

PREFACE

This Report for the year ended March 2001 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 2000 - 01 have been included in Report No. 1 of 2002. This Report includes matters arising from test audit of the transactions and accounts of Union Ministries and of Union Territories and the following reviews:

- (i) Sugar Development Fund
- (ii) Working of Government Medical Stores Depot, Kolkata
- (iii) 'Frequency Modulation' Radio Coverage
- (iv) Billing of Commercial Programmes on National Channel
- (v) Integrated Wastelands Development Programme
- (vi) Integrated Development of Small and Medium Towns

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 2002.

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 and 9A), Receipts of the Union Government - Indirect Taxes: Customs (No. 10), Indirect Taxes: Central Excise and Service Tax (No. 11) and Direct Taxes (No. 12 and 12A).

The cases mentioned in this Report are among those which came to notice in the course of audit during 2000-01. For the sake of completeness, matters which relate to earlier years but not covered in the previous Reports are also included. Similarly, results of audit of transactions subsequent to April 2001 in a few cases have also been mentioned, wherever available and relevant.