

## **Follow-up of Audit Reports**

Follow-up of Audit Reports at the field level is being done as per Headquarters' subsequent references viz. verification of Draft Action Taken Notes (DATNs) containing (i) Railway Board's DATN on Audit Reports /Paras, (ii) verification of Railway Board's DATN on PAC Matter including Oral Evidence, Questionnaire, Observations/Recommendations etc.

After the Audit Reports/Paras are finalized and vetted at Headquarters' level, such corrective/remedial (Final) ATNs are circulated by Headquarters' Office for information. On the basis of vetting comments and their compliance by the Zonal Railways, cases are reviewed by the Zonal Audit Offices for closure.

**1. Verification of Railway Board's DATNs on Railway Audit Reports:** During the year 2019-20 (till February 2020), 31 number of DATNs in respect of 20 Audit Reports/Paras were disposed off by this Office (Statement-A). Of the above, consolidated verification report was prepared by this Office as **Lead Auditor** in respect of six DATNs relating to two Thematic Studies (Management of Commercial Plots and Management of Linen) (Sl. No. 1 and 6 of Statement-A).

**2. Verification of Railways Board's DATNs on PAC Matters:** During the year 2019-20 (till February 2020), 05 number of DATNs in respect of 02 PAC Matters (relating to Audit Reports on Review of Dual Freight Policy for transportation of Iron Ore and Catering Services) were disposed off by this Office (Statement-B). Of the above, consolidated verification report was prepared by this Office as **Lead Auditor** in respect of the Review on Dual Freight Policy for transportation of Iron Ore.

**Statement-A**

**List of Railway Board's DATNs on Railway Audit Reports verified by this Office during the year 2019-20  
(till February 2020)**

Sl. No.	Report No	Para No	Subject	Date of receipt	Date of disposal
1	5 of 2018	2.2	Management of Commercial Plots and parking spaces near stations by Comml. Dept. in IRs. <b>(Lead Auditor)</b>	26.02.19	03.04.19
				18.09.19	23.10.19
				13.12.19	08.01.20
				30.01.20	12.02.20
2	5 of 2018	2.1	Review on Parcel Business in Indian Railways.	25.04.19	13.05.19
				28.11.19	02.12.19
3	5 of 2018	4.3	Avoidable expenditure of Rs. 4.35 Cr. due to incorrect fixation of Contract Demand augmented power supply arrangement and erroneous payment of electricity duty at DMU Factory, Haldia.	01.05.19	21.05.19
				11.09.19	26.09.19
4	5 of 2018	1.7	Recoveries at the instance of Audit	06.05.19	14.06.19
5	5 of 2018	2.17	Deficiencies in remittance of cash by the Ticket Booking Staff and Ticket Examiners.	17.05.19	24.05.19
6	36 of 2017		Induction of Bio-Toilets in Passenger Coaches in IRs.	22.05.19	06.06.19
				19.09.19	04.10.19
				21.01.20	23.01.20
7	26 of 2014	2.1	Performance of Weighbridges in IRs.	30.05.19	25.06.19
8	14 of 2017	4.1	Management of Linen in IRs. <b>(Lead Auditor)</b>	10.06.19	14.06.19
				13.11.19	23.12.19
9	13 of 2017		Catering Services in IRs.	01.07.19	02.07.19
				30.01.20	12.02.20
10	13 of 2017	2.1	Up-gradation of Passenger Amenities at Stations including Modernization of Stations in IRs.	11.07.19	06.08.19
				05.08.19	03.09.19
11	14 of 2017	4.6	Premature rejection of ERRUs in SER	29.07.19	19.08.19
12	24 of 2015	Ch.2	Management of Private Sidings in IRs.	20.08.19	20.09.19
13	13 of 2016	5.2	Procurement and Utilization of Stone Ballast in IRs.	01.08.19	08.08.19
				02.12.19	08.01.20
14	4 of 2018	2.9	Pre-departure detention of goods train due to delay in arrival of crew and guard and consequent loss of opportunity of earnings of Rs. 58.30 crores.	27.08.19	13.09.19
15	37 of 2016		Misclassification in Accounting and Follow up action	26.08.19	30.08.19

16	13 of 2016	4.1 of 2014-15	Manpower Management in Mechanical Workshop in IRs	23.09.19	18.11.19
17	24 of 2015		Provision and Utilization of Director and General charges provided in works estimate of construction organization in IRs.	10.10.19	17.10.19
18	1 of 2018		Accounting of Assets in IRs	14.10.19	25.10.19
19	45 of 2017		Maintenance of track on heavy traffic sections over IRs.	16.10.19	10.12.19
20	5 of 2018	5.3	Avoidable liability on account of Spectrum Charges due to failure to review the use of Walkie – Talkie set in SER.	10.12.19	03.01.20

**Statement-B**

**List of Railway Board's DATNs on PAC Matters verified by this Office during the year 2019-20  
(till February 2020)**

<b>Sl. No.</b>	<b>Report No</b>	<b>Para No</b>	<b>Subject</b>	<b>Date of receipt</b>	<b>Date of disposal</b>
1	13 of 2017		Catering Services in Indian Railways	08.03.19	03.06.19
				01.07.19	02.07.19
				30.01.20	12.02.20
2	14 of 2015		Dual Freight Policy for transportation of Iron Ore Traffic in Indian Railways	08.07.19	01.08.19
				06.01.20	23.01.20