

**PREFACE**

This Report (No. 31 of 2014- Performance Audit for the year ended 31 March 2013) has been prepared for submission to the President of India under Article 151(1) of the Constitution of India. This Report contains the results of the review of Management of Goods Trains in Indian Railways.

The observations included in this Report have been based on the findings of the test audit conducted during 2012-13 as well as results of audit conducted in earlier years, which could not be included in the previous Reports.