

## **PREFACE**

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The Report for the year ended 31 March 2012 has been prepared in four Volumes viz., Compliance Audit Report Volume I & II, Performance Audit Report and Report on “Railway Finances” for submission to the President under Article 151 (1) of the Constitution of India.

‘Compliance Audit Report Volume I’ contains audit findings of three thematic studies and one Performance audit carried out in the year 2011-12.

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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