till Now



25/0

List of Cashier:As per the information provided to Audit, the accounts and administration has been centralized at HQ level.

Budget & Expenditure of the Department for the period: 2020 to 2023.

As per the information provided to Audit, the accounts and administration has been centralized at HQ level.

Vacancy Statement: As on 31.03.2023:As per the information provided to Audit, the accounts and administration has been centralized at HQ level.

Statutory Audit:-The Statutory audit of theThe Dy. Labour Commissioner, District East, Employment Exchange Building, Ground Floor, Vishwas Nagar, Near UTCS Training Centre, Delhi-32has not been conducted by AG (Audit) Delhi during audit period.

Maintenance of Records:-

The maintenance of record of of **The Dy. Labour Commissioner, District East, Employment Exchange Building, Ground Floor, Vishwas Nagar, Near UTCS Training Centre, Delhi-32**for the period 2020-23 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There was only 16 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2009-11	07	0	0	3 to 9
2.	2011-17	05	0	0	1 to 5
3.	2017-20	04	0	0	1 to 4
Total		16	0	-	16

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2011-17	02	540	0	540	
2.	2011-17	03	800	0	800	
3.	211-17	04	700	0	700	
Total (in Rs.)			2040	0	2040	

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Current Audit Report :

During the course of current audit, **05** Observation Memos were issued for the period 2020-2023. **01** Audit Memos have been settled on the spot. Out of **04** remaining observation Audit Memos, **03** Audit Memos have been converted into paras and **01** into TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
Nil					

Internal Audit report for the period 2020-23 has been prepared on the basis of information furnished and made available by of **The Dy. Labour Commissioner, District East, Employment Exchange Building, Ground Floor, Vishwas Nagar, Near UTCS Training Centre, Delhi-32 (1995/17)**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(RAJRANI BHATNAGAR, ASO)


(SHALENDRA KUMAR HETA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXII

PART-I

OLD AUDIT REPORT
(2009-2020)

Para No-1

Para No. 1

PART-I
OLD OUTSTANDING PARAS

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Ref. Memo No. 17

Subject:- Challan Register of Fees received under the Contract Labour (Regulation & Abolition) Act 1970.

Reference this office audit memo No. 10 dated 5-8-11 for production of records / information only challan register is provided to audit (for the period of audit) and no reply was given about other records/information which was demanded by the audit. During the test check of the challan register the following irregularities are noticed:-

1. The challan register is not signed by the competent authority at S.No. 3 to 12, 15 to 89, 95 to 99, 102, 103, 105, 113, 114 and 118, which is irregular and in the absence of which audit could not verify the correctness of the entries made in the challan register.
2. No challan numbers or date of depositing the fees in to government accounts entered in the challan register.
3. In support of depositing the fees received by the office no challan file is produced to audit, hence the audit could not verify whether the amounts were deposited in the government accounts or not, as the fees received on account of Registration & issue of Licence to the contractor under the Contract Labour (Regulation & abolition) Act 1970, are not taken the Government Cash Book, neither this amount is reconciled with the Pay and Accounts Office.

The reason of the above may be elucidated to audit.

Para No-2

Para No. 2

21/C
Ref. Memo No. 14

Subject:- Pay Fixation.

During the test check of Service Books of the Staff member which are produced to audit and the following short coming are noticed :-

1. Sh. Shailender Kumar Chabhra, UDC

Excess amount paid at the time of promotion in Increment on 30.07.08.

1. The pay Band and Gr. Pay as on 29.07.08 = Rs. 7460+1900=9360/-
2. After allowing 3% increment on promotion on 30.07.08 in PB-I = Rs. 28000/-
3. Pay after increment = Rs. 7740 + 2400

Pay band should have been Rs. 7740 + 2400 after grant of increment on promotion but given Rs. 7750/- + 2400/- excess of Rs. 10/- on 30.07.08.

The excess payment of an account of increment on promotion of Rs. 10/-. Plus allowances may be recovered w.e.f 30.07.08 to till date of recovery from Sh. Shailender Kumar Chabhra, UDC, after due verification of fact and figures under intimation to Audit.

Para No-3

Para No. 3

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Ref. Memo No. 08

Subject:- Irregular Payments of Water Charges Bills to Delhi Jal Board Delhi.

During the test check or contingent bills for the period of audit and the following irregularities are noticed by the audit:-

The following payments were made to Delhi Jal Board, Delhi for Water Charges with arrears without obtaining the sanction (permission) of the competent authority i.e. Head of Department for making payment of arrears to Delhi Jal Board. Which is irregular the details of the bill are given below:-

S. No.	CB No. & Date	Bill No. & date	Amount of Bill without arrear	Amount of Arrear	Total amount of bill	Re-late	Amount paid
1.	CB-90 dated 11.11.10	230593 dated 29.10.10	Rs. 6404/-	(-) 430	Rs.6834/-	318	6516

The payments of these bills with arrears were irregular as the prior approval of the competent authority was not obtained before making the payments to Delhi Jal Board.

The reason for making payments with arrears may be explain to audit, and the avobe amount may be got regularsied from the competent authority.

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Para No. 4

Ref. Memo No. 09

Subject:-Contingents Register/Bills.

During the last check of the contingent Register for this year 2009-10 and contingent bills for the year 2009-10 and 2010-11 and the following irregularities are noticed by the audit:-

1. Register of contingent charges -- 2009-10

- (i) Mandatory Page counting certificate and paging not recorded in the contingent register.
- (ii) All entries made in this register not attested by the competent authority.
- (iii) Contingent Register for 2010-11 not produced to audit.

2. Contingent Bills, 2009-10 & 2010-11

2009-10

(i) CB-96 dated 22.12.09 & CB No. 116 dated 18.03.10 of M/s Balaji Coop. Consumer Store. Bill No. 331 dated 24.09.09 of Rs. 1205/- Bill No. 375 dated 02.12.09 of Rs. 5017/- and Bill No. 388 dated 01.01.10 of Rs. 2455/-.
No stock entry page number given on the office copy of the bills and also stock entry certificate not signed by the competent authority.

2010-11

The stock entry/page number of Stock Register were not entered in the office copies of the following bills:-

S. No.	CB No. & Date	Bill No. & Date	Name of the dealer
1.	CB-28 dated 10.06.10	439 dated nil 445 dated 22.04.10	M/s Balaji Coop Consumer Store.
2.	CB-84 dated 23.10.10	No Stock Entry	M/ BSES
3.	CB-109 dated 07.01.11	In voice no. 8740 dated 21.12.10	M/s Universal Book Traders
4.	CB-110 dated 07.01.11	Bill No. 453 dated Nil	M/s B.P Traders
5.	CB-111 dated 07.01.11	Bill No. 10 dated 27.08.10 dated _____ dated _____ Bill No. 894 dated 03.08.10 dated 22.08.10 Bill No. 1470 dated 13.08.10 Bill No. 225 dated 03.08.10 dated 13.08.10 Bill No. 936 dated 21.12.10 Bill No. 1689 dated 12.10.10	M/s Mahesh Ji & Sons M/s Munish Gifts Centre M/s Munish Gifts Centre M/s Dhingra Pustak Bhandar M/s Jindal Stationers M/s Gupta Plastic Store M/s Ajay Book House Name of dealer not given in the bill. M/s Meenakshi Stationers M/s Chandigarh of Criminal cases
6.	CB-121 dated 24.01.11	---	M/s BSES.
7.	CB-140 dated 23.03.11	---	M/s MTNL
8.	CB-141 dated 28.03.11	Bill No. 264 dated 02.08.10 Bill No. 269 dated 02.08.10 Bill No. 1187 dated 2.08.10	M/s Laxmi Enterprises M/s Laxmi Enterprises M/s Tarun and Company
9.	CB-144 dated 28.03.11	Bill No. 661 dated 14.03.11	M/s K.L.NV Ltd.

3. **Copy of sanction order:-** The sanction order issued by the Head of Office but the copy of the same were not endorsed to the Directorate of Audit, GNCT of Delhi/A.G. Audit New Delhi, in maximum cases.

The reasons of the above may be explain to audit and necessary action may be taken up and shown to audit.

Para No - 5

Para No. 5

Ref. Memo No. 06

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Subject: Cash Security/Fidelity Bond of CSHIER & Store Keeper for the audit period..

As per Rule 275 of G.F.R. 2005 ,every Government Servant, wheather Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall be required to furnished security.

Further as per Rule 275{3}of GFR 2005 -In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form-GFR-30 and , in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the office from the cahier/stores keeper, which is irregular and violation of General Financial Rules

Reasons for non submission of cash security/fidelity bond be explain to audit and necessary corrective steps may be taken now and shown to audit.

Para No - 6

Para No. 8

Subject:- Income Tax.

Ref. Memo No. 16

During the test check of records of Income Tax i.e. calculation sheets & office copies of form 16 for the period of 2009-10 and 2010-11 and the following short coming are noticed by the audit:-

1. Income Tax calculated in respect of Sh. G.S. Walia, Dy. Electrical Inspector for the year 2010-11 seems to be incorrect as the Gross Salary for the month of Feb, 2011 is Rs. 30159/- as per entry made in P.B.R (Page No. 10) and same were taken in calculation sheet is Rs. 24077/- short of Rs. 6082/- also in Form No. 16 issued by the DDO.
The reason for taking short amount of Rs. 6082/- in the calculation sheet & Form No. 16 be explain to audit and Income Tax of the official may be recast for the year 2010-11 and short recovery if any may be recovered, from Sh. G.S. Walia, Dy. Electrical Inspector, under intimation to audit.
2. The rebate u/s 80C, 80CC, 80CCD, were allowed by the DDO during the financial year 2009-10 and 2010-11 to the following officers/officials but the supporting documents of rebate not available with the calculation sheets in support of rebate claimed by the officials/officers.

S. No.	Name of Designation of the Officers/Officials	Financia l Year	Particulars of rebate allowed document not attached with calculation sheets	Amount
1.	Sh. J.K. Rawal, ALC	2009-10	1. L.I.C. 2. L.I.C Max Newyork 3. P.P.F	1 Rs. 1724/- 2. Rs. 15000/- 3. Rs. 70000/-
2.	Sh. Vakul Kumar Goel, Inspector, Gr.II (DASS)	2009-10	1. L.I.C	Rs. 15215/-
3.	Sh. Sanjay Kumar, Steno	2009-10	1. Tutlion Fees	Rs. 48360/-
4.	Sh. Deepak Kumar, UDC	2009-11	1. LIC	Rs. 41785/-
5.	Sh. G.S. Walia, Dy. Electrical Inspector	2010-11	1. PPF 2. Tutlion Fees 3. LIC 4. Mutial Fund 5. Long Term Int. Bond	1. Rs. 2000/- 2. Rs. 24000/- 3. Rs. 2450/- 4. Rs. 69000/- 5. Rs. 20000/-

3. Rebate u/s 80DD-Medical treatment (DGHS) were not given during the financial year 2010-11.

The reason of the above may be explain to audit and documents of rebate which were nor obtained from the above officials may be obtain now and shown to audit, and if not obtained, the Income Tax may be calculated on the amounts claimed under rebate as per Rules and deposited in the concerned head of account of income tax under intimation to audit.

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Para No. 09

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Ref. Memo No. 19

Subject:- Non production of records.

The following records were not produced to audit, for the period 2009-10 and 2010-11.

1. Stock Registers Non Consumable / Consumable.
2. G.A.R-6 Stock Register.
3. Contingent Register 2010-11.
4. Acquaintance Roll.
5. Purchase files.
6. Dead stock register/Register of unserviceable store.
7. Liveries Register.
8. Tuition fees register
9. Electricity /Water charges Register.
10. Telephones/Trunk call charges Register.
11. Spouse information.
12. List of vehicles/Log Books/Pol accounts and history sheets.
13. Records/Information as demanded by audit except challan Register vide memo no. 10 dated 05.08.11.
14. Records/Information as demanded vide audit memo no. 12 dated 08.08.11.

The reason for non production of records may be elucidated to audit and same may be shown to next audit.


(N.C. DOBRIYAL) 16/08/11

I.A.O., AUDIT PARTY NO. X

Para No. 8

~~PART II~~
CURRENT AUDIT REPORT
(01.04.2011 to 31.03.2017)

PARA NO. 01 (Ref. Memo No. 2 dated 28/09/2017)

Sub:- Irregularities In Cash Book

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O./D.D.O. During the test cheque of Cash book Maintained by the Office of The DLC (East), Vishwakarma Nagar, Jhilmil Colony, Delhi-95 for the audit period, the following irregularities have been noticed :-

- 1 The Cash book provided by the Department was written upto 05-12-2011. Whereas, as per record work of Accounts had been maintained upto 31-03-2014 in the District office.
- 2 Detail of Balance outstanding at the end of the month and certificate are not recorded in the Cash Book properly during the period 01-04-2011 to till cash book was written.

The Department may take necessary step to complete the cash book upto 31-03-2014 as the Accounts work was done upto 31-03-2014 in the District office under intimation to audit.



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Para No. 9

ARA NO. 02 (Ref. Memo No. 5 dated 04/10/2017)

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Subject: - Short deduction of Rs. 540/-Towards UTGEIS erstwhile Group D (Now Group C)

As per GOI, M/o Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010, all the Group-D employees granted Grade Pay-1800 in the revised pay scale were classified under Group-C and UTGEIS subscription was raised to Rs. 30/- p.m. w.e.f. 01.01.2011.

During the test check of pay bills for the period 2011-12 to 2013-14, it has been observed that the Department has not been deducted the UTGEIS contribution as per the instruction/condition and thus resulted in short recover of Rs. 540/- as per detail below:-

(Amount in Rs.)						
S. no.	Name of the Official and Designation (Sh./Smt./Ms.)	Subscripti on deducted p.m.	Subscripti on due p.m.	Subscripti on/ Difference to be recovered p.m.	Period/ Month	Amount Short Deducte d
1	Mam Chand, Peon	15	30	15	3/11 to 2/14(36 M)	540/-

Accordingly, recovery of Rs. 540/-towards short deduction of UTGEIS as detailed above may be made from official concerned after due verification facts and figures under intimation to Audit. In addition, UTGEIS subscription for the Pre-Audit as well as for the period March 2014 onward may also be calculated and recovered from the officers after due verification of facts and figures.

Other similar type of cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit.

Para No. 10

Para No.03 (Ref: Memo No. 6 Dated: 04/10/2017)

Sub: Short recovery of Licence Fees & Water charges for Govt. accommodation amounting to Rs. 800/-

As per order no. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee and Water charges for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2012. Further, As per order no. F.4(1)/Misc./PWD/Allot/2004/1955-1984 dated 10-03-14 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2013.

On the scrutiny of record i.e. Pay Bills for the period April 2011 to Feb 2014, it is found that the licence fee/water charge of some officials/officers were not deducted as per order issued by the Govt. of NCT of Delhi and Govt. of India as mentioned above. The details of the same and alongwith due recovery of licence fee and water charge as under :-

S. No.	Name of the Officer with Designation and type of Qrt.	Period (Months)	Rate of LF and WC deducted	Rate of LF and WC due	Amount recoverable (in Rs.)
01	Sh. Gurmukh Singh, DLC Type-III, Nimri Colony	01.7.13 to 28.02.14 (08 months)	310+236	370+236	60X8=Rs. 480/-
02	Sh. Darshan, Sweeper Type-II Sindhora Khurd	01.7.13 to 28.02.14 (08 months)	205+196	245+196	40X8=Rs. 320/-
				Total	800/-

As mentioned above, an amount of Rs. 800/- (Rs. Eight Hundred Only) on account of short recovery towards License Fee/water charges for Govt. Accommodation may be recovered from officer/official concerned after due verification and under intimation to Audit. In addition, Recovery of Licence Fee/Water Charges for the period March 2014 onward may also be calculated and recovered from the officers/officials after due verification of facts and figures.

Other similar type of cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit.

Para No. 11

Para No.04 (Ref: Memo No. 7 Dated: 04/10/2017)

Sub: Short deduction of DGEHS subscription amounting to Rs.700/-.

The subscriptions of DGEHS were revised on the basis of Grade pay w.e.f. 01.08.2010 by Directorate of Health Services, GNCT of Delhi vide clarification no. F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010. As per revised rates, the Subscription rate of DGEHS for employees drawing pay in the Grade Pay of Rs. 4600 to 6600/- was fixed at Rs. 325/- p.m.

During the test check of pay bills for the period 2011-12 to 2013-14, it has been observed that DGEHS subscription has not been deducted by the Department at the revised rates as per the above orders circulated by the Government of Delhi and thus resulted in short recover of Rs. 700/- as per detail below:-

Name & Designation	Period	Rate of DGEHS contribution due	DGEHS contribution deducted	Months of short contribution	short deduction of DGEHS subscription (Rs.)
Sh. V.K. Rao, L.O. Grade Pay Rs. 4600	August 2013 to Feb. 2014	325/- p.m.	225/- p.m.	07-Months	700/-

As mentioned above, an amount of Rs. 700/- (Rs. Seven Hundred Only) on account of short deduction of DGEHS subscription may be recovered from officer concerned after due verification and under intimation to Audit. In addition, DGEHS short subscription if any for the period March 2014 onward may also be calculated and recovered from the officer after due verification of facts and figures.

Other similar type of cases may also be reviewed and the recoveries, if any, be made accordingly under intimation to audit.



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Para No.5 (Ref: Memo No. 8 Dated: 04/10/2017)

Sub: Non production of records for the audit period 01-04-2011 to 31-03-2014

Reference to Audit Record memos issued to Department, the following records for the audit period have not been provided to audit:-

1. Pay Bill Registers (PBR)
2. Bill Registers
3. Stock Register for the year 2012-13
4. T.R.-5/GAR-6
5. Registers of Long term/Short term Advance
6. Income Tax calculation Performa along with supporting documents
7. Liveries record
8. LTC/Children Education Allowance/Medical reimbursement/Newspaper & Telephone Reimbursement/OTA Register/Property Register
9. Electricity/Water Bill Registers
10. Purchase Files

The above mentioned record may please be shown to the next audit

Satish
IAO
P.NO.-XXIV

PART-II

CURRENT AUDIT (2017-2020)

Para No. 13

Para-1

(Ref. Memo No. 07 Dated: 12.01.2021)

Sub: Delay in finalization of the cases.

The Office of the Dy. Labour Commissioner who is the over all in- charge of the District has the power as a commissioner to hear and decide the cases received under various Act like Employee Compensation Act, Delhi Shops and Establishment Act 1954, Minimum wages Act. and to issue recovery certificate with a view to enforce the award passed by Labour Court/Industrial Tribunals. As per the records/information provided to audit by the O/O DLC(East) the status of the cases received and settled under various Acts during the 2017-18 to 2019-20 is as follows:

Year	Act	Opening Balance	Cases received	Total	Cases settled	Cases pending	% of Cases pending
2017-18	Employee's Compensation Act.	19	36	55	30	25	45.45
2018-19		25	35	60	30	30	50
2019-20		30	37	67	17	50	74.62
2017-18	Minimum Wages Act	02	74	76	26	50	65.78
2018-19		50	58	108	44	64	59.25
2019-20		64	69	133	11	122	91.72
2017-18	Delhi Shops & Establishment Act	71	137	208	93	115	55.29
2018-19		115	207	322	110	212	65.83
2019-20		212	117	329	106	223	67.78
2017-18	Gratuity Act	21	24	45	24	21	46.66
2018-19		21	46	67	25	42	62.68
2019-20		42	77	119	21	98	82.35
2017-18	Industrial Dispute Act	132	226	358	218	140	39.10
2018-19		140	140	280	86	194	69.28
2019-20		194	186	380	78	302	79.47

From the above data it is observed that pendency of the cases during the period 2017-20 is ranging between 47% to 91% in the disposal of the cases coming under Employees Compensation, Minimum wages Act, payment of Gratuity etc. which shows that the basic purpose for which the relevant Acts

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have been formed is not meet. Necessary action should be taken for settlement of the cases well in time so that the purpose of the Labour Acts can be achieved.

Para No - 14

Para-02. (Ref. Memo No.: 08 Dated: 12.01.2021)

Sub : Cess collected under DB&OCW Act.

The O/o Dy. Labour Commissioner collects and assess the cess levied under the Building & Other Construction Workers Welfare Cess Act 1996 from local bodies individuals and other agencies and remit the same to the DBOCW Board by depositing in SBI.

In response to Memo No.3 issued requesting to produce the records related to the Cess collected during the period 2017-18 to 2019-20 the O/o DLC stated that the Cess collected by the Cess collector is being deposited in the bank A/C operated and maintained by the DBOCW Board and the records pertaining to the same is also being maintained by the DWOCW Board. During the scrutiny of the Dairy registers of Cess Collection (Cess Cheque Dairy Register) for the period 18.12.2019 to 31.03.2020 produced to audit it is observed that the Distt. Labour Office collects crores of Rupees on account of Cess but no monitoring is being made by the Distt. Office in this matter and no reconciliation is being made with the bank A/C to ensure the clearance of the Cheques deposited by the individuals and local bodies on account of Cess. Need ful action in this regard should be taken in the interest of welfare of the construction workers.

Further the details regarding the amount collected during 2017-18 to 2019-20 and its records were also not provided to audit which may be produced to next audit.

Para No. 15

Para No.03

(Ref. Memo No.: 06 Dated: 12.01.2021)

Sub: Disbursement of compensation in Case No. CEC-D/ED/43/16.

During the test check of records pertaining to compensation cases under Employees Compensation Act produced to audit, the following observations have been made :

In Case No. CEC-D/ED/43/16, in the matter of Legal heirs of Satish Vs Neeraj Verma &Ors order for payment of compensation of Rs.7,88,240/- to the legal heir Smt.Seema has been passed by DLC(East) on 28-11-16. Part payment of Rs.2,00,000/- has been made to the claimant vide Order No. CEC-D/ED/43/16/4156-57 dt. 4-10-2018 through Bank transfer on 04-10-2018 and Rs.1,00,000/- through Cheque No.299368 dated 10-12-2018.

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Further the respondent has deposited Rs. 1,00,000/- vide DD No. 047789 dt. 28-02-2019, Rs. 1,15,000/- vide DD No. 033389 dt. 5-03-2019 and Rs. 1,15,000 vide DD No.147522 dt.19-09-2019. The above amount has been converted in two FDs of Rs. 2,15,000/- dt. 23-04-2019 and Rs. 1,15,000/- dt. 2-11-2019 in Indian Bank by the O/o DLC (East) and the FDRs are found in original in the the file which indicates that the money, Rs.3,30,000 has not been disbursed to the claimant till date, neither any letter of intimation sent to the claimant to collect the said amount found in the record. Further the balance amount of Rs.1,58,240/- has also to be deposited by the respondent Sh.Neeraj Verma &Ors as per the order for Compensation dated 28-11-2016.

Non-disbursal of the Compensation to the claimant well in time is not fulfilling the very purpose of the relevant Act. Immediate steps should be taken to disburse the balance amount of compensation due to the legal heir under intimation to audit.

Other similar cases may also be reviewed and action taken accordingly.

Para No. 16.

Para No.04


(Ref. Memo No.: 03 Dated: 06.01.2021)

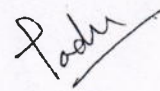
Sub.: Non Production of records.

The following records were not provided to audit:-

1. Details of Cess collected under the B & OCW Act during the period 2017-18 to 2019-20.
2. Details of bank A/c (current account) operated in the name of Commissioner Employee Compensation (Labour) and its bank statement pertaining the period 2017-18 to 2019-20.
3. Registers of valuables for the period 2017-18 to 2019-20.
4. Property register and any other stock registers.

The above mentioned records may be produced to next audit.


(Lalita Tulsyani)
AAO


(Padmini Ravi Kumar)
IAO

PART-II

CURRENT AUDIT REPORT
(2020 to 2023)

6/c

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI**

PARA 01:- Non reconciliation of receipts with the bank

Audit Memo. No. 03

Dated: 13.09.2023

During the test check of the register pertaining to Works'man Compensation & labour cess amount are being received from the concerned employer & contractors in the form of Cheque/DD by the Deptt.

And further it is being deposited in the concerned bank. Necessary reconciliation of such deposits involving huge amounts in the bank is to be done simultaneously, which is not being done.

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



5/c

PARA 02:- Shortcoming in finalization of the cases.**Audit Memo. No. 04****Dated: 14.09.2023**

The O/o the DLC (East) who is the over all In-charge of the district has the power as a commissioner to hear and decide the cases received under various Act like Employees Compensation Act, Delhi Shops and Established Act 1954, Minimum wages Act and to issue recovery certificate with a view to enforce the award passed by Labour Court/Industrial Tribunals. As per the records/information provided to audit by the O/o the DLC(East), the status of the case received and settled under various acts during the 2020-21 to 2022-23 is as under:

Year	Act	Opening Balance	Cases received	Total	Case settled	Cases pending	% of cases pending
2020-21	Employee's Compensation Act.	50	37	87	18	69	79
2021-22		69	40	109	20	89	81
2022-23		89	25	114	34	80	70
2020-21	Minimum wages act	122	53	175	26	149	85
2021-22		149	29	178	43	135	76
2022-23		135	52	187	62	125	67
2020-21	Delhi shops & establishment act	223	180	403	104	299	74
2021-22		299	82	381	116	265	70
2022-23		265	100	365	131	234	64
2020-21	Gratuity Act	98	32	130	14	116	89
2021-22		116	33	149	36	113	76
2022-23		113	36	149	41	108	72
2020-21	Industrial Dispute Act	302	215	517	105	412	80
2021-22		412	121	533	230	303	57
2022-23		303	109	412	93	319	77

.As per the above data, it observed that pendency of the cases during the period 2020-23 is ranging between 57% to 89% in the disposal of the cases coming under Employees Compensation, Minimum wages act, payment of Gratuity etc. which shows that the basic purpose for which the relevant acts have been formed is not meet.

Necessary action should be taken for settlement of the cases well in time so that the purpose of the Labour Acts can be achieved.

PARA 03:- Cess collected under DB&OCW Act.**Audit Memo. No. 05****Dated: 14.09.2023**

During test check of audit for the period 2020-23 in the O/o the Dy. Labour Commissioner, East District.

In response to record memo no. E dt. 12.09.2023 issued for requesting to produce the records relating to the cess collected during the audit period. The O/o DLC stated that the cess collected during the audit period are as under:

Sl. No.	Period	Amount of cess collected through this office
1.	2020-21	40959937
2.	2021-22	37560369
3.	2022-23	44583988

The above-mentioned cess collected by the cess collector is being deposited in the bank account operated & maintained by the DB&OCW Board and records pertaining to the same is also being maintained by the DB&OCW Board.

During the scrutiny of the diary register of cess collection (Cess Cheque diary register) for the audit period produced to audit. It is observed that the cheques collected by the cess collector is not being deposited in well in time in the concerned bank. Some instances are as under:

Sl. No.	Cheques/DD Number/dated	Amount (in Rs.)	Date of cheque/DD deposit in bank	Delay period (approx.)
1.	962390 dt.11.10.2021	476635	14.12.2021	2 months
2.	009298 dt.30.11.2021	267990	01.02.2022	2 months
3.	962487 dt.24.12.2021	393264	01.02.2022	1 month
4.	009308 dt.11.02.2022	339397	04.04.2022	1 month
5.	046405 dt.28.01.2022	117089	04.04.2022	2 months
6.	009314 dt.28.02.2022	158992	04.04.2022	1 month
7.	424511 dt.15.03.2022	738771	01.06.2022	2 months
8.	077600 dt.14.03.2022	180004	01.06.2022	2 months
9.	555287 dt.29.04.2022	176310	01.06.2022	1 month
10.	000107 dt.25.04.2022	612420	01.06.2022	1 month
11.	424567 dt.05.05.2022	488699	01.06.2022	25 days

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12.	060520 dt.02.05.2022	684481	03.08.2022	3 months
13.	009338 dt.31.05.2022	222558	03.08.2022	2 months
14.	252710 dt.20.06.2022	309927	02.08.2022	1 month
15.	002645 dt.21.07.2022	98539	30.08.2022	1 month
16.	112481 dt.30.09.2022	620259	02.12.2022	2 months
17.	112485 dt.30.09.2022	605980	02.12.2022	2 months

The above-mentioned cess collected by the O/o the DLC collects crores of Rupees on account of cess but no monitoring is being made by the district office in this matter and no reconciliation is being made with the bank account to ensure the clearance of the cheques deposited by the individuals and local bodies on account of cess.

Needful action in this regard should be taken in the interest of welfare of Workers.



Shalendra Kumar Heta, IAO
Party No. XXII

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI

TAN 01: Maintenance of records/registers.

Audit Memo No. 01
Dated: 11/09/2023

During the test check of the records/Registers maintained by the O/o the DLC (East) like minimum wages register, Disposal/settlement register, Gratuity claim register, conciliation register, Industrial dispute case registers etc. The following shortcomings have been observed:

1. Statutory page counting certificate not recorded.
2. Page no. has not marked in the registers.
3. Initials of the concerned In-charge have not been found in the registers for ensuring the authenticity of the records.
4. Most of the columns are left blanks in the registers regarding the status/outcome of the cases.

The above mentioned records may be properly maintained and shown to audit.


Shalendra Kumar Heta, IAO
Party No. XXII

4/c

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4th LEVEL, C - WING, DELHI SACHIVALAYA
I.P. ESTATE, NEW DELHI
(Programme Cell)**

No. F-2/Audit/Programme/2023-24/ 4011-4015

Dated: 07/08/23

INTERNAL AUDIT PROGRAMME ORDER No:- 46

Sl.No.	IAO Name/Audit Party	Unit Name & Address	File No.	PAO	cat	update d audit	Days
1.	Sh. Shalinder Heta, IAO/22	Principal Accounts Office, Vikas Bhawan, New Delhi (1504/13)	1504	13	A	2022	10
2.		Dy. Labour Comm.(East), Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi (1995/17)	1995	17	C	2020	7
3.		I.C.D.S. Project Gautampuri, TCPC Bldg., Near Jai Vihar, Terminal, Lajpat Nagar, Delhi (2843/23)	2843	23	C	2020	7
4.		Govt. Sarvodaya Kanya Vidyalaya - Kiran Vihar, Delhi	1940	17	D	2020	7
5.		Govt. Girls Sr. Sec. School - Jhilmil Colony, Delhi	1970	17	D	2020	7

The internal audit programme allotted with the following instructions:-

1. Inspecting Audit Officer (IAO) should discuss the Audit programme with reporting audit officer at Head Quarter before taking up the audit.
2. It may be ensured that all previous allotted audit programmes have been completed before taking up audit of units allotted in **Internal Audit Programme Order No. 46.**
3. Inspecting Audit Officer of Audit party should personally verify old outstanding paras including recovery and the same may be settled in consultation with reporting audit officer at Head Quarter.
4. In case proper record is not provided by the department, the Inspecting Audit Officer (IAO) should timely inform the reporting audit officer at Head Quarter.
5. Audit Report should be properly discussed with the HOD/HOO duly acknowledged. However, efforts should be made to discussed the report with HOD.
6. Prior approval from H.Q.in prescribed proforma for extension of audit time period may be obtained at e-mail: saoaudit@nic.in.
7. The Internal Audit Report of the Auditee Unit must be submitted at the Head Quarter within **03 days** after completion of the audit.

Sh. Shalinder Heta, IAO
Inspecting Audit Officer


SENIOR ACCOUNTS OFFICER (PROGRAMME)