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GOVT. OF NCT OF DELHI, DIRECTORATE OF AUDIT
4th LEVEL, 'C' WING, DELHI SECRETARIAT, I.P. ESTATE, NEW DELHI-02
PARTY NO.V

Sub:- Audit report of Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi, Delhi for the period 01.04.2014 to 31.03.2019.

INTRODUCTION

The I.A.R. on the account of Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi, for the period 01.04.2014 to 31.03.2019 was conducted by field Audit Party No. V comprising of Sh. Satish, A.O. (On Election Duty), Sh. Deepak Kumar, AAO, Sh. D.P. Singh, A.S.O and Sh. Deepak Kumar, Sr. Asstt. The audit was conducted during 07 working days w.e.f. 25.04.2019 to 03.05.2019.

AIMS AND OBJECTIVES

After the enactment of the Juvenile Justice (care & protection of children) Act, 2000 Juvenile court is substituted by Juvenile Justice Board consisting of one Principal Magistrate & two social Workers. JJB-1 is the sole authority to deal with matters concerning the children in conflicting with law. JJB-1 Kingsway camp is functioning w.e.f 02-6-2003 & budget has been utilized on salary, honorarium of members & providing regular supply of stationary in JJB -.

H.O.O./D.D.O./CASHIER

During the audit period following officials worked is DDO/HOO & Cashier. Details are as under:-

HOO/DDO

S.No	Name	Designation	Period
1.	Sh. Subhash C. Gautam	Superintendent/HOO/DDO	01.04.2014 to 15.05.2014
2.	Sh. Dharmendra Prasad	Superintendent/HOO/DDO	15.05.2014 to 06.06.2014
3.	Sh. R.K. Dhanwaria	Superintendent/HOO/DDO	06.06.2014 to 15.04.2015
4.	Sh. R S Meena	Superintendent/HOO/DDO	15.04.2015 to 31.07.2015

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5.	Sh. Premoday Khakha	Superintendent/HOO/DDO	31.07.2015 to 23.01.2016
6.	Sh. R.K Yadav	Superintendent/HOO/DDO	23.01.2016 to 08.05.2017
7.	Sh. Subash C. Gautam	Superintendent/HOO/DDO	08.05.2017 to 24.08.2017
8.	Sh. Premoday Khakha	Superintendent/HOO/DDO	24.08.2017 to 06.03.2019
9.	Sh. Subash C. Gautam	Superintendent/HOO/DDO	06.03.2019 to till date

Cashier

S.No	Name	Designation	Period
1.	Sh. Shri Krishan	UDC	01.04.2014 to 22.04.2015
2.	Sh. Anoop	Junior Assistant/LDC	22.04.2015 to 04.05.2016
3.	Sh. N.K. Sharma	Junior Assistant/LDC	04.05.2016 to 11.08.2016
4.	Sh. Gaurav Chikkara	Junior Assistant/LDC	11.08.2016 to 06.10.2017
5.	Sh. Manish Sherawat	Junior Assistant/LDC	06.10.2017 to till date

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BUDGET and EXPENDITURE:-

Budget Allocation and expenditure during the audit period as provided by HOO/DDO is as under:-

(Amount in Rs.)

S.No	Plan and Non Plan/budget head	BUDGET ALLOTTED	EXPDR. DURING THE financial year	BALANCE
2014-15	Non-Plan	23,00,000	22,99,628	372
2015-16	Non-Plan	36,00,000	27,93,090	8,06,910
2016-17	Non-Plan	49,00,000	41,85,004	7,14,996
2017-18	Non-Plan	32,50,000	30,68,218	1,81,782
2018-19	Non-Plan	26,75,500	26,20,667	54,833

VACANCY STATEMENT AS ON 31.03.2019

S.N.	Group	Sanctioned		Filled		Vacant	Remarks
		Permanent	Contractual	Permanent	Contractual		
1.	A	0		0	0	0	
2.	B	01		00	0	1	
3.	C	03		00	0	03*	

* 1 welfare officer and 1 LDC are working in this board on diverted capacity



STATUTORY AUDIT:-

As per record provided by Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi, AGCR audit was not conducted till the period of audit.

MAINTENANCE OF RECORDS:-

The maintenance of records of Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi, was found satisfactory subject of observations made in Current audit report.

**PART-I
(OLD AUDIT REPORT)**

There were 03 audit paras outstanding in r/o Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi, based on the replies provided by the unit, 01 paras was settled fully during the current audit. Accordingly 02 outstanding paras with recovery of NIL have been included in the Current Audit Report as Part-I.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1	2007-2010	01	00	00	01
2	2010-2014	02	01	02	01

Details of Old Recovery:- NIL



T-1
NIL
PART - II

**CURRENT REPORT IN R/O JUVENILE JUSTICE BOARD (JJB-I)
FOR THE PERIOD JUN, 07 TO MAR, 10.**

Para - 01

Reference: AM No. 06 dated 19/04/10

Sub: Non Transfer of posts to the strength of Delhi District Courts resulting in irregular expenditure amounting to Rs.7.27 lacs.

Vide order no. F6/28/08/Judl/Suptlaw/473 dated 31.03.09, Jt. Secy. (Law) had conveyed approval of Hon'ble Lt. Governor of Delhi for transfer of 18 posts in different categories created in the Juvenile Justice Board I & II on temporary basis under plan scheme to the strength of Delhi District Courts but it has been observed that JJB-I, Kingsway Camp has not yet transferred its 9 posts to Delhi Distt. Courts, but drawing salary in r/o of the following officials against these posts.

Name of Post	No.	Remarks	Salary paid during 2009-10
Stenographer	02	2 UDCs are drawing salary against these posts	Rs.5,70,712/-
Reader	01		
Ahlmad	01	2 Contract Employees	Rs.1,56,000/-
Asstt. Ahlmad	01		
Copiest/LDC	01		
LDC (Section Writer)	01		
Orderly	01		
Farash	01		
	09	Total:	Rs.7,26,712/-

Reasons for non-compliance of said orders as asked for vide above referred memorandum were not replied by the department. JJB-I has not submitted any documentary evidence/sanction of competent authority for continuation of above temporary posts. In the absence of which the expenditure incurred on salaries amounting to rs.7.27 lacs is irregular.

Further, it has also been observed that after the encadrement of post of Principal Magistrate in Delhi Judicial Service the functioning of Office of JJB is just to give Honorarium to two members/social workers of JJB which was Rs.3.2 lacs only during 2009-10 i.e less than half of the salaries paid to the staff who are engaged in office of JJB. Hence, JJB-I, Deptt. of Women and Child Development may look into the matter to get transfer of said posts to Delhi District Courts as per Law Department orders and make alternative arrangement for payment of Honorarium to social workers/members of JJB.

J. Prasad
C. S.

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etc

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

Para-01 para-02

**Audit Memo. No.6
Date: 06.06.2014
(Period 2010-14)**

Subject: Functioning of the Department.

Juvenile Justice Board-I is working under the Women & Child Development Department, GNCT of Delhi. The Board is working under the Plan Scheme of the WCD Department.

It has sole authority to deal with matters concerning children in conflict with law. A Juvenile Justice Board consists of two social workers and a Judicial Magistrate. This is an attempt to bring change in the nature of the inquiry and decriminalize the administration of juvenile justice through the presence of the two social workers.

Once the crime is committed and the child is apprehended, the case comes before the JJB. Till the inquiry is pending the child is kept in an observation home, unless otherwise released as per the law. On conviction, the child is sent to the special home or place of safety.

A "Juvenile" or "Child" means a person who has not completed eighteen years of age.

Children/Juveniles care and protection:

According to Section 2 (d) of Juvenile Justice Act, a child in needs of care and protection means:

- Child who is found without any home or settled place or abode and without any ostensible means of subsistence.
- Child who is found begging or who is either a street child or a working child.
- Child who resides with a person, whether a guardian of the child or not, and such person has threatened to kill or injure the child or abused and there is a reasonable likelihood of the threat being carried out or has killed, abused or neglected some other child or children and there is a reasonable likelihood of the child in question being killed, abused or neglected by that person.
- Child who is mentally or physically challenged or children suffering from terminal or incurable disease having no one to support or look after.

- Child who is mentally or physically challenged or children suffering from terminal or incurable disease having no one to support or look after.
- Child who has a parent or guardian, such parent or guardian is unfit or incapacitated to exercise control over the child.
- Child who does not have parents and no one is willing to take care of or whose parents have abandoned him or who is missing or run away child and whose parents cannot be found after reasonable inquiry.
- Child who is being grossly abused, tortured or exploited for the purpose of sexual abuse or illegal acts.
- Child who is found vulnerable and is likely to be inducted into drug abuse or trafficking.
- Child who is being or is likely to be abused for unconscionable gain.
- Child who is a victim of any armed conflict civil commotion or natural calamity.

During the period of audit i.e. 2010-14, the Board has incurred an expenditure of Rs.69.05 lakhs out of the total allotted budget of Rs.70 Lakhs on the pay and allowances of two contractual, two regular employees and other expenditure/office expenditure.

The Board has been functioning for the last 7 years consisting of 4 employees including two contractual.

As per table given below the following cases instituted and disposed off (including back log) showing the performance of JJB-I:

S. No.	Year	Institution	Disposal
1.	2010	718	792
2.	2011	518	922
3.	2012	768	539
4.	2013	933	931
5.	2014	465	368
		(till April, 14)	(till April, 14)

Efforts should be made to clear the back log of cases instituted to facilitate the litigants.

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

Para – 02

**Audit Memo. No.5
Date: 05.06.2014
(Period upto 2013-14)**

Subject – Non-Consumable Stock Register

During scrutiny of the Non-Consumable Stock Register for the audit period the following irregularities/short comings were noticed:

1. Non-consumable stock register is not being maintained in prescribed format
2. All the entries of purchase and issue were unsigned by the store in charge.
3. Balance of previous register was not forwarded to the next register
4. Name and Signature of receiver of the item had not found in stock register.
5. Non-consumable items has been shown as NIL after issuance, which is irregular, non-consumable items can be shown as NIL only after disposing off these items by following condemnation proceedings viz. Refrigerator, Fax Machine, Photocopies Machine, Printers, TFT screen etc.

The needful may be done under intimation to audit.

Settled

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[Handwritten Signature]

C. PIYUSH TATHEJA
IAO.

PART- II

(Current Audit Report)

During the course of current audit, 06-Audit memos (excluding 06 record memos) highlighting various irregularities/short comings were issued with recovery of **Rs. NIL/-**. On the basis of reply furnished, 03 -memos was fully settled with recovery of **Rs. NIL/-**. Accordingly 03 memo has been incorporated as 03 audit para in the current audit report with the recovery of **Rs. NIL/-**.

Details of Current Recovery: NIL

S.No.	Memo No.	Details of Recoveries (amount in Rupees)				Incorporated in Para No.
		Raised	Recovered on the Spot	Settled on documents	Balance	


The internal audit report has been prepared on the basis of information furnished and made available by the Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

On Electronic duty
IAO/AO
Party No. V

Deepak Kumar
(DEEPAK KUMAR)
A A O

PART-I
OLD AUDIT REPORT

2007-2014



CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2019)

Para No.01

(Memo No. 02 Dated: - 29/04/2019)

Sub: - Violation of Head of Office Financial Power

The Financial power is hereby delegated to HOOs in respect of items as listed below as per order No. F. 76/ (48) WCD/Acctts/Misc/2013-14/20156-270 dated 24.10.2013 of Department of women & Child Development:-

S.No	Items of Expenditure	Existing financial powers of HOD	Existing financial powers of HOD, Now, delegated to HOOs	Apart from existing rules orders, restriction or scales to which the expenditure shall be incurred
1	Purchase of stationary, Stores	Rs. 500000/- per annum	Rs. 50000/- per annum	(a) Includes office stationary (b) Included purchase of stationary & books for children/inmates of homes/institution studying in MCD. Government school read with JD(T) WCD om No. F. 16(2)/2009 WCD/Insrt/21697-710 dated 26.08.2009. (c) Included purchase of books for children/inmates of homes/institution studying in MCD. Government school after obtaining list/indents from their respective schools. (d) All above purchase are to be made from M/s Kendriya Bhandar only

Scrutiny of the bills revealed the following bills were passed and payment to the concern agency beyond the financial power of HOO amounting to Rs. 50,000/- per annum for purchase of stationary stores:-

S.N.	Bill No. & Date	Name of Agency	Amount of Stationary/store items	Financial Year
1.	CB-28, 01/07/2014	Kendriya Bhandar	5871/-	2014-15
2.	CB-43, 06/08/2014	Kendriya Bhandar	31322/-	
3.	CB-65, 15/09/2014	Kendriya Bhandar	23144/-	
4.	CB-94, 16/12/2014	Kendriya Bhandar	11491/-	
		Total	71828/-	

5.	CB-18, 01/06/2015	Kendriya Bhandar	36842/-	2015-16
6.	CB-51, 19/09/2015	Kendriya Bhandar	32125/-	
7.	CB-65, 01/12/2015	Kendriya Bhandar	10774/-	
8.	CB-90, 02/03/2016	Kendriya Bhandar	21699/-	
		Total	101440/-	

The JJB-01 continued to purchased the material like stationary etc without going through for fulfilling the codal formalities and also procured the material under avoid the necessity of obtaining the sanction of higher authority required against the Rule 148 of GFR 2005 & Rule 57 of GFR 2017 and all purchase above Rs. 15000/- has been made without recommendation of purchase committee.

The Board may be regularized/obtained relaxation/approval from the HOD to regularize above said expendtirue under intimation to the audit.

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PARA No.02

(Memo No. 05 Dated: 02/05/2019)

Sub: - Regarding payment of Sitting allowance to the member of JJB-1

1. On the scrutiny of Salary bills provided to audit in respect of member of JJB-1 it has been observed that TDS has not been deducted from the payment at the time of sitting allowance paid to Ms. Shaila M Verghese, Member of JJB1 whereas TDS of other member of JJB1 has been deducted . The details of sitting allowance paid to the member is as under.

Months	Ms. Shaila M Verghese, Member
March 2016 to April 2016	150500
May 2016	87500
June 2016	56000
July 2016	84000
Aug. 2016	80500
Sep 2016	80500
Oct. 2016	73500
Nov. 2016	80500
Dec.2016	66500

It is therefore, advised that the DDO may confirm from the member whether TDS on the above payment has been deposited by the member in the Income Tax Department or not after due verification of facts and figure and if the TDS has not been deposited, it may be recovered and deposited in Govt. Account under intimation to audit.



PARA No.03:

Sub: - Non Production of Records.

During the test check of audit the following records have not been produced by the Juvenile Justice Board-I, Sewa Kutir Complex, Kingsway Camp, Delhi

1. Form 16-A for the period 2014-17 in respect of **Ms. Shaila M Verghese, Member JJB-I (Record Memo No. 3).**
2. Terms & Conditions and Appointment/joining records of members. **(Memo No. 5).**

The above mentioned records may be prepared and shown to the next audit.

On Election Duty

IAO

AUDIT PARTY No.V

Deepak Kumar
(DEEPAK KUMAR)

AAO

PART-III

TEST AUDIT NOTES
(01.04.2014 to 31.03.2019)

-NIL-