

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**Audit report of Juvenile Justice Board-V, Vishwas Nagar, Shahdara, Delhi (3012/24) for the period 2020-21 to 2022-2023.**

**INTRODUCTION**

The Internal Audit Report of **Juvenile Justice Board-V, Vishwas Nagar, Shahdara, Delhi (3012/24)** on the accounts for the period 2020-2023 was conducted by the field Audit Party No.XXII comprising of Sh. Shalendra Kumar Heta, IAO/AO and Smt. Raj Rani Bhatnagar, ASO. The conducted during 07 working days between 31.10.2023 to 08.11.2023.

**AIMS & OBJECTIVES:-**

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.

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

The following officers/officials have been served as Supdt./DDO/Cashier during 2020 to 2023 :-

<b>Supdt./D.D.O. (Smt./Shri/Ms.)</b>				
Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	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
6.	Ms. Alia Saeed	Superintendent DDO/HOO	01.03.2023	31.08.2023
7.	Dr. Ramvir Singh	Superintendent DDO/HOO	31.08.2023	Till date

**List of Cashier/LDC**

Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Mr. Sonu	Jr. Assistant JJB-V	01.04.2020	30.10.2022
2.	Ms. Deepika Sharma	Stenographer JJB-V	31.10.2022	Till date

**Budget & Expenditure of the Department for the period: 2020 to 2023.**

Year	Budget	Expenditure	Balance Amt.	% of savings
2020-21	3050000	2142483	907517	30%
2021-22	4140000	4018824	121176	3%
2022-23	5050000	4223278	826722	16%

**Vacancy Statement: As on 31.03.2023**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group-A	0	0	0
2	Superintendent/Welfare Officer/Probation Officer (Gr-B)	03	0	03
3	Counselor/Psychologist/ Physo Social Worker(Gr-B)	01	0	01
4	Sr. Asstt./Jr. Asstt. (Gr-C)	01	01*	Nil
<b>Total</b>		<b>05</b>	<b>01</b>	<b>04</b>

\*-outsources basis

**Statutory Audit:-**

The Statutory audit of the **Juvenile Justice Board-V, Vishwas Nagar, Shahdara, Delhi (3012/24)** has not been conducted by AG (Audit) Delhi during audit period.

**Maintenance of Records:-**

The maintenance of record of **Juvenile Justice Board-V, Vishwas Nagar, Shahdara, Delhi (3012/24)** for the period 2020-23 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There was only 02 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2018-19	01	0	0	1
2.	2019-20	01	0	0	1
<b>Total</b>		<b>02</b>	<b>0</b>	<b>-</b>	<b>02</b>

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**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
NIL						

**Current Audit Report :**

During the course of current audit, **06** Observation Memos were issued for the period 2020-2023. Nil Audit Memos have been settled on the spot. Out of **06** remaining observation Audit Memos, **02** Audit Memos have been converted into paras and **04** into TANs.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
NIL					

Internal Audit report for the period 2020-23 has been prepared on the basis of information furnished and made available by of **Juvenile Justice Board-V, Vishwas Nagar, Shahdara, Delhi (3012/24)**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.



(RAJ RANI BHATNAGAR, ASO)



(SHALENDRA KUMAR HETA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXII

PART-I

**OLD AUDIT REPORT**  
**(2018-2020)**

12/C

Directorate of Audit  
C-Wing, Level-4, Delhi Sachivalaya,  
New Delhi - 110 001



**Bhagidari**

दिल्ली सरकार  
Govt. of NCT of DELHI



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

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: Juvenile Justice Board-V, Vishwas Nagar, Shahdara, Delhi (3012/24)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2018	2019	1		Regarding irregular purchasing of consumable/non consumable items of JJB-V	O	0
2	2019	2020	1		Non observance of codal formalities	O	0

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

Para 01

**PARA-1:** Regarding irregular purchasing of consumable/non-consumable items for JJB-V.

Audit Memo. No. 04

Date: 10.02.2020

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"

Under rule 157, GFR-2017, A demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

While scrutiny/test check the contingency bills provided to the audit, the following discrepancies were noticed:-

01. The goods/items were purchased from open market or without using Gem portal, hence violation in rule 149.
02. The goods/items were purchased in small quantities to avoid obtaining the necessary sanction of higher authority, hence violation in rule 157.

The details of bill are given hereunder:-

S. No	Bill No. and Date	Invoice No. and date	Name of the items	Name of the suppliers	Amount in Rs.	Bill Amount
1	CB-16, 17.09.18	GM-0293, 02.08.18	Stapler, Punch, Register, and Microwave	Globe Marketing	22,567 /-	1,23,844/-
		GM-0296, 03.08.18	Stationary items	Globe Marketing	21,337 /-	
		GE-0163, 04.08.18	Register, Book, electric kettle etc.	Globe ECOM	22,716 /-	
		GE-0166, 06.08.18	Water Jug, Dustbin, Folder, Tissue Paper etc.	Globe ECOM	19,758 /-	
		GM-0309, 07.08.18	Paper Rim, Pens, Cutter and other stationary items.	Globe Marketing	17,839 /-	



		GE-0174, 08.08.18	Utensils	Globe ECOM	15,616 /-	
		GM-0333, 09.08.18	Eraser, Duster and towels.	Globe Marketing	4,011/-	
2	CB-25, 25.10.18	166, 17.09.18	Table Top and Plastic Board	A.S.Enterprises	15,812 /-	40,155/-
		189, 03.10.18	Table Top, Wooden Letter box and other item.	A.S.Enterprises	21,599 /-	
		192, 03.10.18	Holding Flex	A.S.Enterprises	2,744/-	
3	CB-38, 06.12.18	231, 02.11.18	Steel Board	A.S.Enterprises	2,454/-	11,658/-
		252, 20.11.18	Wooden Board	A.S.Enterprises	7,800/-	
4	CB-66, 27.02.19	353, 14.12.18	Cartridge HP	Bhadoriya Traders	9,800/-	9,800/-

Same may be got regularized from the HOD of the department under intimation to the audit.



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**PART-III**  
**CURRENT AUDIT REPORT**  
**(01.04.2019 to 31.03.2020)**

*Para No. 02*

**Para 1**

(Memo No. 10 Dated : 04/08/2020)

**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. Sarthak Agencies without observing codal formalities and also no separate purchase files are maintained by the unit

S.No.	Bill No.	Date	Amount
1.	CB-10	01/06/2019	69186
Total			69186

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 may be shown to the next audit.

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



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# **PART-II**

## **CURRENT AUDIT REPORT**

**(2020 to 2023)**

**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI**

**PARA 01:- Purchases made without following GeM conditions.**

**Audit Memo. No. 04**

**Dated: 06.11.2023**

As per GFR rule 149- Govt. e-Market place (GEM) – the procurement of Goods & Services by the deptt. will be mandatory from GeM. The GeM portal shall be utilized by the Govt. buyer for direct on-line purchases as under-

1. Up to Rs. 50000/- through any of the available suppliers on the GeM, Meeting the requisite quality, specification and delivery period.
2. Above Rs.50000/- and up to Rs. 30,00,000/-through the GeM seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM meeting the requisite quality, specification and delivery period.
3. Above Rs. 30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

During the test check of bills related to purchase during audit period, it has been found that purchases were made without GeM and not following the GFR conditions. Some instances have been given below-

S. No.	Name of item purchased	Bill No. & date	GeM order dt.	Amount	Name of Agency
1.	Misc. contingent items	CB-21 dt.13.9.2021	Non-GeM	4950	M/s Pushpdeep Enterprises
2.		CB-36 dt.06.12.2021	Non-GeM	18640	
3.		CB-41 dt. 19.12.2021	Non –GeM	18639	
4.	Misc. stationery items	CB-42 dt. 24.12.2021	Non –GeM	5795	M/s PRN Enterprises
5.		CB-47 dt. 18.01.2022	Non –GeM	8437	
6.	Misc. items	CB-73 dt. 27.03.2023	Non –GeM	12231	M/s Mahavir Stationery Mart
7.	Purchase of Toner Cartridge	CB-74 dt. 23.03.2023	Non-GeM	5900	M/s IK Electronics

HOO is advised to take necessary steps/got regularized from HOD and compliance may be shown to audit.



**PARA 02:- Non maintenance/production of the records.**

**Audit Memo. No. 06**

**Dated: 08.11.2023**

The Department has not shown/maintained the following records for the audit period:

1. Form 16 and savings/rebate documents of I. Tax for the period 2021-22 & 2022-23.
2. LTC register.
3. Medical bill register.
4. Children Education Allowance register.
5. T.R. -5 & TR-5 Stock Register.
6. Challans remit to PAO concerned.

The same may be maintained and shown to audit.



**Shalendra Kumar Heta, IAO**  
**Party No. XXII**

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**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI**

**TAN 01: Shortcomings in Pay Bill Register.**

**Audit Memo No. 01**  
**Dated: 02/11/2023**

During test-check of PBR, following shortcomings have been noticed:

1. **Incomplete personal information** – The mandatory information/details of the officers/officials (which were required to be written on the upper part of each page) were not found filled completely in the PBRs for the period 2020-23.
2. **Cutting & Overwriting** – Some of cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO.
3. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that total of Gross amount is not done for calculation of Income Tax. The vertical totals should be worked out and shown to audit.
4. GAR 18/Abstracts of pay bills have not been maintained.
5. Details of LPC of the officers/officials who transferred/joined from another department should be mentioned in the PBR and date of retirement of the employees(if any) who have been retired should be filled up in the PBR.

The above shortcomings should be rectified at the earliest and shown to Audit.

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**TAN 02: Shortcomings in maintenance of Government Cash Book.****Audit Memo. No. 02****Dated: 03.11.2023**

Rule 13 of Receipt and Payment Rules 1983 provides instruction for handing cash by all Govt. Officers who are required to (a) received Government Dues and handle cash or (b) perform the function of DDO (with or without cheque drawing powers) or both. On scrutiny of the Cash Book maintained by the board, following shortcomings have been noticed:-

1. Office should maintain a cash book in Form GAR -3. All mandatory transactions should be entered in the cash book as soon as they occur and attested by HOO in token of check. For every entry there should be a voucher setting forth full and clear particulars of the claims and all information necessary for its proper classification and identification in account. The Cash Book should be closed regularly and completely checked. Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by HOO after verifying them with challans and should keep track of outstanding items. The mandatory information/details of the receipts and payment which was to be written in cash book were not found filled completely.
2. The daily totals of the Cash Book should be checked by a person other than the writer of the Cash Book, who initials it as correct. This has not been done by the board.
3. No details of undisbursed amount, i.e Bill No., date, amount, date of encashment, name of payee, amount disbursed etc. were found recorded in the cash Book.
4. Overwriting of entry once made in the Cash Book is strictly prohibited. If a mistake happens, it should be corrected by drawing a pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initials every such correctness and remarks made as cutting attested. This has not been done by the board.
5. At the end of each month, HOO should verify the cash balance in the cash book and record a signed and dated certificate to that effect. If any shortcomings noticed therein the instruction contained in GFR Rules should be followed. The certificate of physical verification of Cash will normally be in the following format "Certified that cash amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) has been physically verified and found correct as per the balances recorded in the Cash Book."
6. If any cash has been received and further deposited into the accredited bank/PAO concerned through challans, but no TR-5 has been issued to the payer. Receipts Books in the prescribed Form of GAR-6 (TR -5) should be maintained as per the instructions contained in Rule 21 and 22 of Receipts and Payment Rules 1983.

Necessary actions may be taken for rectification of above shortcomings.

**TAN 03: Shortcomings in Bill Register.****Audit Memo. No. 03****Dated: 03.11.2023**

On scrutiny of Bill Register for the financial year 2020 to 2023, the following shortcomings have been observed:

1. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
2. Col.5, 6, 7, 8 and 9 not filled: Col 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 timely receipt of cheque/ECS But the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Col 10.11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But, these columns were found blank, which is irregular. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. Cutting and blank numbers:- There are few number of cutting and overwriting in the bill register, But these cuttings and over-writings have not been attested by the DDO, without proper attestation of DDO which is irregular.

Reasons for aforesaid shortcomings may be elucidated to audit.

**TAN 04: Shortage of Manpower in JJB-V.**

**Audit Memo. No. 05**

**Dated: 07.11.2023**

The office of Juvenile of Justice Board-V is functioning under Department of Women & Child Development, Govt. of NCT of Delhi w.e.f. 23 May 2018, Since then, posts are sanctioned vide order no. F.61(Creation of posts)/JJBs/CPU/DWCD/2018-2019 dated 10.07.2018 in this board for smooth functioning of office. The work of board is being carried out by one Superintendent only who is holding charge of all of three boards i.e. JJB-IV, JJB-V & JJB-VI and declare as HOO/DDO by the WC&D (HQ), Govt. of NCT of Delhi. The most of the posts are lying vacant in this board.

Hence, efforts should be taken with Department of WCD (HQ) to fill the vacant posts in JJB-V so that the work of the board will run smoothly.



**Shalendra Kumar Heta, IAO**

**Party No. XXII**