

**APPENDICES
&
ANNEXURES**

Appendix-I
(Referred to in Para 12.1)
Recoveries at the instance of Audit during 2017-18

(Amount ₹ in lakh)

Name of Ministry/ Department	Name of the CPSE	Audit observations in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Civil Aviation	Air India Ltd.	Excess payment of commission to M/s Sutherland Global Services Limited (SGS) Fare Auditors of Air India Ltd.	17.18	5.19
Finance	National Insurance Company Limited	Irregular settlement of M/s Katariya Automobiles Ltd. Under Motor Trade (Road Risk) Policy.	1.04	0.81
Finance	National Insurance Company Limited	Avoidable payment of Service Tax to M/s Dimension Data India Ltd. in procurement of IT assets.	77.15	3.72
Finance	New India Assurance Company Limited	Excess settlement of Business Interruption claim of M/s Vikram Ispat.	11.40	11.40
Finance	SBI Capital Markets Limited	Non-recovery of interest from SBICAP Securities Ltd.	14.99	10.94
Finance	SUD Life Insurance Company Limited	Non-recovery from exiting employees in violation of Separation Policy	54.60	1.72
Petroleum and Natural Gas	Numaligarh Refinery Limited	Excess payment on transportation of crude oil on account of VAT	854.00	854.00
Petroleum and Natural Gas	Indian Oil Corporation Limited	Recovery from the contractor	764.00	764.00
Power	NTPC Ltd., (NCPS Dadri)	Non-recovery towards Labour Welfare Cess.	2.93	2.05
Steel	Steel Authority of India Ltd.	Excess payment to contractor M/s Trans Tech Turnkey Private Ltd. due to	30.65	8.46

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		considering the same inspection certificate (IC) in 31st Running Account (RA) Bill for fabrication of steel, which had already been submitted in 29th RA Bill. (Bokaro Steel Plant)		
Steel	Steel Authority of India Ltd.	Lack of internal control in the accounting/finance software application resulted in duplicate processing of bills and excess payments. (Bhilai Steel Plant)	6.30	5.70
Steel	The Orissa Minerals Development Co. Ltd.	Non-adherence of DPE guidelines while making payment towards lease rent and electricity expenses of leased accommodation, transport charges etc.	Amount was not specifically pointed out	8.11*
Road Transport & Highways	National Highways Authority of India (PIU Purnea)	Non-recovery of damage payment along with interest thereon from M/s JKM Infra Projects Ltd. towards default in submission of Performance Security.	247.36	303.60**
		TOTAL	2081.60	1979.70

* Amount accepted by the Management of OMDC is ₹9.23 lakh. The balance amount is under recovery.

** Including amount of ₹56.24 lakh towards interest.

Appendix-II
(Referred to in Para 12.2)
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
Steel	The Orissa Minerals Development Co. Ltd.	Non-adherence of DPE guidelines while making payment towards lease rent and electricity expenses of leased accommodation, non-recovery of transport charges for personal use of car.	Management has started deducting (January 2017) the charges for private use of car and electricity charges for residence from the salary of Managing Director. In case of Director (P&P) also, the Management has started deducting (January 2017) electricity charges for his residence from his salary.
Steel	Steel Authority of India (SAIL) / Bhilai Steel Plant	Bhilai Steel Plant has been maintaining the Road from Nandini mines to Bhilai Steel Plant which is extensively used by heavy vehicle movement of ACC Cement Plant Jamul. However, the management has never taken up the issue for entering into an agreement with M/s ACC for sharing the cost of maintenance of the road.	The Management has demanded Rs.40 lakh from M/s ACC Ltd, Jamul, Durg, (i.e. 50 per cent of repair and maintenance charges incurred by BSP in 2013-14), for repair of the road from Patheria Chowk to Nandini Airport and has also asked them to enter into a contract agreement for sharing of maintenance charges of the road.
Shipping	Cochin Shipyard Limited	The Company transferred pension contribution amounting to Rs.4.08 lakh to the Pension Trust, in respect of two employees, who had already been retired, prior to introduction of the Scheme.	The Company informed (April 2018) that the amount of Rs.4.08 lakh has been transferred back to Cochin Shipyard Limited.
Shipping	Cochin Shipyard Limited	Avoidable expenditure on the remaining quantity to be supplied, due to failure of verification of price increase after implementation of GST.	Management has informed (April 2018) that they took up the matter of increase in price, with the supplier, resultantly, the supplier agreed to reduce the price after

			<p>passing on a benefit on account of anti-profiteering clause of GST Rules. Management further informed that the payment for the lot supplied after GST implementation, was under process and would be cleared only after effecting the above changes agreed with the supplier.</p>
Road Transport & Highways	National Highways Authority of India (NHAI) (PIU Raipur)	<p>NHAI and M/s Ashoka Highways (Durg) Limited entered into a Concession Agreement on 23-01-2008 for design, engineering, finance, construction and maintenance of End of Durg by-pass Chhattisgarh-Maharashtra Border section from Km 322.400 to Km 405.00 of NH 6 under Build, Operate and Transfer (BOT) basis for a concession period of 20 years (3 years for construction and 17 years for O&M).</p> <p>Later on NHAI decided to construct one more flyover at Rajnadgaon based on the cost proposal/abstract submitted by the concessionaire. Accordingly, the Change of Scope Order was issued on 01-08-2016 to the concessionaire.</p> <p>Audit observed that in the cost abstract the Concessionaire had considered maintenance charges of garden below the flyover and energy charges for 15 years instead of balance concession period which was not more than 10 years. This might result in excess payment of Rs.1.54 crore.</p>	<p>In view of the Audit observation, NHAI has revised the schedule of payment for the fly over from the total cost (fixed cost) of Rs.54.42 crore approved earlier to Rs.53.03 crore, resulting in reduction of contract value by Rs.1.39 crore.</p>

Appendix-III
(Referred to in Chapter XIII)
Statement showing the details of Audit Reports (Commercial) upto to 2017
for which Action Taken Notes were pending

No. & year of Report	Name of Report	Para No.
Ministry of Finance (Department of Financial Services-Insurance Division)		
9 of 2017	Compliance Audit	Para 7.1
16 of 2017	Performance Audit	
21 of 2015	Compliance Audit	Paras 7.3
Ministry of Housing & Urban Affairs		
15 of 2016	Compliance Audit	Para 5.1
Ministry of Shipping		
15 of 2016	Compliance Audit	Para 4.1

Annexure-I
(Referred to in Para 3.4)
Particulars of Local journeys performed by the then GM

Sl. No.	Period of journey	Particulars of journey	Air fare claimed and reimbursed as per invoice of private travel agent	Actual amount charged by Airlines	Excess Amount reimbursed (₹)
1	05-06-2016 to 06-06-2016	Indore to Delhi and back	23834	21634	2,200
2	26-06-2016	Indore to Delhi	25913	21634	4279
3	27-06-2016	Delhi to Indore	25911	21632	4279
4	19-07-2016	Indore to Delhi	23833	21634	2199
5	21-07-2016	Delhi to Indore	23833	21632	2201
6	28-08-2017 to 30-08-2017	Indore-Mumbai- Bengaluru- Indore	48997	36328	12,669
7	14-12-2017	Indore-Hyderabad via Mumbai	48129	47758	371
8	16-12-2017	Hyderabad to Indore via Mumbai	46458	32939	13519
9	11-01-2018 to 13-01-2018	Indore –Mumbai and back	28759	24273	4,486
Total			295667	249464	46203

Particulars of international journeys performed by the then GM

Sl. No.	Period of Journey	Particulars of journey	Air fare claimed and reimbursed as per invoice of private travel agent	Actual amount charged by Airlines	Excess Amount reimbursed (₹)
1	21.05.2016 to 26.05.2016	Mumbai-Dubai-Washington-Mumbai (Return Journey)	3,83,333	1,76,710	2,06,623
2	12.11.2017 to 19.11.2017	Mumbai-Munich-Paris-Mumbai (Return Journey)	3,00,377	2,06,467	93,910
3	15.11.2015 to 22.11.2015	CWBN Pre Shipment inspection at Switzerland	2,31,170	94,092	1,37,078
4	17.05.2017 to 20.05.2017	Currency conference 2017 at Malaysia	98,636	---	--
Total			10,13,516	4,77,269	4,37,611

*Details not provided by the Airlines.

Gross Total = ₹0.46 lakh plus ₹4.38 lakh = ₹4.84 lakh

Annexure-II
(Referred to in Para 4.1)
Inadmissible payment of Late Night Snacks Allowance by BHEL-HPEP, Hyderabad

Year	Amount of LNSA paid to Executives (₹)	Amount of LNSA paid to Supervisors (₹)	Amount of LNSA paid to Workers for second shift (₹)
2014-15	2009900	3805427	20643340
2015-16	3902450	7646700	40620100
2016-17	3489500	6868050	35500600
2017-18	3030300	6441575	32990025
Total	12432150	24761752	129754065

Annexure-III
(Referred to in Para 6.3)

Statement showing computation of additional expenditure due to failure to transfer LPG in economical manner

Sl. No.	Terminal	LPG transported by HPCL								
		Through Pipeline			Through Tank truck				Total	
		Quantity (MT)	Pipeline Transfer rate (₹/MT)	Value (₹)	Quantity (MT)	Rate (₹/MT/km)	RTK M	Value (₹)	Quantity	Value (₹)
1	2	3	4	5 = 3 x 4	6	7	8	9 = 6 x 7 x 8	10 = 3 + 6	11 = 5 + 9
2014-15										
1	Rajahmundry	31076	426.90	13266344	61780	2.760	410	69910248	92856	83176592
2	Kondapalli	146879	644.80	94707579	1933	2.7323	818	4320296	148812	99027876
3	Cherlapalli	165315	1161.9	192079499	47040	2.7323	1244	159888076	212355	351967574
	TOTAL	343270		300053422	110753			234118620	454023	534172042
2015-16										
1	Rajahmundry	27106	430.2	11661001	84204	2.8175	410	97270356	111310	108931357
2	Kondapalli	161357	650.1	104898186	2749	3.02	818	6791020	164106	111689205
3	Cherlapalli	147894	1171.7	173287400	35440	3.02	1244	133143827	183334	306431227
	TOTAL	336357		289846587	122393			237205203	458750	527051789
2016-17										
1	Rajahmundry	51465	430.2	22140243	77972	2.8175	410	90071305	129437	112211548
2	Kondapalli	145622	650.1	94668862	12085	2.4052	818	23776677	157707	118445539
3	Cherlapalli	201624	1171.7	236242841	17663	2.4052	1244	52848911	219287	289091752
	TOTAL	398711		353051946	107720			166696893	506431	519748839
2017-18										
1	Rajahmundry	109729	430.2	47205416	25073	2.8175	410	28963703	134802	76169119
2	Kondapalli	152820	650.1	99348282	12972	2.4052	818	25521808	165792	124870090
3	Cherlapalli	193810	1171.7	227087177	9114	2.4052	1244	27269715	202924	254356892
	TOTAL	456359		373640875	47159			81755226	503518	455396101
	GRAND TOTAL	1534697			388025			719775942	1922722	2036368771

(MT – Metric Tonne; RTKM – Round Trip Kilometres)

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LPG that can be transferred to get maximum logistic benefit										
Sl. No.	Terminal	Quantity that can be transferred through pipeline in tonnes	PLT Rate (₹/MT)	Transportation cost for pipeline transfer (in ₹)	Balance quantity that can be transferred through tank trucks (MT)	Rate (₹/MT/km)	RTKM	Transportation cost for tank truck transfer (₹)	Total transportation cost (₹)	Additional expenditure due to not transferring LPG in the most economical manner (₹)
		12	13	14 = 12 x 13	15	16	17	18 = 15 x 16 x 17	19 = 14 + 18	20 = 11 - 19
2014-15										
1	Rajahmundry	0	426.90	0	92856	2.76	410	105075850	105075850	-21899257
2	Kondapalli	130915	644.80	84413992	17897	2.7323	818	40000178	124414170	-25386294
3	Cherlapalli	212355	1161.9	246735275	0	2.7323	1244	0	246735275	105232300
	TOTAL	343270		331149267	110753			145076028	476225294	57946749
2015-16										
1	Rajahmundry	0	430.20	0	111310	2.8175	410	128582529	128582529	-19651172
2	Kondapalli	153023	650.10	99480252	11083	3.02	818	27379000	126859252	-15170047
3	Cherlapalli	183334	1171.70	214812448	0	3.02	1244	0	214812448	91618779
	TOTAL	336357		314292700	122393			155961529	470254229	56797560
2016-17										
1	Rajahmundry	21717	430.20	9342653	107720	2.8175	410	124435451	133778104	-21566556
2	Kondapalli	157707	650.10	102525321	0	2.4052	818	0	102525321	15920218
3	Cherlapalli	219287	1171.70	256938578	0	2.4052	1244	0	256938578	32153174
	TOTAL	398711		368806552	107720			124435451	493242003	26506836
2017-18										
1	Rajahmundry	87643	430.20	37704019	47159	2.8175	410	54476898	92180916	-16011798
2	Kondapalli	165792	650.10	107781379	0	2.4052	818	0	107781379	17088711
3	Cherlapalli	202924	1171.70	237766051	0	2.4052	1244	0	237766051	16590841
	TOTAL	456359		383251449	47159			54476898	437728346	17667754
GRAND TOTAL		1534697		1397499968	388025			479949906	1877449873	158918898

(MT – Metric Tonne; RTKM – Round Trip Kilometres)

Annexure-IV

(Referred to in Para 6.4)

Statement showing computation of additional expenditure due to penal demand charges

Sl. No.	Month & Year	Recorded Maximum Demand (RMD) (in KVA)	Contracted Maximum Demand (CMD) (in KVA)	RMD in excess of CMD (in KVA)	Penal demand charges (₹)
1	June 2015	18,600	13,000	5,600	41,55,200
2	July 2015	21,800	13,000	8,800	65,29,600
3	February 2016	26,400	13,000	13,400	99,42,800
4	March 2016	25,600	13,000	12,600	93,49,200
5	April 2016	26,400	13,000	13,400	1,03,40,512
6	May 2016	35,600	13,000	22,600	1,74,39,968
7	August 2017	26,390	24,000	2,390	22,70,025
8	October 2017	24,467	24,000	467	4,43,175
Total					6,04,70,480

Source: APEPDCL monthly bills

Annexure-V
(Referred to in Para 6.4)
Statement showing computation of additional expenditure on account of excess energy charges

Sl. No	Month & Year	Date on which RMD exceeded CMD	Quantum of energy imported in the month in KWH	Energy charges paid to APEPDCL		
				Normal Energy charges (in ₹)	Excess energy charges (in ₹)	Total energy charges (in ₹)
1	2	3	4	5	6	7 = 5 + 6
1	Jun-15	24.06.15	5204000	28541300	4430190	32971490
2	Jul-15	02.07.15 & 24.07.15	5292000	29262300	4539600	33801900
3	Feb-16	11.02.16	9188000	54229500	11217600	65447100
4	Mar-16	01.03.16	9002000	52602100	8166885	60768985
5	Apr-16	07.04.16	5890000	32917500	6825000	39742500
6	May-16	13.05.16	7376000	46357500	9590280	55947780
7	Aug-17	02.08.17	7908000	47887776	0	47887776
8	Oct-17	12.10.17	8093250	48601776	0	48601776
		TOTAL	57953250	340399752	44769555	385169307

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Statement showing computation of additional expenditure on account of excess energy charges

Sl. No	Month & Year	Date on which RMD exceeded CMD	Energy charges payable						Additional energy charges paid (in ₹)
			Quantum of energy that can be purchased through open access to avoid penalty (in KWH)	Charges payable to IEX (in ₹)	Balance energy that can be imported from APEPDCL (in KWH)	Rate of energy charges payable to APEPDCL (in ₹ per KWH)	Energy charges payable to APEPDCL (in ₹)	Total energy charges payable to IEX and APEPDCL (in ₹)	
			8 = 20.4 MW x 24 Hrs x 1000	9	10 = 4 - 8	11 = 5 / 4	12 = 10 x 11	13 = 9 + 12	14 = 7 - 13
1	Jun-15	24.06.15	489600	2598586	4714400	5.484	25853770	28452356	4519134
2	Jul-15	02.07.15 & 24.07.15	979200	5243305	4312800	5.233	22568882	27812187	5989713
3	Feb-16	11.02.16	489600	2272927	8698400	5.902	51337957	53610884	11836216
4	Mar-16	01.03.16	489600	3280576	8512400	5.843	49737953	53018529	7750456
5	Apr-16	07.04.16	489600	3256241	5400400	5.589	30182836	33439077	6303423
6	May-16	13.05.16	489600	2084481	6886400	6.285	43281024	45365505	10582275
7	Aug-17	02.08.17	489600	2393152	7418400	6.056	44925830	47318982	568794
8	Oct-17	12.10.17	489600	2965821	7603650	6.005	45659918	48625739	-23963
		TOTAL	4406400		53546850		313548170	337643259	47526048

Source:

- (1) For quantum of energy imported and for energy charges (Column 4, Column 5 and Column 6): APEPDCL Monthly bills
- (2) For quantum of energy that can be imported through open access (Column 8): Considering GTGs capacity of 20.4 MW, the power that can be purchased through open access = 489600 KWH (20.4 MW x 24 hours x 1000)
- (3) For IEX energy charges (Column 9): Block-wise data (Quantity and basic price) relating to the particular day downloaded from IEX Website and other open access incidental charges added to basic price.

Annexure –VI
(Referred to in Para 7.8)
Statement showing excess payment of perks and allowances to employees of
PFC Limited and Its subsidiaries

PFC Limited

Financial Year/ Perquisites	Interest Perks- HBA	Interest Perks- Car	Interest Perks- Multi Purpose Ln	Interest perks- festival	Interest Perks- EDU. ADV.	Movabl e Assets Perks	Total
2009-10	2790690	825324	3477168	221522	0	284698	7599402
2010-11	5806680	1459053	5331082	376668	364286	472569	13810338
2011-12	3052038	694706	8245663	561141	304486	370399	13228433
2012-13	8464059	2073454	7487247	530610	1481852	514151	20551373
2013-14	6974041	1783211	8740187	697034	1389785	1000734	20584992
2014-15	7775998	2352135	10488502	703162	1990815	380364	23690976
2015-16	4081232	1677009	13825472	543142	973231	953130	22053216
2016-17	3161489	1892697	23393053	658973	665516	1564530	31336258
2017-18	953642	1216264	22541220	632472	147509	2496395	27987502
Total	43059869	13973853	103529594	4924724	7317480	8036970	180842490

PFC Consulting Limited

Financial Year/Perquisites	Interest Perks- HBA	Interest Perks- Car	Interest Perks- Multi Purpose Ln	Interest perks- festival	Interest Perks- EDU. ADV.	Perks Value- Others	
2011-12*	0	1988879	1488539	0	0	0	3477418
2014-15	468360	231947	17127	0	133780	1283779	2134993
2015-16	416129	202467	1727078	66259	101639	0	2513572
2016-17	284346	164477	2150294	78315	0	0	2677432
2017-18	66373	112126	2062697	65121	11607	0	2317924
Total	1235208	2699896	7445735	209695	247026	1283779	13121339

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PFC Green Energy Limited

Financial Year/Perquisites	Interest Perks-HBA	Interest Perks-Car	Interest Perks-Multi Purpose Ln	Interest perks-festival	Interest Perks-EDU. ADV.	Movable Assets Perks	Total
2012-13	4381	0	3299	4619	0	0	12299
2013-14	117193	24911	139302	32472	27553	47452	388883
2014-15	331600	105115	417384	25166	105627	0	984892
2015-16	175252	104064	693400	29980	39840	7732	1050268
2016-17	33135	29463	270543	13506	5385	654	352686
Total	661561	263553	1523928	105743	178405	55838	2789028

PFC Capital Advisory Services Limited

Financial Year/Perquisites	Interest Perks-HBA	Interest Perks-Car	Interest Perks-Multi Purpose Ln	Interest perks-festival	Interest Perks-EDU. ADV.	Movable Assets Perks	Total
2013-14	72893	20030	44904	9039	17318	44100	812411
2014-15	97134	48475	170705	5747	21179	0	838772
2015-16	62238	29562	169622	2980	19973	9753	555729
2016-17	16674	10189	28675	1890	3944	0	139497
Total	248939	108256	413906	19656	62414	53853	2346409

199099266
or say
Rs19.91
crore

Note:

* Figures in r/o FY 2012-13 and 2013-14 not provided by PFCCL.

In case of subsidiaries, the figures prior to the financial years 2011-12 /2013-14 given herein are included in those of PFC as the salaries and allowances to the employees of subsidiaries for that period were paid by PFC itself.

The above perks calculation has been taken as per calculation of Income Tax Act

Annexure-VII
(Referred to in Para 7.8)
Statement showing excess payment of perks and allowances to employees of REC Limited

Financial Year/ Perks	Concessional Interest on								Grand Total
	Loan Perks- Car loan	Loan perks- Computer Loan	Loan Perks- Higher Studies Loan	Loan Perks - Household goods loan	Loan Perks- Marriage Loan	Loan Perks- Multi-purpose Advances	Loan Perks- Two Wheeler Loan	Retro loan perks	
2009-10	95818	21271	3396	21672	15507	2540211	8870	455533	3162278
2010-11	222677	41098	3049	37589	24453	3601715	15759	50248	3996588
2011-12	394861	27182	58335	32715	12297	9397743	11014	98359	10032506
2012-13	472730	15029	183459	20610	12303	12796021	15619	-882734	12633037
2013-14	454161	5998	270216	13956	32681	7192135	10029	-844232	7134944
2014-15	270319	997	259646	11064	50759	18078921	8843	195906	18876455
2015-16	218824	5644	223544	15987	58424	33320651	6320	-	30275306
2016-17	194126	6826	173361	12789	31736	25783767	4387	3574088	26461030
2017-18	159549	3616	137716	7083	16706	20755402	1438	254038	21287709
Total	2483065	127661	1312722	173465	254866	133466566	82279	4040771	133859853

Or Say ₹ 13.39 crore

Note: The above perks calculation has been taken as per calculation of Income Tax Act

Annexure-VIII
(Referred to in Para 10.3)

Additional expenditure due to non-finalisation of tenders for production of briquettes

Sl. No.	Details	Amount
1	Minimum generating capacity of briquettes by both the contractors in tonnes (30 days per month)	1800
2	Minimum generation of briquettes (in tonnes) during August 2015 to September 2016 i.e. 14 months (= Row 1 x 14 months)	25200
3	Cost of calcined lime (+10 mm) for 2015-16 as per cost sheet (₹ per tonne)	7549
4	Material cost of -10 mm fines (₹ per tonne)	2863
5	Conversion cost of fines to briquettes (₹ per tonne)	933
6	Cost of briquettes (₹ per tonne) (Row 4 + Row 5)	3796
7	Additional expenditure due to non-conversion of fines to briquettes (₹ per tonne) (Row 3 - Row 6)	3753
8	Additional expenditure due to non-conversion of fines to briquettes from August 15 to September 16 in (Row 2 x Row7)	94575600 (₹9.46 crore)

Annexure-IX

(Referred to in Para 10.3)

**Avoidable additional expenditure due to not enforcing minimum briquettes production as per the terms of contracts
for lime briquetting work**

Year	Minimum quantity of briquettes to be produced (tonnes)	Actual Briquettes produced (tonnes)	Quantity of lime fines that could be converted to briquettes (tonnes)	Cost of Briquettes			Rate of calcined lime (₹ per tonne)	Net additional expenditure (₹ per tonne)	Net avoidable additional expenditure due to non-production of Briquettes as per contractual terms (₹)
				Cost of -10 mm fines (₹ per tonne)	Rate of conversion of fines to briquettes (₹ per tonne)	Cost of Briquettes produced from - 10mm lime fines (₹ per tonne)			
<i>1</i>	<i>2</i>	<i>3</i>	<i>4 = 2-3</i>	<i>5</i>	<i>6</i>	<i>7=5+6</i>	<i>8</i>	<i>9 = 8 -7</i>	<i>10 = 9 x 4</i>
2013-14	21900*	12749	9151	3839	625	4464	8229	3765	34453515
2014-15	18240#	11099	7141	3362	625	3987	8874	4887	34898067
2015-16	7320**	2093	5227	2863	625	3488	7549	4061	21226847
TOTAL			21519						90578429

* 30 tonnes per day x 2 agencies x 365 days = 21900 tonnes

30 tonnes per day x 2 agencies x 304 days (i.e. excluding October 2014 and November 2014) = 18240 tonnes

* 30 tonnes per day x 2 agencies x 122 days (April-July 2015) = 7320 tonnes

Annexure-X
(Referred to in Para 10.4)
Statement showing deficiencies in Vendor Data

Name of the Unit	Test check in audit revealed following deficiencies:
BSP	<ul style="list-style-type: none">➤ PAN, GSTN number, Bank account, Vendor registration, email, address and postal codes were not captured in 896, 12446, 6282,1608, 5779, 52 and 2300 cases respectively.➤ Validity/registration of vendors was not modified/ updated. Audit noticed that BSP placed 214 purchase orders valuing ₹1200 crore on 62 vendors whose validity had expired (out of 307 expired vendors as per data base) during 2014-15 to 2017-18.
DSP	<ul style="list-style-type: none">➤ GSTN number, Account number, email-id, address, Postal code, Phone were not captured in 1892, 1790, 15, 269, 9 and 786 cases respectively.
CMO	<ul style="list-style-type: none">➤ PAN, GSTN number, Bank Account Number, address, Postal Code were not captured in 1189, 1815, 1897, 23 and 2 cases respectively.
RSP	<ul style="list-style-type: none">➤ PAN, Excise registration number, Service category, Service validity date and registration validity were not captured in 7740, 16850, 1974, 2142 and 1283 cases respectively.
BSL	<ul style="list-style-type: none">➤ Invalid numbers were filled as Telephone number in 1026 cases.➤ Email ids, bank account number, PAN were not captured in 5176, 4401 and 3954 cases respectively.➤ In 59 cases PAN number were same, though company name/vendor was different.

Annexure-XI
(Referred to in Para 10.4)
Statement showing deficiency in input control in various ERP reports of CMO

Material Management Module			
Sl. No.	Report Name	Sample Size	Observation
1	Bay-wise Stock Report	BSO/Faridabad (As on 14.08.2018)	Item identification No., Delivery No. and Quality Description were blank in 764, 372 and 2 fields out of 3785 fields.
2	STTR Incoming Report	BSO/Kolkata (01.08.2017 to 31.07.2018)	Arrival Date and Quality Description were showing blank in 180 and 160 fields out of 2906 fields.
3	Job Order Report	BSO/Chennai (01.08.2017 to 31.07.2018)	Invoice No./date, Document No., Party Code/Name and Vehicle No. were blank in 780, 766, 766, 766 and 788 fields out of 8139 fields.
Sales & Distribution Module			
1	Export Master Report	All Plants (01.08.2017 to 31.07.2018)	Negotiation Bank Name, Vessel Name, Port of discharge, Country of final destination, shipping bill no & date, ARE No & date and consignee name and address were shown blank in all 781 fields.
FICO Module			
1	Cheque Dishonoured Report	All Branches (15.08.2017 to 14.08.2018)	MR for MR No. showed blanks in 111 field out of 142 fields.
2	GL Account Line Item	All Items BSO Kolkata (July, 2018)	Narrations were left blank in 18011 fields out of 238404 fields.
3	Assets Balances	BSO, Chennai as on 31.07.2018	Deactivation date was left blank in all 918 fields.
4	Vendor Payment with G/L	BSO, Kolkata (01.08.2017 to 31.07.2018)	P.O. No. was left blank in 1400 out of 2389 fields. Vendor number/Name, Invoice number, Payment Document/date, Expenses G/L and Authorised by, were left blank in 3 fields.

Annexure-XII
(Referred to in Para 10.4)

Statement showing deficiencies in HRIS database

Name of the Unit	Test check in audit revealed following deficiencies:
ISP	➤ Email-ids, Marital status, Parents name, Current basic pay were not captured for executives/ non-executives in 12939, 559, 9089 and 9831 cases respectively.
CMO	➤ Father's name and location were not captured in 660 and 3 cases respectively. ➤ Marital Status of executives was not captured and in 4 cases of married non-executives, spouse name was not captured. ➤ PAN, Bank Account number and IFSC Code were not captured.
RMD	➤ PAN, Bank Account number, Father's name, spouse name of married non-executives, location were not captured/incorrectly captured in 113, 133, 7, 84 and 1 cases respectively.

Annexure-XIII
(Referred to in Para 10.4)
Statement showing deficiencies in MMIS data base

Name of the Unit	Test check in audit revealed following deficiencies:
ISP	➤ Out of 9371 vendors, GSTN number, email ID, Phone number, PAN, UCS not codified party and UCS party were not captured in 8313, 8471, 8754, 9371, 293 and 478 cases respectively.
CFP	➤ PAN and bank account number were not captured in 3969 and 3960 cases respectively.
ASP	➤ Account number, email-id, CST number, Service Tax number, VAT number, GSTN number/Type, telephone number, PAN and Bank Code were not captured in 3971, 3547, 4057, 4486, 4045,4538 , 3971 3977 and 3202 cases respectively.
RMD	➤ PAN, GSTN, Bank Account Number, Postal Code, address were not captured/incorrectly captured in 672, 1424, 63, 455 and 197 cases respectively.

Annexure-XIV
(Referred to in Para 10.4)

Statement showing deficiency in Beneficiary database in RSP, BSP& DSP

Nmae of the Unit	Major deficiency noted in audit
RSP	➤ Date of birth of beneficiaries has not been captured in beneficiary database and entitlement for availing medical facilities of 307 brothers, 1621 sisters and 13239 sons could not be ascertained.
BSP	➤ There are 1901 Medical beneficiaries (OP books) of the employee's son whose age exceeded 25. ➤ The 760 beneficiaries who are brothers and sisters of the employees have crossed the age limit of 21 years. However, as per the medical attendance rules minor brothers/minor un-married sisters more than 21 years of age are not eligible for availing treatment under medical attendance rules. ➤ The database were not updated in case of 1329 beneficiaries even after the superannuation of parent beneficiaries (other than BSP employees)
DSP	➤ The status of 5229 medical cards issued to daughters (beneficiaries) not updated and classified as unmarried/divorcee/insane as the case may be. 164 data were found blank in DOB field. ➤ In 9422 cases of medical beneficiary, the date of birth column were left blank due to which their legitimate entitlement as beneficiary could not be ascertain.