

Preface

This Report contains three parts.

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 and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This portion of the Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the National Capital Territory of Delhi. This Chapter presents the results of audit of receipts such as value added tax, stamps and registration fees and taxes on vehicles of the Government of NCT of Delhi for the year ended 31 March 2019.

Chapter-II of this Report relates to the audit of State Public Sector Undertakings. Audit of accounts of Government Companies is conducted by the Comptroller and Auditor General under the provisions of Section 619 of the Companies Act, 1956 and Sections 139 and 143 of the Companies Act, 2013 and audit of Statutory Corporations under their respective legislation. The Government is required to submit this portion of the Audit Report to the Legislative Assembly of National Capital Territory of Delhi under Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter-III of this Report relates to the audit of the Departments of the Government of National Capital Territory of Delhi under Social, General and Economic Sectors. This portion of the Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the National Capital Territory of Delhi.

The instances mentioned in this Report are those which came to notice in the course of test audit for the year 2018-19 as well as those which had come to notice in earlier years, but could not be incorporated in previous Reports. Matters relating to the period subsequent to 2018-19 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.

