

PREFACE

This Report for the year ended March 2017 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 2017.

The observations arising from the audit of the Ministries are included in various reports. Separate reports are also presented to Parliament for the Union Government: Scientific Departments, Defence Services – Army and Ordnance Factories, Defence Services–Air Force and Navy, Railways, Indirect Taxes – Customs, Central Excise and Service Tax and Direct Taxes.