

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 relates mainly to matters arising from test audit of the financial transactions of Ministry of Defence, Air Force, Navy, Coast Guard, associated Research and Development Units and Military Engineer Services. Results of audit of Ministry of Defence, in so far as they relate to Army and Ordnance Factories, Army HQ, Ordnance Factory Board, field units of Army, Ordnance Factories, associated Research and Development units and Military Engineer Services have been included in Report No. 12 of 2010-11.

The Report includes 25 paragraphs.

The cases mentioned in the Report are among those which came to notice in the course of audit during 2008-09 and early part of 2009-10 as well as those which came to notice during earlier years, but could not be included in the previous Reports.