

## 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 is required to be placed before the Legislative Assembly of National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991. This Chapter presents the results of audit of receipts such as sales tax/value added tax and taxes on motor vehicles of the Government of NCT of Delhi for the year ended 31 March 2015.

**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 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.

The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2014-15 as well as those which had come to notice in earlier years, but could not be dealt with in previous Reports; instances relating to the period subsequent to 2014-15 but pertaining to the year 2014-15 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.