

PREFACE

The audit of Ministry of Railways and its subordinate offices is conducted under Article 149 and 151 of the Constitution of India read with Section 13 of the C&AG 's (Duties, Powers and Condition of Service) Act, 1971 and in accordance with C&AG's Regulations on Audit and Accounts.

The Audit Report for the year ended 31 March 2014 has been prepared in two volumes viz., Volume I and Volume II for submission to the President under Article 151 (1) of the Constitution of India.

This Audit Report (Volume II) contains 13 audit observations including four reviews. Matters relating to earlier years which could not be included in the previous Reports and matters relating to the period subsequent to 2013-14 have also been included, wherever considered necessary.

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Abbreviations used in the Report

IR	Indian Railways
CR	Central Railway
ER	Eastern Railway
ECR	East Central Railway
ECoR/E. Coast	East Coast Railway
NR	Northern Railway
NCR	North Central Railway
NER	North Eastern Railway
NFR/NEFR	Northeast Frontier Railway
NWR	North Western Railway
SR	Southern Railway
SCR	South Central Railway
SER	South Eastern Railway
SECR	South East Central Railway
SWR	South Western Railway
WR	Western Railway
WCR	West Central Railway
RPU	Railway Production Units
DLW	Diesel Locomotive Works
CLW	Chittaranjan Locomotive Works
ICF	Integral Coach Factory
RCF	Rail Coach Factory
DMW	Diesel Modernization Works
PAC	Public Accounts Committee
FA&CAO	Financial Advisor and Chief Accounts Officer