

PREFACE

1. This Report has been prepared for submission to the Lieutenant Governor under Section 49 of the Government of Union Territories Act, 1963. Audit observations on the Annual Accounts of the Union Territory Government would form part of a Report on Union Territory Finances which is being presented separately.
2. The Report starts with an introductory chapter outlining the Audit scope, mandate and the important Audit findings which emerged during the year long audit exercise. Chapter-II deals with the findings of Performance Audit, while Chapter-III discusses material findings emerging from Compliance Audit.
3. The observations arising out of Chief Controlling Officer based audit are included in Chapter IV of this Report.
4. The observations arising out of audit of revenue receipts of the Union Territory are included in Chapter-V of this Report.
5. The observations arising out of audit of commercial and trading activities of the Union Territory are included in Chapter-VI of this Report.
6. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be included in the previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever possible.