

PREFACE

This Report for the financial year ended March 2005 has been prepared for submission to the Lieutenant Governor under Article 151(2) of the Constitution of India. It covers matters arising from audit of the accounts of the Government of the National Capital Territory of Delhi.

The report is in three volumes. This volume-I contains audit observations on Finance Accounts and Appropriation Accounts of the Government of National Capital Territory of Delhi for the financial year 2004-05 and the matters arising from test audit of the financial transactions of the Government of Delhi and its public sector undertakings. The service or utility organizations featured in this report are the Municipal Corporation of Delhi and Delhi Jal Board while the Public Sector Undertakings included are Delhi Transport Corporation, Delhi Financial Corporation, Indraprastha Power Generation Company Limited, Delhi Power Company Limited, Delhi Transco Limited, Delhi State Industrial Development Corporation Limited, Delhi State Minerals Development Corporation Limited, Delhi State Civil Supplies Corporation Limited, Delhi Tourism and Transportation Development Corporation Limited, Delhi Scheduled Castes Financial and Development Corporation Limited and the Pragati Power Corporation Limited.

The cases mentioned in this Report are those which came to notice in the course of audit conducted during 2004-05 and early part of 2005-2006. For the sake of completeness, matters relating to earlier years which could not be covered in the previous Report have also been included wherever pertinent. Similarly, results of audit of transactions after 31 March 2005 are also mentioned wherever relevant.

Further, there is a separate volume II of the Audit Report which contains the results of performance audits conducted during the year on (i) Implementation of Acts and Rules relating to Consumer Protection, (ii) Strengthening and Augmentation of Infrastructure Facilities in Assembly Constituencies, (iii) Functioning of the Directorate of Indian Systems of Medicine and Homoeopathy, (iv) Management of Jails and (v) Food Security, Subsidy and Management of Foodgrains in Delhi.

Volume-III contains points arising from audit of the financial transactions relating to sales tax, state excise, entertainment tax, taxes on motor vehicles, stamps and registration fees, other tax and non-tax receipts of the State.