

## ***PREFACE***

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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 2017.

**Chapter 3** of the Report contains audit observations on accounting of assets, maintenance of assets records, depreciation of assets, disclosure of assets taken on lease, accounting of assets condemned, disclosure of assets created through extra budgetary resources in Indian Railways.

### List of Abbreviations used in the Report

<b>Unit</b>	<b>Expansion of the abbreviation</b>
CR	Central Railway
ER	Eastern Railway
ECR	East Central Railway
ECoR	East Coast Railway
NR	Northern Railway
NCR	North Central Railway
NER	North Eastern Railway
NEFR	North East Frontier Railway
NWR	North Western Railway
SECR	South East Central Railway
SCR	South Central Railway
SER	South Eastern Railway
SR	Southern Railway
SWR	South Western Railway
WR	Western Railway
WCR	West Central Railway
Metro	Metro Railway Kolkata