

**APPENDICES  
&  
ANNEXURES**

## Appendix-I

(Referred to in para 8.2)

## Recoveries at the instance of Audit during 2013-14

(Amount ₹ in lakh)

Name of Ministry/ Department	Name of the Central Public Sector Enterprise (CPSE)	Audit observations in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Steel	Steel Authority of India Limited, VISIP, Bhadravati	Non-availment of CENVAT credit for goods imported through DPEB	213.84	213.84
Road Transport and Highways	National Highways Authority of India	Non-encashment of Bank Guarantee in respect of six lane widening work	839.00	839.00
		Non-execution of contract for 4/6 lane widening work relating to Gundugalanu-Rajahmundary section of NH-5 and non-forfeiture of bid security	1617.00	1617.00
Urban Development	National Building Construction Corporation Limited	Irregular payment of ex-gratia in lieu of bonus and reward	127.00	86.00
Water Resources	National Projects Construction Corporation Limited, Kolkata	Short-receipt of interest from Bank.	3.40	2.84
<b>Total</b>			<b>2800.24</b>	<b>2758.68</b>

## Appendix-II

(Referred to in para 8.3)

## Corrections/Rectifications at the instance of Audit

Name of Ministry/ Department	Name of the Central Public Sector Enterprise (CPSE)	Audit observations/suggestions in brief	Action taken by the Management
Ministry of Heavy Industry & Public Enterprises, Department of Heavy Industry	Instrumentation Limited, Kota	<p>The rates of employer's contribution to provident fund were revised from 8.33 <i>per cent</i> and 10 <i>per cent</i> to 10 <i>per cent</i> and 12 <i>per cent</i> vide The Employees Provident Funds and Miscellaneous Provisions (Amendment) Ordinance, 1997 issued vide Government of India, Gazette Notification dated 22 September 1997 which was subsequently enacted by the Parliament as The Employees Provident Funds and Miscellaneous Provisions (Amendment) Act, 1998, effective from 22-9-1997.</p> <p>The Company, which was contributing at the rate of 10 <i>per cent</i> since 01-6-1989, increased the rate from 10 to 12 <i>per cent</i> as per notification dated 22-9-1997.</p> <p>Audit observed that increase by the Company, in the rates of employer's contribution to PF was not in line with the provisions of Schedule II to the GoI, Gazette Notification No.</p>	On being pointed out by Audit, the Company intimated (December 2014) that rate of employer's PF contribution has been reduced from 12 <i>per cent</i> to 10 <i>per cent</i> with effect from September 2014.

		<p>S-35019/1/97-SS. II dated 9 April 1997, according to which increase in rate of employer's contribution to PF was not applicable to establishments viz. (i) establishments having less than 20 employees, (ii) any sick industrial company and (iii) any establishment which has at the end of any financial year accumulated losses equal to or exceeding its entire net worth.</p> <p>As the Company has been declared a sick company by BIFR on 1 January 1994 and falling under Schedule II of the Gazette Notification dated 09 April 1997, increasing the rate by ILK was not in order.</p>	
Steel	Steel Authority of India Limited	The Company had allowed encashment of leave at the time of superannuation to its employee beyond the overall limit of 300 days both HPL and EL combined.	The Company had amended its leave rule and restricted leave encashment at the time of retirement to 300 days (both EL and HPL taken together).
Steel	Ferro Scrap Nigam Limited	The Company had allowed encashment of leave at the time of superannuation to its employee beyond the overall limit of 300 days both HPL and EL combined.	The Company had amended its leave rule and restricted the leave encashment at the time of superannuation/Retirement, other than on disciplinary grounds, to 300 days (EL and HPL combined), and HPL shall not to be commuted.

Appendix-III

(Referred to in Chapter IX)

Statement showing the details of Audit Reports prior to 2014 (Commercial) for which Action Taken Notes are pending

No. & year of Report	Name of Report	Para No.
<b>Ministry of Heavy Industries &amp; Public Enterprise</b>		
13 of 2014	Compliance Audit	Para 13.2
<b>Ministry of Housing and Urban Poverty Alleviation</b>		
13 of 2014	Compliance Audit	Para 13.1
<b>Ministry of Mines</b>		
13 of 2014	Compliance Audit	Paras 10.1 and 13.1
<b>Ministry of Petroleum and Natural Gas</b>		
8 of 2012-13	Compliance Audit	Para 11.6
11 of 2012-13	PA on Hydrocarbon Exploration efforts of ONGC Limited	Standalone Report
13 of 2013	Compliance Audit	Paras 10.1, 10.2, 10.4, 10.5, 12.1 <b>(02 Companies)</b>
13 of 2014	Compliance Audit	Paras 13.1 <b>(02 Companies)</b> , 13.2, and Paras 11.1, 11.2, 11.3, 11.4, 11.6 and 11.8
<b>Ministry of Power</b>		
13 of 2013	Compliance Audit	Para 12.1 <b>(02 Companies)</b>
13 of 2014	Compliance Audit	Para 12.1
<b>Ministry of Road Transport &amp; Highways</b>		
13 of 2014	Compliance Audit	Paras 14.2 and 14.3
<b>Department of Scientific and Industrial Research</b>		
8 of 2012-13	Compliance Audit	Para 9.4
13 of 2014	Compliance Audit	Para 15.1

<b>Ministry of Shipping</b>		
13 of 2013	Compliance Audit	Para 12.1
13 of 2014	Compliance Audit	Paras 16.2 and 16.3
<b>Ministry of Social Justice and Empowerment</b>		
8 of 2012-13	Compliance Audit	Para 9.4
<b>Ministry of Steel</b>		
8 of 2012-13	Compliance Audit	Para 15.2
13 of 2013	Compliance Audit	Paras 12.1 and 14.3
13 of 2014	Compliance Audit	Paras 13.2, 17.1, 17.2 and 17.3
<b>Ministry of Textiles</b>		
10 of 2010-11	Performance Audit of activities of selected PSUs	Chapter X
13 of 2014	Compliance Audit	18.1