

## Preface

***T**his Report of the C&AG, for the year ended March 2010, contains the results of the Performance Audit and has been prepared for submission to the President of India under Article 151 of the Constitution of India.*

*The Performance Audit was conducted between March 2009 and September 2009 and then from December 2010 to February 2011 through test check of the records of the Ministry of Defence, Indian Coast Guard Headquarters, field formations like Regional Headquarters, District Headquarters, stations, air stations and air enclaves. The period covered under the audit was 2004-2005 to 2009-2010.*