

PREFACE

The Report for the year ended 31 March 2010 has been prepared in three volumes viz. Compliance Audit Report, Performance Audit Report and a Report on 'Railways Finances' for submission to the President under Article 151 (1) of the Constitution of India.

This volume 'Compliance Audit Report' contains 46 audit observations arising out of test audit of financial transactions conducted during the year 2009-10 and five thematic studies.

The audit of Ministry of Railways and its subordinate offices was conducted under Article 149 and 151 of the Constitution of India read with Section 13 of the C&AG 's (Duties, Powers and Condition of Service) Act, 1971 and in accordance with C&AG's Regulations on Audit and Accounts.

-----X-----