

PREFACE

This Report for the year ended March 2004 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 2003-04 have been included in Report No. 1 of 2005. This Report includes matters arising from test audit of the transactions of Civil Ministries including the Department of Posts and Telecommunications.

Matters arising from audit of some of the Information Technology systems of the ministries and departments are dealt with in Report No. 3.

Separate Reports are also presented to Parliament for Union Government: Autonomous Bodies (No. 4), Scientific Departments (No. 5), Defence - Army and Ordnance Factories (No. 6), Air Force and Navy (No. 7), Railways (No. 8 and 9), Indirect Taxes: Customs (No. 10), Indirect Taxes: Central Excise and Service Tax (No. 11) and Direct Taxes (No. 12 and 13).

The cases mentioned in this Report are among those, which came to notice in the course of audit during 2003-04. 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 2004 in a few cases have also been mentioned, wherever available and relevant.