## **PREFACE**

This report of the Comptroller and Auditor General of India containing the results of performance audit of the internal control systems in selected Ministries has been prepared for submission to the President of India under Article 151 of the Constitution.

The performance audit was conducted during 2006-07 through test check of records of the following Departments/Ministries:-

- (i) Department of Revenue (Ministry of Finance),
- (ii) Department of Heavy Industry (Ministry of Heavy Industry and Public Enterprises) and
- (iii) Department of Science and Technology (Ministry of Science and Technology).