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NEW DELHI, THE 24TH MARCH, 1951.

S.R.O.448:- In exercise of the powers conferred by clause (1) of sub-section (2) of section 52 of the Delhi Road Transport Authority Act, 1950 (XIII of 1950), the Central Government hereby makes the following rules, namely:-

1. Short title:- These rules may be called the Delhi Road Transport Authority (Audit) Rules, 1951.

2. Definition:- In these Rules unless the context otherwise requires:-

"Audit Officer" means the comptroller and Auditor General of India or any Officer subordinate to him who is entrusted with the duty of auditing the accounts of the Authority by the Comptroller and Auditor General of India.

3. Time and manner of Audit:- (1) The audit officer shall arrange for concurrent audit as well as audit of the Annual accounts of the Authority.

(2) The Central Government may at any time order special audit of the Accounts of the Authority if it deems it necessary.

(3) The annual accounts shall be completed and kept ready for audit by the Authority before the thirtieth day of September each year following the close of the financial year to which they relate;

Provided that on the application by the Authority Central Government may, in consultation with the Comptroller and Auditor General, extend the said date by such period as it may deem necessary.

4. Powers of the Audit Officer:- (1) The Audit Officer shall at all reasonable times have access to all papers, books, records, files and accounts of the Authority and may, for the purposes of the audit, call for such explanation and information as he may require from the Authority or examine any officer or servant of the Authority.

2. Without prejudice to the generality of the foregoing power, the Audit Officer may-

(i) by written notice, require the production before him or before any officer subordinate

to him, of any document which he may consider necessary for the proper conduct of his audit.

- (ii) by written notice, require any person accountable for, or having the custody or control of, any such document, to appear in person before him or before any officer subordinate to him; and
- (iii) require any person so appearing before him or before any officer subordinate to him to make and sign a declaration with respect to such document or to answer any question or prepare and submit any statement.

5. Audit report on annual accounts:- (1) The Audit Officer shall audit the annual accounts and give his report to the Authority within two months of the submission of the said accounts by the Authority.

Provided that on the application of the Audit Officer the Central Government may extend the period by such further period as it may deem necessary.

(2) The Audit Officer shall state in the Audit report on annual accounts, whether in his opinion, the Balance sheet containing all necessary particulars and properly drawn up as to exhibit a true and correct view of the State of the Authority's affairs and in case he has called for any explanation or information from the Authority or any of its Officers or servants, whether it has been given and whether it is satisfactory.

6. Correction in audited accounts:- After the accounts are audited, no correction shall be made therein, without reference to the Audit Officer.

7. Cost of Audit:- The cost of audit as determined by the Audit Officer shall be paid by Authority out of its funds.

[Signature]
Manager (Person) Hqr.
Delhi Transport Corporation
(Govt of N.C.T. of Delhi)
P. Estate, New Delhi

(No. 51-TAG(43)50)

T.S. PARASURAMAN, DY. SECY.

DELHI TRANSPORT CORPORATION
(I.P. STATE & N.D. DELHI)

NO. ADM-7(16)/73

Dated: 18.5.73

OFFICE ORDER NO. 28.

It is notified for the information and necessary action by all concerned that in accordance with provisions contained in the Road Transport Corporation Act, 1950 read with the Delhi Road Transport Rules (Amendment) Act, 1971, the accounts of this Corporation shall be audited by the Comptroller and Auditor General of India or his nominee.

2. A Govt. Audit Party has been setup w.e.f. 10.4.73 at Headquarters, I.P. State who will function on behalf of Comptroller and Auditor General.

3. This party have the right to demand the production of the books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Corporation.

All the Departmental Heads/Unit Officers and Section Officers are advised to furnish information/papers to the said Audit party on their demand without any reservation and provide necessary assistance as and when this party visits their Department.

sd/

(S.K. Sharma)

General Manager

All Officers & Sections.

C.C. to: All Notice Boards,
The Under Secy. to the Govt. of India,
Min. of Shipping & Transport, New Delhi.

M. P. P. Gupta, Section Officer,
Govt. Audit Party, I.P. State, New Delhi

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GENERAL MANAGER
DELHI TRANSPORT CORPORATION
18.5.73
IP State New Delhi-110002