

PREFACE

The Report for the year ended March 2005 has been prepared for submission to the President under Article 151(1) of the Constitution of India.

Audit of Non Tax Receipts of the Union Government is conducted under section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971. The Report presents the results of systems studies of non tax receipts in selected areas.

This Report is arranged in the following order:-

Chapter I is an introduction to the Non Tax Receipts of the Union Government.

Chapter II deals with revenue management in Department of Telecommunications.

Chapter III is an appraisal of the system of levy and collection of fees by the Registrar of Companies.

Chapter IV is a study of some aspects of receipts at Badarpur Thermal Power Station.

Chapter V discusses issues relating to receipts of Department of Space.

Chapter VI is an examination of major receipts from Department of Atomic Energy.

The observations included in this Report have been selected from the findings of test audit conducted during 2005-06.