

Preface

The Report for the year ended March 2017 has been prepared for submission to the President under Article 151 of the Constitution of India. Chapter 8 of the Report which pertains to Public Sector Undertakings under the Ministry of Railways has been prepared for submission to President under Section 19(A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service (DPC)) Act, 1971 as amended in 1984.

The Report contains significant results of the compliance audit of the Ministry of Railways of the Union Government, including Railway Public Sector Undertakings and Autonomous Bodies.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2016-17 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 2016-17 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.

