Report of the Comptroller and Auditor General of India

for the year ended March 2011

Laid in Lok Sabha/ Rajya Sabha on _____

Union Government (Railways) No.32 of 2011-12

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PREFACE

The Report for the year ended 31 March 2011 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 16 audit observations arising out of test audit of financial transactions conducted during the year 2010-11 and nine 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.

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