Labour Jurisdiction

2.1 Under the Constitution of India, Labour is a subject in the Concurrent List and, therefore, both the Central as well as the State Governments are empowered to enact legislations subject to certain matters being reserved for the Centre. (Box 2.1)

<table>
<thead>
<tr>
<th>Box 2.1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LABOUR JURISDICTION:</strong> <strong>CONSTITUTIONAL STATUS</strong></td>
</tr>
<tr>
<td>Union List</td>
</tr>
<tr>
<td><strong>Union List</strong></td>
</tr>
<tr>
<td>Entry No. 55</td>
</tr>
<tr>
<td>Regulation of labour and safety in mines and oil fields.</td>
</tr>
<tr>
<td>Entry No. 61</td>
</tr>
<tr>
<td>Industrial disputes concerning Union employees.</td>
</tr>
<tr>
<td>Entry No. 65</td>
</tr>
<tr>
<td>Union agencies and institutions for &quot;vocational training...&quot;</td>
</tr>
</tbody>
</table>

Mission


Objectives

1. Enhancing welfare and social security provisions for unorganised sector workers;

2. Providing social security to organised sectors workers;

3. Eliminating child labour from hazardous occupations and processes;

4. Promoting skill development;

5. Strengthening employment services;

6. Prevention and settlement of Industrial Disputes and strengthening Labour Laws enforcement machinery; and

7. Improving safety conditions and safety of workers

Vision, Mission, Objectives, Personnel, Organizational Set Up (Bureau Heads) of the Ministry of Labour and Employment

Vision

2.2 Decent Working Conditions and Improved Quality of Life of Workers, Ensuring India without Child Labour in Hazardous Sectors and Enhancing Employability on a Sustainable Basis.

Personnel

- Shri Bandaru Dattatreya continued to hold the charge of the Minister of State (Independent Charge) for Labour and Employment w.e.f. 09.11.2014.
- Shri Shankar Agarwal, IAS (UP:80) continued to hold the charge of Secretary (L&E) w.e.f. 02.02.2015.
Organizational Set up (Bureau Heads)

- Shri Heera Lal Samariya, IAS (TG:1985) has taken over the charge of Additional Secretary (L&E) w.e.f. 12.08.2015. He is looking after the work of Chief Vigilance Officer, all legal matters, Social Security Division, Convergence of Social Security Scheme for unorganized workers including single data / single card, Organization of all Regional / Zonal meetings of the Ministry and IT and NIC matters. He is also a special invitee to all statutory or advisory Boards / Committees / Meetings of the Ministry where he is not a member. Other special task allotted by Secretary (L&E).

- Shri P.P. Mitra, IES(1979) continued to hold the post of Principal Labour & Employment Advisor (PLEA) w.e.f 02.12.2013. He is looking after the work of ESA (Labour Bureau), Wage Board, Wage Cell, Planning Unit, Public Relation / Media Cell, Matters relating to NCL.

- Shri Manish Gupta, IAS (UT:1991) continued to hold the charge of Joint Secretary in the Ministry w.e.f. 29.12.2014. He is looking after the work relating to Industrial Relations, Social Security Division (EPFO), LC / ILAS, Shram Suvidha Portal.

- Shri Dheeraj Kumar, IAS (TN:1993) continued to hold the charge of Joint Secretary in the Ministry w.e.f. 11.11.2014. He is looking after the work of Administration, Child and Women Labour, Coordination / 2nd NCL, Nodal Officer for AVMS (ACC Vacancy Monitoring System), Swatch Bharat Mission Matters, Central Labour Service, Media Cell and matters related to labour laws reforms including Small Factories Bill.

- Smt. Meenakshi Gupta, IA&AS (1984), continued to hold the charge of the JS & FA is in the Ministry w.e.f 06.12.2013. She is looking after the work of Finance, Budget & Accounts (B&A), Cash and Matter relating to Demand for Grants before Parliamentary Standing Committee on Labour, Direct Benefit Transfer and Monitoring of Plan / Non-Plan Expenditure of Ministry.

- Shri B.B.Mallick, IAS (MH:1986) continued to hold the post of Joint Secretary & Director General of Labour Welfare w.e.f. 21.01.2015. Rural and Unorganized Labour, Bonded Labour, Residual work of RSBY along with all other existing work of DGLW and all aspects related to Unorganized Workers Social Security Act except registration of the workers and issue of card to them.

- Sh. G. Venugopal Reddy, (IRSEE:1985) has taken over the charge of Joint Secretary w.e.f. 11.06.2015. He is looking after the work of ESIC, V.V.Giri NLI, CBWE, Media Cell and all matters related to Industrial Relations including Appellate Authority for Railways (HOER).

- Shri Deepak Kumar, IAS (BH:1984), continued to hold the charge of Director General of Employees State Insurance Corporation (ESIC) w.e.f. 31.07.2015.

- Shri K.K. Jalan, IAS (HRY:1982) held the charge of Central Provident Fund Commissioner of Employees Provident Fund Organization (EPFO) since 20.06.2013 till.

- Dr. D. Chaudhuri, ISS (1983), continued to hold the charge of DDG w.e.f. 02.09.2013. He is looking after the work of Wage Board, Wage Cell and ESA (Labour Bureau).

- Shri Devender Singh, IES(1986) has assumed the charge of Economic Advisor w.e.f 15.12.2015. He is looking after the work of RFD, Official Language, Public Grievances, Chief / Nodal Record Officer, Evaluation & Monitoring of Schemes, all matters related to RTI & VII Central Pay Commission (CPC).
Industrial Safety & Health Division – matters related to Factories Act and Mines Act.

- Shri Pravin Srivastava ISS (1983) is holding the post of Deputy Director General (Employment) since 05.04.2013.
- Shri Anil Kumar Nayak, IOFS (1986) has assumed the charge of the post of Chief Labour Commissioner (Central) w.e.f. 12.08.2015.

Structure and Formation

2.4 The Ministry has the following attached and subordinate offices, autonomous organizations, adjudicating bodies and arbitration body.

Attached Offices

Directorate General of Employment (DGE)

2.5 This Office is responsible for laying down the policies, standards, norms and guidelines throughout the country for coordinating employment services.

Office of Chief Labour Commissioner (Central) [CLC(C)]

2.6 This Office is responsible for (a) prevention, investigation and settlement of industrial disputes in the central sphere; (b) enforcement of awards and settlements; (c) implementation of labour laws in industries and establishments in respect of which Central Government is the appropriate government; (d) verification of membership of Unions affiliated to the Central Organisations of workers for giving them representation in national and international conferences and committees; and (e) fixation and revision of dearness allowance component of minimum wages under the Minimum Wages Act, 1948 in the scheduled employments.

Directorate General of Factory Advice Service and Labour Institutes (DGFASLI)

2.7 This Directorate is concerned with formulation of policy relating to the safety, health and welfare of workers in factories and docks. It is responsible for coordinating the implementation of the provisions of the Factories Act, 1948 by the State Governments and formulation of Model Rules thereunder. It is also concerned with the administration of the Dock Workers (Safety, Health and Welfare) Act, 1986. It undertakes research in industrial safety, occupational health, industrial hygiene, industrial psychology and industrial physiology. It also provides training mainly in the field of industrial psychology and industrial safety & health including a diploma course of one year duration in industrial safety. Diploma is an essential qualification for appointment of Safety Officers in factories. Regular in-service training of Factory Inspectors is another important activity of the Organization.

Labour Bureau

2.8 The Labour Bureau with its headquarters at Chandigarh and Shimla, is responsible for collection, compilation and publication of statistical and other information regarding employment, wages, earnings, industrial relations, working conditions etc. It also compiles and publishes the Consumer Price Index Numbers for industrial and agricultural / rural workers. The Bureau further renders necessary assistance to the States for conducting training programmes in labour statistics at State / District / Unit levels.

Subordinate Offices

Directorate General of Mines Safety (DGMS)

2.9 This Office is entrusted with enforcement of provisions of the Mines Act, 1952 and the Rules and Regulations framed thereunder. The provisions of the Indian Electricity Act, 1910 as applicable to mines and oil fields are also enforced by it.

Welfare Commissioners

2.10 The seventeen (17) offices of Welfare Commissioners are responsible for providing
welfare services to the workers employed in mica, limestone and dolomite, iron ore, manganese, & chrome ore mines and in the beedi and cinema industries. These offices are located at New Delhi (Headquarter) Allahabad, Ahmedabad, Ajmer, Bangalore, Bhubaneswar, Chandigarh, Cannanore, Dehradun, Hyderabad, Jabalpur, Kolkata, Nagpur, Patna, Ranchi (Jharkhand), Raipur and Tirunelveli.

**Autonomous Organisations**

**Employees State Insurance Corporation (ESIC)**

2.11 The ESIC is responsible for implementation of the Employees State Insurance Act 1948, which provides for medical care and treatment to Insured Persons and their families. Assistance is given in terms of benefits during sickness and maternity, compensation for employment related injury, pension for dependents on the death of workers due to employment related injury, etc.

**Employees Provident Fund Organization (EPFO)**

2.12 This Organisation is responsible for administration of the Employees Provident Funds and Miscellaneous Provisions Act, 1952. The Schemes for Provident Fund, Family Pension and Deposit Linked Insurance are implemented by the Organisation for the benefit of workers covered under the scheme. The Organisation is also responsible for administration of Employees Pension Scheme, 1995 that came into existence on 16.11.1995.

**V.V. Giri National Labour Institute (VVGNLI)**

2.13 The V.V. Giri National Labour Institute, Noida (Uttar Pradesh) is a registered society, which conducts action oriented research and provides training to grass-root level workers in the trade union movement, both in urban and rural areas and also to Officers dealing with industrial relations, personnel management, labour welfare etc.

**Central Board for Workers Education (CBWE)**

2.14 The Board with its headquarters at Nagpur is a registered society dealing with schemes for training of workers on trade unionism and in bringing about consciousness among workers about their rights, duties and responsibilities. The Board also undertakes programme for rural workers education and functional adult education.

**Adjudicating Bodies**

**Central Government Industrial Tribunals-cum-Labour Courts (CGITs)**

2.15 Twenty two Industrial Tribunal-cum-Labour Courts have been set up under the provisions of the Industrial Disputes Act, 1947 for adjudication of industrial disputes in organizations for which the Central Government is the appropriate Government. These Tribunals are located at Dhanbad (Jharkhand), Mumbai, New Delhi and Chandigarh – (two courts each) and one each at Kolkata, Jabalpur, Kanpur, Nagpur, Lucknow, Bangalore, Jaipur, Chennai, Hyderabad, Bhubaneswar, Ahmedabad, Ernakulam, Asansol and Guwahati. Further, the two Industrial Tribunals at Mumbai (No.1) and Kolkata also function as National Tribunals.

**Arbitration Body**

**Board of Arbitration Joint Consultative Machinery (JCM)**

2.16 The Government of India had introduced in 1966 a Scheme for Joint Consultative Machinery (JCM) and Compulsory Arbitration for Central Government Employees for resolving unresolved differences between the Government, as an employer, and the general body of its employees in certain matters of common concern.
2.17 As per clause 16 of the JCM Scheme, Compulsory Arbitration is limited to disputes on Pay and Allowances, Weekly Hours of work and Leave of a class or grade of employees. As per clauses 18 & 19 of the JCM Scheme for Arbitration, if so desired by either side, a dispute on an arbitrable matter is referred to the Board of Arbitration (BOA), only after it has been considered by the National Council or appropriate Departmental Council, as the case may be, and a final disagreement between the two sides has been recorded in the matter.

2.18 Under the Joint Consultative Machinery (JCM) Scheme, the Board of Arbitration (BOA) was set up in July, 1968. The Board consists of a Chairman and two other members. The Chairman is an independent person and is selected by the Minister of Labour (with approval of ACC etc. as required). The other two members are also selected by the Minister of Labour at the time of referring the disputes to the Board of Arbitration, one from a panel of names from the Staff Side and one from a similar panel from the Official Side. The Board of Arbitration (BOA), provides for a mechanism for amicable, peaceful and just settlement of disputes between the Government and its employees, when there is a final disagreement in the JCM forum between the Official Side and the Staff Side on any arbitrable matter/issue concerning any class or grade of employees in common. Subject to the overriding authority of the Parliament, the recommendations of the BOA are binding on both sides. The post of Chairman, Board of Arbitration (BOA) is presently lying vacant since 01.12.2005.


Central Labour Service (CLS)

2.21 The Central Labour Service (CLS) was constituted with effect from 03.02.1987 to ensure better industrial relations, labour law enforcement and labour welfare. Consequent upon the Cadre Review, the Central Labour Service (CLS) was notified as an organized service in the year 2004.

2.22 The factories and mines employing 500 or more workers and plantations employing 300 or more workers are required to appoint a prescribed number of welfare officers under the relevant statutes. Assistant Labour Welfare Commissioners (Central) and Deputy Labour Welfare Commissioners (Central) discharge these statutory functions and they also advise and assist the management of the concerned establishments in maintaining harmonious industrial relations in the areas of safety, health and welfare of workers etc. Moreover by assisting in resolution of workers grievances, these officers prevent them from escalating into industrial disputes.

2.23 In addition, officers appointed as Assistant Labour Commissioners (Central), Regional Labour Commissioners (Central), Deputy Chief Labour Commissioners (Central) in the Central Industrial Relations Machinery (CIRM), headed by the Chief Labour Commissioner (Central), are also entrusted with the task of maintaining good Industrial
relations in the Central sphere. The officers of CLS appointed as Assistant Welfare Commissioners and Welfare Commissioners in the Welfare Organization of the Ministry of Labour and Employment under the Director General (Labour Welfare) administer the Welfare Funds for beedi, cine and certain categories of non-coal mine workers.

2.24 Consequent to the 2nd Cadre Review of the Central Labour Service (CLS), the present Cadre strength of the Service in various grades is restructured and revised viz. 01 post in HAG, 02 posts in SAG, 59 posts in JAG, 115 posts in STS and 163 posts in JTS Grade. The establishment-wise / unit-wise sanctioned strength of Central Labour Service Officers in the various Organizations / Institutes under different Ministries /Departments was notified.

2.25 The Job Chart / Work Norms prescribed for Central Labour Service Officers posted in the Central Industrial Relations Machinery (CIRM) headed by Chief Labour Commissioner (Central), Welfare Wing headed by Director General Labour Welfare and Labour Welfare Wing in the Factory/Industrial Establishments was notified.

2.26 The policy / guidelines for transfer / posting of Officers of Central Labour Service to ensure transparency and rotation amongst three Streams viz. Central Industrial Relations Machinery (CIRM) headed by Chief Labour Commissioner (Central), Welfare Wing headed by Director General Labour Welfare and Labour Welfare Wing in the Factory/Industrial Establishments was revised in accordance to the instructions of the Department of Personnel & Training and in compliance to the directions of the Hon’ble Supreme Court of India.

Parliament Unit

2.27 Parliament Unit is the Nodal Unit for Parliament related matters. The main functions of this Unit are as under:-

- This unit receives all notices of Starred / Un-starred Questions as well as Special Mention / Resolution / Short Duration Discussion etc. from Lok Sabha / Rajya Sabha Question Branches and forwards these to all concerned Section in the Ministry for necessary action;
- This Unit instructs concerned Sections / Divisions of the Ministry to provide information related to Legislative Business before every Session of Parliament;
- Matter of Urgent Public Importance raised in the House under Rule 377 in Lok Sabha and by way of Special Mention in Rajya Sabha during Zero Hour is within the administrative domain of this Section and this unit forwards information related to these to respective House of Parliament.
- Parliament Unit also provides necessary material to Hon’ble Labour and Employment Minister for Parliamentary matters in House which is listed against his name and the Ministry;
- Meetings of the Consultative Committee attached to this Ministry are organized by Parliament Unit throughout the year as and when Hon’ble Labour Minister desires. During this year, three meetings of the Consultative Committee were held on 06.04.2015, 14.07.2015 and 14.10.2015 respectively under the Chairmanship of Hon’ble Minister of State (Independent Charge) for Labour & Employment. The issues discussed in these meetings were:-
  - Welfare of unorganized workers;
  - Employment Provident Fund Organization;
  - Functioning of CLC(C), Shram Shuvida Portal and Implementation of Building & Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996
Career Management & Training (CMT)

2.28 Training Circulars received from Department of Personnel and Training / ISTM are circulated from time to time and interested Officials / Staff send their Nomination Form. Admin. Division processes these Nominations Forms and forwards these to ISTM and Other Training Institute for further action on their part.

Finance Wing

2.29 The Secretary (Labour & Employment) is the Chief Accounting Authority of the Ministry of Labour & employment and discharges his/her duty with the assistance of Joint Secretary & Financial Advisor (JS & FA) and Controller of Accounts. The JS & FA is the Head of Budget and Finance and the Controller of Accounts (CA) is the Head of the Accounting organization in Ministry of Labour & Employment.

Integrated Finance Division

2.30 Integrated Finance Division is headed by the Financial Adviser in the Ministry on all matters relating to tendering financial advice and preparation of budget.

2.31 As provided in the Schedule II of DFPRs, IFD, headed by JS&FA, carries out the following functions:-

➢ Advise the Administrative Ministry on all matters falling within the powers delegated to the Ministry by the M/o Finance.

➢ Screen all expenditure proposals, except those coming within the delegated powers, that are required to be referred to the Finance Ministry for concurrence or comments;

➢ Ensure that the schedule for preparation of budget is adhered to by the Ministry and that the budget is drawn up according to the instructions issued by the Ministry of Finance from time to time;

➢ Scrutinize budget proposals before submission to the Ministry of Finance;

➢ Closely associate with the formulation of Scheme and important expenditure proposals from the initial stages;

➢ Closely associate with the evaluation of progress and performance of projects and continuing schemes and ensure that results of such evaluation studies are taken into consideration while formulating budget;

➢ Examine & scrutinize SFC/ EFC proposals received from various Wings of the Ministry,

2.32 During the year 2015-16, all budget and accounts matters were attended to within the time schedule prescribed. By careful scrutiny of proposals, it was ensured that the expenditure conformed to budgetary appropriations; rules and regulations prescribed by the Finance Ministry and was consistent with the objectives of the relevant schemes / programmes. The guidelines with regard to fiscal prudence and austerity in expenditure Management as prescribed by the Department of Expenditure, Ministry of Finance were also ensured.

2.33 Six Memoranda for EFC and three Cabinet Notes were examined in IFD and views / comments / concurrence as required in each case were offered.

Progressive use of Hindi

2.34 The Ministry of Labour & Employment has made efforts to promote the use of Hindi in official work and create interest among officers / staff to work in Hindi during the year 2015-16. Steps were taken to ensure compliance of the provisions of the Official Language Act / Rules and orders / instructions/ guidelines issued by the Department of Official Language from time to time. Hindi Division of the Ministry is entrusted with the task of implementation of the Official Language Policy of
the Government of India and translation of important documents such as papers to be placed before the Parliament, Labour Laws, Hon'ble Labour & Employment Minister's Speeches, Press release etc. and the routine work of the Ministry.

2.35 Hindi Fortnight was observed during 16-30 September, 2015 to promote the use of Hindi in the Ministry. On this occasion, nine Hindi related competitions were conducted to promote the use of Hindi among the officials. A large number of Officials of the Ministry participated in these competitions and the winners of the competition were given cash awards and certificates.

2.36 The Hindi work is done on computer by the Hindi Division. Efforts are being made to update bilingual Website of the Ministry. Officers attached with the Rajbhasha Wing also conduct inspections regarding the Hindi work from time to time.

2.37 The documents under Section 3(3) of the Official Language Act, 1963 were issued both in Hindi and English. The Meetings of the Official Language Implementation Committee were organized regularly and as per target, 4 meetings of the committee were held during the year. Hindi Salahakar Samiti is being reconstituted in the Ministry.

Action Taken on Citizens’ / Client’s Charter

2.38 The Citizens’ / Clients’ Charter (CCC) of the Ministry of Labour & Employment was last updated in June, 2015 on the basis of the guidelines of the Department of Administrative Reforms & Public Grievances (DAR&PG) and the Performance Management Division (PMD), Cabinet Secretariat and in consultation with the stakeholders of the Ministry. The charter has been put on the website for easy access by public and copies have also been kept in Information Facilitation Centre of the Ministry for use by visitors.

2.39 The Citizen's / Client's Charter (CCC) contains information with respect to vision, mission, services / transactions rendered by the Ministry along with responsible persons, their contact details, processes, documents / fees required and service standards. Separately, contact details of Grievance Redressal Officer and information with reference to Attached / Subordinate Offices / Autonomous Bodies of the Ministry along with contact details and address of their websites has been incorporated in the Charter.

2.40 Computerized Information Facilitation Centre in the Ministry has been set up which is rendering all necessary assistance to the Public by making available information on various activities and schemes of the Ministry and its organizations.

Implementation of Direct Benefits Transfer (DBT)

2.41 Ministry of Labour & Employment has identified the following ten schemes for implementation of Direct Benefits Transfer (DBT) in all the districts across the Country from Financial Year 2015-16 onwards:

(i) Scholarship to the Children of Beedi Workers;
(ii) Scholarship to the Children of Cine Workers;
(iii) Scholarship to the Children of Iron / Manganese / Chrome Ore Workers;
(iv) Scholarship to the Children of Lime Stone and Dolomite (LSDM) Workers;
(v) Housing Subsidy to Beedi Workers;
(vi) Housing Subsidy to Iron / Manganese / Chrome Ore Workers;
(vii) Housing Subsidy to Lime Stone and Dolomite (LSDM) Workers;
(viii) Stipend to Children in the Special Schools under the National Child Labour Project (NCLP);
(ix) Stipend to Trainees under the Scheme of Welfare of SC/ST Job-Seekers through, Coaching, Guidance and Vocational Training (CGC);

(x) Stipend to Differently Abled Candidates under Scheme of Vocational Rehabilitation Centre for Handicapped (VRCs).

2.42 The scholarship schemes at Sl. No. (i) to (iv) have also been selected for on-boarded on National e-Scholarship Portal (NeSP) as per the Directions of Cabinet Secretariat / Department of Expenditure.

2.43 All benefits to the beneficiaries under the above ten schemes will be made directly into the Bank Accounts of the beneficiaries through Public Financial Management System (PFMS).

2.44 The Ministry is implementing the DBT in the above schemes as per guidelines of the Prime Minister’s Office / NITI AAYOG.

Action Taken Notes on C&AG Audit Paras

2.45 The details are given in the Table 2.1.

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Report Number and Year</th>
<th>Para Number</th>
<th>Brief Subject</th>
<th>Present Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>02</td>
<td>38 of 2010</td>
<td>6.1</td>
<td>Unauthorized payments of enhanced fixed medical allowance to pensioners.</td>
<td>ATNs sent to Monitoring Cell on 30.09.2015. ATN’s uploaded on APMS</td>
</tr>
<tr>
<td>03</td>
<td>32 of 2013</td>
<td>Entire Report</td>
<td>Performance Audit of EPFO</td>
<td>Draft ATNs were sent to C&amp;AG vide this Ministry’s letter No. G-20017/1/2014-SS.II dated 30.06.2015. C&amp;AG vide letter no. RR/15-2/14-15/356 dated 17.08.2015 forwarded their final vetting comments. EPFO has been requested to incorporate final comments of DG(ACE) vide this Ministry letter No.G-20017/1/2014-SS.II dated 24.08.2015. The reply of EPFO is still awaited.</td>
</tr>
<tr>
<td>04</td>
<td>30 of 2014</td>
<td>Entire Report</td>
<td>Performance Audit of ESIC</td>
<td>Draft ATNs were sent to C&amp;AG vide this Ministry’s letter No. G-20017/02/2015-SS.I dated 12.05.2015. C&amp;AG vide letter no. RR/6-1/2015-16/489 dated 07.08.2015 had raised queries. Final ATN containing comments of the Ministry on the vetted comments of the office of DGCA in the prescribed format, has been sent to DGAC vide their letter No G-20017/02/2015-SS-I dated 07.01.2016.</td>
</tr>
<tr>
<td>05</td>
<td>18 of 2015</td>
<td>11.1</td>
<td>Welfare Schemes</td>
<td>The Audit Paras are received in the Ministry 22/09/2015 vide Department of Expenditure O.M. dated 14/09/2015. ATNs would be submitted shortly.</td>
</tr>
<tr>
<td>06</td>
<td>1 of 2015</td>
<td>2.2.3</td>
<td>Inconsistencies and continued adverse balance in Beedi workers welfare fund</td>
<td>ATNs has been sent to Dir. General Audit (C.E) vide letter No. CA-LAB/3-1/ATN (1/15)/2015-16. Dated 18.11.2015.</td>
</tr>
<tr>
<td>07</td>
<td>1 of 2015</td>
<td>2.3.1</td>
<td>Discrepancy in balances of Employee’s Pension Fund</td>
<td></td>
</tr>
<tr>
<td>08</td>
<td>1 of 2015</td>
<td>2.3.2</td>
<td>Discrepancy in balances of Special Deposit of Employees Deposit Linked Insurance Scheme</td>
<td>ATNs are being prepared by CCA</td>
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<td>09</td>
<td>1 of 2015</td>
<td>3.7</td>
<td>Saving of Rs 100 crore or more in grants/appropriations</td>
<td>Explanatory note sent to DG(Audit) vide this Ministry’s communication G-25018/1/12014-B&amp;A dated 14.11.2014</td>
</tr>
<tr>
<td>10</td>
<td>1 of 2015</td>
<td>4.6.1</td>
<td>Misclassification of capital expenditure as Revenue expenditure</td>
<td>ATN’s have been sent to DG(Audit) vide letter no. CA-LAB/3-1/ATN(1/15)/2015-16 dated 15.01.2016 by O/o CCA, Ministry of Labour and Employment.</td>
</tr>
<tr>
<td>11</td>
<td>1 of 2015</td>
<td>5.4</td>
<td>Utilization Certificates (UCs)</td>
<td>ATN has been sent to Dir. General Audit (C.E) vide letter no. CA-LA B/3-1/ATN (UCs)/2015-16/150-152 by O/o CCA, Ministry of Labour and Employment.</td>
</tr>
</tbody>
</table>