

CHAPTER XI: RECOVERIES AND CORRECTIONS/ RECTIFICATIONS BY CPSEs AT THE INSTANCE OF AUDIT

[Airports Authority of India, Air India Limited, Central Mine Planning and Design Institute Limited, Damodar Valley Corporation, Eastern Coalfields Limited, Heavy Engineering Corporation Limited, Indian Oil Corporation Limited, National Highways Authority of India, NLC India Limited, Northern Coalfields Limited, Oil and Natural Gas Corporation Limited, Power Grid Corporation of India Limited, SAIL Refractory Company Limited, The New India Assurance Company Limited, United India Insurance Company Limited](#)

11.1 Recoveries at the instance of audit

In 23 cases pertaining to 15 CPSEs, audit pointed out that an amount of ₹2,787.44 crore was due for recovery. The Management of CPSEs had recovered an amount of ₹2,771.14 crore as detailed in *Annexure-VI*.

[Air India Limited and its subsidiaries, Cochin Shipyard Limited, Ferro Scrap Nigam Limited, Oil and Natural Gas Corporation Limited](#)

11.2 Corrections/ rectifications at the instance of audit

a) Based on audit observations raised during IT Audit of ‘SAP-ERP system implemented in Air India Limited and its subsidiaries with emphasis on Financial Accounting and Controlling, Human Capital Management and Material Management Modules’, the management carried out a number of corrective actions. Some of the significant observations on the SAP-ERP system on which management took corrective actions were (i) Non-mapping of date of next increment of employees, (ii) Duplication of Master codes pertaining to religious denominations, (iii) MICR codes of Banks being incorrectly captured, (iv) Discrepancies in the customised table ZF1074 created to capture ECS bank details, (v) Non-capturing of Educational details, (vi) Generation of incomplete report of educational qualification, (vii) Incomplete/ incorrect information in Purchase Requisitions List Report generated.

b) During test check, cases relating to violation of laid down rules and deficiencies in the system were observed and brought to the notice of the Management. Details of the cases where corrective action was taken by the Management at the instance of audit are given in *Annexure-VII*.