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

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

**INTRODUCTION**

The I.A.R. on the account of Juvenile Justice Board-III, Sewa Kutir Complex, Kingsway Camp, Delhi, for the period 01.04.2014 to 31.03.2019 was conducted by field Audit Party No. V comprising of Sh. Satish, A.O. (On Election Duty), Sh. Deepak Kumar, AAO, Sh. D.P. Singh, A.S.O and Sh. Deepak Kumar, Sr. Asstt. The audit was conducted during 06 working days w.e.f. 15.04.2019 to 24.04.2019.

The JJB-III is functioning w.e.f. 02/02/2016 and this is the first Audit in r/o Juvenile Justice Board-III, Sewa Kutir Complex, Kingsway Camp, Delhi. Therefore, there is no old outstanding paras.

**AIMS AND OBJECTIVES**

After the enactment of the Juvenile Justice (Care & Protection of Children) Act, 2000, Juvenile Court is substituted by Juvenile Justice Board (JJB) consisting of one Principal Magistrate & Two Social Worker. JJB-III, Kingsway Camp is functioning w.e.f. 02/02/2016 & budget has been utilized on salary, honorarium of Members and providing regular supply of stationery in JJB-III.

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

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

**HOO/DDO**

S.No	Name	Designation	Period
1.	Sh. Rakesh Yadav,	Superintendent/HOO/DDO	14.03.2016 to 25.04.2016
2.	Sh. Praveen Kumar,	Superintendent/HOO/DDO	26.04.2016 to 31.03.2017
3.	Sh. Premoday Khakha,	Superintendent/HOO/DDO	01.04.2018 to 07.03.2019
4.	Sh. Subhash Gautam	Superintendent/HOO/DDO	08.03.2019 to Till date

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**Cashier**

S.No	Name	Designation	Period
1.	Ms. Shyam sunder,	Junior Assistant/Cashier	03.03.2016 to 26.07.2016
2.	Ms. Annu Sharma,	Junior Assistant/Cashier	27.07.2016 to 26.05.2018
3.	Sh. Shyam sunder,	Junior Assistant/Cashier	26.05.2018 to Till date

**BUDGET and EXPENDITURE:-**

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

S.No	Plan and Non Plan	BUDGET ALLOTTED	EXPDR. DURING THE MONTH OF MARCH	BALANCE
2105-16	Plan	Nil	Nil	Nil
	Non Plan	6,00,000	2,58,517	3,41,483
2016-17	Plan	4,00,000	3,71,000	29,000
	Non Plan	40,00,000	30,80,881	9,19,119
2017-18	Plan and Non Plan	28,00,000	2309646	4,90,354
2018-19	Plan and Non Plan	22,50,000	21,84,249	65,751

**VACANCY STATEMENT AS ON 31.03.2019**

S.No	Group	Sanctioned	Filled	Vacant
1.	A	0	0	0
2.	B	03	0	3
3.	C	02	01	1



**STATUTORY AUDIT:-**

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

**MAINTENANCE OF RECORDS:-**

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

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

The JJB-III is functioning w.e.f. 02/02/2016 and this is the first Audit in r/o Juvenile Justice Board-III, Sewa Kutir Complex, Kingsway Camp, Delhi. Therefore, there is no old outstanding paras.



PART- II

(Current Audit Report)

During the course of current audit, 04-Audit memos (excluding 03 record memos) highlighting various irregularities/short comings were issued with recovery of Rs.NIL/-. On the basis of reply furnished, 02 -memos was fully settled with recovery of Rs. NIL/-. Accordingly 02 memo has been incorporated as 02 audit para in the current audit report with the recovery of Rs. NIL/-.

Details of Current Recovery: NIL

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

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

on Election Duty  
IAO/AO  
Party No. V

Deepak Kumar  
(DEEPAK KUMAR)

AAO

**PART-I**  
**OLD AUDIT REPORT**

**NIL**



## PART-II

**CURRENT AUDIT REPORT**  
**(01.04.2014 to 31.03.2019)**

Para No.01

(Memo No. 02 Dated:- 22/04/2019)

**Sub: Irregular Purchase of without approval of the Competent Authority.**

As per para 6 under OM No. F. 14(9)/99/Fin(B)/ dated 01-08-2001 issued by Finance Department, Govt. of NCT of Delhi a ban on purchase of Air Conditioner, Fax Machines, Photocopier and Refrigerators etc. and as per serial no. 27 of the Delegation of Enhanced Financial Powers to Principal Secretaries/Secretaries of Govt. of NCT of Delhi circulated by Finance Department vide letter no. F. 8/3/2010-AC/usfa/41-44 dated 12.03.2015, HOD has been delegated full powers for purchasing subject to approval of Finance Department is required in r/o those equipment which attract economy ban.

On scrutiny of records it has been observed that the board has been purchased the following items without seeking relaxation/Approval from Finance Department on account of economy ban, which is irregular

S. No.	Bill No. With date	Name of items	Amount (in Rs.)
1	CB-04 dated 05/05/2016	Whirlpool Refrigerator -200 Genius Cls 3S	11,133/-
2	CB-04 dated 05/05/2016	Voltage stabilizer for Refrigerators Sky Land 0.5 KVA Suitable upto 200 Lt. Refrigerator	1300/-

The Board may be obtained relaxation/Approval from Finance Department on account of economy ban to regularize above said expenditure under intimation to the audit.



**Sub:- Violation of Head of Office Financial Power**

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

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

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

S. No.	Bill No.	Date	Name of Agency	Amount (in Rs.) of Stationary items
1	CB-77	09.03.2017	Kendriya Bhandar	23176
2	CB-67	13.01.2017	Kendriya Bhandar	19006
3	CB-61	15.12.2016	Kendriya Bhandar	14554
4	CB-30	09.08.2016	Kendriya Bhandar	26903
5	CB-40	09.09.2016	Kendriya Bhandar	12268
6	CB-10	04.06.2016	Kendriya Bhandar	14204
Total				110111

The JJB-03 continued to purchase the material like stationary etc, without going through or fulfilling the codal formalities and also procured the maerial under avoid the necessity of obtaining the sanction of higher authority required against the Rule 148 of GFR 2005 & Rule 57 of GFR 2017 and all purchase above Rs. 15000/- has been made without recommendations of purchase Committees

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

ON Election Duty  
IAO  
AUDIT PARTY No.V

Deepak Kumar  
(DEEPAK KUMAR)

AAO

PART-III  
TEST AUDIT NOTES  
(01.04.2014 to 31.03.2019)

**-NIL-**

