



APPENDICES



Appendix-I

(Referred to in para 13.3)

Recoveries at the instance of Audit during 2012-13

		(Amount ₹ in lakh)		
Name of Ministry/ Department	Name of the PSU	Audit observations in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Finance/Insurance Division	General Insurance Corporation of India Limited	Non recovery of Service Tax in respect of Life Reinsurance Business.	21.83	23.93
Coal	Northern Coalfields Limited	Excess payment to Forest Department.	1874.29	69.47
	Steel Authority of India Limited/ISP, Burrpur,	Non-recovery of amount for medical treatment to outsiders.	36.03	33.29
Steel	Steel Authority of India Limited Bhadravati NMDC Limited	Irregularities in contract labour payment. Irregular payment of leased accommodation to Chairman-cum-Managing Director.	5.62	5.62
	Oil and Natural Gas Corporation Limited	Non-recovery of house rent, Electricity and Gas charges from the contractor. Payment made to contractor in force-majeure conditions.	1.57	1.57
Petroleum and Natural Gas		Non recovery from supplier towards demurrage paid and Non-recovery of advances granted to employees. Avoidable loss incurred due to failure in getting Essentiality Certificate (EC) on time from indenter.	25.00	25.00
			67.00	34.00
			34.00	29.00

Civil Aviation	Airports Authority of India	Violation of GOI's orders regarding expenditure from Passenger Service Fee Escrow account by Mumbai International Airport Ltd, resulting in loss to Government.	1522.00	1522.00
Heavy Industries and Public Enterprises	Bharat Electricals Limited, Jhansi FCI, DO Ludhiana	Non receipt of material from fabricators for more than two years. Undue benefit to rice millers due to non recovery on account of short delivery of levy rice. Over payment of carry over charges of interest on wheat.	151.86	66.91
Consumer affairs food and Public distribution	FCI DO Kurukshetra	Non recovery of abnormal storage loss/gain. Non recovery of weighing charges of private hired godowns.	463.00	462.77
	FCI DO Moga	Excess payment to State Agencies on account of storage gain on wheat. Non recovery from Director of Food and Supplies and Consumer Affairs Department (DFSC) on account of non delivery of levy rice crop.	31.96	31.96
	FCI DO Jalandhar	Excess payment of storage charges to CWC.	93.54	1.00
	FCI DO Kapurthala	Short delivery of levy rice -non recovery of forfeited amount	3.60	3.60
	FCI	Excess payment of Mandi Labour Charges.	23.48	23.48
		Total	14076.43	11553.25

Appendix-II

(Referred to in para 13.4)

Corrections/Rectifications at the instance of Audit

Name of Ministry/Department	Name of the CPSE	Audit observations/suggestions in brief	Action taken by the Management
Ministry of Road and Transport and Highways	National Highways Authority of India	<p>National Highways Authority of India irregularly paid ₹ 40.68 crore on account of rent/lease rent facility to its employees on the basis of draft NHAI Regulations, which were not laid before both the Houses of Parliament and published in the official gazette as required under NHAI Act 1988.</p> <p>Further, based on approval obtained from NHAI Board of Director's (October 2000 and February 2011), the NHAI was paying two months' rent per annum to its employees towards petty repairs of leased accommodation. The payment made on this account during the same period worked out to ₹1.83 crore which was in violation of DPE guidelines of June 1999.</p>	<p>On being pointed out by Audit (April/May 2013) NHAI got the Notification of National Highways Authority of India (HRA & Leased Accommodation) Regulation, 1997 along with its amendments, published in the Gazette of India No. 329 dated 23-12-2013, with retrospective effect.</p> <p>NHAI further informed vide letter 21-3-2014 that the aforesaid Gazette Notification dated 23-12-2013 has been forwarded vide letter dated 13-01-2014 to the MORT&H for laying before each House of the Parliament.</p>

Report No. 13 of 2014

<p>Commerce and Industry</p>	<p>Export Credit Guarantee Corporation of India Limited</p>	<p>As per ECGC's circular, the payment of premium in respect of shipments under claim after the due date of payment/occurrence of default/insolvency/ repudiation of contract was considered as category 'A' lapse, which was condoned by deducting minimum 10 per cent from the claim amount. The Board could not condone the violation of Act.</p>	<p>Company revised its circular to the effect that no condonation of the lapse shall be allowed by the Board, the claim has to be regretted.</p>
<p>Steel</p>	<p>Steel Authority of India Limited (SAIL/ISP Burnpur)</p>	<p>Loss of ₹ 37.12 lakhs due to under recovery of diet charges from patients.</p>	<p>Diet charges have been enhanced from ₹ 20.00 to ₹ 40.00 for entitled patients.</p>
<p>Heavy Industries and Public Enterprises</p>	<p>Bharat Heavy Electricals Limited</p>	<p>BHEL realized the rent on leased accommodation to executives at the slab rates fixed by it by ignoring the DPEs instructions according to which it had to realize the rent @ 10 per cent or standard rent whichever is lower resultantly there was short recovery of ₹ 35.58 crore during the period April 2004 to March 2012.</p>	<p>The issue of recovery of rent has been rectified by the company by issuing instructions on 3.1.2014 to recover rent @ 10 per cent of basic pay or actual rent whichever is lower.</p>
	<p>Bharat Heavy Electricals Limited, Trichy</p>	<p>Audit observed that due to ineffective planning in off loading the consignments, BHEL incurred avoidable extra expenditure on demurrage to the extent of ₹ 113.10 lakh.</p>	<p>Effective strategy for avoidance of demurrage has been finalized by way of system of proper monitoring of entry of wagons, smooth, safe and quick unloading operations involving the executives, supervisors and workmen.</p>

Appendix-III

(Referred to in Chapter XIX)

Statement showing the details of Audit Reports prior to 2013 (Commercial) for which Action Taken Notes are pending

No. & year of Report	Name of Report	Para No.
Department of Atomic Energy		
13 of 2013	Compliance Audit	Para 1.1
Ministry of Coal		
3 of 2011-12	Compliance Audit	Para 3.2
10 of 2010-11	Performance Audit of activities of selected PSUs	Chapter IV
8 of 2012-13	Compliance Audit	Paras 3.1 and 3.2
13 of 2013	Compliance Audit	Paras 4.1 and 12.1
Ministry of Commerce and Industry		
13 of 2013	Compliance Audit	Para 5.1 and 5.2
Ministry of Consumer Affairs, Food and Public Distribution		
13 of 2013	Compliance Audit	Para 6.3
Ministry of Chemicals and Fertilizers		
10 of 2010-11	Performance Audit of activities of selected PSUs	Chapter IV
3 of 2011-12	Compliance Audit	Paras 8.1 and 8.2
13 of 2013	Compliance Audit	Para 8.1
Ministry of Civil Aviation		
8 of 2012-13	Compliance Audit	Para 2.1
13 of 2013	Compliance Audit	Paras 3.1, 3.2, 3.3, 3.4 and 3.5
Ministry of Defence		
24 of 2009-10	Compliance Audit	Para 6.1.3
9 of 2009-10	Compliance Audit	Para 7.1.1
10 of 2010-11	Performance Audit of activities of selected PSUs	Chapter IV
3 of 2011-12	Compliance Audit	Para 7.2

4 of 2011-12	Performance Audit of Procurement System in Bharat Electronics Limited	
8 of 2012-13	Compliance Audit	Para 7.2
13 of 2013	Compliance Audit	Paras 7.1, 7.2, 7.3 and 7.10
Ministry of Finance (Banking Division)		
CA 10 of 2008	Information Technology Applications in Central PSUs	Chapter IV
CA 11 of 2008	Compliance Audit	Para 2.2.1
Ministry of Finance (Insurance Division)		
24 of 2009-10	Compliance Audit	Para 8.2.1
10 of 2010-11	Performance Audit of activities of selected PSUs	Chapter V
9 of 2010-11	Compliance Audit	Paras 9.2.1, 9.4.1 and 9.4.3
3 of 2011-12	Compliance Audit	Paras 9.2, 9.3, 9.4, 9.5 and 9.6
8 of 2012-13	Compliance Audit	Paras 8.1, 8.2, 8.3, 8.4 and 8.6
13 of 2013	Compliance Audit	Paras 9.1, 9.2, 9.3, 9.4, 9.5, 9.6 and 9.7
Ministry of Heavy Industries & Public Enterprise		
24 of 2009-10	Compliance Audit	Para 9.3.1
3 of 2011-12	Compliance Audit	Para 14.1
8 of 2012-13	Compliance Audit	Paras 9.1, 9.2 and 9.3
13 of 2013	Compliance Audit	Paras 12.1
Ministry of Minority Affairs		
8 of 2012-13	Compliance Audit	Para 9.4
Ministry of Petroleum and Natural Gas		
8 of 2012-13	Compliance Audit	Para 11.6
11 of 2012-13	PA on Hydrocarbon Exploration efforts of ONGC Limited	
13 of 2013	Compliance Audit	Paras 10.1, 10.2, 10.4, 10.5, 10.6, 10.7, 10.8, 10.9 and 12.1
Ministry of Power		
11 of 2008	Compliance Audit	Para 20.1.1
10 of 2012-13	PA on Capacity Expansion in Hydro Power Sector by CPSEs	
13 of 2013	Compliance Audit	Paras 11.4 and 12.1

Ministry of Road Transport & Highways		
8 of 2012-13	Compliance Audit	Paras 13.1 and 13.3
Ministry of Science and Technology		
8 of 2012-13	Compliance Audit	Para 9.4
Ministry of Shipping		
13 of 2013	Compliance Audit	Paras 12.1 and 13.1
Ministry of Social Justice and Empowerment		
8 of 2012-13	Compliance Audit	Para 9.4
Ministry of Steel		
8 of 2012-13	Compliance Audit	Para 15.1 and 15.2
20 of 2012-13	PA on Production and sale of Iron Ore by NMDC Limited	
13 of 2013	Compliance Audit	Paras 12.1 and 14.3
Ministry of Textiles		
10 of 2010-11	Performance Audit of activities of selected PSUs	Chapter X
8 of 2012-13	Compliance Audit	Para 16.1
Ministry of Tribal Affairs		
8 of 2012-13	Compliance Audit	Para 9.4
Ministry of Urban Development		
13 of 2013	Compliance Audit	Para 15.1