

PREFACE

This Report for the year ended March 2005 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 2004-05 have been included in Report No. 1 of 2006. This Report includes matters arising from test audit of the transactions of Civil Ministries including the Department of Posts and Telecommunications and Scientific Departments.

The cases mentioned in this Report are among those, which came to notice in the course of audit during 2004-05. 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 2005 in a few cases have also been mentioned, wherever available and relevant.