

## Preface

This Report has been prepared for submission to the Lieutenant Governor of NCT of Delhi under Article 151 of the Constitution.

Chapters 1 and 2 of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014.

Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives.

The Report containing the findings of performance audit and audit of transactions in various departments & Statutory Corporations and Government Companies and Revenue Receipts are presented separately.