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**Directorate of Audit  
Govt. of NCT of Delhi  
4<sup>th</sup> Level, 'C'Wing, Delhi Secretariat,  
New Delhi.**

**Sub: Audit report of Juvenile Justice Board -VI, Vishwas Nagar, Shahdara, Delhi for the financial year 01.04.2018 to 31.03.2020.**

**INTRODUCTION**

The Internal Audit on the account of **Juvenile Justice Board -VI, Vishwas Nagar, Shahdara, Delhi** for the period of financial year 01.04.2018 to 31.03.2020 was conducted by Field Audit Party No. XXI, comprising of Smt. M. Savithri, Sr.A.O (On EL w.e.f. 01.06.2020), Sh. V.S. Ranjith, AO, Smt. Lalita Tulsyani, A.A.O, Sh. D.P.Singh, ASO and Sh. Umesh Sehgal, Sr. Asstt . The audit was conducted during 07 working days w.e.f. 17-07-2020 to 27-07-2020.

**AIMS AND 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 Boards has been constituted by the Govt. of NCT of Delhi for exercising the powers and discharging its functions relating to children in conflict with law under this 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 the JJB-VI has been utilized on honorarium of the members and providing regular supply of the general and stationeries item etc. in JJB-VI. This office also making payment of witness appearing before the concerned JJB.

**(a) List of HOO/DDO/CASHIER**

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2018-31.03.2020:-

**List of HOO/DDO**

S.No	Name	Designation	Period
1	Mr. Praveen Kumar	Superintendent DDO/HOO	10/03/2018 to 07/03/2019
2	Dr. Ram Vir Singh	Superintendent DDO/HOO	08/03/2019 to 10/10/2019
3	Mr. Dharmendra Kumar Singh	Superintendent DDO/HOO	11/10/2019 to 31/03/2020

**List of Cashier**

S.NO	Name	Period
1	Ms. Annu Sharma(Jr..Assistant)	23/05/2018 to 31/03/2020

**(b) Budget Allocation and Expenditure for the year 2018-19 to 2019-2020.**

Year	Major Head	Budget			
		Allotted (In Rs.)	Expenditure (In Rs.)	Balance (In Rs.)	Saving (In %)
2018-2019	223502102540002(wages)	800000	687750	112250	14%
	2235021025400013(O.E.)	1450000	1092521	357479	24%
2019-2020	223502102540002(wages)	1800000	1563000	237000	15%
	2235021025400013(O.E.)	400000	276244	123756	30%

**(c) Statutory Audit**

Statutory audit of Juvenile Justice Board -VI, Vishwas Nagar, Shahdara, Delhi, Department of WCD, GNCTD has not been conducted by AGCR (Audit) till date.

**(d) Details of Vacancy Statement**

S.No	Group	Sanctioned Posts	Filled posts	Vacant posts
1	A	NIL.	NIL	NIL
2	B	03	03 (01 superintendent & 02 Contractual Probation Officers working in JJB-VI however does not drawing salary from this office.)	02
3	C	02	02 (01 Jr. Assistant & 01contractual MTS/Peon working in JJB-VI however does not drawing salary from this office.)	NIL
<b>Total</b>		<b>05</b>	<b>05</b>	02

**MAINTENANCE OF RECORDS**

The maintenance of records of Juvenile Justice Board -VI, Vishwas Nagar, Shahdara, Delhi was found satisfactory subject to observations made in current audit report. Monthly expenditure is being reconciled with the PAO concerned on regular basis. The directorate of Audit Disclaims any responsibility for mis – information provided by Juvenile Justice Board -VI, Vishwas Nagar, Shahdara, Delhi.

**OLD AUDIT REPORT**

There were NIL old outstanding Audit Paras (**unit established on 23/05/2018**).

**PART-I****Old Internal Audit Report**

There were NIL old outstanding Audit Paras (**unit established on 23/05/2018**).


**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, 2 memos have been settled on the spot and remaining 4 memos (including Memo no.1 point no.9) have been converted into 01 para & 03 numbers of 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 -VI, Vishwas Nagar, Shahdara, Delhi, for the period 2018-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

  
Sv. Asstt.  
ASO

  
AAO

  
IAO

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**PART-III**  
**CURRENT AUDIT REPORT**  
**(01.04.2018 to 31.03.2020)**

**Para 1**

**Memo No. 11**

**Dated : 27/07/2020**

**Sub: Non-observance of codal formalities.**

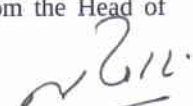
On the test check of the record pertaining to the purchases of the unit during the Audit period it was found that no codal formalities were observed and also no separate purchase files are maintained by the unit. Split Purchases for an amount less than Rs.25000/- on each occasion were made to avoid codal formalities like Stationary and etc were purchased as under:-

<b>S.No.</b>	<b>Voucher No.</b>	<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1.	32	03/08/18	GLOBAL MARKETING	22119
2.	33	04/08/18	GLOBAL ECOM	20117
3.	34	06/08/18	GLOBAL ECOM	23185
4.	35	07/08/18	GLOBAL ECOM	21619
5.	36	08/08/18	GLOBAL MARKETING	20397
6.	37	09/08/18	GLOBAL MARKETING	4011
7.	38	10/08/18	GLOBAL ECOM	19855
8.	39	15/09/18	GLOBAL MARKETING	900
9.	40	15/09/18	GLOBAL MARKETING	24578
10.	41	15/09/18	GLOBAL MARKETING	16800
11.	42	15/09/18	GLOBAL MARKETING	1000
12.	43	15/09/18	GLOBAL ECOM	135
13.	44	15/09/18	GLOBAL ECOM	4408
14	5	01/06/2019	C DART	73857
<b>Total</b>				<b>252981</b>

All the above purchases were made under Rule 154 of GFR from open market/GeM instead of combining the requisition and inviting Tender so as to make more economical purchases.

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.

Head of Office,  
Juvenile Justice Board -VI,  
Vishwas Nagar,  
Shahdara, Delhi.

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

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**Test Audit Note**  
**(01.04.2018-31.03.2020)**

TAN-1

(Memo no.1(point no.9) dated 17/07/2020)

Sub: Expenditure sanctions are not available 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.

TAN-2

(Memo No.9 dated 22/07/2020)

Sub: Shortcomings in maintenance of Budget Control Register.

On scrutiny of Budget Control Register of JJB-VI it is found/observed that the Budget Control Register for the year 2018-2019 & 2019-2020 is not maintained properly.

The same may be maintained with following informations:

S.No.	Bill No.	Particulars	Amount of Bill	Expenditure upto this Bill	Balance	Initials of DDO

TAN-3


(Memo No.8 dated 22/07/2020)

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 audit.

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