Report of the Comptroller and Auditor General of India on Revenue Sector and Social Sector and Economic Sector (PSUs) for the year ended 31 March 2012

Government of National Capital Territory of Delhi Report No. 1 of the year 2013

TABLE OF CONTENTS

Description Reference to			
Description	Paragraph	Page 10	
Preface	Taragraph	v v	
PART-A		·	
Overview Overview		vii = ix	
CHAPTER 1: GENERAL		V11 = 1X	
Trend of revenue receipts	1.1	1	
Variations between the budget estimates and actual receipts	1.2	3	
Cost of collection	1.3	3	
Analysis of arrears of revenue	1.4	4	
Arrears in assessment	1.5	5	
Evasion of tax	1.6	5	
Refunds	1.7	6	
Response of the Departments/Government toward audit	1.8	6	
Analysis of the mechanism for dealing with the issues raised by Audit	1.9	10	
Audit planning	1.10	12	
Result of audit	1,11	13	
CHAPTER 2: SALES TAX/VALUE ADDE	D TAX		
Audit observations	2.12	20	
Irregular claim of exemption/concessional rate of tax on statutory forms	2.13	20	
Application of incorrect rate of tax	2.14	22	
Irregular deduction claimed on account of TDS	2.15	22	
Excess claim of input tax credit	2.16	23	
Irregular deduction allowed on account on labour and services	2.17	23	
Irregular adjustment of tax credit on account of purchase of second hand goods	2.18	24	
Incorrect claim of exemption on 'F' forms containing multiple month transactions	2.19	24	
Non reversal of input tax credit in respect of goods transferred on 'F' forms	2.20	25	

Incorrect claim of concessional rate of tax on defective Statutory 'C' forms	2.21	25		
Irregular claim of exemption on stock transfer	2,22	26		
Irregular claim of refund through revised return	2.23	26		
Short payment of tax	2.24	27		
CHAPTER 3: STATE EXCISE, ENTERTAINMENT LUXURY TAX	CHAPTER 3: STATE EXCISE, ENTERTAINMENT, BETTING AND LUXURY TAX			
Performance Audit on mechanism of assessment, levy and collection of tax on Entertainment, Betting and Luxury	3.6	31		
CHAPTER 4: STAMP DUTY AND REGISTRA	ATION FEE			
Short levy of stamp duty and registration fee	4.7	45		
Non implementation of the prescribed rates for buildings having more than four storey	4.8	46		
CHAPTER 5: MOTOR VEHICLE TA	AX			
Non-transfer of revenue amounting to ₹ 8.93 crore to Government Account	5.7	49		
PART-B				
CHAPTER 6: INTRODUCTION ON PS	Us			
Introduction on Public Sector Undertakings (Social, General, Revenue and Economic Sector)	6.1	54		
Audit Mandate	6.2	54		
Investment in State PSUs	6.3	55		
Budgetary outgo, grants/subsidies, guarantees and loans	6.4	56		
Reconciliation with finance accounts	6.5	58		
	0.5	20		
Performance of PSUs	6.6	58		
Performance of PSUs Arrears in finalization of accounts				
	6.6	58		
Arrears in finalization of accounts	6.6	58 60		
Arrears in finalization of accounts Comments on accounts and internal audit	6.6 6.7 6.8	58 60 62		
Arrears in finalization of accounts Comments on accounts and internal audit Recovery at the instance of Audit	6.6 6.7 6.8 6.9	58 60 62 66		
Arrears in finalization of accounts Comments on accounts and internal audit Recovery at the instance of Audit Status of placement of Separate Audit Report	6.6 6.7 6.8 6.9 6.10 6.11	58 60 62 66 67		
Arrears in finalization of accounts Comments on accounts and internal audit Recovery at the instance of Audit Status of placement of Separate Audit Report Disinvestment, Privatisation, Restructuring of PSUs	6.6 6.7 6.8 6.9 6.10 6.11	58 60 62 66 67		
Arrears in finalization of accounts Comments on accounts and internal audit Recovery at the instance of Audit Status of placement of Separate Audit Report Disinvestment, Privatisation, Restructuring of PSUs CHAPTER 7: PERFORMANCE AUD	6.6 6.7 6.8 6.9 6.10 6.11	58 60 62 66 67 67		

Avoidable expenditure on surplus security personnel	8.1.2	113
Loss of opportunity to earn additional interest due to imprudent financial decision	8.2.1	115

Annexures

Sl. No.	Particulars	Reference to	
		Paragraph	Page
3.6.9	Pending Appeal Cases	3.6.9.8	121
6.1	Particulars of up to date paid up capital/loans outstanding and man power as on 31 March 2012 in respect of Government Companies and Statutory Corporations	6.3	124
6.2	Grants and Subsidy received/ recoverable, Guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2012	6.4	126
6.3	Summarised financial results of Government Companies and Statutory Corporations for the latest year for which accounts were finalized	6.6, 6.7 & 6.8	128
6.4	Financial position of Statutory Corporations	6.6	130
6.5	Working results of Statutory Corporations	6.6	132
6.6	Investment made by the State Government in PSUs where accounts are in arrears	6.7	133
7.1	Status of execution of Transmission Line & SS Projects and Audit selection	7.2	134
7.2 (a)	Capacity additions planned, actual additions and shortfall during five years up to 2011-12	7.7.2	134
7.2 (b)	Capacity additions planned, actual additions and shortfall at different voltage levels handled by DTL during five years up to 2011-12	7.7.2	135
7.3	Delay in completion of Transmission Lines and SS Projects	7.7.3	136

7.4	Costs overrun in projects	7.7.4	138
7.5	Blockage of funds in Projects	7.7.6	139
7.6 (a)	Avoidable extra payment due to allowing different rates to the same contractor	7.7.7.4	140
7.6 (b)	Avoidable extra payment due to allowing different rates to the same contractor	7.7.7.4	140
7.7	Status of failure of transformers	7.8.2.1	141
7.8	Transmission losses of DTL	7.8.4	141
7.9	Financial position of DTL during 2007-08 to 2011-12	7.10.1	142
7.10	Working results of DTL during 2007-08 to 2011-12	7.10.1& 7.10.2	143
7.11	Loss of revenue due to delay in disposal of scrapped transformers	7.11.2.2	144