

PREFACE

The audit of Ministry of Railways and its subordinate offices is 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.

The Compliance Audit Report for the year ended 31 March 2013 has been prepared for submission to the President under Article 151 (1) of the Constitution of India.

This Compliance Audit Report contains 20 audit observations including three thematic audits arising out of test audit of financial transactions conducted during the year 2012-13. Matters relating to earlier years which could not be included in the previous Reports and matters relating to the period subsequent to 2012-13 have also been included, wherever considered necessary.

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