

## **PREFACE**

---

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

**Chapters 1 and 2** of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of Indian Railways for the year ended 31 March 2015.

**Chapter 3** covers the aspects relating to the effectiveness of the system of introduction of new works on out of turn basis through Supplementary Demands for Grants.