

ANNEXURES

Annexure-I
(Referred to in Para 2.4)

Statement showing standard hours for overhauling and actual running hours of Power Turbines and Compressors of Process Gas Compressors (PGCs)

Sr. No.	PGC	Sub-equipment	Standard hours for Overhaul	Running hours
1	SHG PGC A	Power Turbine	100,000	175,663
2	SHG PGC B	Power Turbine	100,000	175,594
		Compressor	50,000	180,425
3	SHG PGC C	Power Turbine	100,000	188,810
		Compressor	50,000	61,784
4	SHG PGC D	Power Turbine	100,000	124,734
		Compressor	50,000	100,853
5	SHG PGC E	Power Turbine	100,000	170,270
		Compressor	50,000	66,517
6	SHG PGC F	Power Turbine	100000	111,237
7	NQP PGC A	Power Turbine	100,000	169,087
8	ICP PGC B	Power Turbine	100,000	105,587
9	NQG PGC A	Power Turbine	100,000	157,842
		Compressor	50,000	69,129
10	NQP PGC B	Power Turbine	100,000	175,818
		Compressor	50,000	107,075
11	NQP PGC C	Power turbine	100,000	182,372
12	ICP PGC C	Compressor	50,000	71,448
13	NQG PGC D	Compressor	50,000	84,995
14	BHS PGC A	Compressor	50,000	64,036
15	MSP PGC A	Compressor	50,000	116,275
16	SHP PGC C	Compressor	50,000	62,218

Calculations for valuation of gas flaring

(Amount in ₹)

Year	Value of gas flared	Less due to process upsets	Net loss due to flaring of gas
2012-13	180,26,38,670	49,35,62,468	130,90,76,202
2013-14	130,78,88,911	23,65,97,104	107,12,91,807
2014-15	160,85,81,853	39,94,10,874	120,91,70,979
2015-16	97,32,50,160	12,66,19,846	84,66,30,314
2016-17	54,60,94,337	15,76,57,435	38,84,36,902
2017-18	77,97,91,516	14,72,24,638	63,25,66,878
2018-19	123,11,07,065	22,80,01,029	100,31,06,036
2019-20	196,14,41,525	26,08,71,723	170,05,69,802
Total	1021,07,94,036	204,99,45,116	816,08,48,920

₹1021.08 crore minus ₹205.00 crore = ₹816.08 crore

Annexure-II
(Referred to in Para 2.6)

List of wells where costlier premium casing pipes was used in Bombay High (BH) platform and Vasai East of Bassein & Satellite Asset

Well Name	Cost of L-80 premium casing (₹ per meter)	Cost of 13 cr L-80 Premium casing used in place (₹ per meter)	Qty used (in meter)	Cost of L-80 Premium Casing (in ₹)	Cost of casing used in place (in ₹)	Difference (in ₹)
(1)	(2)	(3)	(4)	(5 = 2X4)	(6 = 3X4)	(7 = 6-5)
BH#3H	4,263.53	13,979.18	394	16,79,831	55,07,797	38,27,966
BH#4H	4,263.53	13,941.28	2,365	1,00,83,248	3,29,71,127	2,28,87,879
BH#5H	4,263.53	13,941.28	2,380	1,01,47,201	3,31,80,246	2,30,33,045
BH#5Z	4,263.53	13,979.18	1,701	72,52,265	2,37,78,585	1,65,26,321
BH#6	4,263.53	13,979.18	442	18,84,480	61,78,798	42,94,318
	4,263.53	13,941.28	320	13,64,330	44,61,210	30,96,880
Total BH Platform wells (a)						7,36,66,609
VSEB#3H	4,263.53	13,979.18	2,578	1,09,91,380	3,60,38,326	2,50,46,946
VSEC#2H	4,263.53	13,979.18	2,700	1,15,11,531	3,77,43,786	2,62,32,255
VSEC#3H	4,263.53	13,979.18	2,856	1,21,76,642	3,99,24,538	2,77,47,896
VSEC#5H	4,263.53	13,979.18	2,340	99,76,660	3,27,11,281	2,27,34,621
VSEC#11H	4,263.53	13,941.28	1,365	58,19,718	1,90,29,847	1,32,10,129
VSEC#16	4,263.53	12,826.25	3,153	1,34,42,910	4,04,41,166	2,69,98,256
Total Vasai East wells (b)						14,19,70,103
Grand Total (a) + (b)						21,56,36,712

Say ₹ 21.56 crore

Annexure-III
(Referred to in Para 4.6)

Short collection of premium on the proposals received on or before IRDAI notification

Product Code	Vehicle Class Code	No. of policies	Premium Actually Charged (based on the rate prevailing on the date of proposal) (in ₹)	Premium to be charged (based on revised rate of premium) (in ₹)	Short collection of Premium (in ₹)
2016-17					
MOT-PRD-001	Private cars	7,786	1,65,75,791	2,22,07,637	56,31,846
MOT-PRD-003	A1	1,534	3,02,57,400	3,68,80,570	66,23,170
MOT-PRD-003	A2	144	14,53,477	16,32,919	1,79,442
MOT-PRD-003	A3&A4	92	4,30,802	5,12,200	81,398
MOT-PRD-004	4B	68	84,184	88,876	4,692
MOT-PRD-005	4C	1,143	1,98,75,182	2,51,17,887	52,42,705
MOT-PRD-006	Class D	581	15,86,130	22,20,582	6,34,452
MOT-PRD-002	Two wheelers	12,563	67,50,756	77,96,948	10,46,192
Total		23,911	7,70,13,722	9,64,57,619	1,94,43,897
2017-18					
MOT-PRD-001	Private cars	14,611	3,64,04,603	4,65,96,889	1,01,92,286
MOT-PRD-003	A1	1,367	3,21,10,835	4,11,10,523	89,99,688
MOT-PRD-003	A2	104	11,19,922	12,76,726	1,56,804
MOT-PRD-004	4B	30	34,428	44,070	9,642
MOT-PRD-005	4C	786	1,74,79,450	2,24,23,355	49,43,905
MOT-PRD-006	Class D	530	20,19,810	25,85,272	5,65,462
MOT-PRD-002	Two wheelers	8,673	54,25,823	63,69,509	9,43,686
Total		26,101	9,45,94,871	12,04,06,344	2,58,11,473
2018-19					
MOT-PRD-003	A1	1,479	4,37,65,554	5,30,84,796	93,19,242
MOT-PRD-003	A2	36	5,23,955	5,58,529	34,574
MOT-PRD-004	4B	80	1,28,740	1,60,905	32,165
MOT-PRD-005	4C	253	14,09,788	16,49,143	2,39,355
MOT-PRD-006	Class D	743	36,12,292	45,15,365	9,03,073
MOT-PRD-002	Two wheelers	1,268	11,24,716	12,50,318	1,25,602
Total		3,859	5,05,65,045	6,12,19,056	1,06,54,011
Total for 2016-17 to 2018-19		53,871	22,21,73,638	27,80,83,019	5,59,09,381
2019-20					
MOT-PRD-001	Private cars	20,747	5,01,45,919	5,63,32,270	61,86,351
MOT-PRD-003	A1	2,321	6,84,66,640	7,36,42,250	51,75,610
MOT-PRD-003	A2	240	25,72,080	29,59,119	3,87,039
MOT-PRD-003	A3&A4	21	66,150	82,194	16,044

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Product Code	Vehicle Class Code	No. of policies	Premium Actually Charged (based on the rate prevailing on the date of proposal) (in ₹)	Premium to be charged (based on revised rate of premium) (in ₹)	Short collection of Premium (in ₹)
MOT-PRD-004	4B	43	80,988	90,275	9,287
MOT-PRD-005	4C	1,113	3,53,12,677	3,72,94,656	19,81,979
MOT-PRD-006	Class D	971	59,09,585	66,16,655	7,07,070
MOT-PRD-002	Two wheelers	21,734	1,59,41,306	1,69,77,885	10,36,579
Total		47,190	17,84,95,345	19,39,95,304	1,54,99,959
Grand Total for 2016-17 to 2019-20		1,01,061	40,06,68,983	47,20,78,323	7,14,09,340

Say ₹ 7.14 crore

Annexure-IV
(Referred to in Para 4.6)

Short collection of premium on the proposals received after IRDAI notification

Product Code	Vehicle Class Code	No. of policies	Premium Actually Charged (based on pre-revised rate) (in ₹)	Premium to be charged (based on revised rate) (in ₹)	Short collection of Premium (in ₹)
2016-17					
MOT-PRD-003	A1	320	47,88,793	78,78,910	30,90,117
MOT-PRD-005	4C	14	3,24,918	4,06,255	81,337
Total		334	51,13,711	82,85,165	31,71,454
2017-18					
MOT-PRD-003	A1	31	7,18,027	9,19,073	2,01,046
MOT-PRD-003	A2	2	33,310	42,636	9,326
MOT-PRD-004	4B	2	2,612	3,346	734
MOT-PRD-005	4C	2	79,714	1,02,022	22,308
Total		37	8,33,663	10,67,077	2,33,414
2018-19					
MOT-PRD-003	A1	41	12,48,759	15,16,189	2,67,430
MOT-PRD-002	Two wheelers	2	1,774	1,970	196
Total		43	12,50,533	15,18,159	2,67,626
2019-20					
MOT-PRD-001	Private cars	3,779	89,21,928	1,00,20,082	10,98,154
MOT-PRD-003	A1	42	14,72,956	15,95,050	1,22,094
MOT-PRD-003	A2	4	45,528	51,284	5,756
MOT-PRD-005	4C	6	2,20,736	2,32,492	11,756
MOT-PRD-006	Class D	4	24,460	27,388	2,928
MOT-PRD-002	Two wheelers	15	11,065	11,721	656
Total		3,850	1,06,96,673	1,19,38,017	12,41,344
Grand Total for 2016-17 to 2019-20		4,264	1,78,94,580	2,28,08,418	49,13,838

Say ₹ 0.49 crore

Annexure-V
(Referred to in Para 9.3)

Statement showing avoidable payment of service tax and corporate tax

Billing period	Differential Royalty (@ 11 percent of Gross Turnover) (in ₹)	Rate of Corporate Tax during the period	Corporate tax paid (in ₹)	Current corporate tax rate	Excess Corporate tax adjusted (in ₹)	Avoidable Corporate Tax paid (Loss) (in ₹)	Service Tax paid (Loss) (in ₹)	Total loss on account of Service Tax and Corporate Tax (in ₹)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii) = (iv-vi)	(viii)	(ix) = (vii+viii)
Prior to 2009-10	321,02,572.00	0.34	109,11,664.22	0.25	80,79,575.32	28,32,088.90	39,13,979.00	67,46,067.90
2009-10	284,77,891.00	0.34	96,79,635.15	0.25	71,67,315.61	25,12,319.54	29,33,221.00	54,45,540.54
2010-11	297,40,973.00	0.33	98,79,207.71	0.25	74,85,208.08	23,93,999.62	30,63,320.00	54,57,319.62
2011-12	351,03,098.00	0.32	113,89,200.15	0.25	88,34,747.70	25,54,452.44	37,12,096.00	62,66,548.44
2012-13	341,36,141.00	0.32	110,75,470.95	0.25	85,91,383.97	24,84,086.98	42,19,227.00	67,03,313.98
2013-14	354,29,916.00	0.34	120,42,628.45	0.25	89,17,001.26	31,25,627.19	43,79,136.00	75,04,763.19
2014-15	405,53,444.00	0.34	137,84,115.62	0.25	102,06,490.79	35,77,624.83	50,12,406.00	85,90,030.83
2015-16	426,57,754.00	0.35	147,62,995.50	0.25	107,36,103.53	40,26,891.98	60,14,060.00	100,40,951.98
2016-17	486,44,576.00	0.35	168,34,914.86	0.25	122,42,866.89	45,92,047.97	74,17,665.00	120,09,712.97
Total	32,68,46,365.00		11,03,59,832.60		8,22,60,693.14	2,80,99,139.46	4,06,65,110.00	6,87,64,249.46
Total loss = ₹6.88 crore [on account of excess payment of Service Tax (₹4.07 crore) and Corporate Tax (₹2.81 crore)]								

Annexure-VI
(Referred to in para 11.1)
Recoveries at the instance of Audit

(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	Airports Authority of India	Non-compliance of DPE guidelines regarding payment of performance related pay	1083.00	801.00
Civil Aviation	Air India Limited	Non-recovery of penalty from M/s. Air India SATS Airport Services Private Limited for baggage mishandling	152.13	152.13
Civil Aviation	Air India Limited	Non deduction of collection charges despite making advance payment to DIAL towards Passenger Service Fee	514.00	836.13
Coal	Central Mine Planning and Design Institute Limited	Non recovery towards Engineering Days utilised for coal characterization and washability test	92.45	92.45
Coal	Eastern Coalfields Limited	Non recovery of loss from contractor on account of slippage of grade of coal	216.31	194.00
Coal	NLC India limited	Non levy of GST on Blasting charges	154.00	102.00
Coal	Northern Coalfield Limited	Excess payment on account of transit fee to Forest Department	1874.29	705.11
Coal	Northern Coalfields Limited	Non recovery of excise duty on royalty and stowing excise duty from the customers	478.00	211.00

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Name of Ministry/ Department	Name of the CPSE	Audit observations in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Department of Financial Services	The New India Assurance Company Limited	Undercharging of Motor Own damage premium	1.17	8.11
Department of Financial Services	United India Insurance Company Limited	Excess payment of commission to the agent	56.21	23.78
Heavy Industries and Public Enterprises	Heavy Engineering Corporation Limited	Irregularities in passing of foreign tour bills resulted in overpayment to the executives of HEC Limited	1.55	1.48
Heavy Industries and Public Enterprises	Heavy Engineering Corporation Limited	Non-recovery of Liquidated damage	405.71	402.44
Petroleum and Natural Gas	Oil and Natural Gas Corporation Limited	Non-recovery of abandonment liability in respect of Tapti and Panna Mukta field	269740.00	269740.00
Petroleum and Natural Gas	Indian Oil Corporation Limited	Short recovery of cost of water from outside agencies	105.00	105.00
Power	Damodar Valley Corporation	Non-realisation of rent/ licence fee	29.00	12.76
Power	Damodar Valley Corporation	Non-recovery of licence fee and electricity charges	19.00	34.00
Power	Power Grid Corporation of India Limited	Non-recovery of Field Compensatory Allowance/ Special Allowance paid to executives beyond DPE norms	672.00	657.00
Power	Power Grid Corporation of India Limited	Non-recovery of interest on account of direct payment to sub vendor	148.00	193.00

Name of Ministry/ Department	Name of the CPSE	Audit observations in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Power	Power Grid Corporation of India Limited	Non-recovery from contractor on account of loss of inventory	244.00	244.00
Road Transport & Highways	National Highways Authority of India	Non-recovery of damage amount from Reliance Infrastructure Limited for delay in submitting performance security	357.00	407.00
Road Transport & Highways	National Highways Authority of India	Non-recovery of penalty for delay in overlay works of Highway AP-5	2359.00	1497.64
Road Transport & Highways	National Highways Authority of India	Adoption of incorrect average for working out land compensation resulted in overpayment of land compensation to land losers	0	677.32
Steel	SAIL Refractory Company Limited	Non-recovery of Liquidated damage from the supplier	41.95	17.13
		Total	278744.00	277114.00
		Say	₹2787.44 crore	₹2771.14 crore

Annexure-VII
(Referred to in para 11.2)
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
Petroleum and Natural Gas	Oil and Natural Gas Corporation Limited	The liability booked under the block CY-OSN-2000/2 for MWP needs to be reviewed and corrective action may be taken.	The management has reversed the excess liability amounting to USD 2,19,492.
Shipping	Cochin Shipyard Limited	Lack of policy on treatment of medical insurance claim	The company in its Annual Report for the year 2018-19 has disclosed the accounting policy on accounting of medical insurance claims.
Steel	Ferro Scrap Nigam Limited	The company did not follow the guidelines of DPE in determining the Profit before Tax (PBT) as well as for computing the incremental profit for arriving at the amount distributable as Performance Related Pay.	The management accepted the audit observation and has taken corrective action while calculating the Performance Related Pay for 2018-19.

Annexure-VIII
(Referred to in Chapter XII)

**Statement showing the details of Audit Reports (Commercial) upto 2020 for which
Action Taken Notes were pending**

Report number and year of Report	Name of Report	Para No.
Ministry of Civil Aviation		
15 of 2016	Compliance Audit	Para 2.3
13 of 2019	Compliance Audit	Para 1.1 to 1.6
18 of 2020	Compliance Audit	Para 2.1 to 2.4
Ministry of Coal		
12 of 2019	Performance Audit	
13 of 2019	Compliance Audit	Para 2.1 to 2.3
18 of 2020	Compliance Audit	Para 3.1 to 3.3
Ministry of Commerce and Industry		
18 of 2020	Compliance Audit	Para 4.1
Ministry of Finance (Department of Financial Services)		
15 of 2016	Compliance Audit	Para 7.3
9 of 2017	Compliance Audit	Para 7.1
16 of 2017	Performance Audit	
11 of 2018	Compliance Audit	Para 5.1
13 of 2019	Compliance Audit	Para 3.1 and 3.3
18 of 2020	Compliance Audit	Para 5.1 to 5.10
Ministry of Heavy Industries		
29 of 2017	Performance Audit	
18 of 2020	Compliance Audit	Para 6.1, 6.3 and 6.4
Ministry of Housing & Urban Affairs		
18 of 2020	Compliance Audit	Para 7.1
Ministry of Mines		
18 of 2020	Compliance Audit	Para 8.1
Ministry of Petroleum and Natural Gas		
13 of 2019	Compliance Audit	Para 6.7
18 of 2020	Compliance Audit	Para 9.1 to 9.5
Ministry of Power		
13 of 2019	Compliance Audit	Para 7.9
18 of 2020	Compliance Audit	Para 10.2
Ministry of Ports, Shipping and Waterways		
18 of 2020	Compliance Audit	Para 12.1
Ministry of Road Transport and Highways		
11 of 2018	Compliance Audit	Para 11.6
13 of 2019	Compliance Audit	Para 8.1 and 8.3
18 of 2020	Compliance Audit	Para 11.1 and 11.4
Ministry of Steel		
13 of 2019	Compliance Audit	Para 10.5 and 10.6

