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

Sub: - Audit report of Office of Juvenile Justice Board-II, Delhi Gate, Delhi for the period 2016-2022.

INTRODUCTION:-

The I.A.R. on the accounts of Juvenile Justice Board-II, Delhi Gate, Delhi for the period 2016-2022 was conducted by field audit party no.-II comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Jai Prakash, AAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 12/04/2022 to 22/04/2022 (7 working days).

AIMS AND OBJECTIVES

The office of the Superintendent/DDO/HOO is facilitating the Juvenile Justice Board-II, Delhi Gate, Delhi on the behalf of DWCD in day to day functioning as per the operational requirement and bound to comply the orders of the Hon'ble JJB-II given time to time. Besides this office is also making the payment to Complainants and witnesses as per Notification issued by the Department of Law, Justice and Legislative Affairs on 04.11.2015 under Delhi Criminal Courts (payment of expenses to Complainant and Witnesses) Rule-2015.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2016-22.

HOD

S.N o.	Name of the officer	POST	Period
1	Dr. Rashmi Singh	Director, DWCD	Not provided

HOO/DDO

S.N o.	Name of the officer	POST	Period
1	Ms. Poonam	HOO	01.04.2016 to 16.04.2016
2.	Sh. Anil Kumar	HOO	17.04.2016 to 26.04.2020
3.	Sh. Praveen Kumar	HOO	27.04.2020 to 31.03.2022

Cashier

S.N o.	Name of the officer	POST	Period
1	Sh. Sanjay Kumar	Cashier	01.04.2016 to 16.04.2016
2.	Sh. Mukesh Kumar Rathi	Cashier	17.04.2016 to 26.04.2020
3.	Sh. Rajveer Singh	Cashier	27.04.2020 to 31.01.2022
4.	Sh. Laxman Verma	Cashier	01.02.2022 to 31.03.2022

Sh. Rajveer Singh
27/04/2022

Budget Allocation and Expenditure for the year 2016-2020

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S.No	Year	Head of Accounts	Budget allotted (in thousands)	Expenditure	Balance
1	2016-2017	02102540042	3300000	3050000	250000
		02102270031	132000	60000	72000
		02001850042	2000000	1895421	104579
2	2017-18	02102540002	1740000	1702750	37250
		02102540013	1500000	1484892	15108
3	2018-2019	02102540002	2000000	1209250	790750
		02102540013	1500000	1282056	217944
4	2019-2020	02102540002	2200000	1292250	907750
		02102540013	2100000	1440410	659590
5	2020-2021	02102540002	1200000	1134000	66000
		02102540013	2100000	2123766	76234
6	2021-2022	02102540001	1770000	1720232	49768
		02102540002	2700000	2423000	277000
		02102540006	20000	16839	3161
		02102540013	2500000	2145017	354983

Statutory Audit:-

Statutory audit of Juvenile Justice Board-II, Delhi Gate, Delhi has not been conducted by AG (Audit), Delhi till date.

Vacancy Statement

S.No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1	Group A	--	--	--
2	Group B	04	02	02
3	Group C	01	--	01
	TOTAL	05	02	03

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20/04/2022

Maintenance of Records:-

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The maintenance of records of Juvenile Justice Board-II, Delhi Gate, Delhi for the period 2016-2022 was found satisfactory subject to observations made in Current audit report.

Part-I (Old audit report)

Old Audit Report

There were 10 outstanding audit paras in respect Juvenile Justice Board-II, Delhi Gate, Delhi . No reply of outstanding paras has been furnished by the unit. However, one para no. 03(2009-16) has been taken afresh. Hence, the remaining 09 paras have been incorporated as Part-I(Old Audit Report) in the Current Audit Report.

Sr. No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding Paras
1.	2008-09	02	Nil	Nil	02
2.	2009-16	08*	01(taken as fresh)	03	07
Total		10	01	-----	09

* As per the 'List of Para' in official website of Dte. Of Audit (Online Audit), 07 outstanding paras were shown for the period 2009-2016 and para no. 08 (2009-16) has not been mentioned in the list. However, as per the audit report uploaded with the list on the official website, this para No. 08(2009-16) has been included in the report of outstanding paras for the year 2009-16. Hence, total paras for 2009-2016 have been taken as 08 (Eight).

Details of Old Recovery:-

Sr. No.	Year & Para	Total Old Recovery (Rs.)	Amount Recovered (Rs.)	Balance Recovery Against Paras (Amount in Rs. Parawise)
1	02(2008-09)	1,576/-	Nil	1,576/-
2	01(2009-16)	1,83,227/-	Nil	1,83,227/-
3	02(2009-16)	18,635/-	Nil	18,635/-
			TOTAL	Rs. 2,03,438/-

Handwritten signature and date: 22/04/2022

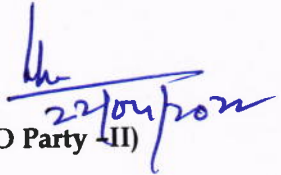
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Current Audit Report (2016 - 2022)

During the course of current audit, 05 audit memos highlighting various shortcomings were issued. After consideration of the replies submitted by the unit, 05 audit memos have been converted into 02 Paras and 02 TAN which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2016-22):- No recovery has been pointed out.

The internal audit report has been prepared on the basis of information furnished and made available by Juvenile Justice Board-II, Delhi Gate, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


22/04/2022
(IAO Party - II)

**Subject: - Short realization of Income Tax in r/o Ms. Ruby Alka Gupta,
Principal Magistrate, for the assessment year 2008-09.**

During the course of scrutiny of Income Tax for the year of 2008-09, it is observed that income tax deducted in r/o Ms. Ruby Alka Gupta, P.M is incorrect. Income tax deducted is 6098/- whereas as per calculation given below it comes to Rs. 7674/- :-

1. Gross salary	Rs. 392240/-
2. House rent rebate	Rs. 37738/-
3. Balance	Rs. 354502/-
4. Saving	Rs. 1,00,000/-
5. Total taxable income	Rs. 254502/-
6. Income tax upto 1, 80,000/-	Nil
7. 180,001/- to 254502/-	Rs. 7450/-
Edu. Cess @ 3%	Rs. 224/-
Total Tax	Rs. 7674/-
Tax deducted	Rs. 6098/-
Tax to be deducted	Rs. 1530/-
Edu. Cess.	Rs. 46/-
Total tax	Rs 1576/-

Income tax mentioned above may be recovered under intimation to audit.

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~~Para 3 (Memo No. 04)~~

Para - 2

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**Subject: - Payment of surcharge of Electricity Bill amounting to Rs. 478/-
Vide bill No. 56 dt. 30.8.2008 for Rs. 32337/- paid to B.S.E.S.**

On scrutiny of bill No. 56 dt. 30.8.2008 for Rs. 32337/- it has been observed that an amount of Rs. 478/- has been paid which is surcharge on a/c of late payment, and is not admissible. Either this amount may be recovered and deposited in the Govt. account or the same may be got regularized from the competent authority under intimation to the audit.

Similar cases, if any may also be reviewed and needful done under intimation to audit.

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Para No. 3
PARA NO, 1

Part - II
Current Report
(2009-10 to 2015-16)

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Sub: Recovery of Rs.1,83,227/-on account of DVAT on sanitation services.

(Audit Memo No.14 Dated.16/12/2016)

The Office of JJB-II had made payment on account of Sanitation Services to various Agencies during audit period. As per instructions issued by Department of Trade & Taxes, contract awarding departments are liable to deduct TDS on DVAT at the following prescribed rates:-

S.NO.	PERIOD	RATES FOR REGISTERED CONTRACTORS	RATES FOR UN REGISTERED CONTRACTORS
1	01.04.05 TO 31.01.11	2%	2%
2	01.02.11 TO 15.01.13	2%	4%
3	16.01.13 OWARDS	4%	6%

During test check of contingency bills, it is observed that the office is not deducting DVAT from the Contractor which is in contravention of Circular issued by Department of Trade & Taxes (Policy Branch) vide dated 28/03/2016 wherein it has clearly been stipulated that as per Section 36A of the DVAT Act, 2004, requires every person, at the time of making payment or credit to a contractor, to deduct TDS at prescribed rates referred to above. It has also been advised that deduction of VAT at Source being mandatory in respect of works contracts and to deduct at source the TDS in accordance with the provisions of Section 36 A of DVAT Act, 2004 and deposit the same with Trade & Taxes Department which is otherwise their duty to do so and the failure would tantamount to attracting the penal provisions under the said Act.

Details of payment made to various unregistered agencies (as no TIN number appeared on the Bills) showing non deduction of DVAT from them is summarized as under:-

M/S EAGLE EYE SECURITY AND HOUSEKEEPING SERVICES

S.NO.	BILL NO.	DATED	Total amount of Bill	DVAT RATE	DVAT AMOUNT	MONTH
1	54	23.11.09	75768	2	1515	5/09 & 6/09
2	76	25.02.10	83719	2	1674	10/09 TO 1/10
3	88	31.03.10	21282	2	426	February-10
4	25	18.08.10	38306	2	766	3/10,4/10
5	27	03.9.10	58938	2	1179	5/10 to 7/10
6	60	04.02.11	50533	4	2021	8/10,9/10
9	9	13.05.11	22641	4	906	Mar-11
10	48	04.01.12	119017	4	2380	4/11 to 8/11
Total (A)			470204		10868	

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M/S ADVANCE SERVICES (PVT.) LIMITED						
S.NO.	BILL NO.	DATED	Total amount of Bill	DVAT RATE	DVAT AMOUNT	MONTH
1	67	26.03.12	257864	4	10315	5/09 & 6/09
2	28	29.08.12	223025	4	8921	312 TO 6/12
3	66	06.03.13	171088	6	10265	7/12,8/12,9/12
4	76	30.03.13	176659	6	10600	10/12,12/12, 1/13
6	80	30.03.13	100582	6	6035	2/13,11/12
7	11	03.06.13	120681	6	7241	3/13,4/13
9	25	17.07.13	124391	6	7463	6/13,5/13
10	34	01.09.13	63215	6	3793	Jul-13
11	50	27.11.13	124391	6	7463	8/13,9/13
12	67	03.02.14	196171	6	11770	10/13,11/13,12/13
13	17	13.06.14	126144	6	7569	1/14, 2/14
14	57	05.12.14	346402	6	20784	6/14 TO 9/14
15	10	26.05.15	210128	6	12608	11/14,12/14,1/15
16	11	26.05.15	75150	6	4509	Mar-15
TOTAL (B)			2315891		129336	

M/S V.K. ENGINEERS & CONTRACTORS

S.NO.	BILL NO.	DATED	Total amount of Bill	DVAT RATE	DVAT AMOUNT	MONTH
1	62	18.01.16	408439	6	24506	5/15 TO 9/15
2	70	10.03.16	308614	6	18517	10/15 & 12/15
TOTAL (C)			717053		43023	

Grand Total (A+B+C) 1,83,227/-

In view of above, it is stated that DVAT not deducted at source of Rs.183227/- as per details above may be recovered from the vendors and remitted to govt. account after due verification of facts and figures at the level of HOO/DDO under intimation to audit. It should be ensured that necessary DVAT at applicable rates is deducted at source in future. All the payment bills of sanitation except above, if any may also be reviewed on the basis of same principle.

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Para No (4)

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PARA NO. 2

Subject: Regarding irregular payment amounting to Rs. 18635/- made to Sh. Subhash C Gautam, Superintendent-cum-DDO/Head of Office on account of reimbursement towards mobile recharges.

(Audit Memo No.10 Dated.15/12/2016)

On scrutiny of bills and Cash Book, it has been observed that Rs. 18635/- was paid to Sh. Subhash C. Gautam, Superintendent -cum-DDO/Head of Office on account of mobile recharge for the period from January-2011 to March-2014 vide Bill No. 82 dated 31.03.2014. In support of his claim, the officer had submitted Cash Memos on which Name and address of Shop from which mobile phone was recharged not mentioned. Moreover, Mobile Number was also not mentioned on the Cash Memos submitted in support of his claim.

As per record available in office, the period of stay of officer in JJB-II was 11.03.2014 to 17.02.2016. He worked in JJB-II on diverted capacity, as there was no sanctioned post available in JJB-II . Payment towards mobile recharge made to officer from JJB for the period which he had not actually served there is irregular. Moreover, the officer was himself DDO, the approval of higher authority should be obtained before issuing sanction in respect of his own claim.

Hence, necessary action with regard to recovery of Rs. 18635/- may be made from the concerned officer under intimation to audit.



PARA NO. 3

Audit Memo No.8 & 19

Dated.13/12/2016 & 20/12/2016

Subject: Non adjustment of Advance amounting to Rs. 45000/ during audit period 2009-10 to 2015-16-

As per rule 118 of receipt and payment rules "a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bill have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. The said instructions were circulated by Principal Secretary (Finance) vide circular dated 23.02.2015. But, it has been observed that the following bills in which the advance has been drawn but the same have not been adjusted with the PAO during the audit period 2009-10 to 2015-16:-

S. No	AC Bill No & Date	Amount (RS.)	Purpose
1	01 dated 03/02/2009	10000/-	For drawal of Imprest Money.
2	59 dated 01.02.2003	35000/-	For making payment to Witnesses under Delhi Criminal Courts (Payment of Expenses to Complainant and Witnesses) Rules, 2015
TOTAL		45000/-	

Settled & taken as a fresh

22/07/2016

The above Bills are required to be adjusted on priority basis under intimation to audit.

2

Subject: Shortcomings noticed in record related to payment made to Witnesses under Notification issued by Department of Law, Justice & Legislative Affairs.

(Audit Memo No.9 Dated.14/12/2016)

The Office of Juvenile Justice Board-II is entrusted with work related to payment made to Witnesses under Delhi Criminal Courts (Payment of Expenses to Complainant and Witnesses) Rules, 2015 under Notification issued by Department of Law, Justice and Legislative Affairs on 04/11/2015. This Notification was issued in supersession Delhi Criminal Courts (Payment of Expenses to Complainant and Witnesses) Rules, 2010.

During scrutiny of record, it has been noticed that office is continuously making payment to Witnesses on the basis of Vouchers verified by the O/o Principal Magistrate, Juvenile Justice Board-II. The record of payment has been maintained in a Plain Register. On going through the Register, the following shortcomings have been noticed:-

- (i) No page counting certificate is recorded on the first page of Register. Moreover, page Numbering has also not been done in the Register.
- (ii) The register is not verified by DDO at any stage. Further Closing Balance and Opening Balance of transactions occurred in the Register have also nowhere mentioned in the Register which is irregular.
- (iii) As per entry made in the Register, Rs. 40,000/- were given Mr. Vimal Kishore, Asssistant Programmer for making payment to Witnesses as per the following details:-

<u>S.NO.</u>	<u>DATE</u>	<u>AMOUNT</u>
1	08.02.13	5000/-
2	12.04.13	5000/
3	10.07.13	5000/
4	29.08.13	5000/
5	09.10.13	10000/
6	16.12.13	10000/
	TOTAL	40,000/-

But, no record of payment as well as its recoupment reflected in the Register for Rs. 40,000/- which is irregular and need to be reconciled.

- (iv) Vouchers No. have not been recorded in the Columns prescribed in the Register.
- (v) In some of the Vouchers signatures of recipient have not been obtained which is irregular. For Example in CB-37 dated 05/09/2014, Vouchers of Sl.Nos 273 to 356 were passed for payment by DDO without having signatures of recipient.
- (vi) Bill No. 52 dated 27/11/2013 was passed for Rs. 10708/- by the PAO, but same is reflected in Register as Rs. 10608/- which has not been clarified by the office.

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- (vii) As per Notification dated 04/11/2015, the office is making payment to Witness on the basis of Vouchers certified by Office of Juvenile Justice Board-II. The Distance is nowhere mentioned in the said Voucher which is pre-requisite to ascertain the exact amount of reimbursement to be made to claimant.
- (viii) Copies of Summons as well as supporting documents such as train tickets/bus tickets, copies of ID Proof, Address Proof in respect of outstation claimant must be enclosed with the Vouchers to verify the claim. Further, bifurcation of amount paid to claimant may also be reported upon on the back side of Voucher to verify the claim.

Hence, necessary action with regard to above observations may be taken under intimation to audit. Further, account of payment made to Witnesses reflected in separate Register may also be reconciled with the vouchers and all the entries should be entered in the DDO Cash Book owing to the fact that the money was recouped from time to time from Govt. Account (budgetary head of Board) at regular interval. The account of money of Rs. 40,000/- given to Sh. Vimal Kishore, Assistant Programmer may also be reconciled with the payment made to witnesses under intimation to audit.

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Subject:

Shortcomings noticed in DDO Cash Book during audit period.

(Audit Memo No.11 Dated.16/12/2016)

On scrutiny of Cash Book for the audit period, it has been observed that some of the General instructions for handling the cash, as defined under rule 13 of Receipts and payment rules, 1983 are not being followed by H.O.O./D.D.O. as detailed below:

- (i) As per Rule 13 (ii) of Receipt and Payment Rules, 1983, all monetary transactions should be entered in the cash book as soon as they occur and attested by Head of Office. But, it has been noticed that office has not entered transactions related to payment made to witnesses w.e.f. the date on which powers have been delegated to HOO. The following bills have been passed by PAO but the same are not entered in DDO Cash Book which is a violation of Rule 13 of Receipts and Payment Rules and serious lapse on the part of DDO concerned:-

S.NO.	BILL NO	DATED	AMOUNT
1	27	02.08.13	10122/-
2	52	27.11.13	10708/-
3	78	10.03.14	9900/-
4	37	05.09.14	10200/-
5	48	17.10.14	13880/-
6	56	17.11.14	9300/-
7	63	02.01.15	18945
8	67	19.01.15	11425/-
9.	70	02.02.15	17885/-
10.	75	19.02.15	17285/-
11.	81	13.03.15	13085/-
12.	83	10.04.15	11250/-
13	3	27.04.15	11830/-
14	5	06.05.15	9194/-
15.	9	19.05.15	8450/-
16	12	03.06.15	9450/-
17	18	19.06.15	5425/-
18	19	06.07.15	14450/-
19	24	15.07.15	9850/-
20	25	01.08.15	12775/-
21	28	11.08.15	11325/-
22	29	19.08.15	5275/-
23	32	01.09.15	11450/-
24	35	14.09.15	13475/-
25	37	05.10.15	16275/-
26	43	20.10.15	9000/-
27	48	19.11.15	21575/-
28	51	02.12.15	22500/-
29	55	17.12.15	31740/-
30	58	14.01.16	26450/-
31	63	02.02.16	32875/-
32	67	11.02.16	17000/-
33	69	20.02.16	15650/-
34	72	15.03.16	31280/-
35	75	30.03.16	17650/-

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- (ii) An erasure, use of fluid or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the line. The Head of Office should initial every such correction and invariably date his initials. However, Entries/cuttings in the Cash Book are not attested by D. D.O.
 - (iii) The cash book should be closed regularly and completely checked. The Head of the Office/D.D.O. Should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. However, same is not being done by the H.O.O./D.D.O.
 - (iv) Further, date wise balance had not been recorded on both side of Cash Book (on receipt as well as on payment side) simultaneously. For example corresponding balance of 14.09.2014 of receipt side had not been shown on payment side on 14.09.14 whereas entries of payment made on 28/10/2014 had been reflected on payment side which is irregular..
 - (v) Detail of payment outstanding at the end of the month is not recorded in the Cash Book.
 - (vi) Some of the entries related to third party have been made in DDO Cash Book which is irregular. For this purpose, a separate Register is required to be maintained as per Rule 13 of Receipt & Payment Rules, 1983. For example, an entry of payment amounting to Rs. 311/- made to MTNL vide Bill No. CB-15 dated 09/06/2009 has been recorded in the Cash Book at Page 35.
 - (vii) Amount of some of the Bills have not been entered on receipt side of Cash Book. Whereas, the same has been shown as Disbursed on the same date on payment side of Cash Side. For example, amount of Bill No. CB-19 dated 01/07/2014 for Rs.7965/- has not been shown on receipt side whereas payment side reflect the entry. Similar other bills are 29 dated 10.07.14 for Rs. 3994/-, CB-41 dated 14.09.14 for Rs 13605/-, CB-54 dated 13.11.14 for Rs. 57038/-, CB-62 dated 17.12.14 for Rs. 20174/-, CB-69 dated 02.02.15 for Rs. 40579/-, CB-76 dated 24.02.15 for Rs. 33044/-, CB-77 dated 04.03.15 for Rs. 36603/- etc have not been entered on receipt side and payment is reflected on payment side which is irregular.
 - (viii) An Imprest amount of Rs.10000/-had not been utilized since 05/09/2013 which is irregular.

Hence, necessary action with regard to above observations may be taken under intimation to audit.

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PARA NO. 6

Para No. 7

(1) (2)

Subject: Shortcomings noticed in payment made to M/S V.K. Engineers & Contractor, A-7, Street No.2, Pandav Nagar, Delhi-110092 on sanitation Services.

(Audit Memo No.17 Dated.20/12/2016)

On perusal of agreement placed in File NO. F.2(2)/JJB.II/WCD/2016-17 which was made between M/S V.K. Engineers & Contractor, A-7, Street No.2, Pandav Nagar, Delhi-110092 and the Department, It has been observed that Care Taking Branch, Department of Women and Child Development issued work order to M/s V.K. Engineers & Contractors vide letter No. F.39(26)/CTB/WCD/2013-14/6993-6998 dated 18.05.15 as per terms and conditions incorporated in the bidding document for a period of two years commencing from 19.05.2015.

As per copy of agreement placed in the file, it has been noticed that no. of workers to be deployed at JJB-II had neither been mentioned in Agreement nor mentioned in Work order. Moreover, it has been mentioned in Agreement that "the Contractor agrees that in course of providing the requisite services, it will deploy adequate number of personnel required for providing sanitation and housekeeping services of desired standards. In absence of basic details about the no. of personnel to be deployed for sanitation work at JJB-II, it is not understood how the Office is making payment to 4 personnel.

The following rates have been quoted for payment, shift wise only in the agreement for providing manpower:-

S.NO.	AMOUNT QUOTED	MANPOWER PER PERSON PER SHIFT	MATERIAL PER SHIFT	TOTAL PER SHIFT
1	430.56	402.70	27.86	430.56

Note: If the minimum wages are revised by the GNCT of Delhi increased wages will be applicable.

or

(10) (3)

The O/o JJB-II released payment to contractor M/s V.K. Engineers & Contractor for the following months:-

S.NO.	MONTH	NO.OF DAYS FOR WHICH PAYMENT MADE	AMOUNT	BILL NO.	DATED	AMOUNT
1	MAY-15	31	39895	62	18.01.16	408439
2	JUNE-15	30	91700			
3	JULY-15 (Bill No. 44 dated 01/08/15)	31	94677			
4	AUGUST-15	31	94677			
5	SEPTEMBER-15	30	87490			
6	OCT-15	31	103806	70	10/03/2016	308614
7	NOV-15	30	100547			
8	DEC-15	31	104261			

But, the office has released payment for whole month including Sundays and Gazetted Holidays which is irregular, as payment method mentioned in Agreement was only shift wise not for a complete month.

It has also been observed that the Contractor has not submitted proof of Service Tax/EPF/ESI deposited to the appropriate authority which is violation of Condition No. 6.2 of agreement dated 02.09.2015.

Hence, necessary action as per above observations with regard to seeking clarification from HQ for no. of sanitation personnel deployed, no. of days or shifts for which payment had already been made to the Contractor deposition of Service Tax, ESI & EPF to appropriate authorities by the Contractor may be taken under intimation to audit.

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PARA NO. 7

Para No. 7

Subject: Shortage of manpower in JJB-II.

(Audit Memo No.15 Dated.19/12/2016)

The Office of Juvenile Justice Board-II is functioning under Department of Women & Child Development, Govt Of NCT of Delhi w.e.f. 22/12/2007. Since then, no post is sanctioned in the Board for smooth functioning of office. The work of Board is being carried out by one Superintendent only who is holding additional charge and declared as HOO/DDO by the WC&D (HQ) under Rule 14 of Delegation of Financial Power Rules, 1978. No other employee is posted by WCD (HQ) at JJB-II to carry out day to day work except Ms. Shimla, Contractual Staff deputed in the year 2014 vide WCD (HQ) Order No.F.6(10)/WO/Admn/WCD/2014/9651-9664 dated 19/06/14 .Both the incumbents are working in JJB-II on diverted capacity.

Hence, efforts should be taken to get the post sanctioned in JJB-II so that work of Board will run smoothly.

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PARA NO. 8

Para No. 9

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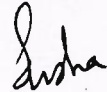
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Subject: Status of FIR No. 119 dated 04.09.2010 regarding fire case at O/o JJB-II, Delhi-110002.

(Memo No. 18 Dated: 20/12/2016)

In pursuance of Audit Memo No. 01 dated 08/12/2016, it has been intimated to audit that a fire accident was occurred in JJB-II Complex by the juveniles on 04.09.2010 and all the records were burnt out. An FIR NO.119 Dated 04.09.2010 In I.P. Estate Police Station has been lodged under various sections (147/148/149/186/353/332/427/120B/34) of IPC 1860

List of record burnt out along-with present status of case were asked from the office but no reply has been submitted. Hence, necessary action with regard to preparation of list of record burnt out (if not prepared earlier) along-with present status of case may be intimated to audit.



(S.USHA)

IAO, AUDIT PARTY NO. X

(7)

PART - II
CURRENT AUDIT REPORT
(2016-2022)

PARA No. 1- Payment of surcharge due to late payment of MTNL Bills

(Ref. Audit Memo No. 2 dated 17.04.2022)

During scrutiny of MTNL Bills for the Audit Period, it has been observed that 'HOO Juvenile Justice Board-II, Delhi Gate, Delhi' has made payment of surcharge due to late payment of MTNL bills vide bill No. CB-1, dated 19.04.2021. The details are given below:-

MTNL BILLS

Month (s)	Telephone no.	Amount of MTNL Bill paid including LPSC (Rs.)	Late payment Surcharge (Rs.)
April, 2021	23724052	378	10
April, 2021	23724053	2572	80
April, 2021	23713873	2572	80
April, 2021	23323525	378	10
	TOTAL	5900	180

The payment made towards late payment surcharge may be got regularized from the Competent Authority under intimation to the audit.

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22/04/2022

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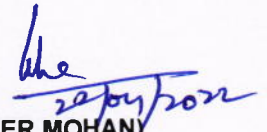
PARA No. 2:- Non-adjustment of Contingent Advance amounting to Rs. 95,000 /-.

(Ref. Audit Memo No. 3 dated 20.04.2022).

As per the provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983, contingent advances drawn is to be adjusted within one month from the date of drawal of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served. As per the information provided vide letter No.F.No.10/JJB-II/Audit/DWCD/2022-2023/13 dated 18-04-2022 by the HOO, Juvenile Justice Board-II, Delhi Gate, Delhi and as per the previous audit report (2009-16), there was an amount of Rs. 45,000/- of advance lying un-adjusted. The details of outstanding contingent advances drawn and not adjusted till date is given below:-

S.No.	AC Bill No. & Date	Year	Amount of advance (Rs.)	Date of Adjustment of advance	Balance of Advance (Rs.)
1	59 dated 01/02/2003	2002-03	Rs. 35,000/-	-----NIL----- -	Rs. 35,000/-
2	01 dated 03/02/2009	2008-09	Rs. 10,000/-	-----Do-----	Rs. 10,000/-
3	04 dated 07/06/2021	2021-22	Rs. 50,000/-	-----Do-----	Rs. 50,000/-
				TOTAL	Rs. 95,000/-

The above outstanding advances may be adjusted on priority basis under intimation to the audit.


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

(5)

PART III
TEST AUDIT NOTE

TAN NO. 1:- Non-compliance of Rule 149 of GFR, 2017.

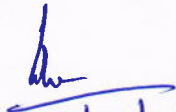
(Ref:- Audit Para No. 4 dt 21.04.2022)

As per rule 149 of GFR, 2017 regarding Government e-Market place (GeM), it will be mandatory for Ministries or Departments to Procure Goods and Services from GeM for those available on it.

During the test check of vouchers/bills of purchase/procurement of goods and services for the audit period 2016-2022. it has been observed that purchases have been made from the open market and necessary certificate of non availability of said items from GeM and approval of competent authority to procure/purchase the said items from the open market contrary to the above mentioned instructions of above said OM was not found attached with the bill. The details of some of the cases are as under :-

S.No.	Name of Supplier (open market)	Name of Item(s) Purchased	Bill No. and Date	Total Amount of the Bill(Rs.)
1.	M/s Amar Nath & sons	Purchase of hand Sanitizers	CB-19, 24.06.2021	5900
2.	M/s Globe Marketing	Purchase of Desert Cooler vide bill No.20/982 dt.24.03.2022 for Rs.24600/-	CB-93, 28.03.2022	49470
		Purchase of water dispensers vide bill No.20/978 dt. 14.03.2022 for Rs. 24870/-		
3.	M/s GSDL Enterprises	Purchase of electric Kettle, Pot Water Bottle, Glass, Serving tray, vide bill no.1199 dated 10.01.2022 for Rs.22338/-	CB-76, 18.01.2022	40034
		Purchase of water jug, hand towel etc, vide bill no.1200 dated 12.01.2022 for Rs.17696/-		
4.	M/s Global Ecom	Purchase of Heaters	CB-66, 17.12.2022	20910
5.	M/s Shree Balaji Enterprises	Purchasing of stationery items	CB-65, 17.12.2021	20436
6.	M/s Globe Marketing	Purchasing of stationery items	CB-62, 17.12.2021	15222

The office is advised to comply Rule No. 149 of GFR, 2017 in future and compliance of the same may be shown to the next audit.


22/04/2022

TAN NO. 2 :- Shortcomings in Witness/Diet Money Register

4

(Ref:- Audit Para No. 5 dt 22.04.2022)

The office of Juvenile Justice Board-II is entrusted with work related to payment to witnesses under Delhi Criminal Courts (Payment of Expenses to complainant and Witness) Rules, 2015 under notifications issued by the Department of Law, Justice and Legislative Affairs on 04.11.2015.

During scrutiny of Witness/Diet Money payment registers, following discrepancies were noticed:-

1. Proper entry of cash received from DDO has not been made time to time, duly verified by HOO.
2. Progressive balance available with the cashier has not been mentioned after each and every payment.
3. Opening balance has not been mentioned on the start of new month after finalizing closing balance of the previous month.
4. Physical verification of cash in hand has not been made at the end of every month.

The office is advised to remove the above mentioned discrepancies in Witness/Diet Money Register and the compliance may be shown to the next audit.


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



List of Para (Order by Audited Year & Para)

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[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:Juvenile Justice Board-II, Prayas, Delhi Gate, Delhi (1704/15)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2008	2009	2		Short realization of Income Tax in r/o Ms. Ruby Alka Gupta, Principal Magistrate for the Assessment Year 2008-09	O	1576
2	2008	2009	3		Payment of surcharge of Electricity Bill amounting to Rs. 478/- vide Bill No. 56 dt. 30.08.2008 for Rs. 32337/- paid to B.S.E.S.	O	0
3	2009	2016	1		Recovery of Rs. 1,83,227/- on account of DVAT on sanitation services	O	183227
4	2009	2016	2		Irregular payment of Rs. 18635/- to Sh. Subhash C Gautam, Supdt-cum-DDO/HOO	O	18635
5	2009	2016	3		Non adjustment of Advance amounting to Rs. 45000/- during audit period 2009-10 to 2015-16	O	0
6	2009	2016	4		Shortcomings noticed in the payment made to Witnesses under notification of Law Department	O	0
7	2009	2016	5		Shortcomings noticed in DDO Cash Book during audit period	O	0
8	2009	2016	6		Shortcomings noticed in the payment made to M/s V.K. Engineers & Contractor on sanitation ser.	O	0
9	2009	2016	7		Shortage of manpower in JJB-II	O	0

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

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TAN NO. 1

2

Subject: Shortcomings noticed in Consumable Stock Register maintained by O/o JJB-II.
(Audit Memo No.12 Dated.16/12/2016)

On scrutiny of Consumable Stock Register of 2010-11 to 2015-16, following shortcomings have been noticed:-

1. No page counting certificate recorded on the first page of Stock Register.
2. As per Rule 192(1) and 192(2) of GFR 2005, physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable stock/goods and materials has been undertaken by the Board.
3. It has also been noticed that certain items such as Almirah (P-64), Monitors (P-87), Printer+UPS (P-86), RO (P-82), Repair Work (P-100) have been entered in the Consumable Stock Register which is incorrect. These items may be transferred to respective Registers Non Consumable/Property Register.
4. Items have been issued to many incumbents without referring details of indents in Consumable Stock Register.

Hence, necessary action with regard to above observations may be taken under intimation to audit.

12

TAN NO. 2

5

Subject: Non fulfillment of Codal formalities while purchasing Toners/Cartridges from a single Source i.e. M/s G.K. Suppliers.

(Memo No. 20 Dated: 20/12/2016)

During test check of record of Office of JJB-II, it has been observed that the office had purchased Misc. Computer items such as Toners, Cartridges etc. from M/s G.K. Suppliers at regular interval as per the following details:-

S. NO.	BILL NO.	DATED	AMOUNT	ITEMS PURCHASED	REMARKS
1	70	05.02.10	42602	Cartridges, Toner	Certificate under Rule 154 of GFR-2005 not recorded as items were purchased on emergent basis. Proprietary Certificate also not attached with Bill.
2	18	03.08.10	23850	Drum Kit, Heat Roller	Certificate under Rule 146 of GFR-2005 not recorded on the bill.
3	19	03.08.10	5250	Drum	Certificate under Rule 145 of GFR-2005 not recorded on the bill.
4	41	02.11.10	28605	Toner, Drum, Extension Box	Certificate under Rule 146 of GFR-2005 not recorded on the bill.
5	47	02.12.10	25613	Cartridge, Toner	Certificate under Rule 146 of GFR-2005 not recorded on the bill. Moreover, payment made on duplicate bill of supplier (Book NO.10, Sr. No. 495 dated 01/11/10)
6	50	13.12.10	4200	Toner Panasonic	Certificate under Rule 145 of GFR-2005 not recorded on the bill. Moreover, payment made on duplicate bill of supplier (Book NO.9, Sr. No. 408 dated 17/08/10)
7	68	15.3.11	29340	Toner	Certificate under Rule 146 of GFR-2005 not recorded on the bill.
8	19	27.06.11	33322	Toner	Certificate under Rule 146 of GFR-2005 not recorded on the bill.
9	27	05.08.11	13860	Toner	Certificate under Rule 145 of GFR-2005 not recorded on the bill.
10	47	20.12.11	12004	Toner	Certificate under Rule 145 of GFR-2005 not recorded on the bill. Moreover, payment made on duplicate bill of supplier (Invoice No. 467 dated 05.12.11)
11	58	01.03.12	12004	Toner	Certificate under Rule 145 of GFR-2005 not recorded on the bill. Moreover, payment made on duplicate bill of supplier (Invoice No. 569 dated 16.01.12)

Hence, necessary action with regard to above observations may be taken under intimation to audit.



(S.USHA)
IAO, AUDIT PARTY NO. X