

Table of Contents

Description	Reference to	
	Paragraph	Page No.
Preface		v
Overview		vii-x
Chapter-I : Revenue Sector		
Trend of revenue receipts	1.1.1	1
Analysis of arrears of revenue	1.1.2	3
Arrears in assessments	1.1.3	3
Evasion of tax detected by the department	1.1.4	4
Details of pendency of refund cases	1.1.5	4
Response of the Government/ Departments to Audit	1.1.6	4
Recovery of accepted cases	1.1.7	7
Action taken on the recommendations accepted by the Department/Government	1.1.8	8
Audit Planning	1.1.9	8
Results of Audit	1.1.10	8
Trade and Taxes Department		
Performance Audit on System of Assessment under VAT	1.2	10
Chapter-II: Functioning of State Public Sector Undertakings		
Introduction	2.1.1	25
Accountability framework	2.1.2	25
Statutory Audit	2.1.3	26
Role of Government and Legislature	2.1.4	26
Stake of Government of NCT of Delhi	2.1.5	26
Investment in State PSUs	2.1.6	26
Special support and returns during the year	2.1.7	28
Reconciliation with Finance Accounts	2.1.8	28
Arrears in finalisation of accounts of Government Companies	2.1.9	29

Description	Reference to	
	Paragraph	Page No.
Placement of Separate Audit Reports of Statutory Corporations	2.1.10	30
Performance of PSUs as per their latest finalized accounts	2.1.11	30
Accounts Comments	2.1.12	32
Response of the Government to Performance Audits and Paragraphs	2.1.13	33
Follow up action on Audit Reports	2.1.14	33
Discussion of Audit Reports by Committee on Government Undertakings (COGU)	2.1.15	34
Compliance to Reports of COGU	2.1.16	34
Disinvestment, Restructuring and Privatisation of PSUs	2.1.17	34
Performance Audit and Transaction Audit		
Department of Transport		
Performance Audit on the Working of Delhi Transport Corporation	2.2	35
Department of Power		
Indraprastha Power Generation Company Limited		
Excess Deposit of Income Tax resulting in blockade of funds	2.3	60
Delhi Power Company Limited		
Avoidable interest liability	2.4	61
Delhi Transco Limited		
Avoidable interest liability	2.5	62
Avoidable payment of interest	2.6	63
Corporate Governance in State Public Sector Undertakings	2.7	65
Department of Urban Development		
Working of Shahjahanabad Redevelopment Corporation	2.8	71

APPENDIX/ANNEXURES

Number	Particulars	Reference to	
		Paragraph	Page No.
1	Different types of assessment under DVAT and CST Act	1.2.2	77
1.1	Details of cases which escaped assessment and became time-barred	1.2.2.1	78
1.2	List of pending demand cases	1.2.2.2 (i) and (ii)	78
1.3	Outstanding demand against cancelled dealers	1.2.2.2 (iv)	79
1.4	Forms issued to dealers after the cancellation of RC without realisation of demands	1.2.3.1 (iii)	79
1.5	Allowance of refund to dealers whose registration were cancelled	1.2.3.1 (vi)	80
2.1(i)	Statement showing investments made by State Government in PSUs whose accounts are in arrears	2.1.9	81
2.1(ii)	Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/ accounts	2.1.11	82
2.2A	Financial position of the Corporation for the years 2010-11 to 2014-15	2.2.2 and 2.2.2.2	84
2.2B	Working results of the Corporation for the period 2010-15	2.2.2	85
2.3	Statement showing operational performance of Delhi Transport Corporation	2.2.3	87
2.4	Actual consumption, mileage obtained per kg and extra expenditure on CNG consumption	2.2.3.8	88
2.5	Detail of manpower, its cost and productivity during 2010-11 to 2014-15	2.2.4.5(i)	88

Number	Particulars	Reference to	
		Paragraph	Page No.
2.6	Details of Corporation’s properties lying vacant	2.2.5.3	89
2.7	Short attendance in Board of Directors meetings	2.7.1.3	90
2.8	Irregular attendance in Audit Committee meetings	2.7.2.2	91
2.9	Details of matters not discussed in Audit Committee Meetings	2.7.2.3	92
2.10	Amount not spent on CSR activities by PSUs (2014-15)	2.7.5	93