

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: ~~Audit report on the Accounts of Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054 for the period 2020-21 to 2021-22~~

INTRODUCTION

The I.A.R. on the accounts of **Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054** for the period 2020-21 & 2021-22 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr. AO/IAO (Relieved on 12.09.2022 afternoon) Sh. Mohan Kumar Choudhary, AAO and Mr. Aman DEO w.e.f. 12.09.2022 to 20.09.2022 (07 working days). Statutory audit **Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054** has been Never conducted by AG (Audit) Delhi.

AIMS AND OBJECTIVES

The Government of National Capital Territory of Delhi has set up Delhi Dialogue Commission vide cabinet Decision No. 2131 dated 27th February, 2015 to consider ideas, identify the best practices and policies from around the world and translate these into concrete recommendations to the Government of NCT of Delhi for transformative change. Consequently, the Cabinet Decision was notified on 26th March 2015 vide No. 12/06/2015/DDCD/AR/2283-2452 specifying the composition, terms of reference and terms and conditions of the Delhi Dialogue Commission. Subsequently, Council of Ministers of Government of NCT of Delhi vide Cabinet Decision no's 2175 dated 16.07.2015 and 2294 dated 24.02.2016 has approved re-structuring, modification of terms of reference and terms and conditions of the Commission. In pursuance to the said Cabinet decisions and modifications, "Delhi Dialogue Commission" was renamed as "Dialogue and Development Commission of Delhi" vide Notification dated 29.04.2016. Further working and terms of reference of Dialogue and Development commission of Delhi is as under:-

- (a) To advise Govt. of NCT of Delhi on Governance and technological solutions to various problems afflicting Delhi.
- (b) to evolve strategy (s) for expeditious implementation of the recommendations made by the Dialogue and Development Commission of Delhi.
- (c) To suggest from time to time remedies to overcome the bottlenecks experienced in implementation of the recommendations of DDCD.
- (d) To formulate and aid in the formulation of various initiatives relating to development and resource mobilisation, including investment from other sources.
- (e) To carry out such other tasks and functions as may be assigned to it by the Chief Minister from time to time.

As per notification dated 29.04.2016, composition of Dialogue and Development Commission of Delhi are as under:-

1. The Chief Minister, Government of NCT of Delhi—Chairperson
2. Vice Chairperson, Dialogue and Development Commission of Delhi in the rank, pay and allowance of a Minister in the Government of NCT of Delhi



- 3. The Dy. Chief Minister Govt. of NCT of Delhi, Minister of Finance, Planning, PWD, Industry, Education, and Health are the member of this Commission
- 4. Three members to be appointed by the Hon'ble Chief Minister in the rank, pay and facilities equivalent to the Secretary to Government of India.
- 5. Administrative Department of the Commission shall be the Planning Department of the GNCTD (Earlier Administrative Deptt. Of this Commission was A.R. Deptt.) .

Initially the Dialogue and Development Commission of Delhi started functioning from the Satya Sadan, Chankya Puri, Delhi and thereafter shifted to 33, Sham Nath Marg, Delhi and Delhi Secretariat.

Dialogue & Development commission of Delhi is restructured vide notification no. 126 vide F. No. 2(2)/Plg./DDCD/Cabinet Note/2020/1606 dated 03/03/2022. As per this notification the main functions & Verticals of DDCD are as follows:-

a) **Social Sector:** The Social Sector team shall advise and assist the government's work in following areas:

- Provide world class education to every child, from early childhood education and higher education with a particular focus on outcomes of quality education.
- Provide affordable and accessible healthcare facilities for all within the framework of a three-tiered universal healthcare system comprising of mohalla clinics, polyclinics and hospitals for tertiary care.
- Ensure the welfare, social security and safety of all vulnerable sections such as children, women, elderly, SCs/STs, transgender, unorganized workers etc.

b) **Environment:** The Environment team shall advise and assist the government's work in following areas:

- Reduce air pollution and carbon emissions substantially from current levels by forming a scientific understanding of underlying sources, and implementing innovative, evidence-backed mitigation measures.
- Clean-up Yamuna by ensuring no untreated water flows into Yamuna and develop a beautiful riverside on Yamuna, which will play a big role in maintaining the Yamuna eco-system and creating a new tourist destination.
- Make Delhi among India's cleanest cities by working in close coordination with Municipal Corporations to get rid of open drains and institute modern practices for collection, transportation & disposal of solid waste.

c) **Transport and Infrastructure:** The Transport and Infrastructure team shall advise and assist the government's work in following areas:

- Create a world class and affordable public transportation system comprising of buses, metro and efficient last-mile connectivity that gives priority to electric vehicles and non-motorized modes of transport
- Build well designed, beautifully landscaped and safe roads that cater to the needs of all its users – the essential hallmark of a world class city
- Provide dignified housing and essential services to all residents of Delhi with a focus on the needs of slum-dwellers and residents of unauthorized colonies

d) **Economy:** The Economy team shall advise and assist the government's work in following areas:

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- Undertake reform measures for continued growth of Delhi's economy including modernization of market and industrial areas, furthering the ease of doing business, nurturing the growth of culture and creative economy and establishing Delhi as the nation's hub for start-ups.
- Promote the growth of quality jobs and employment opportunities by investing in world-class skill training and better industry-government collaboration in labour intensive sectors.
- Undertake all possible steps to increase the participation of women in Delhi's economy, including initiatives that connect housewives with job and business opportunities from or near their homes.

e) **Governance:** The Governance team shall advise and assist the government's work in following areas:

- Establish and nurture platforms of participatory governance that bridge the gap between government and external stakeholders such as private sector, civil society, academia and communities in effective design and implementation of government schemes and policies.
- Undertake appropriate administrative and institutional reforms to ensure that public institutions and governance in Delhi is capable of serving the needs and aspirations of the national capital of 21st century India.
- Encourage the usage of modern IT and e-governance tools for transparent and efficient administration.
- Promote a culture of research and innovation to address the most critical development challenges facing Delhi.

f) **Monitoring, Evaluation & Learning:** This team shall advise and assist the government's work in following areas:

- Strengthen the use of data and modern monitoring tools such as Outcome budgeting, performance dashboards, high frequency monitoring etc. for timely course corrections and improved policy implementation.
- Conduct independent surveys and rigorous evaluations of government schemes and policies, either internally (for small/rapid assessments) or in collaboration with external organizations to generate insights on which programmes work and why.
- Act as a knowledge hub on policy innovations and impact of various reforms of Government of National Capital Territory of Delhi and facilitate internal and external learning by publishing policy briefs, case studies, white papers etc. and hosting seminars and conferences.

In addition to the above six sectors/verticals, the **Administration Wing** of the Dialogue and Development Commission of Delhi shall function as a support unit for the overall functioning of the Commission through its administrative, caretaking and finance functions. The Administration Wing will also comprise of a dedicated **Human Resources Management branch** for recruitment to all technical positions (sanctioned posts and consultants) and internship scheme, and to manage the professional development needs of technical staff. In addition, a dedicated **Communications branch** comprising of communication professionals shall be responsible for proactive communication of the work of the Dialogue and Development Commission of Delhi through publications, website and social media.

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**THE FOLLOWING H.O.O/D.D.O'S/ CASHIERS HAS POSTED IN DIALOGUE AND DEVELOPMENT
COMMISSION OF DELHI, 33 SHAM NATH MARG, CIVIL LINES, DELHI 110054**

1. LIST OF HOO:

S. No	Name	From – To
1.	Sh. Alok Garg, Deputy Secretary	March-2020 to July-2021
2.	Sh. Pradeep Tayal, Deputy Secretary	July-2021 to till date

2. LIST OF DDO :

S. No	Name	From – To
1.	Sh. Ramesh Kumar, Accounts Officer	March-2020 to June-2020
2.	Sh. P K Gupta, Accounts Officer	June-2020 to November-2020
3.	Sh. Pretam Singh, Section Officer	November-2020 to December-2020
4.	Sh. Lalit Kumar, Accounts Officer	December-2020 to May-2021
5.	Sh. Pretam Singh, Section Officer	May -2021 to May-2021
6.	Sh. Lalit Kumar, Accounts Officer	June-2021 to Till date

3. LIST OF CASHIER :

S. No	Name	From – To
	NIL	NIL

4. Vacancy Statement :-

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
Group A	30*	Nil	30
Group B	14	03	11
Group C	04	Nil	04
Total	48	03	45

*Out of 30 sanctioned posts 26 posts are to be filled on contractual /deputation basis as per the notification no. 126 vide F. No. 2(2)/Plg./DDCD/Cabinet Note/2020/1606 dated 03/03/2022

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2. Budget detail

Year	Budget allotted	Expenditure made	Balance
2020-21	23100000	17386057	5713943
2021-22	46500000	22540549	23959451

Maintenance of Records

The maintenance of records of **Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054** for the period 2020-21 & 2021-22 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 02 old Audit Paras from the previous report involving recovery of NIL. Department has been submitted reply regarding settlement of old outstanding Paras. 02 Paras of old report has been settled as per reply submitted by Department in which one taken as fresh. Hence, Balance Old Report PARA has been NIL.

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Current Audit Report

During the course of current audit, 06 audit memos including 1 **record** memo, highlighting various irregularities/short recoveries to the tune of **Rs. NIL** were issued. Out of which NIL memos settled with recovery of **Rs. NIL** and 06 audit memos have been incorporated in 02 Paras along with recovery of **Rs. NIL** and remaining 04 memos have been taken as 04 TANs in the current audit report.

The internal audit report has been prepared on the basis of information furnished and made available by the **Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054** for the period 2020-21 & 2021-22. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided **Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on the whole or a part of it, lies with **Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054**. The Dte. of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways.


(Mohan Kumar Chaudhary)
AAO

Relieved
~~(SADHNA SHARMA)~~
~~IAO/SR.AO~~
Party No.XIV

PART-I

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PARA -02 (6)
(MEMO. NO.1,2,3,7&9)

Sub:- Non-Production of Record (NPR)

1. Postage Stamp Account
2. All Advertisement files
3. Log Book and History Sheet of the vehicles on strength and for hired.
4. Detail of on strength and hired vehicles during the Audit period
5. Files relating to outsourcing.

The above mentioned records may be shown to next audit.

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Audit party No
XIV*

TEST AUDIT NOTE

TAN - 01
(Ref. Memo No. 04 dated 16.06.2017)

Sub:- Deficiencies/shortcomings in maintenance of various registers

On scrutiny of various registers, the following shortcomings/deficiencies were found:-

1.(a) Letter Dispatch Register (from 18.04.2016 to 23.08.2016)

- i) Not maintain in proper register
- ii) Page counting certificate has not been signed & stamped.
- iii) File no. has not been mentioned.
- iv) By which mode letter was sent, has not been mentioned.
- v) Total numbering of register has not been done.

(b) Letter Dispatch Register (from 24.08.2016 to 23.08.2016)

- i) Not maintain in proper register
- ii) Page counting certificate is not recorded in the beginning.
- iii) to whom letter has been dispatch is not mentioned at page 17, 24 etc.
- iv) File no. and subject is not mentioned at page 18, 24 etc.

2.(a) Reception Dak Register (from 14.07.2015 to 15.02.2016)

- i) Page counting certificate is not recorded in the beginning.

(b) Reception DAK Register (from 16.02.2016 to 13.04.2016)

- i) Page counting certificate is not recorded in the beginning.
- ii) Not maintain in proper register.

Sunita Singh 

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PART- II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2020)

Para 01: Outstanding Contingent Advance.

(Ref.Audit Memo No.04 Dated: 24.09.2020)

On test check of contingent vouchers/bill register, it has been observed that an advance of Rs.8275/- drawn vide bill No.ACB.181 dated 26.12.2019 on account of purchase of calendars and diaries from DTTDC for the year 2020. However, it has been revealed that the said advance has not been adjusted till date.

In accordance with Receipt & Payment Rules, outstanding contingent advances should be adjusted within a period of one month from the date of drawal. Non adjustment of advance for a long time indicates that the funds have not been utilized for the purposes for which these were drawn.

Action may be taken to settle the advance as per the provision of Receipt and Payment Rules under intimation to Audit.

*As per reply submitted by
H.O.O, Para has been settled*

*Ull
20/09/2022
DSD*

M.
MATHEW KURIAN
AO/IAO
Audit Party No. IX

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(Ref. Audit Memo No. 1 dated: 12.09.2022)

PARA NO. 02: Non-production of records.

The following record was not produced to the audit for the following period:-

(2020-21 to 2021-22)

1. Contingent Register/ Expenditure Control Register/Electricity Register
2. Advance Register/Imprest Register
3. Medical Reimbursement Register
4. Log Book of hired vehicles
5. EMD/Security Register

(2015-16 To 2016-17)

1. Postage Stamp Account
2. All Advertisement files
3. Log book and History Sheet of the vehicles on strength and for hired
4. Details of on strength and hired vehicles during the Audit period
5. Files relating to outsourcing

The above mentioned records may be shown to next audit.

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~~(Mohan Kr. Chaudhary)~~
~~AAO~~

Relieved
~~(Sadhna Sharma)~~
~~TAO/SR.AO,~~
Party No.XIV

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2020-21 To 2021-22)

(Ref. Audit Memo No. 02 dated:13.09.2022)

TAN NO. 01 : Shortcomings in the maintenance of Pay Bill Register for the audit period 2020-21 to 2021-22

During test check of PBRs maintained by office of the Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054, for the period **2020-2021 and 2021-22**, the following irregularities have been observed:-

1. Some Entries recorded have not been verified and attested by DDO in the PBR for the audit period.
2. Cutting/overwriting made in any of the PBR have not been attested by DDO.
3. Fluid has been used in the PBR for the audit period which is strictly prohibited.
4. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
5. Totaling has not been made of all the column of PBR which is require for Income Tax Calculation.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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(Ref. Audit Memo No. 03 dated:14.09.2022)

TAN NO 02: Huge savings under Budget for the year 2020-21 & 2021-22.

As per Rule 62(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Reconciliation statement provided by the O/o Dialogue and Development Commission of Delhi, 33 Sham Nath Marg, Civil Lines, Delhi 110054, during the audit period, there is huge savings were made during 2020-2021 & 2021-2022 which have resulted in lapse of funds that could have been utilized form some other useful purpose it had been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of account	R.E	Expenditure	Saving	%age of saving
2020-21	205200090420002(wages)	7000000/-	2704791	4295209/-	61.36%
2020-21	205200090420006(medical)	1000000/-	488820	511180/-	51.11%
2020-21	205200090420011(DTE)	200000/-	-	200000/-	100%
2020-21	205200090420012(FTE)	300000/-	-	300000/-	100%
2021-22	205200090420002(wages)	8000000/-	2836492	5163508/-	64.54%
2021-22	205200090420006(medical)	2000000/-	747208	1252792/-	62.63%
2021-22	205200090420011(DTE)	500000/-	-	500000/-	100%
2021-22	205200090420012(FTE)	1000000/-	-	1000000/-	100%
2021-22	205200090420013(OE)	15000000/-	6741099	8258901/-	55.05%

Department is advised to surrender the excess budget timely in future to finance department for proper utilization of the same by other department.

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(Ref. Audit Memo No. 05 dated: 16.09.2022)

TAN NO 03: - Shortcomings in the maintenance of Bill Register for the audit period 2020-21 to 2021-22.

During the test check of Bill registers maintained by **Dialogue and Development Commission of Delhi**, the following irregularities have been observed: -

1. Page counting certificate has not been recorded.
2. The Column No. 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 never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. 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.
4. 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.
5. 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.
6. Cutting has been not attested by DDO.
7. Bill specification has not been recorded.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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(Ref. Audit Memo No. 06 dated: 19.09.2022)

Tan 04:- Irregularities in maintenance of Cash Book.

As per rule 13 (ii) of Receipt & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

As per rule 13(vi) - An erasure or overwriting 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 DDO should initial every such correction and date his initials invariably.

During the test audit of Cash book of Department of by Dialogue and Development Commission of Delhi, for the period **2020-2021 and 2021-22**, the following discrepancies has been noticed:-

1. As per rule 13(IV) cash balance and certificate has not been recorded by DDO at the end of each month.
2. Each entry has not been signed by DDO
3. Cash Book has not been verified by person other than writer of cash book & DDO.
4. TR- V receipt amount and challan amount has not been recorded in cash book.
5. Cashbook has not been written after 31.03.2022 .

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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(Mohan Kr. Chaudhary)
AAO

Received
(Sadhna Sharma)
IAO/SR.AO ,
Party No.XIV