PREFACE

This Report has been prepared for submission to the President of India under Article 151 of the Constitution of India.

This Report of the Comptroller and Auditor General of India contains the results of the ITAudit of Integrated Coaching Management System in Indian Railways. The instances mentioned in this Report are those which came to the notice during course of test audit during the year 2015-16. Matters to the period prior to April 2015 and after March 2016 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the co-operation received from Ministry of Railways at each stage of the audit process.