

## Preface

1. This Report of the Comptroller and Auditor General of India contains the results of audit of compliance of few departments on 'Internal Controls and Risk Management'. The Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. The cases mentioned in this Report are among those which came to notice in the normal course of test-check of records of a few departments during the year 2009-10 as well as those in earlier years.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.