

PREFACE

This Report for the year ended March 2000 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 1999-2000 have been included in Report No. 1 of 2001. This Report includes matters arising from test audit of the transactions and accounts of Union Ministries and of Union Territories and under mentioned five reviews:

- (i) Transport Subsidy Scheme.
- (ii) Marketing Development Assistance.
- (iii) Management of Commercial Time by Doordarshan.
- (iv) Infrastructure Development in Mega Cities.
- (v) System of Arbitration in CPWD.

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 2001.

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 1999-2000. 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 2000 in a few cases have also been mentioned, wherever available and relevant.