

## **PREFACE**

This Report for the year ended March 2009 has been prepared for submission to the President under Article 151 of the Constitution.

The Report includes matters arising from test audit of the Finance Accounts and the Appropriation Accounts of the Union Government for the year ended March 2009.

The observations arising from the audit of various financial transactions of the Ministries have been included in a separate report. Separate reports are also presented to Parliament for Union Government: Autonomous Bodies, Defence Services – Army and Ordnance Factories, Defence Services-Air Force and Navy, Railways, Indirect Taxes – Customs, Central Excise and Service Tax and Direct Taxes.