## **PREFACE**

This Report for the year ended March 2012 has been prepared for submission to the President under Article 151 of the Constitution of India.

The Report contains findings emerging out of compliance audit of financial transactions of Civil Ministries.

The cases mentioned in this Report are among those which came to notice during the course of audit in 2011-12. However, matters relating to earlier years which could not be included in the previous Reports and matters relating to the period subsequent to 2011-12 have also been included, wherever considered necessary.