

## PREFACE

This Report is prepared for submission to the Lieutenant Governor of Delhi and contains two Chapters.

*Chapter-I* of this Report relates to the audit of Revenue Sector departments of the Government. The audit of receipts is conducted under Section 16 of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and required to be placed before the State Legislature under Article 151(2) of the Constitution of India. This Chapter presents the results of audit of receipts such as sales tax/ value added tax, taxes on motor vehicles of the Government of NCT of Delhi for the year ended 31 March 2014.

*Chapter-II* of this Report relates to the audit of State Public Sector Undertakings. Audit of accounts of Government Companies is conducted by the CAG under Section 619 of the Companies Act, 1956 and audit of Statutory Corporations under their respective legislation. The Government is required to submit this portion of the Audit report to the State Legislature under Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in this Report are those which came to the notice in the course of test audit during the year 2013-14 as well as those which had come to the notice in earlier years, but could not be dealt with in previous Reports; instances relating to the period subsequent to 2013-14 but pertaining to the year 2013-14 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.