

## Preface

The Report for the year ended March 2021 has been prepared for submission to the President under Article 151 (1) of the Constitution of India.

The Report contains significant results of the compliance audit of the Ministry of Railways of the Union Government.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2020-21 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2020-21 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.

This Audit Report (Volume II) contains nine audit observations including three Pan India Paragraphs.