

PREFACE

This Report is prepared for submission to the Lieutenant Governor of the National Capital Territory of Delhi under Article 151 of the Constitution of India. The Report is in two parts:

Part A presents the results of audit of receipts such as sales/value added tax, state excise, taxes on motor vehicles, stamp duty and registration fees and other tax and non-tax receipts of the Government of NCT of Delhi for the financial year ended March 2012.

Part B presents the introduction on Public Sector Undertakings (PSUs) (Social and Economic Sector), Performance Audit and findings arising from compliance audit of PSUs of the Government of NCT of Delhi for the same year.

The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts is presented separately.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous reports; matters relating to the period subsequent to 2011-12 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.