

PREFACE

This Report for the year ended March 1999 has been prepared for submission to the President under Article 151 of the Constitution.

The audit observations on Finance Accounts and Appropriation Accounts of the Union Government for the financial year 1998-99 have been included in Report No. 1 of 2000. This Report includes matters arising from test audit of the transactions and accounts of Union Ministries and of Union Territories and under mentioned reviews of six schemes administered by the Union Ministries:

- (i) Implementation of Retention Price Subsidy Scheme on sale of controlled fertilisers.
- (ii) Modernisation of India Government Mint, Calcutta.
- (iii) New Growth Centre Scheme.
- (iv) Administered Pricing Mechanism for petroleum products.
- (v) Functioning of Land and Development Office.
- (vi) Working of Government of India Presses.

Matters arising from performance audit of some of the Centrally Sponsored/Funded Schemes of the ministries and departments are dealt with in Report No. 3 of 2000.

Separate Reports are also issued for Union Government - Other Autonomous Bodies (No.4), Scientific Departments (No.5), Post and Telecommunications (No.6), Defence Services - Army and Ordnance Factories (No.7), Defence Services - Air Force and Navy (No.8), Railways (No.9), Receipts of the Union Government - Indirect Taxes : Customs (No.10), Indirect Taxes : Central Excise and Service Tax (No.11) and Direct Taxes (No.12).

The cases mentioned in this Report are among those which came to notice in the course of audit during 1998-99. For the sake of completeness, matters which relate to earlier years but were not covered in the previous reports, are also included. Similarly, results of audit of transactions subsequent to 1 April 1999 in a few cases have also been mentioned, wherever available and relevant.