

PREFACE

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

Chapter 1 of the Report contains audit observations on matters arising from examination of Finance Accounts of Indian Railways for the year ended 31 March 2018. It focuses on the financial health of the Railways based on various parameters.

Chapter 2 of the Report contains audit observations on the impact of the concessions allowed to passengers on Railways earnings and the effectiveness of the existing internal control mechanism to check misuse of concessions.