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Juvenile Justice Board –IV, Vishwas Nagar
2020-21 to 2022-23

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Juvenile Justice Board-IV, Vishwas Nagar, Delhi (3011/24), for the period 2020-21 to 2022-23

AIMS AND OBJECTIVES

Juvenile Justice Board-IV, Vishwas Nagar, Delhi (3011/24), for the period 2020-21 to 2022-2023 .

Juvenile Justice Board has come into existence w.e.f. 23 May 2018 under Juvenile Justice (Care and Protection of Children) Act, 2015. As per section 04 of the Juvenile Justice (Care and Protection of Children) Act. 2015, Juvenile Justice Board has been constituted by the Govt. of NCT of Delhi for exercising the powers and discharging its functions related to children in conflict with law under Act.

A Board shall consist of a one Principal Magistrate with at least three years' experience and two Social Workers of whom at least one shall be a woman.

The budget of JJB-IV has been utilized on honorarium of the members and providing regular supply of the general and stationeries item etc. in JJB-IV. This office also making payment of witness appearing before the concerned JJB.

List of Head of Office /DDO/Cashier during the Audit Period i.e. 2020-21 to 2022-23

Head of Department/ DDO/HOO/ Cashier :- (JJB-IV).

S. No.	Name of the Officer	Designation	Period
	(S/Shri/Ms.)		From - To
01	Sh. Dharmendera Kumar	Superintendent/ DDO/HOO	01.04.2020 - 16.10.2020
2.	Sh. Vir Pal Singh	Superintendent DDO/HOO	17.10.2020- 18.12.2020
3.	Sh. Subhash Chand Gautam	Superintendent DDO/HOO	19.12.2020- 29.12.2020
4.	Sh. Vir Pal Singh	Superintendent DDO/HOO	30.12.2020- 22.01.2023
5.	Sh. Shyamender Singh	Superintendent DDO/HOO	23.01.2023- 28.02.2023

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Juvenile Justice Board –IV, Vishwas Nagar
2020-21 to 2022-23

6.	Ms. Alia Saeed	Superintendent DDO/HOO	01.03.2023- 31.03.2023
Cashier (S/Shri/Ms.)			
01	Mr. Sonu	Jr. Assistant JJB-V	01.04.2020- 30.10.2022
02	Ms. Deepika Sharma	Stenographer JJB-IV	31.10.2022 till date

STATUTORY AUDIT:-

1. The audit of the Juvenile Justice Board-IV, Department of WCD, GNTC of Delhi has not been conducted by AG (Audit) Delhi till date.

S. No.	Group	Sanctioned Posts	Filled	Vacant Post
1.	A	Nil	Nil	Nil
2.	B (Gazette)	01	01	00
3.	B (non-gazette)	06	02	04
4.	C	02	Nil	02

Budget & Expenditure

Budget & Expenditure incurred in respect of Plan / non plan schemes during the period 01.04.2020 to 31.03.2023.

Financial Years	Major Head	RE-ALLOCATED	Expenditure	Balance Amount	Saving in Percentage
2020-2021	223502102540002	42,00,000/-	37,29,533/-	4,70,467/-	11.2%
2021-2022	223502102540013	61,20,000/-	59,48,438/-	17,15,62/-	.28%
2022-2023	223502102540002	71,00,000/-	59,91,593/-	11,08,407/-	15.6%

OLD AUDIT REPORT: PART-I

There were 03 old Audit Paras with recovery of Rs. Nil (as reflected in Summary of Audit Paras) pertaining to the period 2018-19 to 2019-20. The Juvenile Justice Board-IV has not submitted reply of any audit para. Therefore, all the 03 old outstanding paras are still pending.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1.	2018-2019	02	NIL	NIL	NIL	02 & 03
2.	2019-2020	01	NIL	NIL	NIL	01
Total		03	00	NIL	NIL	03

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CURRENT AUDIT REPORT (2020-21 to 2022-23):-PART-II

During the course of current audit 07 Audit Memos and 08 Record Memos were issued to the unit highlighting various shortcomings/discrepancies with recovery of Rs. Nil. During the current audit the none audit memos have been settled and effective recovery is amounting to Nil. The remaining 07 observation memos have been converted into 02 Para alongwith recovery of Rs. Nil and 05 TANs, which have been incorporated in the Current Audit Report as Part-II. The Details are as under:-

(Audit Paras and TAN's details)

01	01	Non deduction of Income Tax on an average basis from salaries.	--	TAN No. 01
02	02	Improper maintenance of Pay Bill Register.	-	TAN No. 02
03	03	Shortcomings in maintenance of Consumable/ Non Consumable stock registers.	--	TAN No. 03
04	04	Discrepancies/shortcomings in maintenance of Service Books.	-	PARA 01
05	05	Shortcomings in the maintenance of Bill Register	-	TAN No. 04
06	06	Preparation of unrealistic Budget	--	TAN No.05
07	07	Irregularities/shortcomings in maintenance of cash book	-	PARA No. 02

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by, Juvenile Justice Board-IV, Vishwas Nagar, Delhi for the period from 2020-21 to 2022-23. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:Juvenile Justice Board-IV, Vishwas Nagar, Shahdara, Delhi (3011/24)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2018	2019	2		Discrepancies in Stock Register	O	0
2	2018	2019	3		Regarding irregular purchasing of consumable/non consumable items for JJB-IV	O	0
3	2019	2020	1		Non observance of codal formalities	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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PARA-1: Irregular purchasing of office bag- Recovery of Rs. 1,310/-.

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Audit Memo. No. 02

Date: 24.01.2020

As per circular No. F.2/1117/2013/CTB/GAD/Vol.I/3200 dt. 27.09.2013 issued by General Administrative Department, Govt. of NCT of Delhi regarding purchasing of briefcase/office bag/ladies purses, the monetary ceiling for purchase of above said items for GNCTD officer/officials is as under :-

Sl. No.	Designation	Upper ceiling
1	Chief Secretary	Rs. 12000/-
2	Pr. Secretary/Secretary/Special Secretary	Rs. 10000/-
3	Addl. Secretary or equivalent	Rs. 8000/-
4	Joint Secretary or equivalent	Rs. 6500/-
5	Director/Deputy Secretary or equivalent	Rs. 5000/-
6	Under Secretary/Pr. Private Secretary or equivalent	Rs. 4000/-
7	Superintendent/Private Secretary or equivalent	Rs. 4000/-
8	Assistant/PA or equivalent	Rs. 3500/-

Already
Self paid

During test check of contingency bills, it is revealed that the payment of Rs. 5,310/- was made to Bhadoriya & Sons vide bill No. CB-27 dt. 05.11.2018 in connection with purchasing of office bag given to the then Superintendent of Juvenile Justice Board -IV. As per above said circular, the ceiling of purchasing of office bag for Superintendent level officers is Rs. 4000/-, hence the department has purchased the office bag beyond prescribed ceiling, which is irregular.

Either same may be regularized from the HOD or excess amount i.e Rs. 1310/- may be recovered from the then superintendent and deposited into government account under intimation to the Audit.

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~~Para 01~~ → Para-01

Para 2 : Discrepancies in Stock Register

Audit Memo. No.03
Dated: 27.01.2019

Stock Register maintained by Juvenile Justice Board-IV has been scrutinized. The following shortcomings have been noticed:

1. Mandatory page counting certificate should be recorded on the first page of the Stock register and it should be countersigned by the officer-in-charge.
2. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material 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 items and non-consumable items were undertaken by the Authorities in the Stock Register.
3. An erasure or over-writing of an entry once made in the Stock Registers 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 between the lines and should be countersigned by the concerned Officer In charge.
4. After scrutiny the consumable stock register, it is revealed that the balance of the item Envelope A-4 at page No. 09 is not shown correct, as per audit observation it should be as under:

As per stock register maintained by office							
Name of the item	Opening	Date of receipt	Quantity received	Total Quantity	Date of Quantity issued	Quantity issued	Balance
ENVEOPE -A4	08	-	-	08	02.02.19	02	06
	06	19.12.19	46	46	22.03.19	11	35
	35	-	-	35	30.03.19	04	31

As per audit observation							
Name of the item	Opening	Date of receipt	Quantity received	Total Quantity	Date of Quantity issued	Quantity issued	Balance
ENVEOPE -A4	08	-	-	08	02.02.19	02	06
	06	19.12.19	46	52	22.03.19	11	41
	41	-	-	41	30.03.19	04	37

Necessary efforts may be made to remove above discrepancies under intimation to the audit.

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~~Para-02~~ Para-02

PARA-3: Regarding irregular purchasing of consumable/non-consumable items for JJB-IV.

Audit Memo. No. 05

Date: 29.01.2020

Under rule 149, GFR-2017 "the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM should be certified by DGS&D. The procuring authorities would certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct purchase as under"

While scrutiny/test check the contingency bills provided to the audit, it is revealed that the following items were purchase from open market or without using Gem portal, hence violation the rule 149 :-

S.No.	Name of the items	Name of the suppliers	Bill no and date	Amount in Rs.
1	Biometric time attendance machine	Sunshine communication system	CB11 dated 31.08.18	30,528/-
2	Wheelchair, Utensils and stationary items	Global ecom & Global marketing	CB15 dated 15.09.18	1,46,762/-
3	Books related to service rules	Universal publishers distributors	CB16 dated 18.09.18	15,555/-
4	Set SIF Performa	Konark enterprises	CB18 dated 28.09.18	11,800/-
5	Items related to stationary	A.S. Enterprises	CB23 dated 25.10.18	40,155/-
6	Cartridge	Hanuman traders	CB57 dated 27.02.19	14,700/-

Same may be got regularized from the HOD of the department under intimation to the audit. Further, it is instructed that rules contained in GFR-2017 should be strictly adhered in future, while purchasing any items for office.

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TAN 1: Improper Maintenance of Cash Book

Audit Memo. No.01

Dated: 23.01.2020

During the test check of Cash Book of Juvenile Justice Board-IV, the following irregularities have been noticed by the audit:

01. An erasure 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 lines. The Head of Office / DDO should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the Office /DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.

02. Certificate recorded by the DDO regarding closing balance at the end of each is not in accordance with the standard format provided in the Civil Accounts Manual.

Necessary efforts may be made to remove above discrepancies under intimation.



TAN 2: Cash Security/Fidelity Bond of Cashier/Store Keeper.

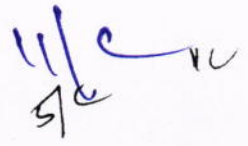
Audit Memo. No.04

Dated: 28.01.2020

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall required to furnish security. However, same information was sought by the Audit vide record Memo No. R/C dt/ 21.01.2020 but same has not been provided till date.

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

Necessary efforts may be made for preparation of the Cash Security/Fidelity Bond in respect of Cashier/Store Keeper under intimation to the audit.



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Part-II
Current Audit Report

During the course of current audit, 11 audit memos were issued including 06 record memos, highlighting various irregularities/shortcomings were issued raising recovery of Rs.NIL. Therefore, 1 memo has been settled on the spot and remaining 5 memos (including Record Memo No.1 Sl. No.9) have been converted into 01 Para & 04 Tan which have been incorporated in the current audit report.

The details are as under:-

S. No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1.	Non-observance of codal formalities.	-	Para No.1

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Juvenile Justice Board -IV, Vishwas Nagar, Shahdara, Delhi, for the period 2019-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

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PART-III
CURRENT AUDIT REPORT
(01.04.2019 to 31.03.2020)

~~Para 1~~

~~Para 2~~

Para 03

(Memo No. 11 Dated : 28/07/2020)

Sub: Non-observance of codal formalities.

On the test check of the record pertaining to the purchases of the unit during the Audit period it was found that the following purchases were made through GeM from M/s. Apurva Enterprises without following codal formalities were observed and also no separate purchase files are maintained by the unit.

S.No.	Bill No.	Date	Amount
1.	CB-06	01/06/2019	81880
Total			103289

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As per Delegation of Financial powers issued by Department of Women & Child Development, endorsed vide F.76(48)/WCD/Accts/Misc/2013-14/20156-270 dated 24/10/2013, Head of Office has been vested with financial powers for purchase of stationary stores upto an amount of Rs.50,000/- per annum, with the condition to purchase the same from M/s. Kendriya Bhandar only. Since the above purchase exceeds the financial limit of HOO, ex-facto sanction is required to be taken from the Head of Department, Dept. of W&CD and to be shown to the next audit.

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(Sh. V.S. Ranjith)
Inspecting Audit Officer
Audit Party No. XXI

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Test Audit Note
(01.04.2019-31.03.2020)

TAN-1

(Memo No. 08 dated 28/07/2020)

Sub: Cash Security/Fidelity Bond of Cashier/Store Keeper.

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

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

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to the next audit.

TAN-2

(Memo No. 09 dated 28/07/2020)

Sub: Improper maintenance of Consumable/ Non-consumable & Stock Registers.

On the test check of Stock Registers of the Department during the audit period it was found that Physical verification of stock registers was not done. As per Rule 213 of GFR 2017, Physical Verification of consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority shall be promptly investigated and brought to account. But scrutiny of consumable/ Non-consumable stock registers revealed that no physical verification has been carried out during the audit period by the Department. Physical verification of Stock register should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register.

Reasons for improper maintenance of stock registers may please be elucidated to the next audit.

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(Memo No.1 (Sl. No.9) dated 28/07/2020)

Sub: Expenditure sanctions are not available in purchase file.

On scrutiny of Purchase file with reference to contingency bill it is observed that the proof of placing order on GEM and expenditure sanction are not available on purchase file. Necessary copies of the same may be completed and placed on file, which are available with the bills. Moreover, no files appears to have been vetted by the Accounts Functionary of the Board/Department. Hence, all the files which reflects financial/budgetary implication, need to be vetted by the Accounts Functionary of the Board/Department for betterment/transparency with Rules and Regulations. The same may be completed and shown to the next audit.

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(Memo No. 10 Dated 28/07/2020)

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Sub: Diet Money /Payment Through Imprest Money Register.

During the test check of audit, it has been observed that the Register maintained for payment of diet money/other misc. payments from Imprest money is not maintained properly. Cutting/insertion/over-writing should be properly attested by DDO/HOO concerned.

Reasons for improper maintenance of diet money registers may please be elucidated to the next audit.

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(Sh. V.S. Ranjith)
Inspecting Audit Officer
Audit Party No. XXI

PART-II

CURRENT AUDIT REPORT (2020-21 to 2022-23)

PARA No. 01 Discrepancies/ Shortcoming in maintenance of Services Books.

(Ref. Audit Memo No. 04 dated 03.10.2023)

On Scrutiny of the service books maintained in Juvenile Justice Board-IV, Vishwas Nagar, Delhi for the Audit period 2020-2021 to 2022-2023, the followings discrepancies/shortcoming have been noticed.

1. **Service book record of Sh. Shyamender Singh, Superintendent,**
 - (i) Part-I – Bio-Data, photograph and record of the officer concerned is not attested by the authorized officer.
 - (ii) The officer concerned was promoted to the post of Superintendent vide order no. F. No. 8(56)/Admn./WCD/WOCD/2021/11818-26 dated 21.09.2022 issued by the DD Admin, Department of Woman and Child Development, Kashmere Gate, Delhi. w.e.f. on 01/01/2021 in the pay band 02 of Rs. 9300-34800 in with grade pay of Rs. 4600/- on regular basis, **but no pay fixation order available in the service book.**
 - (iii) **Leave account has been maintained upto October 2022 no further entries of leave recorded in the leave account.**
2. **Service book record of Sh. Rajeev Lakra, Welfare Officer** has not been maintained properly i.e. service verification w.e.f. 02/07/2021 onwards, increment granted on 01/07/2022 and leave account throughout the service period neither properly maintained nor signed by the HOO/ Authorized authority has also not been verified/signed by the concerned authority.
3. **Service book record of Sh. Prince Kumar, Welfare Officer** has not been maintained properly i.e. service verification w.e.f. 02/07/2021 onwards, increment granted on 01/07/2022 and leave account throughout the service period neither properly maintained nor signed by the HOO/ Authorized authority.

HOO is advised to take necessary steps to rectify the above mentioned observations and forward the reply to The Directorate of Audit through Administrative Department or shown to the next audit.

PARA No.02

Irregularities/shortcomings in maintenance of Cash Book

(Ref. Audit Memo No. 07 dated 05.10.2023)

On scrutiny of the cash book for the audit period 2020-21 to 2022-23, The following irregularities have been found, as under:-

1. As per rule 13(iii) of Receipts and Payments Rules 1983, the Cash-book should be closed regularly and completely checked. The Head of the Office should verify the totalling 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. On test check of cash book, it was observed that the daily total of the cash book has not

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been done and checked by an authorized person other than the writer of the cash book during the audit period.

As per rule 13(iv) of Receipts and Payments Rules 1983, at the end of each month, Head of the Office should verify the cash balance in the Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Chapter 2 (II), Rule 33 (1) of the General Financial Rules, 2017, should be followed. In case the verification of cash balance is not possible on the last working day of amount on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day. On test check of cash book, it has been observed that DDO has not adhered to the instruction as laid down under the above said rule.

(A) Page no 85 of the cash book shows that cash book was handed over from one DDO to another DDO on 31/01/2023 along with cash balance of Rs. 7821/-. No cash book written upto 27/02/2023.

(B) As per page no 86 of the cash book shows that opening balance of Rs. 7821/- and cheque received on A/c. of recoupment of imprest amounting to Rs. 7220/-. In this entry it has been observed that the cheque has been received for Rs. 7220/- to recoup the imprest out of Rs. 10000/- whereas balance of Rs. 7821/- out of imprest already available in the Cash Book. This discrepancy noticed during the checking of cash book and same has not been signed by the DDO till date. Whenever payment of Rs. 7220/- has been released vide entries 427 to 455. ~~It shows serious lapses on the part of DDO.~~ *Sushil*

(C) From page no 87 onwards of the cash book shows that cash book had been ~~return~~ ^{written} in the causal manners (cuttings and without showing the closing balances) i.e. DDO had shown no interest in completing the cash book on the day to day basis.

2. The date of payments are not ~~been~~ mentioned in the Cash Books.
3. Cuttings/overwriting have not been attested by the DDO.

HOO is advised direct to the concerned DDOs to do the needful and compliance may be forwarded to the directorate of Audit.

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INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

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PART-III

TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 01 dated 20/09/2023)

Sub:- Non deduction of Income Tax on an average basis from salaries.

On scrutiny of Pay Bill Register for the audit period 2020-21 to 2022-23, it has been observed that income tax has not been deducted in the last month of the financial year instead of deducting the income tax on an average basis for the financial year 2020-21 to 2022-23, whereas, as per Income Tax Rules, Income Tax must be recovered from the salaries of the employees on an average income basis.

Necessary steps to be taken to recover the Income Tax on an average basis and shown to the next Audit.

TAN No. 02:

Subject: Improper maintenance of Pay Bill Registers.

(Ref: Audit Memo No. 02 Dated 21.09.2023)

During the test check of the PBRs maintained by the Juvenile Justice Board-IV, Vishwas Nagar, Delhi for the period 2020-2021 to 2022-23, the following shortcomings have been noticed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name & designation, other details like Pay (Basic + Grade Pay)/Pay level, details of loan/advances/refunds, installment No., PAN No., GPF/PRAN No. etc. were also not found completely filled.
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
3. Sh. Prince Kumar, Welfare Officer and Rajiv Lakra, Welfare Officer had joined the Board on 24/11/2020 and 26/11/2020 respectively. The copies of LPC have not been found available/attached in the PBR in r/o both Welfare Officers, which was necessary to check the salary drawn earlier as well as dues/advances, if any.

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It has also been observed that the salary of both the officers month wise has been entered in the PBR for two financial years continuously i.e. November-2020 to February 2022 whereas the entries must be recorded for one financial year on one page basis.

4. Abstract is not being maintained

Necessary steps to be taken to regularize the above mentioned shortcomings and shown to the next Audit.

TAN No. 03:- Short comings in maintenance of consumable/non consumable Stock Registers

(Ref: Audit Memo No. 03 Dated 22.09.2023)

On checking the stock register for the Audit period 2020-2021 to 2022-2023 the following shortcomings were found.

1. It was found that every year separate/ new consumable registers have been maintained i.e. consumable registers for the financial year 2020-2021, 2021-2022 and 2022-2023 have been maintained separately which is not appropriate whereas large number of columns and pages are lying blank in the consumable stock registers and forwarded the balances of stock in new consumable register every year.
2. Page counting certificate of the property register has not been signed by the authorized Incharge/officer.
3. Page No. 14 and 15 of the Property Register, items have been entered stock register are not authorized either by the Dealing Assistant or by any of the officer in-charge of the stores. Hence the authenticity of entries cannot be verified and no further information available i.e. items was issued to officer /official or lying uninstalled.
4. Physical verification of stock: As per rule 213 of GFR 2017, physical verification of consumable and non-consumable items should be conducted at least once a year and of the outcome of the verification be recorded in the corresponding register. Discrepancies if any should be recorded in the stock register for appropriate action the competent authority shall promptly investigate and be brought to account. But scrutiny of consumable/non-consumable stock register revealed that no physical verification has been carried out during the audit period by the unit.
5. Register for issuing the non-consumable and consumable items have not been maintained.

Necessary steps needs to be taken to rectify the above observations and shown to the next audit.

TAN No. 04:-.

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Subject:- Shortcomings in the maintenance of Bill Register.**(Ref: Audit Memo No. 05 dated 03/10/2023)**

During the test check of Bill registers maintained by Juvenile Justice Board-IV, Vishwas Nagar, Delhi, for the period 2020-2021 to 2022-2023, the following shortcomings have been observed:-

1. The Column No. 4, 5, 6, 7, 8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has not been completed/signed by the DDO in respect of page No. 19,20,21,39 & 44 to 46 under audit period, which is irregular.
2. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these some columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
3. In r/o claims made under GAR-28 column No... 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
4. Further, the ECS detail has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
5. Cutting has been not attested by DDO in some cases.

Necessary Action needs to be taken as per above observations and shown to the next audit.

TAN No. 5 Preparation of unrealistic Budget.**(Ref: Audit Memo No. 06 dated 04/10/2023)**

The text check of the Revised Estimate and Expenditure for the financial year 2020-21 to 2022-2023 under the Major Head 223502102540 provided by the Juvenile Justice Board-IV, office revealed that there were huge savings specially under the head as mention below:

Years	Major Head & Sub Head	RE-ALLOCATE D	Expenditure	Balance Amount	Saving in Percentage
2020-2021	223502102540002 001 (Salary)	3,50,000/-	21,650/-	3,28,350/-	93.8%
2022-2023	223502102540002 001 (Salary)	22,00,000/-	18,80,284/-	3,19,716/-	14.5%
	006 (MT)	8,50,000/-	4,25,533/-	4,24,467/-	49.93 %
	0011 (D.T.E.)	2,00,000/-	Nil	2,00,000/-	100%

Gustaf
05/10/2023

1/c

Juvenile Justice Board –IV, Vishwas Nagar
2020-21 to 2022-23

From the above table, it may be seen that there were savings under the different Sub-heads varies from 14.5 % to 100 % which clearly indicate that the Juvenile Justice Board –IV had prepared the Budget in an unrealistic manner resulting in the saving as mentioned above. Further, this office had not initiated any steps to surrender the saving to Finance Department. So as to utilize these savings by any other needy department of NCT of Delhi.

HOO is requested to direct to the concerned in-charge to take care in preparation of Budget and in case excess funds are observed in any of the sub head same needs to be surrendered timely i.e. within the same financial year for which it was allotted.

Sushil
05/10/2023

INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV