

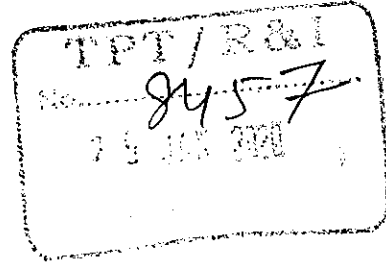
SPEED POST

कार्यालय प्रधान-महालेखाकार (लेखापरीक्षा), दिल्ली
ए.जी.सी.आर.भवन इन्द्रप्रस्थ एस्टेट
नई दिल्ली-110002

संख्या:- ई.एस.16-11/परिवहन विभाग/नि.प्रतिवेदन/2019-20/801 दिनांक:- 17/01/2020 8457
30/1/2020

Q 311 सेवा में,
Adv. Copy sent to:
SCOT (AB)

आयुक्त (परिवहन),
परिवहन विभाग, जीएनसीटीडी,
5/9 अंडर हिल रोड
दिल्ली-110054



विषय: -वर्ष 2018-19 तक के लिए परिवहन विभाग के लेखों से सम्बंधित निरीक्षण प्रतिवेदन।

महोदय,

उपरोक्त विषय पर परिवहन विभाग के लेखों का निरीक्षण प्रतिवेदन भेज रहा हूँ। यह अनुरोध किया जाता है कि उठाये गए मुद्दों का उत्तर, प्राप्ति के चार सप्ताह की अवधि के भीतर इस कार्यालय को भेज दिये जाए।

कृपया प्रतिवेदन प्राप्ति की पावती भेजें।

संलग्न - उपरोक्तानुसार

भवदीय,

[Signature]

व. लेखापरीक्षा अधिकारी (आ.सै.)

[Signature]

31/01/20

[Signature]

31/01/2020

[Signature]

S/A - albediscan

AAO IV
19/2

987

fakir

Account Branch (TPT)
5/9, Under Hill Road,
Delhi-54

No. 446
Date: 3/2/2020

2

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI
DGACR. BUILDING, I.P. ESTATE, NEW DELHI-110002**

Inspection Report on the phase audit of Department of Transport, GNCTD for the period April 2018 to March 2019.

Part-I

General

The accounts of the office of the Commissioner, Transport Department, Under Hill Road, New Delhi-110054 for the period 01.04.2018 to 31.03.2019 were test checked by Local Audit Party consisting of Sh. Kirpal Singh, Sr. Audit Officer, Sh. Durgesh Shukla, Asstt. Audit Officer and Sh. Ravinder Kumar, Auditor. The audit was conducted during the period 19.11.19 to 19.12.19.

(i) Functions and organization structure of the Department

The Department functions under the overall supervision of Principal Secretary cum Commissioner who is assisted by two Special Commissioners, four Additional Commissioner, ten Deputy Commissioners and one Deputy Controller of Accounts. Department is operating inter-state and intra-state bus services. The department has only one Drawing and Disbursing Officer (DDO) who is responsible for the correct maintenance and timely rendition of accounts or returns in respect of public funds or stores handled in Transport Department. The registration of vehicles and issue of driving licenses for commercial & non-commercial vehicles is done by 13 Zonal Offices (Motor Licensing Offices) situated in various parts of Delhi.

The specific activities of the department are as follows:

- Administration of the Motor Vehicles Act, 1988 and Rules framed there under.
- Issuance and renewal of driving licenses/International Driving permits.
- Registration of vehicles and its related activities.
- Issuance of trade certificate to dealers of the vehicles.
- Issue of permits to various categories of transport vehicles and issue of countersignatures in respect of other state transport vehicles.
- Road Safety issues with special emphasis on safety of school buses.
- Enforcement of emission and safety related norms of vehicles.
- Management and operations of Inter-state Bus Terminals
- Integration of Road Transport with Metro, Railways and Airport

(ii) Budget allotment and actual expenditure

The details of budget allocation and expenditure of the department during the year 2016-17 to 2018-19 is as under:

(Rs. in crore)

| Year | Budget Allocation | | Actual Expenditure | |
|---------|-------------------|----------|--------------------|----------|
| | Plan | Non Plan | Plan | Non Plan |
| 2016-17 | 52.40 | 179.31 | 51.35 | 170.00 |
| 2017-18 | 4175.26 | | 4141.67 | |
| 2018-19 | 3033.41 | | 2967.77 | |

(iii) Scope of audit: Transactions for the year 2018-19

(iv) Sampling Technique adopted

The audit adopted judgmental method for selecting its sample size based on the expenditure/receipt incurred under various heads of the auditee unit. The audit observations are based on the sample selected and records furnished by the auditee.

(v) Internal Audit

The Internal Audit of the office of the Transport Department is conducted for the period April 2017 to March 2019 by the Directorate of Audit, Govt. of NCT of Delhi and report of the audit is awaited.

PART-II-A

Para 1: Failure to settle the arbitration award timely resulted in avoidable interest payment of Rs. 5.65 crore

Government of NCT of Delhi with the aim of reducing dependence on private transport and according priority of buses as a mode of transport devised a scheme for providing high capacity bus system and for providing separate lanes on either side of the main carriageway for non-motorised transport. The scheme was to be implemented between Ambedkar Nagar & Delhi gate covering distance of 14 km.

For the project work, an open tender was called for, in which M/s BSC-C&C "JV" (contractor) was awarded the tender at the cost of Rs.129.08 crore with the stipulated date of commencement and completion was 05.09.06 and 07.12.07. The work was delayed due to changes in scope of work, designs, availability of encumbrance free site etc. which was completed on 26.11.09 after a delay of 23 months and 21 days. The work was declared complete only upto the Moolchand Hospital even though the scope of work was upto Delhi Gate. The Department provided eight times Extension of Time (EoT) without levy of Liquidated Damage to the contractor for completing the scheduled work.

para

While the work was in progress, contractor raised claim but the same was rejected by the Engineer-in-charge on behalf of Department. Aggrieved by the decision, contractor raised a claim in Dispute Review Expert (DRE) but the department had not accepted the recommendation of DRE and invoked arbitration. Thereafter, the Department appointed Shri B.R. Banwait as the sole arbitrator to adjudicate upon the dispute between the parties. During the proceedings, the contractor attributed the delay in completion of the project on the following grounds:

- a) Delay in handling the entire site on the date of start of work.
- b) Delay in supplying approved drawings and design and failure to remove the hindrances along the alignment of the project.
- c) Frequent changes in designs and drawings by the Engineer-in-charge.
- d) Stoppage of work on the instructions given by the Engineer-in-charge.

Based on the facts and figures presented by the both parties, the sole- arbitrator awarded (14.12.15) the suit in favour of contractor and ordered department to pay a sum of Rs.14.98 crore comprising Rs.12.06 crore and Rs.2.92 crore as an interest at the

rate of 6 per cent p.a., within 90 days from the date of award failing which interest at rate of 12 per cent p.a on Rs.14.98 crore w.e.f the date of award till release of payment.

Thereafter, the department filed (16.12.16) a writ – petition in Hon'ble High Court after a delay of 12 months which was disposed of Hon'ble High Court on 12.05.17 and passed for execution of Arbitral Award. In response, Department had filed an SLP in Hon'ble High Court of India as well as Hon'ble Supreme Court of India and the same was disposed of (13.07.18) by both the courts.

Thus, the department deposited the amount of Rs.14.98 crore (Rs.12.06 crore as amount towards claims (Principal) and Rs.2.92 crore as interest for the period 25.11.11 to 09.12.15) with the Registrar of Court on 23.05.17. But as the order of sole arbitrator clearly stated that the amount of award was paid within 90 days from the date of award otherwise interest at the rate of 12 per cent would be charged on Rs.14.98 crore. So, the department had paid Rs.2.73¹ crore as penal charges in addition to interest of Rs.2.92 crore.

Audit noticed the following observations:

- 1) Clause 27 of General Condition of Contract stated that the contractor shall submit a program showing general methods, arrangements (resource planning with respect to manpower, material, equipment and machinery etc.) orders and timing for all the activities in the works along with Monthly cash flow at the beginning but, also required to update the Program every month duly showing the variations and compensation events. On this, the Department stated that the contractor had not provided the program chart as well as labour report during the project then the department instead of taking stern action against the contractor, favored eight times by granting EoT without levying Liquidated damages or withholding the amount.
- 2) Section 34 of Arbitration and Reconciliation Act, 1996 stipulates that appeal against any arbitration award passed is to be made within three months from the date of receipt of award. Though appeal against the award was to be made within three months (May 2016), the Department filed petition in Hon'ble High

¹ (Rs.2.61 crore on 23.05.17 for the period 10.12.15 to 22.05.17 and Rs.11.54 lakh for the period 23.05.17 to 10.09.17)

Court after a delay of 10 months which also shows the lackadaisical approach from the Department side.

- 3) Reasons for frequent changes in designs and drawings from approved designs and drawings may also be furnished.

Thus, imprudent decisions and making an appeal against the arbitration award well beyond the appeal period, led to an avoidable interest payment of Rs.5.65² crore to the contractor.

In this regard further following information may also be furnished:

- 1. Copy of the DRE recommendations may be submitted to audit.
- 2. Copy of the Arbitration judgement award, Hon'ble High Court as well as Hon'ble Supreme Court judgement order.
- 3. Copy of the Final Running bill of the contractor along with supporting documents.
- 4. Any action taken by the Department / fixed the responsibility against officials responsible for the failure and additional liability that would arise out of arbitration award.

² (Rs.2.73 crore+ Rs.2.92 crore)

Part-II B

Para 1: Non - realisation of rental income to the tune of Rs. 2.39 crore and interest thereon to the tune of Rs. 0.67 crore

Transport Department provided space to UCO bank and Mediation Centre to run their office within the premises of Transport Department. UCO Bank and Mediation Centre had occupied an approx. area of 690 sq. feet and 3228 square feet in the Transport Department. As, UCO bank and Mediation centre had occupied space under the premises of Transport Department, the Department decided to levy charges towards rent for space, electricity and water bills and also requested to install their separate meters for electricity and water supply.

Dc(CTB)

As, the date of occupation of premises by UCO bank and Mediation Centre under Transport Department was not available in record, the Department demanded provisional rent from UCO bank for the period 01.01.09 to 31.12.12, a sum of Rs. 11.25 lakh and for the same period, a sum of Rs. 32.33 lakh from Mediation Centre. But neither UCO Bank nor Mediation Centre paid any rent to the department. Department requested UCO bank and Mediation Centre vide various letters and reminders dated 14.12.12, 5.12.13, 6.6.14, 09.07.14, 28.03.19 and 05.02.19 for the payment of the rent dues but UCO branch instead of paying the dues, requested GAD department dated 09.07.19 for allowing to pay monthly rent, electricity and water bill from the month onwards and no reply has been received from the Mediation centre yet.

Since now, neither UCO bank nor Mediation centre had made any payment to the Department, consequently suffered a revenue loss to the tune of Rs. 2.39 crore as a rental income and Rs. 0.67 crore towards the interest income.

Para 2: Extension of DTC bus pass facility in cluster buses without taking the cabinet approval.

Subsidy to DTC for issuance of concessional/ free passes to various categories of persons is being given by the Transport Department from the non-plan scheme head. Consequent upon the initiation of scheme of cluster buses being operated through DIMTS, the Transport Department, GNCTD directed (11 May 2011) that DTC passes would be honoured in cluster buses and DTC will share the pass money with cluster operations by DIMTS on actual proportionate basis. The matter of adjustment/ settlement of share of this reimbursement between DTC and DIMTS, however, was not

Dc(DTC/cluster)

mentioned till February 2016 when Finance (Expenditure IV) Department sought the details and action taken in this matter. Accordingly, the Transport Department deliberated and sought the approval for release of funds. A sanction order for an amount of Rs. 26.09 crore was released to the designated account in the name of Bus Concession Integrated Management Fund managed by DIMTS on 30 March 2017, an amount of Rs. 27.42 crore was released in March 2018 and an amount of Rs. 35.55 crore was released in March 2019.

Audit observed that the proposal for reimbursement of losses incurred by the DTC in the issuance of Free concessional passes was approved by the cabinet on 29.11.2005 and accordingly the reimbursement was claimed by DTC. However, no such proposal and approval of the Cabinet for sharing of the reimbursement of account of passes with cluster buses was found on record rendering the release deficient to that extent. Since the earlier reimbursement was claimed in line with the cabinet decision and involved recurrent financial outgo, the matter should have been referred to the cabinet for decision. The matter was also highlighted during the Audit of Transport Department for the year 2016-17 & 2017-18, however, no corrective action was taken by the Department.

Para 3: Non-Adjustment of AC advances of Rs. 2.57 crore

Rule 118 of Receipt and Payment rules stated that an advance should be adjusted within one month of its drawl. Test check of the records with respect to advances revealed that AC advances drawn for the year 2018-19 had not been adjusted by the Department of Transport yet.

ACs

The following AC advances drawn during the year 2018-19 were still outstanding:

| Year | Bill No. & Date of drawl | Amount of Advance in Rs. | Purpose |
|------|--------------------------|--------------------------|---|
| | 270/02.05.18 | 170610 | Payment to DSIIDC for Hiring of Consultant |
| | 523/31.05.18 | 500000 | Payment to DTIDC for repair maintenance and Service in 13 Zonal Office. |
| | 925/19.07.18 | 125000 | Payment to Sh. Anil Banka Spl. Comm. For Permissible items/equipments for the camp office |
| | 1586/20.09.18 | 119338 | Payment to DTIDC for Newly constructed porta cabins in S. Kale Khan. |
| | 1707/09.10.18 | 389843 | Payment to DDO for Registration Fee and Number plate |
| | 2082/15.11.18 | 1690919 | Payment to DTIDC for installation Monospace Passenger Elevator in Rohini |

| | | | |
|--------------|---------------|-----------------|--|
| 2018-19 | 2283/15.11.18 | 3418679 | Payment to DTIDC for repair maintenance of Raja Garden, Rohini & Wazirpur. |
| | 2096/15.11.18 | 2061284 | Payment to DTIDC for Internal Electrification |
| | 2213/29.11.18 | 6803196 | Payment to M/s Raittel Corporation |
| | 2222/03.12.18 | 50000 | Payment to BSES for Electricity bill |
| | 2292/10.12.18 | 115000 | Payment to DTTDC for Supply of Calendars and 175 diaries |
| | 2524/07.01.19 | 3504375 | Payment to M/s Rapid Construction for Construction Automated Driving Test |
| | 2879/12.02.19 | 610416 | C for providing toilets and Urinal facility. |
| | 2909/15.02.19 | 6100808 | Payment to DTIDC for upgradation of Zonal Office at I.P. Estate. |
| Total | | 25659468 | |

It can be seen from the table that a huge outstanding amount in respect of AC advances/medical advances was pending for adjustment. In this regard, an Audit Requisition No. 18 was issued dated 04.12.2019 but reply is still pending with the Departments side. It is advised to the Department of Transport that other cases of AC advances in respect to previous years may also be reviewed and adjusted under intimation to audit.

Para 4: Non utilization and non-surrendering of excess budget funds resulting in lapse of funds

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

As per reconciliation statement for the year 2018-19, provided by the Transport Department, during the audit period, substantial savings were made resulting in lapse of funds under plan scheme and non-plan scheme that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

| Sl. No. | Head details | Budget allotted (a)(in Rs.) | Expenditure upto March 2017 (b) (in Rs.) | Savings (a-b) (in Rs.) | Savings in % |
|---------|--------------------------------|-----------------------------|--|------------------------|--------------|
| 1 | FTE | 400000 | 0 | 400000 | 100.00 |
| 2 | Professional Services | 16000000 | 13720740 | 2279260 | 14.25 |
| 3 | Computerisation of records-OTA | 50000 | 0 | 50000 | 100.00 |
| 4 | Inspection of M.V. | 16762000 | 10818415 | 5943585 | 35.46 |

AC's.

| | | | | | |
|----|---|-----------|-----------|-----------|--------|
| 5 | Decogestion & Rationlisation of ISBTs-Other Charges | 20000 | 0 | 20000 | 100.00 |
| 6 | Motor Garage-OE | 300000 | 0 | 300000 | 100.00 |
| 7 | Compensation to Local Bodies against Parking Charges-NDMC | 389500000 | 316221778 | 73278222 | 18.81 |
| 8 | Compensation to Local Bodies against Parking Charges-SDMC | 499800000 | 405678081 | 94121919 | 18.83 |
| 9 | Compensation to Local Bodies against Parking Charges-EDMC | 210500000 | 170877607 | 39622393 | 18.82 |
| 10 | RA Unit/PLG & Monitoring Cell .Prof. Services | 100000 | 0 | 100000 | 100.00 |
| 11 | Delhi Metropolitan TPT Authorised -OC | 100000 | - | 100000 | 100.00 |
| 12 | Pollution ANPR-Other Charges | 100000 | - | 100000 | 100.00 |
| 13 | Car Free Day-other Charges | 100000 | - | 100000 | 100.00 |
| 14 | Feeder Bus/Elec. Vehic-Other Charges | 100000 | - | 100000 | 100.00 |
| 15 | Studies/Consultant services others-Prof. Services | 71100000 | 51208511 | 19891489 | 27.98 |
| 16 | CCTV Cameras DTC & Cluster CSS | 100000 | 0 | 100000 | 100.00 |
| 17 | Land and Building Transport | 100000000 | 71927880 | 28072120 | 28.07 |
| 18 | Purch of Land Trem-Major works | 800000000 | 567459074 | 232540926 | 29.07 |
| 19 | CCTV DTC & Cluster State | 10000000 | 5664000 | 4336000 | 43.36 |
| 20 | Encouragement of Pedestrain-Major Works | 100000 | 0 | 100000 | 100.00 |
| 21 | Electronics Trolley Buses-Major Works | 154625000 | 110924644 | 43700356 | 28.26 |
| 22 | Loan to DTIDC for ISBT Loans | 100000 | 0 | 100000 | 100.00 |

As per the details given above, it is clear that more than 14.25 % to 100 % saving is there in the heads which could either been utilized in time or the same should have been

surrendered, as per the direction of Finance Department. This issue was pointed out earlier Inspection Report for the year 2017-18 but the situation remains same.

Reason may be given for this under utilization of fund/ blockage of fund and the same should be surrendered well in time.

Para 5: Rush of Expenditure

As per Rule 62(3) of General Financial Rules, rush of expenditure particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and should be avoided. During the scrutiny of the records of Department of Transport Department for the period from 2018-19 it was revealed that there was a variation in expenditure in the month of March which is against the spirit of above quoted rule provision. Position of expenditure incurred in the month of March in different heads is given below:-

AMS

Expenditure Statement for the month of March 2019:

| Sl. No. | Name of Head | Budget Allotted (Amt. In crore) | Expenditure up to the previous month (Amt. in Crore) | Expenditure in the month of March (in crores) | Per cent age of expenditure with respect to budget allotted |
|---------|---|---------------------------------|--|---|---|
| 1 | OE (Voted) | 34.40 | 22.76 | 11.63 | 33.81 |
| 2 | Professional Services | 1.60 | 0.76 | 0.62 | 38.75 |
| 3 | Compensation to Local Bodies against Parking Charges –North DMC | 38.95 | 16.9 | 14.72 | 37.79 |
| 4 | Compensation to Local Bodies against Parking Charges –South DMC | 49.98 | 21.67 | 18.88 | 37.78 |
| 5 | Compensation to Local Bodies against Parking Charges –East DMC | 21.05 | 9.13 | 7.96 | 37.81 |
| 6 | Subsidy to DTC for Concessional Passes-Subsidy | 100.00 | 0 | 100 | 100.00 |
| 7 | RS & GIA NGOs-GIA General | 50.22 | 35.05 | 15.02 | 29.91 |
| 8 | Compensation for Meeting Deficit of Cluster Buses-OC | 442.90 | 253.59 | 190.31 | 42.96 |
| 9 | Sudies/Consult. Serv. Others-Prof. Services | 7.11 | 2.83 | 2.29 | 32.21 |
| 10 | Land & Buildings Transport | 10.00 | 3.59 | 3.6 | 36.00 |

| | | | | | |
|----|--|--------|-------|-------|--------|
| 11 | Purch of Land Inspect Major works | 80.00 | 41.73 | 15.01 | 18.76 |
| 12 | Electronic Trolley Buses | 15.46 | 0.12 | 10.98 | 71.02 |
| 13 | EQ. Capital to Mart Authority - Investment | 88.13 | 38.12 | 50 | 56.73 |
| 14 | Int. free SD St. taxes-MRTS/Loans | 37.78 | 0 | 37.78 | 100.00 |
| 15 | SD for land acquisition MRTS | 100.00 | 0 | 100 | 100.00 |
| 16 | Loan to MRTS for central tax-loan | 72.10 | 0 | 72.1 | 100.00 |

In view of the above statement and figures, it is clear that department has not been done proper planning at the time of incurring expenditure. It is stressed that such type of rush of expenditure may be avoided in future.

Para 6: Irregularities noticed in the dismantling of BRT corridor

The Cabinet approved (03.11.15) the proposal for dismantling of the existing BRT corridor from Ambedkar Nagar to Delhi Gate by PWD on the estimated expenditure of Rs.10.98 crore. DIMTS was appointed as Project Management Consultant at 5 per cent of the actual project cost. As per the Implementation Schedule, PWD had indicated a timeline of two months for planning and four months for execution after award of work. The work for the shifting of Bus Queue Shelters was awarded to M/s Varun Gupta & Co. with the stipulated date of start was 21.3.16 and actual completion on 28.05.18, work for Improvement of Road surface was awarded to M/s Pawan Kumar with stipulated date of start and completion was 26.02.17 and 27.12.17 and work for providing and fixing overhead signages to M/s Anil Engineering Works with stipulated date of start and completion was 01.03.18 and 29.04.18. After completion of the project, the department sanctioned the project cost of Rs.10.98 crore to PWD in March 2019.

Dr (P.A.)

In this regard following observations are made and further information may be furnished:

- As the work was delayed by 24 months from the actual timelines, whether the PWD levied any Liquidated Damage charges on the contractors for the delay of work and the same was adjusted during the processing of Running Account bill. Copy of the PWD reply as well as LD charges levied may be furnished.

- ii) Reason for appointing the DIMTS as a PMC though PWD was already imparting the same duty and no correspondence on account of consultation work was noticed in the project file.
- iii) Whether Transport Department signed any agreement with the DIMTS. If so, copy of the agreement may be provided.
- iv) Whether the Department has made any payment to DIMTS towards PMC charges. If so, details may be provided.
- v) During the dismantling of BRT corridor, various dismantled material like 'Iron, steel, signage, bus-shelters etc. was found, Whether the PWD deducted the dismantled cost of the material from the Running account bill. If so, copy of the deduction made in RA bills as well as list of the dismantled material may be provided.

Para 7: Huge shortage of Manpower

The Department of Transport discharges the various important responsibilities regarding technical duties as well as administrative duties. In order to discharge its mandated responsibilities, it is imperative that the department have a full complement of staffs. However, as per information provided by the department, against a sanctioned strength of 1470, the actual person in position as on date was only 773 leaving a vacancy of 697 as per details below:

DC (Admin)

Staff Position

| S.No. | Name of the Post | Grade | No. of Posts | Filled Post | Vacant Post | Shortage (%) |
|-------|--|-------|--------------|-------------|-------------|--------------|
| 1 | Secretary-Cum-Commissioner | A | 01 | Nil | 01 | 100 |
| 2 | Add. Commissioner (UTCS)/DANICS JAG-II | A | 01 | Nil | 01 | 100 |
| 3 | Vigilance Officer | A | 01 | Nil | 01 | 100 |
| 4 | Public Relation Officer | A | 01 | Nil | 01 | 100 |
| 5 | Administrative Officer | B | 10 | 02 | 8 | 80 |
| 6 | Asstt. Programmer | B | 10 | 03 | 7 | 70 |
| 7 | AAO | B | 09 | 04 | 5 | 56 |
| 8 | Statistical Officer | B | 04 | 02 | 2 | 50 |
| 9 | Asstt. Section Officer | B | 20 | 14 | 6 | 30 |
| 10 | Statistical Investigator/Assistant | C | 18 | 02 | 16 | 88 |
| 11 | Stenographer | C | 11 | 07 | 4 | 36 |
| 12 | DEO | C | 19 | 15 | 4 | 21 |

| | | | | | | |
|----------------------------------|----------------------|---|------------|------------|------------|-----|
| 13 | Sr. Assistant | C | 70 | 25 | 45 | 64 |
| 14 | Jr. Asstt. | C | 184 | 83 | 101 | 55 |
| | | | 359 | 157 | 202 | |
| Ex-Cadre Posts | | | | | | |
| 1 | Joint Comm.(Tech.) | A | 01 | Nil | 01 | 100 |
| 2 | PCO | B | 20 | 14 | 06 | 30 |
| 3 | Asstt. Secy. (STA) | B | 01 | Nil | 01 | 100 |
| 4 | Technical Officer | B | 01 | Nil | 01 | 100 |
| 5 | MLO | B | 24 | 16 | 08 | 33 |
| 6 | CMVI | B | 01 | Nil | 01 | 100 |
| 7 | Workshop Supdt. | B | 01 | Nil | 01 | 100 |
| 8 | MVI | B | 44 | 16 | 28 | 64 |
| 9 | PLTI | B | 38 | 16 | 22 | 58 |
| 10 | HQI | B | 06 | 1 | 05 | 83 |
| 11 | DI | C | 05 | 1 | 04 | 80 |
| 12 | RSI | C | 06 | Nil | 06 | 100 |
| 13 | DTI | C | 08 | Nil | 08 | 100 |
| 14 | Driver | C | 16 | 14 | 02 | 13 |
| 15 | Class-IV | C | 120 | 72 | 48 | 40 |
| | | | 292 | 150 | 142 | |
| MIP of Enforcement branch | | | | | | |
| 1 | Enforcement Officer | - | 10 | 01 | 09 | 90 |
| 2 | Inspector | - | 13 | 07 | 06 | 46 |
| 3 | Sub-Inspector | - | 74 | 20 | 54 | 73 |
| 4 | Asstt. Sub-Inspector | - | 77 | 54 | 23 | 30 |
| 5 | Head Constable | - | 218 | 145 | 73 | 33 |
| 6 | Constable | - | 427 | 239 | 188 | 44 |
| | | | 819 | 466 | 353 | |

The above table shows that there was **acute shortage of technical staff/official staff** in the department.

Further, we observed that:

Department of Transport officers/officials are in all technical /administrative matters relating to road transport. They are responsible for checking the fitness of vehicles and granting/renewal of certificate of fitness and other official work .Shortage of both cadre staff in the department was ranging between **13 per cent and 100 per cent**. Thus, acute shortage of technical staff/official staff against the sanctioned strength led to excess workload and adversely affects official services as well as field services in respect of collection/recovery of revenue and compounding fees.

In addition to this, Enforcement branch were also acute shortage of manpower as there were **353** against sanctioned post **819** as on date 31.3.2019 and ranging between **30 per**

cent and 90 per cent. Shortage of Enforcement staff is adversely affecting implementing of MV ACT/Rules, impounding vehicles, levy of fees/challans etc. Manpower needs to be strengthened by deployment of staff to these vacant positions.

Para 8: Non-execution of Fidelity/Security Bond

As per GFR 306 (i), every Government Servant, whether gazetted or non-gazetted, who is entrusted with the custody of cash is required to furnish security, for such amount as may be prescribed and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

Plus

On scrutiny of records relating to office of the Department of Transport, GNCTD for the year 2018-19, it was noticed that the cashier of this office, who is entrusted with the custody of the cash, has not furnished Fidelity/Security Bond so far. To safeguard the Government interest Fidelity/Security Bond may be executed by cashier. In this regard, an Audit Requisition No. 02 was issued dated 18.11.2019 on which department has furnished its reply that nature of duties of deputed person is different from that of a cashier and the deputed person collected the Department's revenue and handed over to security agency CMS Ltd. The reply of the department was not tenable as the deputed person was custodian of cash who is required to furnish the bond as per GFR.

Hence, the department is suggested to obtain the Security Bond under intimation to audit.

Para 9: Loss of revenue Rs.14.26 lakh due to retention of funds in current account and loss of interest Rs. 1.20 lakh due to delay in depositing of Cash Receipt/cheques.

Min

1. Transport Department of GNCTD had maintained current accounts with the State Bank of India for collection of Registration fees, Road Taxes and Parking fees. Transport Department is holding one (A/c no. 10577522233) for collection of TPT collection and other (A/c No. 10577523779) for collection for MCD parking fees. The main activities of the Department are collection of Registration fees, Road taxes, Parking fees, licence fees and transferred the same to Government Accounts/PAO.

The Accounts Officer usually transfer the accumulated funds into Government Accounts/PAO after a gap of around 15 days.

During scrutiny of bank statement, audit observed the following discrepancies as stated below:

- i) Department held idle balances in current account upto Rs.5.35 crore (average idle balance Rs. 3.18 crore) in 2018-19 which resulted in loss interest income Rs. 14.26 lakh (Annexure-I).
- ii) The Department has not framed any policy/guidelines for financial benefit as well as utilization of daily funds by maintaining the minimum daily working capital balance.
- iii) SBI has also debited charges for of Rs. 17.93 lakh against the facility provided against Cash Management Product. As the department has not provided any documents/MoU, audit could not ascertain the deduction made by the bank was appropriate or not.

Despite having concerned officials in place, the financial interests of the department were neglected. The above loss clearly indicates absence of adequate internal control measures in the Department to ensure timely utilization of daily funds.

2. As per Rule 6 of Receipt and Payment rules all moneys received by or tendered to Government Offices on account of revenues or dues of the Government shall without undue delay be paid in full in the accredited bank for inclusion in Government account.

Test check of records related to receipt cases in O/o of the Department of Transport during 2018-19, it was observed that amount received from various miscellaneous receipts in respect of overpayment recoveries, Fee for medical card pensioner, refunds unspent funds and others through cheques/cash but the same was not transferred to State Government account on day to day basis and a delay between 6 to 18 days by the department to the State Government Accounts consequent to loss of interest income of Rs.1.20 lakhs to State Exchequer.

| Sl. No. | Dt. of Receipt in A/C Branch | Particular | Amount | Date of remittance to Govt. Account | Delay in remittance | Loss of interest due delay in remittance |
|---------|------------------------------|--|--------------|-------------------------------------|---------------------|--|
| 1. | 26.5.18 | Refund of Unutilized amount against High Capacity Bus System | 17,48,50,000 | 01.06.18 | 6 | 1,14,970 |
| 2. | 13.9.18 | Refund of Unutilized | 48,79,044 | 20.9.18 | 8 | 4,278 |

| | | | | | | |
|--------------|----------|--|----------|----------|----|-------------------|
| | | amount against Scheme No. KR 15 NC 2060 and CA No 151487941 at Jhuljhuli | | | | |
| 3. | 20.09.18 | Refund of Unutilized amount against Delhi FQC Centre at Jhuljhuli | 7,10,986 | 26.09.18 | 6 | 467 |
| 4. | 28.8.18 | Refund of Excess salary amount against Ms. Saveta Rani | 36,339 | 14.9.18 | 18 | 72 |
| 5. | 03.01.19 | Fee for Medical card in respect of Pensioner Sh. Vimal Khanna | 78,000 | 18.01.19 | 16 | 137 |
| 6. | 21.12.18 | LTC refund in respect of Md. Liakat Mondal | 61,110 | 29.12.18 | 9 | 58 |
| 8. | 10.01.19 | Fee for Medical card in respect of Pensioner Sh. Niranjan Singh Yadav | 78,000 | 18.01.19 | 8 | 49 |
| Total | | | | | | 120,031.00 |

The lackadaisical approach of the department in remitting the cash to the banks and resulted in not only blocking of funds without proper utilization but also loss of interest income to the tune of Rs. 1,20,031/-.

The department is advised to look into the matter and necessary action may be taken under intimation to audit.

Para 10: Physical verification not conducted

As required under GFR 213(1), the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Similarly, GFR 213(2) a physical verification of all the consumable goods and materials should also be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

GFR 213(3) also stipulates that Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified, a certificate of verification along with the findings shall be recorded in the stock register, Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent

DC(C/T)

authority for taking appropriate action in accordance with the stipulated provisions in Rules 33 & 38.

As per GFR 208(3), the material purchased should be entered in the appropriate register and certificate to this effect should be recorded by the responsible persons of the store on the procured bill.

Test check of records revealed the following:

- Stores/ stock have not been physically verified since 2017. Thus, the quantity shown in stock registers could not be verified to be in line with actual ground balance
- Signature of a responsible officer was not obtained in Stock Register. Hence, the authenticity and accuracy of entries could not be verified.
- Non-Consumable items i.e. Board, C.CTV Camera, Computer, Key Board & Mouse, Dustbin, Drum, Electric kettle, Fax Machine, Fan Pedestal, Heat Convector, Hammer, Hot case, Knife steel, Mobile phone, Desert Cooler, Calculators, Mayurjugs, Locks, Kulhari, money Counted machine, Oil Heater, Room Heater Biometric Machine T.V, Extension Code, Weighing Scale posta machine etc. were found entered wrongly in the Consumable Stock Register, the same may be entered in the Non-consumable Stock Register.
- Consumable items/expenses i.e. Favicol, Diesel, battery car parking/toll, e-rickshaw Drive, event charges were found entered wrongly in the Non-Consumable Stock Register, the same may be entered in the Consumable Stock Register.
- Indent file had not been maintained by the department in the absence of indent file, audit could not be verified actual monthly requirement of goods.
- Signature of the receiver was not obtained in stock register when the articles were provided to employees.
- Page counting certificate was not found recorded in the stock register. The same may be made and shown to be next audit party.

In addition to the above discrepancies, it was also noticed that the IT branch had also maintained Consumable/non consumable combined stock register other than General branch. During test check of records of stock register with respect to IT branch, it revealed following discrepancies:-

- a) Page counting certificate was not found recorded in the stock register.

- b) Signature of the receiver is not obtained in stock register when the goods i.e Apple iMAC, Portable Scanner, INA 250 T 67Q, INA 250 T 67 Q,CNT-22964 YR, INA 250T68C, 3CQ 2381WZL, INA 81709 F 8 CNC 812 QVW7, JNWY-488123, HCL Printer, JNWY-489134, JNWY-488136, JNWY-488097, JNWY-488099, JNWY488180, 52xy025198, 52xy24182 & Pen Drive were provided to employees.
- c) These goods Printer Printstik, 40 numbers, Smart Card Reader 80 numbers, Plasma Screen 63" with stand CAT 6 Cable -D link +RS 45 D- line conctor, 24 U Rack & Equipment Shelves were lying in stock register but not issued any official from the long time.
- d) INA-211, QNVU LAPTOP (HP) COT & INA 211 QG 08 LAPTOP (HP) was issued to COT & MLO Sh. Anil Chirka the status of returning the Laptop was not mentioned in the Stock Register. Whether the same was received or not from the official may be intimated to audit.
- e) Plasma Screen was purchased on 28.01.2011 for Rs. 9, 46,000/- as per stock register but the same was not issued to any branch/officials of the department which resulted in blockade of funds of Rs. 9, 46,000 which was unfruitful.

Appropriate action in this regard may please be taken under intimation to audit.

Para 11: Non-deduction of TDS amounting to Rs.4.05 lakh

During test check of records in respect to misc payment in Bill Register for the year 2018-19, it was noticed that the Department of Transport made payment to following company for misc. purpose without deducting TDS. A few instances are noticed as under:-

Ac's

| Bill No. Date of disbursement | Name of the Company | Purpose | Payment | TDS at 2% |
|-------------------------------|--------------------------------|--|---------|-----------|
| 1825/17.10.18 | IIIT Delhi | Payment Development and Implementation of analysis for Data Intel | 540000 | 10800 |
| 1699/8.10.18 | M/s Sympoh Marketing Pvt. Ltd. | Payment for FSMA Charges | 1129352 | 22587 |
| 1628/1.10.18 | M/s DTIDC | Installation of Weighbridge | 4121640 | 82432 |
| 1605/25.09.18 | M/s DTIDC | Construction French adjacent | 1118229 | 22364 |
| 1586/20.09.18 | M/s DTIDC | Electrification and Electrical Installation newly Constructed Portal Cabin | 119338 | 2386 |

| | | | | |
|---------------|------------------|----------------------------------|---------|------------------|
| 1585/20.09.18 | M/s DTIDC | Construction of Visitor Room | 4825505 | 96510 |
| 1584/26.09.18 | M/s DTIDC | Annual function for DG Set | 6606237 | 132124 |
| 1583/20.09.18 | M/s DIIDC | Repair Work | 1453822 | 29076 |
| 1260/21.08.18 | M/s DIMTS | Arrangement of Half Day Workshop | 48656 | 973 |
| 1135/06.08.18 | M/s Unique Photo | Videographic for driving test | 301633 | 6032 |
| Total | | | | 405284.00 |

The department is advised to look into the matter and necessary action may be taken under intimation to audit.

Para 12: Non-production of Records

During the course of Audit, following information/records were called for by Audit Party, however, the requisite information/records were not furnished by the Department despite issuance of reminders:-

| Audit Requisition No and Date | Description of Records called for by Audit | Remarks |
|--|---|--|
| Requisition no. 5 (point no. i,ii) Dated 18.11.19 | Tender Register, EMD Register | No records furnished. |
| Requisition No. 6 (item ii) dt. 18.11.19 Requisition No. 11 point no. (ii to vi) and 3 Dated 20.11.19 Requisition No.12(point ii, iv, v, vi) dated 21.11.19 | Reply of old outstanding paras and AGCR audit report Files/Records relating to RC issued, GIA register, E-rickshaw subsidy, Contract/work order Files relating to loan register, DRTC details | No records furnished. |
| Requisition No. 13 point no.(I,iii, v) Dated 21.11.19 Requisition No. 14 (iv) dated 21.11.19 | Files relating to DMCs, DTTDC and Schemes Files relating to Minutes of the meeting held in ToD | Reply not furnished. |
| Requisition No. 17 point no. 1, 2 3 Dated 02.12.19 | Rental Document with respect to UCO bank and mediation centre | No records furnished. |
| Requisition No. 18 Dated 02.12.19 | Regarding Advances | No records furnished. |
| Requisition No. 19 Dated 04.12.19 Requisition No. 20 Dated 04.12.19 Requisition No. 21 Dated 04.12.19 | Relating to Jhuljhali (incomplete reply) Relating to ECC charges Relating to DTIDC loans | Incomplete records No records furnished No records furnished |
| Requisition No. 23 | Relating to SBI CMP charges | No records furnished. |

| | | |
|--|---|----------------------------|
| Dated 06.12.19 | | |
| Requisition No. 24 Dated 12.12.2019 | Works relating to AC burnt and CCTV installation | No Details were furnished. |
| Requisition No. 25 Dated 12.12.2019 | Works relating to E-rickshaw subsidy, Renovation etc. | |
| Requisition No. 26 Dated 12.12.2019 | Works relating to DSIIDC, Village connectivity (DIMTS), Mobilization Advance, Land to DIMTS | |
| Requisition No. 27 Dated 12.12.2019 dated 13.12.19 | Works relating to Miscellaneous Contingency Bills | No reply furnished. |
| Requisition No. 28 dated 16.12.19 | Works relating to BRT corridor | |
| Requisition No. 29 dated 17.12.19 | Files/Records w.r.t to Trade Certificate, Beneficiaries under E-rickshaw, DMTS | No Details furnished |
| Requisition No. 30 dated | Non-deduction of TDS | Incomplete reply furnished |

In may be seen that vital records relating to GIA, works allotted/funds released to agencies were not furnished to Audit, in the absence of which Audit could not examine the same and during the course of audit of Department of Transport for the period 2018-19.

PART III

(i) List of Objection Outstanding

| Sl. No. | Period of I.R | Para No | Subject |
|---------|---------------|-----------|---|
| 1. | 1997-2004 | 3 | Over Payment of Rs. 23340/- |
| 2. | -do- | 5 | Excess Payment of Rs. 20974/- |
| 3. | 2004-05 | 1 | Irregular Release of grant to NGO's for road safety awareness programme worth Rs. 17.50 lakhs |
| 4. | -do- | 3 | Irregular payment of consultancy charge to RITES amount to Rs. 94 Lakh |
| 5. | -do- | 6 | Unfruitful expenditure of Rs. 5 Lakh in addition to committed liability of Rs. 3.06 lakh to CRRI |
| 6. | -do- | 7 | Avoidable payment of Rs. 771466/- |
| 7. | 2005-06 | 1 II-A | Irregular award of contract to sub-consultant beside failure to recover unspent amount of Rs. 76.21 lakh |
| 8. | -do- | 2 II-B | Non-levy of penalty against in supply of high capacity low floor buses |
| 9. | -do- | 3 | Road safety week infructuous expenditure of Rs. 15.93 lakh |
| 10. | -do- | 4. | Unfruitful expenditure of Rs. 25.92 lakh |
| 11. | -do- | 5 | Unfruitful expenditure of Rs. 1.60 lakh |
| 12. | -do- | 6 | Loan to DTC with bleak prospect of recovery of Rs. 4372.71 Crore |
| 13. | -do- | 7 | Non-adherence of Government Orders |
| 14. | 2006-07 | 2 | Road safety week infructuous of expenditure of Rs. 5.67 lakh |
| 15. | 2007-08 | 1-IIA | Avoidable expenditure of Rs.10.53 lakh |
| 16. | | 4 | Expenditure of Rs. 215.30 lakh booked different Plan head |
| 17. | | 5 | Physical/Financial progress of BRT Project not monitored properly |
| 18. | | 6 | Non-observance of direction of Technical Evaluation Committee of Department of Information Technology, Govt. of NCT Delhi |
| 19. | | 7 | Excess payment of Rs. 6100/- on LTC claims |
| 20. | | 8 | Loss of Rs. 7179/- due to delay in payment of Electricity Bill |
| 21. | | -II-A 2 | Unjustified expenditure of Rs. 61.11 lakh from major head '2041(Revenue) MH- D 1(4)(3) under the plan scheme "Road Safety & GIA to NGO's under the demand No. 8 of transport department |
| 22. | | 3 | Undue benefits to DIMTS for driving licence |
| 23. | 2008-11 | 4-II-B | Realisation of dues from other state |
| 24. | | 6 | Reconciliation of Receipts |
| 25. | | 7 | Non-obtaining the indemnity bond/surety bond from the cash handling officials |

| | | | |
|-----|--------------------|-------------|---|
| 26. | | 8 | Weak monitoring stores and stocks |
| 27. | | 9 | Weak monitoring of vehicles |
| 28. | | 10 | Non-adjustment of L T C advance |
| 29. | | 11 | Non-Production of records |
| 30. | 2011-12 | 1 | Undue benefits to DIMTS for driving licence |
| 31. | | 2 | Absence of internal control resulted in unfruitful payment of Rs. 2.68 lakh on account of salary. |
| 32. | | 4 | Short recovery of subscription amounting to Rs. 29925/- on account of group insurance |
| 33. | | 5 | Appropriation vis-à-vis allocated priorities |
| 34. | | 6 | Irregularities in issuance of challan books |
| 35. | | 2012-13 | Part II A 4 |
| 36. | Part II B 3 | | Delay in placing purchase order leading to additional payment of Rs. 1.60 lakh and non-levy of penalty to supplier for delayed supply |
| 37. | 4 | | Improper maintenance of stock registers by computer branch |
| 38. | 8 | | Delayed payment of electricity bills leading to levy of late payment surcharge of Rs. 0.53 lakh |
| 39. | 10 | | Shortfall in issue of Re-registration Certificates leading to non-realization of Rs 1.87 crore |
| 40. | 12 | | Violation of the provisions of CAG's DPC Act 1971 |
| 41. | 2013-14 to 2014-15 | Part II A 1 | Undue benefit allowed to DIMTS by extending 90 days cure period given for improving AVLS in DTC and Cluster Buses by one and half year resulting in non-implementation of Delhi High Court order. |
| 42. | | Part II B 1 | Faulty fixation of estimated cost by DIMTS resulting in deviation of work by 28% and non recovery of compensation for delay of work resulted in loss of Rs.25.45 lakh. |
| 43. | 2013-14 to 2014-15 | 2 | Elimination of competition while awarding work of Cluster No.6 to 9 resulting in award of cluster no. 6, 7 and 9 at higher unit rates. |
| 44. | | 3 | Reimbursement of Rs.1.20 crore on capital charge @Rs.1.00 lakh per month per bus over a period of ten years which is more than the cost of bus. |
| 45. | | 6 | Opening of current accounts with corporation bank and IDBI bank by DIMTS to manage Designated Account without taking prior permission of Department of Transport. |
| 46. | | 9 | Outstanding contingent advances of Rs.60.74 lakh |
| 47. | | 10 | Non-maintenance of account of huge money deposited with DIMTS for executing various projects resulting in breach of General Financial Rules. |

| | | | |
|-----|---------|---------------|---|
| 48 | | 11 | Recovery of Transport Allowance etc. to the tune of Rs. 15,520/- |
| 49 | | 13 | Delay in refund of earnest money/ security deposits |
| 50. | | 14 | Non-release/ disposal of impounded vehicles |
| 51 | 2015-16 | 3 | Blockage of Rs. 17.99 crore released to DSIIDC for construction of Bus Depot at Sector -5, Bawana. |
| 52 | | 4 | Odd Even Scheme of GNCTD |
| 53 | | 6 | Undue benefit to DIMTS due to non refunding unspent funds of Rs.1.59 crore by DIMTS and consequent loss of interest of Rs.37.10 lakh to Government. |
| 54 | | 7 | Irregular allotment of Operation and Maintenance work of Ambedkar Nagar to Delhi Gate BRT Corridor to DIMTS |
| 55 | | 9 | Viability gap funding to DIMTS for operation of cluster bus services |
| 56 | | 10 | Non-realization of rent and charges of water and electricity from UCO bank to the tune of Rs. 22.03 lakh. |
| 57 | | 11 | Undue benefit to a private party and loss of interest to Government due to delay in encashment of cheques of Rs. 1.05 crore received towards unspent funds of works |
| 58 | | 14 | Non Production of Records |
| 59 | | Part-IIB 1 | Non action/ delayed action on the part of Department regarding procurement of buses and land and construction of depots for parking resulting in defeating the objectives of the Department |
| 60 | | 2 | Lapses noticed on part of the PMC (DIMTS) and Department in the contracts relating to the Development of Bus Depots at Rani Khara I, II and III (Rohini, Phase -V). |
| 61 | | 3 | Shortage of Marshals in DTC and Cluster buses plying in Delhi and no follow up on the issue of outstanding amount of Rs.1.95 crore to be paid to DG Home Guards. |
| 62 | | 4 | Construction of Bus depots for shifting of Millennium Depot |
| 63 | 2016-17 | 5 | Non compliance of instructions of Finance Department in execution of deposit work leading to non safeguarding of Government interest. |
| 64 | | 6 | Non recovery of interest of Rs. 39.54 crore and penal interest of Rs. 2.86 crore on loan given to DTIDC. |
| 65 | | 7 | Extension of DTC bus pass facility in cluster buses without taking the cabinet approval. |
| 66 | | 8 | Non Signing of Memorandum of understanding with Delhi Transport Corporation. |
| 67 | | 9 | Outstanding payment of Rs. 3.27 crore against DTC claim for providing vehicles for Enforcement branch. |
| 68 | | 10 | Discrepancies noticed in payment of electricity/ water bills |

| | | | |
|----|---------|----|--|
| 69 | 2017-18 | 11 | Shortage of staff in Department of Transport. |
| 70 | | 12 | Non deduction of license fee at revised rates leading to short recovery |
| 71 | | 13 | Reimbursement of newspaper bills- Non compliance of provisions in this regard. |
| 72 | | 14 | Delay in Disposal of Air Conditioner's burnt in Fire |
| 73 | | 1 | Irregular deduction of Rs. 200.74 crore by Municipal Corporation out of Environment Compensation Charge (ECC) Fund collected |
| 74 | | 2 | Underutilization of Automated Vehicle Inspection Units established by GoI at a cost of Rs. 14.69 crore |
| 75 | | 3 | Non utilization and non-surrendering of excess budget funds resulting in lapse of funds |
| 76 | | 4 | Expenditure of Rs. 36.11 lakh reimbursed to DTC on the Car Free Days scheme organized by DTC without fixation of any standard financial parameters by DoT and non-conducting any impact evaluation study |
| 77 | | 5 | Non recovery of interest of Rs. 39.54 crore and penal interest of Rs. 3.95 crore on loans of Rs. 70 crore given to DTIDC |
| 78 | | 6 | Replenishment of Designated Account by DoT to DIMTS for Viability Gap funding for Operations of cluster bus services for Cluster 2 to 9 in Delhi. |
| 79 | | 7 | Delay in augmentation of Public Transport System by engagement of 1000 CNG buses through cluster services despite Cabinet approval in September 2017 |
| 80 | | 8 | Extension of DTC bus pass facility in cluster buses without taking the cabinet approval. |
| 81 | | 9 | Non fixation of physical/financial achievement parameters/non signing of MoU with Delhi Transport Corporation for releasing grant in aid for deficit funding |
| 82 | | 10 | Non settlement of issues of outstanding payment of Rs. 5.81 crore towards claims made by DTC for providing vehicles to DoT for Enforcement branch |
| 83 | | 11 | Non recovery of Rs.25.10 lakh from hospitals for deployment of Home guards in diverted capacity |
| 84 | | 12 | Continuation of Services of Data Entry Operators without executing a formal agreement and submission of required bank guarantee |
| 85 | | 13 | Non-production of Records |

List of Para Taken as fresh

During the course of audit the following paras had been Settled:

| Sl. No. | Period of I.R | Para No | Subject |
|---------|---------------|---------------|--|
| 1 | 2016-17 | Part IIB 8 | Extension of DTC bus pass facility in cluster buses without taking the cabinet approval. |

PART-IV

Best practices: As per Inspection Report

PART-V

Acknowledgement: The production of records was very slow and the reply of the information/records called for by the Audit was partially provided to Audit.

Hierarchy: The following officers/officials have held the charge of the respective posts indicated below during the period of Audit:

| S. No. | Name | Designation | From | To |
|---|--------------------------|---------------------------|-----------------|------------|
| Head of the Department | | | | |
| 1. | Smt. Varsha Joshi | Secretary Commissioner | Cum 28.04.17 | 24.12.18 |
| 2. | Sh. Rajeev Verma | Secretary Commissioner | Cum 24-12-18 | 04-11-19 |
| Head of the Office | | | | |
| 1 | Sh. S Roy Biswas | Dy. Commissioner | 01.04.2017 | 09.08.2017 |
| 2 | Ms. Asha Chaudhary | Dy. Commissioner | 10.08.2017 | 13.08.2017 |
| 3 | Sh. Virender Singh | Dy. Commissioner | 14.08.2017 | 28.08.2017 |
| 4 | V.K.Mongia | Dy. Commissioner | 29.08.2017 | 11.05.2018 |
| 5 | Sh. Anil Kumar Sharma | Dy. Commissioner | 12.05.2018 | 20.08.2018 |
| 6 | Ms. Asha Chaudhary | Dy. Commissioner | 21.08.2018 | 06.03.19 |
| 7. | Sh. Manoj Pandey | Dy. Commissioner | 07.03.19 | Till date |
| Drawing and Disbursing Officer/ Sr. Accounts officer | | | | |
| 1. | Sh. Pradeep Bhaskar | DDO | 1.4.2018 | Till date |
| Cashier | | | | |
| 1 | Sh. Kamal | Cashier | 01.04.2018 | 31.03.2019 |

22

General:

The general condition of the accounts of the office of the Commissioner Transport, 5/9, Under Hill Road, Delhi-110054 for the period from April 2018 to March 2019 was found to be satisfactory subject to the remarks made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the Commissioner Transport, 5/9, Under Hill Road, Delhi-110054. The office of the Pr. Accountant General (Audit), Delhi, disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

Sr. Audit Officer (ES)

Test Audit Notes

TAN 1: Improper maintenance of Pay Bill Register

Scrutiny of Pay Bill Register for the period 2018-19 revealed that most of the columns provided in the register relating to information in respect of the employee were not filled. Some examples are as under:-

1. Date of joining of the employee was not recorded.
2. Status of the employee whether he is permanent, Quasi permanent or temporary was not recorded.
3. Whether the spouse wherever applicable employed in Govt./Corporation/Public Sector Undertaking was not recorded.
4. Opening and closing balance as on 1st March and 28th February of the loans and advances taken by the employees along with the installments received outstanding during the year, were not recorded in the PBR with attestation by the responsible officer.
5. Certificate for counting of pages duly signed by the competent authority in the first page of the PBR was not recorded.
6. Cutting and Overwriting were not attested by the competent authority.
7. Number of employee had availed GPF advance/ LTC/Festival advance but the same was not recorded in the PBR of concerned officials.

DDO

Further, entries on each page of the PBR were not countersigned by the competent authority in token of the payment of salary. The above discrepancies may be rectified and compliance of the same may be shown to audit.

TAN 2: Discrepancies in Vehicle's log books

During the test check of records relating to vehicle Log Books of the vehicle No. DL-9CAC-3990, DL-7-CACR-001, DL 6CAV-0006, DL 3C BY0002, DL75AB, DL1CJ5832, DL1 C-AA-0022, DL-1CAA-001, DL-1C-AA-0007, DL-1- CAA- 0005, DZ.3CCH-0009 and DL-10CC-0001 maintained by the Office of the Transport, New Delhi.

clt

Following irregularities have been observed during audit:

1. The average K.M. run by each vehicle with respect of Petrol consumed during the end of each month was not worked out against any vehicle. In the absence of this information regarding average kilometer run by the each vehicle, it was not ascertained that whether the running of vehicle is economical or not.

2. The Officer In-charge of vehicle and user officer had not signed in the prescribed columns in the log books while petrol was taken.
3. Page counting certificate not recorded in any of the log book in the 1st page of Log Book.
4. Log Books of Vehicles had not been filled Column no. 2,3 in respect of time and date journey
5. Numbers of hours after normal duty hours had not been mentioned against in Col. No. 11 of the log books.
6. Only meter reading had been mentioned kilometer travelled not mentioned.
7. Log books are required to be scrutinized once or twice in a week by A.O but had not been done at all.

TAN 3: Non- adjustment of LTC advances

During test check of Bill Register for the year 2018-19, it was revealed that the following officials were sanctioned LTC advance but the LTC advances have not been adjusted. A few instances are noticed as under:-

DDO

| Sl. No. | Name of the official | Bill No. | Advance Amount |
|---------|----------------------|---------------|----------------|
| 1. | Sh. Amitabh Nindi | 1874/26.10.18 | 35,265 |
| 2. | Sh. Pradeep Bhaskar | 2024/6.11.19 | 1,00,000 |
| 3. | Sh. Mohan Chand | 2269/10.12.18 | 70000 |
| 4. | Sh. Mohd. Likat Ali | 2224/4.12.18 | 154980 |
| 5. | Sh. Harish Kumar | 2125/19.11.18 | 151582 |
| 6. | Sh. Vipin | 2040/12.11.18 | 55,510 |
| 7. | Sh. Sh. Jai Bir | 2340/17.12.18 | 82210 |
| 8. | Sh. Aman Prakash | 2342/18.12.18 | 82210 |
| 9. | Sh. Manmohan Singh | 2351/18.12.18 | 18054 |
| 10. | Sh. Amit Bansal | 1855/25.10.18 | 25920 |

An Audit Requisition (No. 18) was issued dated 04.12.2019 regarding non adjustment of LTC advances but reply is still pending with the Department side. Reasons along with supporting documents (vouchers) for non adjustment of LTC advances may be explained to audit.

TAN 4: Irregularities in maintenance of Service Books

During the test check of service books, the following shortcomings have been noticed:

1. As per Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training OM dated 03.11.2014, Aadhaar

Audit

Number (Unique Identification) is to be recorded in the service books of Govt. Servant. However no such entries have been found in the service books of:-Sh. V.K. Sarvaswat, Sh. Johan Son, Sh. Satish Kumar, Sh. Chander Bhal Pandey, Sh. R. Ramanathan, Sh. Anil Kumar Sharma, Sh. Tarun Kumar Kapoor, Sh. Sanjay Dewan, Sh. Vipin Kumar Gopal, Sh. Gurmeet Singh, Sh. K.K. Dahiya, Sh. J.C. Chauhan, Sh. Anil Banka, Sh. Arjun Singh.

2. **Inspection by Employees:-** As per provision SR 202, the Service Book is to be shown to the employee every year by the HO and signature of employees obtained as token of his having inspected it. The HO shall furnish to his higher officer a certificate that service book has been shown to the employees, by the September each year. During audit, it has been observed that the respective service books have not been shown to the employees which are violation of above rule.

3. **Under Rule 288 of GFR 2017:** The Service Book of a Govt. servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of Office and the second copy shall be given to the Govt. servant for safe custody; as indicated below:-

(a) To the existing employees- within six months of the date on which these rules become effective.

(b) To new appointee – within one month of the date of appointment.

Further, it was noticed that the EL Account of the following officers/officials was not updated: Sh. V.K. Sarvaswat, Sh. Johan Son, Sh. Anil Kumar Sharma, Sh. Tarun Kumar Kapoor, Sh. Vipin Kumar Gopal, Sh. J.C. Chauhan, Sh. Anil Banka. In **addition** to above discrepancies, during scrutiny of Service Book no. of cases were found cutting & overwriting which is irregular.

4. **Verification of qualifying service:** As per provision contained in CCS (Pension) Rules 32(1), the HOD in consultation with the Account Officer shall verify the service, rendered by the Government servant who has completed 25 years of service or within 5 years of retirement, determining the qualifying service and communicate to him/her. During audit it has been observed that the qualifying service in the following cases have not been verified from the PAO.

| S. No | Name & Designation | Date of Birth | Date of joining service | Date of Retirement |
|-------|--------------------|---------------|-------------------------|--------------------|
| 1 | Sh. Sanjay Dewan | 24.11.1960 | 17.08.1987 | 31.08.2020 |
| 2 | Sh. R. Ramaathan | 27.06.1968 | 14.05.1993 | 30.06.2028 |
| 3 | Sh. Johan Son | 14.11.1967 | 18.06.1993 | 30.11.2027 |

The above facts and figures may be confirmed and reply of the above observations may please be provided to Audit along with supported documents.

TAN 5: Non- Maintenance of Grant-in-aid Register

As per Rule 234 of GFR, stipulates that a register of grants shall be maintained by the sanctioning authority in the format given in Form GFR-21. Columns (i) to (iv) of the register should be filled simultaneously with the issue of order sanctioning each grant and should be attested by any Gazetted Officer nominated for this purpose by the sanctioning authority. The serial number in the register should be recorded on the body of the sanction to safeguard against the possibility of double payment. Various columns in the register is designed to enable the sanctioning authority to monitor sanction, release and utilization of the grant in aid. ACB

During scrutiny of reconciliation statement for the year 2018-19, it has been noticed that the Department of Transport sanctioned Grants- in- Aid amounting to Rs.232.50 crore to various bodies/NGO. Therefore, audit issued requisition and reminder for providing the Grants-in-aid register to audit but the same was not produced. Hence, audit could not ascertain whether the same has been maintained or not. In addition to that, bifurcation of the Grants Head as well as utilization certificate from the Grantee institution was also not produced to audit.

It is therefore, stressed that Department of Transport may start maintaining if not maintained the above mentioned register immediately and under intimation to audit.



Sr. Audit Officer/ES