

Contents

Particulars	Paragraph	Page
Abbreviations	iv-ix	
Overview	x-xvi	
Chapter 1–Introduction		
Audited Entity Profile	1.1	1
Authority for Audit	1.2	5
Audit Planning	1.3	5
Reporting	1.4	5
Structure of the Report	1.5	5
Response of the Ministry/Department to Provisional Paragraphs	1.6	6
Recoveries at the instance of Audit	1.7	6
Remedial action on Audit Paragraphs included in the Audit Reports	1.8	7
Chapter 2 – Operations and Business Development		
Punctuality and travel time in train operations in Indian Railways	2.1	12
Loss on account of non-realization of Service Tax from licensees: West Central Railway and Southern Railway	2.2	61
Avoidable loss due to operation of uneconomic halts: Northern Railway	2.3	65
Non-levy/non-collection of shunting charges from the siding owner: East Central Railway	2.4	67
Loss of potential earnings due to avoidable detention of locomotives: Western Railway	2.5	68
Loss due to allowing excess free time for loading operations in open wagon rakes in a fertilizer siding: West Central Railway	2.6	71
Chapter 3 – Infrastructure		
Implementation of Dedicated Freight Corridor Project in Indian Railways	3.1	76
Blockade of fund: North Eastern Railway	3.2	110
Unfruitful expenditure in construction of Grade Separator due to non-compliance of Railway Board's directives: Northern Railway	3.3	113
Injudicious decision of Railway Administration resulted in underutilization of Asset and idling of Investment: Western Railway	3.4	116

Particulars	Paragraph	Page
Non-recovery of cost of Commercial staff posted in the siding: Central Railway	3.5	118
Injudicious decision for the execution of Panel Interlocking work instead of Electronic Interlocking work resulted in unfruitful expenditure: Eastern Railway	3.6	120
Loss due to non-recovery of damage and deficiency cost of wagons from siding owners: East Coast Railway	3.7	122
Non-recovery of Repair and Maintenance Charges from Private Sidings: South Western Railway	3.8	125
Improper planning for setting up of Mid-Life Rehabilitation Workshop of coaches at Anara led to unproductive expenditure: South Eastern Railway	3.9	126
Hasty investment in a new line project without assessing its feasibility of execution resulted in unfruitful expenditure: Southern Railway	3.10	128
Failure to implement Ministry of Railways orders resulted in damage to railway cables: South Eastern Railway and West Central Railway	3.11	131
Non-execution of Land License Agreement on occupation of railway land for commercial use resulting in non-recovery of licence fee: North East Frontier Railway	3.12	133
Infructuous expenditure on capital infrastructure: South Western Railway	3.13	135
Wrong interpretation of Ministry of Railways Guidelines on utilization of funds resulted in irregular expenditure: East Coast Railway	3.14	137
Non-adherence to the codal provisions resulted in short realization of land license fee: South East Central Railway	3.15	139
Non-maintenance of records led to non-recovery of siding charges in respect of three sidings: Eastern Railway	3.16	141
Non-retrieval of Railway land given to Maharashtra State Government under Grow More Food Scheme and non-recovery of license fee: Central Railway	3.17	142

Particulars	Paragraph	Page
Railway Public Sector Undertakings		
Imprudent decision of opting for Freight Advance Scheme resulted into loss of interest: Container Corporation of India Limited (CONCOR)	3.18	145
Unauthorised payment of additional increments to employees: CONCOR	3.19	148
Avoidable expenditure in violation of Department of Public Enterprises guidelines: Rail Vikas Nigam Limited	3.20	149
Infructuous payment of spectrum charges: Rail Tel	3.21	150
Irregular payment of allowances: RITES Limited	3.22	152
Chapter 4: Traction and Rolling Stock		
Avoidable expenditure towards procurement of power from Bhartiya Rail Bijlee Company Limited: Central Railway and Railway Board	4.1	155
Avoidable expenditure due to payment of penalty for excess load: North Eastern Railway and Northern Railway	4.2	157
Procurement of Pantographs for Passenger Electric Locomotives at higher rate: Chittranjan Locomotive Works	4.3	161
Short deduction of Income tax at source from contractor and discrepancies in payment to contractor: East Central Railway	4.4	163
Purchase of Dress materials even after issuance of instructions by Ministry of Railways for payment of Dress Allowance: West Central Railway and South Central Railway	4.5	165
Annexures	168-191	