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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT.,  
I.P. ESTATE, NEW DELHI-110002**

**Sub: Audit report of Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi, Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95 for the period 2020-2021 and 2021-2022.**

**INTRODUCTION**

The I.A.R. on the accounts of Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi, Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95, for the period 2020-21 and 2021-22 was conducted by field audit party no.-II comprising of Sh. Inder Mohan, Sr.AO/IAO and Sh. Arbind Kumar, AO. The audit was conducted w.e.f. 19.09.2022 to 27.09.2022 (07 working days) purely on test check basis.

**AIMS AND OBJECTIVES**

The office of the Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi is situated at Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95. The office of the Dy. Labour Commissioner (North – East) is functioning under the Labour Commissioner, Labour Department, Govt. of NCT of Delhi. The aims and objectives of the office of the Dy. Labour Commissioner are to implement the following acts:-

- a. Employee Compensation Act, 1923;
- b. Minimum Wages Act, 1948;
- c. Delhi Shops & Established Act, 1954;
- d. Industrial Dispute Act, 1947;
- e. Contract Labour (R&A) Act, 1970;
- f. Payment of Gratuity Act, 1972;
- g. Payment of Bonus Act, 1965;
- h. Delhi Building & Other Construction Workers Welfare Rules, 2002;
- i. Child Labour Act, 1986.

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

The following officers/officials have served as HOD/HOO/DDO/Cashier during the audit period 2020-21 and 2021-22.

**HOD**

Sl. No.	Name of the officer	POST	Period
	Information not provided		

*[Handwritten Signature]*  
27/09/2022

**Details of the HOO/DDO from April 2020 to March 2022**

Sl. No.	Name of the Officer	Post	Period
As per the information provided to Audit, the Accounts and Administration have been centralized at HQ level.			

**Cashier**

Sl. No.	Name of the Official	Post	Period
As per the information provided to Audit, the Accounts and Administration have been centralized at HQ level.			

**Budget Allocation and Expenditure from the F.Y. 2020-21 and 2021-22**

Sl. No.	Year	Budget Allotted	Expenditure	Balance
As per the information provided to Audit, the Accounts and Administration have been centralized at HQ level.				

**Vacancy Statement**

Sl. No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
As per the information provided to Audit, the Accounts and Administration have been centralized at HQ level.				

**Statutory Audit**


The Statutory audit of Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi, Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95 has not been conducted by AG (Audit), Delhi so far.

**Maintenance of Records**

The maintenance of records of Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi, Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95 for the audit period 2020-21 and 2021-22 was found satisfactory subject to observations made in Current audit report and in Test Audit notes.

**Old Audit Report**

There were 12 outstanding audit paras with the outstanding recovery of Rs.8,465/- in respect of Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi, Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95. The department has not

  
27/09/2022

submitted any reply of old outstanding audit paras. However, two audit paras for the audit period 2017-18 to 2019-20 has been taken as fresh in the Current Audit Report. Remaining 10 outstanding paras along with recovery of Rs.8465/- have therefore been incorporated as Part-I Old Audit Report in the Current Audit Report.

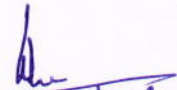
**Current Audit Report (2020 – 2022)**

During the course of current audit, 07 audit memos including one record memo, highlighting various discrepancies, were issued. No reply has been submitted by the unit. However, one record memo has been settled. Hence, remaining 06 audit memos have been converted into **03 (three) Paras** and **03 (three) TAN** which are incorporated in the current audit report.

**Details of Current Recovery (Audit Period 2020-21 and 2021-22)**

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
NIL	NIL	NIL	NIL	NIL

The Internal Audit Report has been prepared on the basis of information furnished and made available by the Dy. Labour Commissioner (North – East), Govt. of NCT of Delhi, Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi-95. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any mis-information and of non-information on the part of auditee.

  
27/09/2022  
**(INDER MOHAN)**  
**(IAO Party -II)**

# PART – I



Directorate of Audit

C-Wing, Level -4, Delhi Sachivalaya,  
New Delhi - 110 001

Bhagidari

दिल्ली सरकार  
Govt. of NCT of DELHI

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## List of Para (Order by Audited Year &amp; Para)

[View Detailed Audit Report](#)

Department : Labour							
Sub department: Dy. Labour Comm. (North-East), Vishwakarma Nagar, Jhilmil Colony, Shahdara, Delhi (1996/17)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2011	1		Recoveries of Licence Fees, and DGHS	O	1640
2	2009	2011	2		Service Books & Leave Account	O	0
3	2009	2011	3		Income Tax	O	0
4	2009	2011	5		Stock Register / Consumable / Non-consumable	O	0
5	2009	2011	6		Contingent Registers / Bills	O	0
6	2009	2011	7		Service Postage Stamps Register	O	0
7	2011	2017	1		Short deduction of Rs. 2550/- towards UTGEIS	O	2550
8	2011	2017	2		Short deduction of Rs. 4275/- towards DGEHS subscription	O	4275
9	2011	2017	3		Non production of Records	O	0
X	2017	2020	1		Delay in finalization of the cases	O	0
X	2017	2020	2		Cess collected under DB & OCW Act	O	0
12	2017	2020	3		Non production of Records	O	0

\* NOTE:  
'O'- Outstanding Paras.  
'R'- Reply submitted by the Department/Units.  
'C'- Comment by the Directorate of Audit on reply submitted.

Rs. 8465/-

Back

Taken as fresh.  
Taken as fresh.

Para No. 1.

28 26/c

(21)

ALD REPORT  
(2009-2011)

Ref. Memo No. 07

(16)

Subject:- Recoveries of Licence Fees, and DGHS.

Para 1

During the test Check of Pay Bill Registers for the year 2009-10 and 2010-11, the following shortcoming are noticed:-

A. Licence Fees:- The Licence Fees of the following Officers/ Officials is being recovered short as details given below:-

S.No.	Name & Designation	Period of Recovery	Accomn. Address	L/F to be recovered	L/F already recovered	Amount to be recovered
1.	Shri Gurmukh Singh, L.O.	1-7-07 to 31-8-11	Type - III/ 411Nimrichy	Rs. 219/-	Rs. 217/-	Rs. 98/-
2.	Shri Ram Dhiraj, Gr. III	1-7-07 to 28-2-11	Type - II/ 94 Kalyanvas	Rs. 144/-	Rs. 143/-	Rs. 43/-
3.	Shri Shahdev Raj, Gr. II	1-7-07 to 31-8-11	Type - II/ Kalyanvas	Rs. 144/-	Rs. 143/-	Rs. 49/-
4.	Shri P.K. Saini, I.O.	1-7-07 to 31-8-11	1187 Gulabi Bagh	Rs. 144/-	Rs. 143/-	Rs. 37/-
5.	Shri Lallan Singh ALC	1-7-07 to 30-9-09	Flat No. 26 S.F/ Type III Rohini D/ Admn. Flats.	Rs. 219/-	Rs. 217/-	Rs. 38/-
<b>Total</b>						<b>Rs. 265/-</b>

(Rupees Two hundred sixty five only)

The above amount of Rs. 265/- may be recovered from the above officers/ officials on account of Licence Fees, after due verification of fact and figures, under intimation to audit.



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(ii) Delhi Government Health Scheme (DGHS):-

The subscription on account of DGHS of the following officers/ officials is being deducted short w.e.f. 01-08-210. as per pay bill Register 2010-11, the details are as under:-

S.No.	Name & Designation	Period short Recoveries	Amount to be recovered
1.	Dr. Neeraj Gupta FI	01-08-10 to 30-09-10 @ Rs. 225/-	Rs. 450/-
2.	Shri Yogesh Kumar Verma	01-08-10 to 31-10-10 @ Rs. 225/-	Rs. 675/-
3.	Shri P.K. Salni, I.O	01-08-10 to 31-08-10 @ Rs. 125/-	Rs. 125/-
4.	Shri Shallender Kumar Chabbra, UDC	01-08-10 to 30-09-10 @ Rs. 50/-	Rs. 100/-
5.	Smt. Kiran Kohli, UDC	- do -	Rs. 25/-
<b>Total</b>			<b>Rs. 1375/-</b>

(Rupees One thousand three hundred seventy five only).

The above amount of Rs. 1375/- may be recovered from the above officers/ officials on account of DGHS, after due verification of fact and figures, Under intimation to audit.

(ii) Excess amount Recovered on accounts of DGHS:-

The subscription on account of DGHS has been recovered in excess from the following Officials/ officers as per pay bill Register 2010-11. The new rates of subscription were effected w.e.f. 01-08-2010.

S.No.	Name & Designation	Period of excess amount	Excess amount recorded
1.	Sh. M.K. Gaur	01-08-10 to 31-10-10	Rs. 225 -00
2.	Sh. D.B. Bhangale, ALC	- do -	Rs. 225 -00
3.	Sh. J.N. Jain, I.F.	- do -	Rs. 225 -00
4.	Sh. Sanjay Kumar, I.O	- do -	Rs. 225 -00
5.	Sh. Ram Dhiraj, Gr-III	- do -	Rs. 50 -00
6.	Sh. Ajay Tygi	- do -	Rs. 50 -00
7.	Sh. Shahdev Raj	- do -	Rs. 25 -00
8.	Sh. H.R. Khan	- do -	Rs. 50 -00
9.	Sh. R.K. Gautam, LDC	- do -	Rs. 50 -00
10.	Sh. Munna Lal, LDC	- do -	Rs. 50 -00

Needful be done after due verification of facts and figures under intimation to audit.

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**Festival Advance:-** Festival Advance of Rs. 3000/- drawn vide PB No. 61 dated 21-10-10 and paid through Cheque No. 720089 dated 26-10-2010, to Smt. Anita Rani, Peon, on 29-10-10. The amount of festival advance was not entered in the Pay bill register for 2010-11 and also the amount was not recovered from the salary of Smt. Anita Rani, Peon w.e.f November 2010 to Feb. 2011 (in instalment) as the same will be recovered in 10 equal instalment w.e.f Nov. 2010 (as per P.B.R. Page No. 70 of 2010-11).

The reasons of the same may be explained to audit and the amount may be recovered from Smt. Anita Rani, Peon as per Rules.

- D.**
- (i) The Mandatory page counting certificate not recorded in the P.B.R which is incorrect needful be done now and shown to Audit.
  - (ii) Monthly entries in PBR has not been signed by the competent authority/ DDO. Which is irregular, and authenticity could not be ascertained by the audit, needful be done and shown to audit.
  - (iii) The mandatory information/ details of the some of the officers/ officials (which was to be written on the upper part of PBR of each page) were not filled completely in PBR for example G.P.F/ E.P.F account numbers, amount of G.P.F withdrawal, festival Advance, Address of Govt. accommodations, etc.
  - (iv) Monthly entries of Pay and allowances has not been signed by the competent authority (D.D.O) for its authenticity, which is irregular, needful may be done and shown to audit (Col. No. 33 of PBR).
  - (v) The mandatory information/ details of some of officers/ officials (which was required to be written on the upper parts of P.B.R) were not filled completely in the PBR for example GPF/ EPF A/c numbers not mentioned in the prescribed columns, Govt, accommodation address in some cases not recorded in the prescribed Col., also G.P.F advance/ withdrawal and festival Advance also not entered in PBR. Which are irregular and needful may be done in this regards and shown to audit.

The reasons may be explained to audit and needful be done and shown to audit:



PARA NO. 2.

Para No. 2

Para ②

25-23/c  
Ref. Memo No.11

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Subject:- Service Books & Leave A/c

During the test Check of Service Records of the Labour Office ,Distt. North East, the following shortcomings have been observed:

1. Sh. Prem Singh, UDC

- a) Annual Increment granted on 1-07-2011 is found short by Rs. 10/-. The same may be rectified after due verification of relevant fact and figures , under intimated to Audit.
- b) Leave A/c w.e.f 01-07-09 is found wrong as Leave at credit has mentioned as 300 + 29, which should be 300 + 15. The same mistake has been repeated up to current period also, Leave account may be recasted as per rules and shown to audit.

2. Sh. Munna Lal, LDC

- a) Sh. Munna Lal has been posted in the Labour Department, Govt. of N.C,T, of Delhi, w.e.f 30-10-09 (F.N.) consequent upon his promotion to the post of LDC. But no entry regarding taken on strength in this office has been found in his Service Book.
- b) The Pay fixation in the pay scale of LDC is not found in the Service Book and it is observed that the official is drawing pay in his previous post (Peon) on the basis of L.P.C.issued by the previous office, and the P.B.R. The reason for the same may be elucidated to audit.
- c) Leave A/c has not been maintained up to date.
- d) Service verification has not been made w.e.f. 01-06-10.

2. Sh. Sahdev Rai, H.C.

- a) Entry regarding taken on strength is not found in the Service Book on joining the office of the Dy. Labour Commissioner (North East).
- b) Service verification for the period w.e.f. 01-04-89 to 31-03-90 has been made twice in the Service Book.
- c) Service verification after 14-09-10 has been not been made in the Service Book.
- d) Leave A/c has not been maintained up to date.

PARA NO. 3.

Para No. 3

Para 3

Ref. Memo No. 10

24 27 C (17)

(12)

Subject:- Income Tax

During the test Check of records of Income Tax for the year 2009-10 and 2010-11 and the following Irregularities are noticed:-

1. Income Tax 2009-10.

(i) Shri Gurmukh Singh, L.O.

As per income tax form no. 16, issued by the D.D.O to Shri Gurmukh Singh L.O, and Rs. 56/- yet to be recovered on account of Income Tax for 2009-10. Same may be recovered under intimation to audit.

(ii) Shri S.B. Dass: Gr. III (DASS) Inspector :- As per Pay Bill Register ( Page No. 35 )for 2009-10, the salary for Feb. 2009 was entered in the register (Rs. 19056 + Rs. 2043/-) Total Rs. 21099/-. But while Income Tax was calculated this amount shown deducted from the Gross Total of 2009-10 i.e. Rs. 323563.00 - 21099.00 = Rs. 302464.00. The same may be clarified whether this amount was drawn during 2009-10 or not, if not then reason for making entries in P.B.R. be explained to audit and if yes the reason for deducting Rs. 21099/- from the Gross Income of Rs. 323563/- be explained and Income Tax of Shri S.B. Dass, Gr. II, (DASS) Inspectors may be recast and Income Tax due may be recovered under intimation to audit.

(iii) Shri Shalender Chhabra: Gr. III (Inspector).

Income Tax was calculated on the Gross total of Rs. 269339: or instead of Rs. 285948/- the same may be recasted and Tax due to 2009-10 may be recovered from the official and revised form 16 may be issued under intimation to audit. And also reason for calculating Income Tax of Rs. 269339/- be explained to audit.

2. Income Tax 2010-11

Rebate under section 80 D - Medical Treatment (DGHS subscription) was not allowed to all the Officials during the financial year 2010-11 by the D.D.O. as the same was allowed by the Income Tax Department from 2010-11.

The reasons of the above may be explained to audit.

PARA NO. 5

Para No. 4.

Para (4)

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21/12  
Memo No.09

(10) (16)

Subject:- Stock Register/ Consumable /Non Consumable.

During the test Check of Stock Register, Contingent Register and Contingent bills for the period of audit (2009-10 and 2010-11), and the following irregularities are noticed:-

1. Stock Register (Consumable):-

- (i) The Stock Register is not maintaining properly as all items purchased are not entered in the Stock Register for example all items of Bill No. 425 dated 18-02-10, 435 dated 26-02-10, 437 dated 4-3-10 and Bill No. 440 dated 22-03-10 are not entered in the Stock Register, which is irregular.
- (ii) Stock Register Non Consumable was not produced to audit and audit observed that this Register is not being maintained by the office. Same may be prepared and shown to audit.
- (iii) Only one register is being maintained for consumable items during the year 2009-10 and 2010-11, the same may be maintain year wise and closing and opening balance be shown in the Stock register.
- (iv) Physical Verification:- As per General financial Rule 19 2(2) of 2005, a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the Stock Register for appropriate action by competent authority. But no physical verification certificate of the consumable items were recorded in the stock register which is irregular.

The reason for the above may be explained to audit and needful be done and shown to audit.



PARA No. 6.

Para No. 5  
Para (5)

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(9)  
Ref. Memo No. 13

Subject:- Contingent Registers/ Bills.

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

1. Register of contingent charges:-

- (i) Mandatory page counting certificate and paging not recorded in the contingent registers.
- (ii) Entries made in these register are not signed by the competent authority.

2. Contingent Bills:-

- (i) A sum of Rs. 5840/- was paid to M/s Tarun an Co. vide sanction No. DLC (N/E) 2010/346 dated 04-03-11 for repair of Coolers. Whether approval of the same was obtain from the competent authority as the head of office has no power to purchase room Cooler/ Desert Cooler. If obtained the same may be shown to audit and if not then the repair of cooler is irregular and same may be got regularised from the competent authority. (Amount was drawn vide CB No. 89 dated 04-03-11).
- (ii) Entries In the office copies of Telephone bills were not made from the Register of Telephone charges audit can not made any observation in this matter as the same was not produced to audit (Telephone call/ Charges Register).
- (iii) A sum of Rs. 5583/- paid to M/s Bal Coop. Consumer Store vide Receipt No. 540 dated 18-05-11, but no revenue receipt was fixed on the receipt which is irregular, revenue receipt is required while making the payment of Rs. 5000/- and above against single receipt, the reason may be explained to audit, and needful be done and shown to audit, other similar cases may also be reviewed.
- (iv) Payment of Rs. 2000/- made to Smt. Anita Rani, Peon vide CB No. 63 dated 20-11-09 (Vr. No. 35-38) but no receipt were obtained in support of making payment. Which is irregular, needful be done and shown to audit.
- (v) The entry of Stock Register not mentioned in the office copies of the contingent bills. Few examples are given below:-

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(8) (14)

C. Bill No.	Bill No.	Date	Name of the firm
<u>C B. No. 97</u> 18-03-10	299	04-08-09	M/s Balaji Coop. Consumer Stores
	322	29-09-09	- do -
	374	02-12-09	- do -
	384	22-12-09	- do -
<u>C B. No. 102</u> 30-03-10	441	23-03-10	- do -
<u>C B. No. 103</u> 30-03-10	425	18-02-10	- do -
	434	26-02-10	- do -
	437	04-03-10	- do -
	440	22-03-10	- do -

The Stock entry not mentioned on the bills and in Stock Register are irregular and reason may be explained to audit, and needful be done and shown to audit.

Other similar cases may also be reviewed.

(vi) Page Counting Certificate not recorded in the contingent register by the competent authority.

(vii) The sanction order issued by the Head office, but the copies of the same were not endorsed to Dte. of Audit, GNET of Delhi/ A.G. audit in maximum cases.

The reasons of the above may be explained to audit.

PARA NO. 7

Para No. 6,  
Para 6

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Ref.Memo No. 14

**Subject:- Service Postage Stamps Register.**

During the test check of Service Postage Stamp Register the following Irregularities noticed by the audit:-

1. The Service postage stamps Register is not maintained in the proper format. The same may be maintained in the proper format as given below:-

S. No.	Stamps in hand the day	Value of stamps		Balance at closer the day col. 2+3-4	Signature of	
		Received during the day	Used during the day		Dispatcher	Branch Incharge
1.	2	3	4	5	6	7

2. The mandatory page counting certificate nor recorded in the register, which is required.
3. The cuttings in the register are not attested by the Branch Incharge.
4. (i) As per service postage register maintained by the office and Office there were a difference between Actual service stamps used or shown in the registers.

Service postage stamp used by the District North East as details given below:-

S.No.	Date	Service stamps Actual used	Shown in Service stamps Register	Excess	Short
1.	Oct. 2009	Rs. 987/-	Rs. 1091/-	Rs. 104/-	--
2.	Nov. 2009	Rs. 1526/-	Rs. 1522/-	--	Rs. 4/-
3.	Dec. 2009	Rs. 1353/-	Rs. 1333/-	--	Rs. 20/-
4	April 2010	Rs. 1468/-	Rs. 1463/-	--	Rs. 5/-

4. (ii) As per Service stamps postage register opening balance shown Rs. 669/- instead of Rs. 699/- on 18-11-2009 and closing balance on 26-11-2009 should be Rs. 35/- Instead of Rs. 5/-.
4. (iii) Opening balance shown Rs. 1000/- instead of Rs. 1037/- on 04-03-2010.



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As per the postage register maintained by the official on 01-10-2009 it is found that excess of Rs. 53/- returned as Loan Rs. 153/- Instead of Rs. 100/- and it is also found that excess of Rs. 68/- was returned as Loan instead of Rs. 570/- returned Rs. 638/-.

6. Service postage stamp register is not signed by the dealing Assistant/ Branch Incharge w.e.f March 2010 to March 2011.
7. Service postage stamp were given on Loan to other office but the entries of the same work not made in any of the register i.e stock register nor in the monthly register maintained by the office few examples are given below:-

Date	Loan to other office	Loan received back
12-05-2009	Rs. 200/-	---
20-05-2009	Rs. 400/-	---
01-06-2009	---	Rs. 400/-
26-06-2009	Rs. 603/-	---
02-07-2009	---	Rs. 603/-
01-08-2009	Rs. 500/-	---
01-09-2009	---	Rs. 500/-
15-09-2009	Rs.400/-	---
01-10-2009	---	Rs. 430/-
15-02-2010	Rs. 1000/-	---
26-02-2010	Rs. 500/-	---
02-03-2010	---	Rs. 1500/-
28-04-2010	---	Rs. 1755/-

8. Physical verification certificate of service Postage Stamps not recorded in the register same is require as per GFR 2005.Rule192(2).

The reasons of the Irregularity may be explained to audit and service postage register may be recasted on the basis of above observation after due verification and shown to audit.

PARA -1

Para No. 7.

Para -7

18/1/18 (7)

Audit Memo. No. 3

Date: 24.01.2018

**Subject:- Short deduction of Rs. 2,550/- towards UTGEIS**

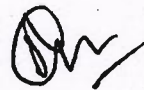
As per the Order No. 11012/7/2008-Estt.(A) dated 17 April. 2009 issued by Deptt. of Personnel & Training, Ministry of Personnel, Public Grievances and Pension, Govt. of India regarding "Classification of Posts" viz. Group A, B, C and D, the classification of posts is as under.

S.No.	Description of Post	Classification of Posts
1	(a) A Central Civil post in Cabinet Secretary's scale (Rs. 90000- fixed), Apex Scale (Rs.80000-fixed) and Higher Administrative Grade plus scale (Rs. 75500-80000); (b) A Central Civil post carrying the following grade pays :- Rs. 12000, Rs. 10000, Rs. 8900 and Rs. 8700 in the scale of pay of Rs. 37400-67000 in Pay Band-4, and Rs. 7600, Rs. 6600 and Rs. 5400 in the scale of pay of Rs. 15600-39100 in Pay Band-3	Group A
2	A Central Civil post carrying the following grade pays :- Rs. 5400, Rs. 4800, Rs. 4600 and Rs. 4200 in the scale of pay of Rs. 9300-34800 in Pay Band-2	Group B
3	A Central Civil post carrying the following grade pays :- Rs. 2800, Rs. 2400, Rs. 2000, Rs. 1900 and Rs. 1800 in the scale of pay of Rs. 5200-20200 in Pay Band-I	Group C
4	A Central Civil post carrying the following grade pays :-Rs. 1300, Rs. 1400, Rs. 1600, Rs. 1650 in the scale of pay of Rs. 4440- 7440 in 1S Scale Group D (till the posts are upgraded)	Group D

Further, as per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

As per guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1<sup>st</sup> January every year. If an employee enters service on or after 2<sup>nd</sup> January in any year, he is enrolled as a member only from 1<sup>st</sup> January of the next year. Further on regular promotion of a member to a higher Group after the 1<sup>st</sup> January in any year, his subscription will be raised only from the 1<sup>st</sup> January of the next year.



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During the test check of Pay bills, it has been observed that the Department has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of Rs. 2,550/- as per detail below:-

**Group 'C'**

**Asstt. Electrical Inspector, Peon, Orderly**

S.N o	Name of the employee (S/ Shri )	UTGEIS Contribution		DIFF.	Period/ Month	Amt. to be recovered
		DEDUCTED	TO BE DEDUCTED			
1.	Yogesh Kumar Verma, Asstt. Electrical Inspector	10	30	20	01/2010 to 03/2014 = 51 months	1020
2.	Anita Rani, Peon	15	30	15	01/2010 to 03/2014 = 51 months	765
3	Satpal Jatav, Orderly	15	30	15	01/2010 to 03/2014 = 51 months	765
<b>Total</b>						<b>2550</b>

The facts and figures mentioned above may please be confirmed and the recoveries may be made and deposited into govt. account. It is further advised that the Department may also ensure if recoveries are effective for the earlier period too in terms of a regular promotion of the member.

The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.





~~PARA-2~~

Para No. 8.

16/10/14 (5)

Para-8

Audit Memo. No. 4

Date: 25.01.2018

**Subject:- Short deduction of Rs. 4,275/- towards DGEHS Subscription**

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all Delhi Govt. Employees. As per the scheme, the details of which are also available on the website of Directorate of Health Services, Govt. of NCT of Delhi", following is the rate of subscription on the basis of pay of the Delhi Govt. Employees w.e.f. July, 2009:

S.No.	Grade Pay drawn per month	Rate of monthly subscription
1	Upto Rs. 1650	Rs. 50/-
2	Rs. 1800, Rs. 1900, Rs.2000, Rs. 2400 & Rs. 2800	Rs. 125/-
3	Rs. 4200	Rs. 225/-
4	Rs. 4600, Rs. 4800, Rs. 5400 & Rs. 6600/-	Rs. 325/-
5	Rs. 7600 and above	Rs. 500/-

During the test check of pay bills, it has been observed that the Department has not been deducting the subscription towards DGEHS as per the above instructions and thus resulted in short recovery of Rs. 4275/- as per detail below:-

S.N	Name of the employee (S/ Shri )	Grade Pay	DGEHS Contribution		DIFF. TO BE RECOVERED	Period/ Month	Amount short deducted to be recovered
			DEDUCTED	TO BE DEDUCTED			
1	Satpal Jatav, Orderly	1800	50	125	75	7/2009 to 3/2014 = 57 months	4275
<b>Total</b>							<b>4275</b>

The facts and figures mentioned above may please be confirmed and the recovery may be made and deposited into govt. account.

The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

~~PARA-3~~

Audit Memo. No.01

Date: 23.01.2018

Para 08 of 2009-2011 (Taken afresh)

Sub: Non Production of record

2009-2011

1. Stock Register of GAR -6 receipt books
2. Acquittance Roll
3. Purchase files with other documents
4. Permanent Advance Register
5. Long term advance register i.e. HBA & MCA etc.
6. Dead Stock Register / Unserviceable Stock Register
7. Non Consumable Stock Register
8. Condemnation files / records
9. Liveries Register
10. TA/OTA & LTC Register
11. Tuition Fee Register
12. Medical Reimbursement Charges Register
13. Spouse Information
14. Cheque Issue Register
15. Register of Telephone & Trunk call charges, residential & mobile
16. Reconciliation of revenue receipt for 2009-10 & 2010-11
17. Records / information as per memo no. 4 dated 19.08.2011 as given below:

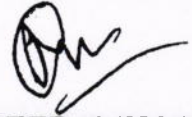
1. Type of fees collected by O/o the Dy. Labour Commissioner (N.E.) under the various Acts which are implemented by the office.
2. Year wise detail of fees collected under various Acts by the office and their records with challans (files) deposited in the Govt. Accounts.
3. Detail of security received from the contractors during 2009-10 and 2010-11 and records maintained by the office, challans deposited in the govt. accounts.
4. Year wise detail of Registration Certificates and license issued by the office to the contractors under the Contract Labour Act, 1970 for the audit period.
5. Detail of conciliation cases received by the Asstt. Labour Commissioner (North-East) during the audit period.
6. Details of challans made by the Inspectors under the various Acts i.e. Minimum Wages Act
7. Copies, reconciliation statement of fees / security deposit for the year 2009-10 and 2010-11 with the PAO.
8. Detail of Cess collected by the Assessing Office under Delhi Building and Other Construction Workers Rules, 2002 during 2009-10 & 2010-11

2011-2017

- 1 Budget-sanction /expenditure control register
2. Pay Bill Register (2011 to 2014)
3. Bill Register (2011 to 2014)
4. Cash Book (25.07.2011-2014)
5. GAR-VI (TR-5) Receipt book and its stock register (2011-14)
6. GAR-7 Challans (2011-14)
7. Registers of Misc. advance - A.C. Bills & its Adjustment Bills (2011-2014)
8. Contingency Bills except Payment to MTNL
9. Income Tax calculation proformas alongwith supporting documents (2011-2014)
10. Permanent Advance Register
11. Stock Register of Non-Consumable stock
12. Dead Stock Register

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14. Reconciliation statements of the expenditure & revenue for the audit period.
15. Budget allotted (Plan & Non- Plan), Expenditure done & Balance left for the period 2011-2014
16. Information regarding performance of the Office
17. Information and record regarding receipt of Cess on account of Building & Other Construction Work during 2011-2017.
18. Information & record regarding receipt of compensation during 2011-17 under Workmen' Compensation Act, 1923
19. Information & record regarding putting the amount of compensation in the shape of FDR during 2011-17 under Workmen' Compensation Act, 1923
20. Information & record regarding transferring of amount received under Payment of Gratuity Act, 1972 to FDR during 2011-17 in r/o Gratuity Dispute Cases



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**



13 SK

**PART-II**

**CURRENT AUDIT (2017-2020)**

**Para No.1**

**(Ref. Memo No. 06 Dated: 20.01.2021)**

**Sub: Delay in finalisation of the cases.**

The Office of the Dy. Labour Commissioner who is the over all incharge 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 records / information provided to audit by the Office of DLC(N.E) the status of the cases received and settled during the 2017-18 to 2019-20 is as follows:

Year	Act	Opening Balance	Cases received	Total	Disposal	Cases pending	
						No.	%
2017-18	Employee's Compensation Act.	23	72	95	49	46	48.42
2018-19		46	41	87	44	43	49.42
2019-20		43	73	116	45	71	61.20
2017-18	Minimum Wages Act	01	40	41	18	23	56.09
2018-19		23	42	65	30	35	53.84
2019-20		35	40	75	45	30	40
2017-18	Delhi Shops & Establishment Act	53	128	181	58	123	67.95
2018-19		123	91	214	84	130	60.74
2019-20		130	157	287	84	203	70.73
2017-18	Payment of Gratuity Act	16	18	34	15	19	55.88
2018-19		19	12	31	16	15	48.38
2019-20		15	12	27	11	16	59.25
2017-18	Industrial	38	195	233	140	93	39.91
2018-19		93	180	273	180	93	34.6



12 u/c

19	Dispute Act						
2019-20		93	133	226	132	94	41.59
2017-18	U/s 33 (C)(1) of Industrial Dispute Act	03	16	19	06	13	68.42
2018-19		13	04	17	15	02	11.76
2019-20		02	05	07	04	03	42.85
2017-18	Payment of Bonus Act	Data not provided					
2018-19		Data not provided					
2019-20		Data not provided					

From the above data it is observed that the pendency of the cases during the period 2017-20 is about 40% to 70% in the disposal of the cases comes under the Employees Compensation, Gratuity Act etc. which shows that the purpose for which the relevant Acts have been formed is not met. Necessary action should be taken for settlement of the cases well in time so that the purpose of the Labour Acts can be achieved.

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-02. (Ref. Memo NO: 07 Dated: 20.01.2021)**

**Sub : Cess collected under DB&OCW Act.**

The O/o Dy. Labour Commissioner collects and assess the cess levied under the Delhi 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 full action in this regard should be taken

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in the interest of the welfare of the construction workers under intimation to audit.

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-03

*Para No. 10*


(Ref. Memo No.: 08 Dated: 20.01.2021)

**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**  
**(2020-21 and 2021-22)**

**Para No.01: Receipts under RTI Act.**

**(Ref. Audit Memo No. 03 dated 21.09.2022)**


During the test check of records, following postal orders were found received up to the period 31.03.2022 from different applicants for providing information under RTI Act, 2005:

Sr. No.	No. of postal order	Value of postal order
1	47F 153192	10/-
2	51F 919102	10/-
3	70C 890632 & 70C 890633	10/-
4	51F 874100	10/-
5	51F 874095	10/-
6	47F 381185	10/-
7	47F 305795	10/-
8	51F 880529	10/-
9	47F 345860	10/-
10	51F 873775	10/-
11	47F 342622	10/-
12	47F 342623	10/-
13	16F 231611	10/-
14	37F 964542	10/-
15	66C 067307 & 66C 067304	10/-
16	21F 239506	10/-
17	21F 264987	10/-
18	32F 125622	10/-
19	32F 121878	10/-
20	51F 923737	10/-
21	93G 343778	50/-
22	51F 977935	10/-
23	51F 923733	10/-
24	32F 127439	10/-
25	38F 102278	10/-
26	52F 006803	10/-
27	37F 990835	10/-
28	32F 279968	10/-
29	38F 063562	10/-
30	32F 282253	10/-
31	05G 422671	20/-
32	43F 166358	10/-
33	32F 279969	10/-
34	38F 001601	10/-
	<b>TOTAL</b>	<b>390/-</b>

*for*  
*27/09/2022*

It has been observed that the above mentioned postal orders have been lying in the office of Jt. Labour Commissioner, District North East without encashment of the same. The aforesaid postal orders should be encashed from the post office and deposited into bank as govt. receipt. Non-encashment results in direct loss of revenue receipt to the exchequer.

Necessary steps may therefore be taken to encash the postal orders mentioned above and the encashed amount may deposited into the bank under intimation to the audit.

  
27/09/2022



**Para No.02: Collection of Cess under DB&OCWW Act.**

**(Ref. Audit Memo No. 05 dated 23.09.2022)**

Office of the Jt. Labour Commissioner (North East) collects and assess the cess levied under the Delhi Building & Other Construction Workers Welfare Act, 1996 from local bodies, individuals and other agencies and remit the same to the DB&OCW Board by depositing in the State Bank of India.

In response to audit record Memo dated 19.09.2022 which was issued to produce the records/information relating to Cess being collected during the audit period in the District, North East, it has been informed that the during the financial year 2020-21, Cess collection was Rs.1,62,32,155/- and during the financial year 2021-22, it was Rs.19,18,97,606/-.

However, during scrutiny of the diary registers of Cess collection (Cess Cheque Diary Register), bank statements for the Cess Account No.32145256315 and the information provided to audit for the audit period 2020-21 and 2021-22, it has been observed that the District, North East had collected crores of rupees on account of Cess but no monitoring is being made by the District Office in this matter. The details are as under :-

Year	Amount as per Cess Cheque Diary Register.	Amount as per Bank Statement.	Amount as per information provided to Audit.
2020-2021	Rs. 1,61,35,642/-	Rs.3,82,71,068/-	Rs.1,62,32,155/-
2021-2022	Rs. 1,19,14,500/-	Rs.3,89,33,918/-	Rs.19,18,97,606/-

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Therefore, due to non-reconciliation of amount of Cess deposits, collection figures are mismatched and possibility of dishonouring of cheques and non-deposition of Cess amount cannot be ruled out.

This objection was also raised in the last audit report of the office of the Dy. Labour Commissioner, District North East for the year 2017-18 to 2019-20.

Necessary steps may therefore be taken to reconcile the figures of collection of Cess in the interest of the welfare of the Construction workers so that actual amount credited into the Govt. account could be verified.

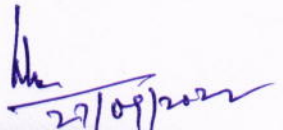
**Para No.03: Shortcomings under Workmen's Compensation Act, 1923**  
**(Ref. Audit Memo No. 06 dated 26.09.2022)**

a. As per the bank statement provided to the audit for the audit period 2020-21 and 2021-22 in respect of the amount received and disbursed under Workmen's Compensation Act, 1923, it has been observed that an amount of Rs.7,43,961/- has been lying undisbursed as on 31.03.2022. The details are as under:

Year	Opening balance	Amount received during the year	Amount disbursed during the year	Closing balance at the end of the year
2020-21	10,11,237/-	47,23,766/-	43,14,711/-	14,20,292/-
2021-22	14,20,292/-	94,82,769/-	1,01,59,100/-	7,43,961/-

b. No reconciliation has been found done of such deposits involving huge amounts in the banks which is to be done simultaneously.

Necessary steps may therefore be taken by the office of Jt. Labour Commissioner (North East) for early disposal of the compensation amount and its reconciliation and compliance be shown to audit.

  
(INDER MOHAN)  
(IAO/Party No.-II)

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# PART - III



**TEST AUDIT NOTE**  
**(2020-21 & 2021-22)**

**TAN No.01: Delay in finalization of cases**

**(Ref. Audit memo No.02 dated 21.09.2022)**

The office of the Jt. Labour Commissioner (North East) is the over all in-charge of the District and has the power as a Commissioner to hear and decide the cases received under various acts like Employees 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 information provided to audit by the office of the Jt. Labour Commissioner (North East), the status of the cases received and settled under various acts during the year 2020-21 and 2021-22 are as under:

Year	Name of the Acts	Opening balance of cases	No. of cases received during the year	Total	No. of cases disposed off/ settled during the year	No. of cases pending at the end of the year	% of Cases pending
2020-21	Employee's Compensation Act, 1923	57	24	81	49	32	39.5%
2021-22		32	58	90	33	57	63.3%
2020-21	Minimum Wages Act, 1948	24	12	36	12	24	66.7%
2021-22		24	89	113	91	22	19.5%
2020-21	Delhi Shops & Establishment Act, 1954	150	75	225	85	140	62.2%
2021-22		140	70	210	145	65	31.0%
2020-21	Industrial Dispute Act, 1947	94	175	269	95	174	64.7%
2021-22		174	73	247	213	34	13.8%
2020-21	Contract Labour (R&A) Act, 1970	6	46	52	43	9	17.3%
2021-22		9	31	40	29	11	27.5%
2020-21	Payment of Gratuity Act, 1972	16	10	26	4	22	84.6%
2021-22		22	19	41	21	20	48.8%

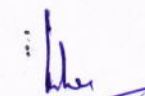
From the above data, it has been observed that the percentage of pendency of the cases during the audit period 2020-21 and 2021-22 is ranging between 40% to 85% particularly under Payment of Gratuity Act, 1972 in both the financial years, Industrial Dispute Act, 1947, Delhi Shops & Establishment Act, 1954 and Minimum Wages Act, 1948 in the year 2020-21 & Employee's Compensation Act, 1923 in the financial year 2021-22.

  
22/09/2022

This shows that the basic purpose for which the relevant acts have been formed has not been achieved.

This objection was also raised in the previous year audit report for the period 2017-18 to 2019-20.

The office of Jt. Labour Commissioner is therefore advised to take necessary steps for settlement of these cases well in time and reievw the mechanism so that the purpose of the Labour Acts can be achieved.

  
22/09/2022


**TAN No.02: Disbursement of Employee's Compensation**  
**(Ref. Audit memo No.04 dated 23.09.2022)**

During the test check of the bank statements for the audit period 2020-21 and 2021-22 opened in the name of Commissioner, Employees Compensation, it has been observed that the compensation received by the office of the Dy. Labour Commissioner, District North East from the employers/respondent in the form of cheques/DD/online transfer of funds is being deposited in the form of fixed deposits as provided in the Act in order to avoid any loss of interest to the claimants till the date of actual disbursement of the compensation money.

However, it has been noticed that the amount received from the employers/respondents in the form of compensation is not being deposited in fixed deposits well in time which may cause loss of interest to the claimants. Few instances are quoted below:

S. No.	Compensation Amount Received	Date of receipt of compensation money	Date of fixed deposit receipts	Delay period
1	Rs.330271/-	19.08.2020	30.09.2020	43 days
2	Rs.22420/-	12.11.2020	30.12.2020	49 days
3	Rs.183000/-	31.07.2021	23.09.2021	55 days
4	Rs.30029/-	31.07.2021	23.09.2021	55 days
5	Rs.1544625/-	09.04.2021	29.09.2021	174 days
6	Rs.61785/-	09.04.2021	29.09.2021	174 days

Compensation amount received in favour of the claimant should be deposited in Term Deposits well in time in future in order to avoid the loss of interest to the claimant till the time of actual disbursement of the same.

  
23/09/2022

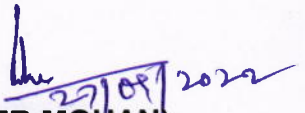


**TAN No.03: Improper maintenance of Registers.**  
**(Ref. Audit memo No.07 dated 26.09.2022)**

During the test check of the registers maintained by the Office of the Jt. Labour Commissioner, District North-East like Workmen's Compensation register, Bonus Claim register, Gratuity Claim register, Cess receiving Cheque register Minimum Wages Claim register etc., following shortcomings have been observed :-

1. No page counting certificate has been found recorded on the first page of any register.
2. Page No. has not been marked in any Register.
3. Entries made in the Registers have not been monitored by any officer by their initials/signatures in any month as well as in the year end for ensuring the authenticity of the records.
4. Most of the columns regarding the status / outcome of cases are left blank in Registers.

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

  
(INDER MOHAN)  
(IAO/Party No.-II)