

PREFACE

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

The Report contains significant results of the performance audit of 'Working of Inland Container Depots (ICDs) and Container Freight Stations (CFSs)'.

The instances mentioned in this Report are those which came to notice in the course of test audit conducted during the period 2017-18, and covering transactions of the period 1st April 2012 to 31st March 2017.

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 cooperation received from Ministry of Finance (MoF), Department of Revenue (DoR), Department of Commerce, and its field formations at each stage of the audit process.