

APPENDIX -I

(Referred to in para 1.1.1)

Avoidable payment of interest										
Assessment Year	Quarterly due date	Quarter ending	Tax-able Income	Advance Tax Paid	Short Payment	Advance tax due to total advance tax due for the year	Advance tax paid to total advance tax due for the year	Short payment of advance tax	Date of payment	Interest paid on shortfall
			Rs. in lakh			per cent				Rs. in lakh
2003-04	June 15, 2002	Jun-02	2,704.00	1,195.00	1,509.00	15.00	6.63	8.37	13-Jun-02	57.00
	September 15, 2002	Sep-02	8,112.00	3,558.00	4,554.00	45.00	19.74	25.26	13-Sep-02	171.00
	December 15, 2002	Dec-02	13,519.00	8,260.00	5,259.00	75.00	45.82	29.18	13-Dec-02	197.00
	March 15, 2002	Mar-03	18,026.00	11,819.00	6,207.00	100.00	65.57	34.43	15-Mar-03	78.00
	Interest under Section 234C of the Income Tax Act, 1961									502.16
	Interest under Section 234B of the Income Tax Act, 1961									77.59
2004-05	June 15, 2003	Jun-03	7,749.00	1,907.00	5,842.00	15.00	3.69	11.31	15-Jun-03	175.00
	September 15, 2003	Sep-03	23,248.00	15,319.00	7,929.00	45.00	29.65	15.35	15-Sep-03	238.00
	December 15, 2003	Dec-03	38,747.00	29,143.00	9,604.00	75.00	56.41	18.59	15-Dec-03	288.00
	March 15, 2003	Mar-03	51,663.00	42,901.00	8,762.00	100.00	83.04	16.96	15-Mar-04	88.00
	Interest under Section 234C of the Income Tax Act, 1961									789.00
	Interest under Section 234B of the Income Tax Act, 1961									87.62
2005-06	June 15, 2004	Jun-04	5,244.00	2,822.00	2,422.00	15.00	8.07	6.93	15-Jun-04	72.65
	September 15, 2004	Sep-04	15,731.00	9,661.00	6,070.00	45.00	27.64	17.36	15-Sep-04	182.09
	December 15, 2004	Dec-04	26,218.00	19,089.00	7,129.00	75.00	54.61	20.39	14-Dec-04	213.87
	March 15, 2004	Mar-04	34,957.00	27,671.00	7,286.00	100.00	79.16	20.84	15-Dec-05	72.86
	Interest under Section 234C of the Income Tax Act, 1961									541.47
	Interest under Section 234B of the Income Tax Act, 1961									72.86
	Total interest for the three assessment years 2003-04 to 2005-06									2070.70
	Total interest for the two assessment years 2003-04 and 2005-06 considering Ministry's reply.									1,194.08
	Avoidable payment of interest after reducing the amount that Company might have generated at the rate of <i>six per cent per annum</i>									597.04
	Less unavoidable loss of interest on income of Rs.37.02 crore for AY 2003-04									32.00
	Avoidable loss of interest									565.04

APPENDIX -II

(Referred to in para 16.1.1)

Amount (Rs. in lakh)

Name of PSU	Audit observation in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Ministry of Civil Aviation			
Airports Authority of India	Non-recovery of Passenger Service Fee due on India Airlines Interline Passengers carried out by Jet Airways	12.15	12.15
Ministry of Consumer Affairs, Food and Public Distribution			
Food Corporation of India	(i) Payment of excess rentals for godowns	836.97	836.97
	(ii) Non-recovery of weighing charges	189.62	184.37
	(iii) Non-recovery of storage charges	2.19	2.19
	(iv) Excessive interest charged by bank due to erroneous applications of case credit interest	483.42	483.42
	(v) Dues recoverable from contractor	20.14	5.31
Department of Coal			
Mahanadi Coalfields Limited	Non-recovery of transportation charges from NALCO	57.20	50.10
Eastern Coalfields Limited	Undue payment to drilling and blasting contractors	127.77	127.77
Ministry of Finance (Banking Division)			
Securities Trading Corporation of India limited	Excess payment of leave travel concession to employees	0.23	0.23
UP Industrial Consultants Limited	Non-realisation of charges of space from the participants of International Trade fair organised by the Company	60.70	51.90

Name of PSU	Audit observation in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Ministry of Finance (Insurance Division)			
The New India Assurance Company Limited	(i) Undercharge of premium	8.42	8.42
	(ii) Excess allowance of discount	1.33	1.33
	(iii) Incorrect issue of policies	0.12	0.12
	(iv) Excess settlement of claims	10.29	10.29
The Oriental Insurance Company Limited	(i) Excess allowance of discount	0.06	0.06
	(ii) Excess settlement of claims	0.10	0.10
	(iii) Undercharge of premium	3.53	0.45
United India Insurance Company Limited	(i) Undercharge of premium	3.86	3.86
	(ii) Excess payment of agency commission	0.28	0.27
	(iii) Excess allowance of discount	8.56	8.56
	(iv) Non-recovery of Housing loan/rent from employees	4.94	4.94
Department of Heavy Industries			
Bharat Heavy Electricals Limited	Under recovery of price escalation from NTPC	118.94	113.49
Ministry of Petroleum and Natural Gas			
Indian Oil Corporation Limited	(i) Overpayment of octroi	28.56	28.56
	(ii) Loss due to non-recovery of interest	566.78	27.78
Hindustan petroleum Corporation Limited	Non-recovery of penalty from the supplier for delayed delivery of goods	8.43	8.43
Ministry of Power			
National Hydroelectric Power Corporation Limited	Short recovery in respect of departmental material issued to the contractor	50.00	39.18
Department of Road Transport and Highways			
National Highways Authority of India	Overpayment of price escalation to the contractor	72.10	21.22

Name of PSU	Audit observation in brief	Amount of recovery pointed out by Audit	Amount recovered by the Management
Ministry of Steel			
MECON Limited	(i) Irregular payment of Leave Travel Concession	1.96	1.96
	(ii) Non-recovery of cost of erection of modified pulley from the supplier	35.00	35.00
Ministry of Textiles			
Cotton Corporation of India Limited	Irregular payment of DA, HRA CCA <i>etc.</i> , to employees	2.49	2.49
Total		2716.14	2070.92

APPENDIX -III

(Referred to in Chapter XXI)

Statement showing the details of Audit Reports (Commercial) for which Action Taken Notes were pending as on 22 November 2007

No. and Year of Report	Name of the Report	Para No., if any
Ministry of Agriculture and Co-operation		
1. No. 3 of 2003	Transaction Audit Observations	Para 1.1.1
2. No. 11 of 2006	Comments on Accounts	Paras 1.2.1 and 1.5.1
3. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.6, 2.5, 2.6.1.5 and 2.6.1.7
Department of Bio-Technology		
1. No. 2 of 2002	Comments on Accounts	Paras 1.4.1, 2.1.2, 2.2.1, 2.3.3, and 2.8.1
2. No. 2 of 2003	Comments on Accounts	Para 2.1.2
3. No. 2 of 2004	Comments on Accounts	Paras 2.2.2 and 2.3.1
4. No. 2 of 2005	Comments on Accounts	Paras 2.1.2 and 2.2.1
5. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.6 and 2.5
6. No. 11 of 2007	Transaction Audit Observations	Para 3.1.1
Department of Chemicals and Petrochemicals		
1. No. 2 of 2003	Comments on Accounts	Paras 2.1.3, 2.2.4, 2.2.5, 2.3.2, 2.4.6 and 2.8.1
2. No. 3 of 2003	Transaction Audit Observations	Para 3.1.1
3. No. 2 of 2004	Comments on Accounts	Para 1.2.2
4. No. 3 of 2004	Transaction Audit Observations	Para 1.4.1
5. No. 2 of 2005	Comments on Accounts	Para 2.1.3
6. No. 3 of 2005	Transaction Audit Observations	Para 2.2.1
7. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.4 and 2.5
Ministry of Civil Aviation		
1. No.3 of 2002	Transaction Audit Observations	Para 3.1.1
2. No. 2 of 2005	Comments on Accounts	Para 2.1.5
3. No. 3 of 2005	Transaction Audit Observation	Para 3.2.3

No. and Year of Report	Name of the Report	Para No., if any
4. No. 11 of 2006	Comments on Accounts	Para 1.2.4
5. No. 12 of 2006	Transaction Audit Observation	Para 4.1.1
6. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4 and 2.6.2
7. No. 11 of 2007	Transaction Audit Observations	Paras 4.1.1, 4.2.1, 4.2.2, 4.2.3, 4.2.4, 4.2.5, 4.3.1, 4.3.2, 4.4.1 and 4.5.1
8. No. 17 of 2007	Review of infrastructure and operational facilities in Airports Authority of India	Paras 1.1 to 1.10, 2.1, 2.2, 2.3, 2.4, 2.4.1, 2.4.2, 2.5, 2.5.1, 3.1, 3.2, 3.2.1, 3.2.2, 3.2.2.1, 3.2.2.2, 3.2.3, 3.2.3.1, 3.2.3.3, 3.2.4, 3.2.5, 3.2.6, 3.2.7, 3.2.8, 3.2.9, 3.3, 3.3.1, 3.3.2, 3.4, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, 4.11, 4.12, 5.1, 5.2, 5.3, 5.4, 5.5, 5.5.1, 5.5.2, 5.5.3, 5.5.4, 5.5.5, 5.5.6, 5.5.7, 5.5.8, 5.6, 6.1, 6.2, 6.3, 6.4, 7.1, 7.2, 7.2.1, 7.3, 7.4, 7.5, 7.6, 8.1, 8.2, 8.3, 9.1, 9.2, 9.3, 10.1.1, 10.1.2, 10.1.3, 10.1.4, 10.2, and 10.3
Ministry of Coal		
1. No. 3 of 2002	Transaction Audit Observations	Para 4.6.1
2. No. 3 of 2005	Transaction Audit observations	Paras 4.2.1 and 4.5.1
3. No. 4 of 2005	Review on BCCL- Performance of Madhuband Washery	Paras 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7 and 3.8
4. No. 8 of 2006	Review on Project Implementation, performance of HEMM, Manpower analysis, Fund Management and Environmental planning - MCL	Paras 3.6.1.1, 3.6.1.2, 3.6.1.3, 3.6.1.4, 3.6.1.5(i), (ii), 3.6.1.6 (i), (ii), (iii), 3.6.1.7, 3.7.1, 3.7.1.1, 3.7.2.1, 3.7.2.2, 3.8.1, 3.8.2, 3.8.3, 3.8.4, 3.9.1, 3.9.2, 3.9.3, 3.9.4, 3.10, 3.11.1, 3.11.2, 3.12.1, 3.12.2, 3.12.3, 3.12.4, 3.12.5, 3.13.1, 3.13.2 and 3.13.3
	Performance Review on Bucket Wheel Excavators of Nevyeli Lignite	Paras 4.6.2.1, 4.6.2.2, 4.6.2.3, 4.6.3.1, 4.6.3.2, 4.7.1.1, 4.7.1.2, 4.8.1, 4.8.2, 4.8.3, 4.8.4 and 4.9

No. and Year of Report	Name of the Report	Para No., if any
5. No. 11 of 2006	Comments on Accounts	Paras 1.4.3, 1.4.4, 1.4.5, 1.4.6, 1.5.4, 1.5.5, 1.5.6, 1.5.7, 2.2.2, 2.2.3, 2.2.4 and 2.6.2
6. No. 12 of 2006	Transaction Audit Observations	Paras 5.1.1, 5.2.2, 5.3.1, 5.4.1, 5.5.1, 5.6.1 and 5.7.1
7. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.4, 2.4.4.6 and 2.5
8. No. 9 of 2007	Performance review of Rajrappa project – CCL	Paras 1.1 to 1.3, 1.4.1, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4, 1.4.3.1, 1.4.3.2, 1.4.3.3, 1.4.3.4, 1.4.4.1, 1.4.4.2, 1.4.4.3 and 1.4.5
	Performance review of thermal power stations - NLCL	Paras 2.1 to 2.5, 2.6.1, 2.6.1.1, 2.6.1.2, 2.6.1.3, 2.6.1.4, 2.6.2, 2.6.2.1, 2.6.3, 2.6.3.1, 2.6.3.2, 2.3.3.3, 2.6.4, 2.6.4.1, 2.6.5.1, 2.6.5.2, 2.6.6, 2.6.6.1, 2.6.7, 2.6.7.1, 2.6.8, 2.6.8.1, 2.6.8.2, 2.6.8.3, 2.6.8.4, 2.6.8.5, 2.6.8.6, 2.6.8.7, 2.6.9, 2.6.9.1, 2.6.9.2, 2.6.9.3 and 2.7
9. No. 10 of 2007	Information Technology Applications in PSU IT review on Integrated Business Solution-NCL	Paras 1.1, 1.6.1, 1.6.2, 1.6.3, 1.6.4, 1.6.5, 1.6.6, 1.6.7, 1.6.8, 1.6.8.1, 1.6.8.2, 1.6.8.3, 1.6.9, 1.6.9.1, 1.6.9.2, 1.6.9.3, 1.6.9.4, 1.6.9.5, 1.6.10, 1.6.10.1, 1.6.11, 1.6.11.1 (i), (ii), (iii), 1.6.11.2, 1.6.12, 1.6.13, 1.6.14, 1.7 and 1.8
10. No. 11 of 2007	Transaction Audit Observations	Paras 5.1.2, 5.1.4, 5.2.2 and 5.3.1
Ministry of Commerce and Industry		
1. No. 11 of 2006	Comments on Accounts	Para 1.2.8
2. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.6 and 2.5
3. No. 11 of 2007	Transaction Audit Observations	Paras 6.1.1 and 6.2.1

No. and Year of Report	Name of the Report	Para No., if any
Department of Telecommunications		
1. No. 5 of 2004	BSNL Chapter-II	Para 2.10
2. No. 2 of 2005	Comments on Accounts	Paras 1.2.6
3. No. 5 of 2005	Chapter- I Chapter- VI	Paras 1.3, 1.4 Paras 6.1, 6.2, 6.3, 6.4, 6.13 and 6.14
4. No. 11 of 2006	Comments on Accounts	Para 1.2.12
5. No. 9 of 2006	Performance Audit of Human Resource Mgt. in BSNL	Paras 2.10, 2.10.6, 2.13, 2.13.1 (except 2.13.1.3), 2.15.4, 2.16.2 and 2.18.3
6. No. 13 of 2006	Chapter -II Chapter -IV Chapter -V Chapter -VI Chapter -VIII Chapter -XI-	Paras 2.6, 2.10 and 2.11 Paras 4.8, 4.9, 4.13, 4.16 and 4.19 Para 5.5 Paras 6.2 and 6.3 Para 8.4 Para 11.5
7. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.4, 2.4.4.6, 2.5, 2.6.1.1, 2.6.1.2, 2.6.1.3, 2.6.1.4, 2.6.1.5, 2.6.1.6 and 2.6.1.7
8. No. 10 of 2007	Information Technology Applications in PSU -Material Management and Inventory Accounting in ITI Limited	Paras 2.1, 2.7, 2.7.1, 2.7.1.1 (i), (ii), (iii), (iv), 2.7.1.2, 2.7.1.3, 2.7.2, (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x), (xi), 2.8, 2.9, 2.10, 2.11 and 2.12
9. No. 10 of 2007	Cellular Mobile Telephone Services in BSNL	Paras 1.9.2, 1.10, 1.10.1, 1.10.2, 1.10.3, 1.10.4, 1.11, 1.11.2, 1.11.3, 1.11.4, 1.11.5, 1.11.6, 1.11.7, 1.12, 1.12.4, 1.12.4.1, 1.12.4.2, 1.12.4.3, 1.12.5, 1.12.6, 1.12.7, 1.12.8, 1.13, 1.13.1, 1.13.3, 1.13.4 and 1.14

No. and Year of Report	Name of the Report	Para No., if any
	Billing and Customer care in MTNL	Paras 3.1 to 3.7, 3.8, 3.9, 3.10, 3.11, 3.11.1, 3.11.2, 3.12, 3.12.1, 3.12.2, 3.12.3, 3.13, 3.13.1, 3.13.2, 3.13.3, 3.14, 3.14.1, 3.14.2, 3.15, 3.15.1, 3.15.2, 3.15.3 and 3.16
10. No. 12 of 2007	Telecommunications Sector Transaction Audit Observations	Paras 2.4, 2.6, 2.9, 2.13, 2.14, 2.16, 2.21, 3.1, 3.3, 3.6, 3.8, 3.10, 3.11, 3.12, 3.13, 4.1, 4.7 and 4.9
Ministry of Consumer Affairs, Food and Public Distribution		
1. No. 3 of 2003	Transaction Audit Observations	Para 7.1.3
2. No. 4 of 2003	Fraud Control in FCI	Para 2.1
3. No. 3 of 2004	Transaction Audit Observations	Para 5.2.2
4. No. 3 of 2005	Transaction Audit Observations	Paras 6.1.2, 6.1.7 and 6.1.12
5. No. 11 of 2006	Comments on Accounts	Para 1.5.9
6. No. 12 of 2006	Transaction Audit Observations	Paras 7.1.1, 7.1.2, 7.1.3 and 7.2.3
7. No. 9 of 2007	Financial Reporting by PSUs	Para 2.4.4.8
8. No. 11 of 2007	Transaction Audit Observations	Paras 7.1.1, 7.2.2, 7.2.3, 7.2.5, 7.2.6 and 7.2.7
Department of Defence Production and Supplies		
1. No. 2 of 2003	Comments on Accounts	Para 1.4.9
2. No. 2 of 2005	Comments on Accounts	Para 1.4.12
3. No. 3 of 2005	Transaction Audit Observations	Paras 7.4.1, 7.4.2, 7.4.3 and 7.4.4
4. No. 4 of 2005	Reviews on Bharat Electronics Limited (Chapter – VI)	Paras 6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 6.7 and 6.8
	Garden Reach Shipbuilders and Engineers Limited (Chapter – VIII)	Paras 8.1, 8.2 and 8.3
5. No. 9 of 2007 (Regularity Audit)	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.6 and 2.5

No. and Year of Report	Name of the Report	Para No., if any
6. No.9 of 2007 (Performance Audit)	Review on Outsourcing Activities in Hindustan Aeronautics Limited	Paras 4.1 to 4.6, 4.7.1, 4.7.1.1, 4.7.1.2, 4.7.2 (i), (ii), (iii), (iv), 4.7.3, 4.7.4, 4.7.4.1, 4.7.4.2, 4.7.5, 4.7.6.1 (i), (ii) and 4.7.6.2, (i), (ii), (iii), (iv), 4.7.6.3, (i), (ii), (iii), (iv), (v), 4.7.6.4, (i), (ii), (iii), (iv), (v), (vi), 4.7.6.5 and 4.7.7
6. No. 11 of 2007	Transaction Audit Observations	Para 8.2.1
Department of Fertilizers		
1. No. 3 of 2003	Transaction Audit Observations	Para 10.2.1
2. No. 2 of 2005	Comments on Accounts	Paras 1.4.3, 2.4.3, 2.5.1, 2.6.2 and 2.7.1
3. No. 3 of 2005	Transaction Audit observations	Paras 8.1.1, 8.1.2 and 8.1.3
4. No. 11 of 2006	Comments on Accounts	Paras 1.2.3, 1.4.2, 1.5.2, 1.5.3, 2.2.1 and 2.6.1
5. No. 12 of 2006	Transaction Audit Observations	Paras 10.2.1, 10.2.2, 10.2.3 and 10.2.4
6. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.4, 2.6.1.1 and 2.6.1.8
7. No. 11 of 2007	Transaction Audit Observations	Paras 9.1.1 and 9.1.2
Ministry of Finance (Banking Division)		
1.No. 2 of 2002	Comments on Accounts	Paras 1.2.24, 1.2.25, 1.2.26, 1.2.27, 2.1.14, 2.2.15, 2.2.16, 2.2.17, 2.2.18, 2.2.20, 2.6.23, 2.6.24, 2.6.25 and 2.6.27
2. No. 3 of 2002	Transaction Audit Observations	Paras 11.1.1, 11.2.1, 11.3.1 and 11.4.1
3. No. 2 of 2003	Comments of Accounts	Paras 1.2.16, 1.2.17, 1.2.18, 1.4.12, 1.4.13, 2.1.22, 2.1.23, 2.1.24, 2.3.5, 2.3.6, 2.6.21, 2.6.22, 2.6.23, 2.6.24, 2.6.25, 2.6.26, 2.6.27, 2.6.28, 2.8.10, 2.8.11, 2.8.12 and 2.8.13
4. No. 2 of 2004	Comments on Accounts	Paras 1.2.13, 2.1.14, 2.1.15, 2.2.11, 2.2.12, 2.2.13, 2.3.5,

No. and Year of Report	Name of the Report	Para No., if any
		2.4.11, 2.6.12, 2.6.13, 2.6.14, 2.6.15 and 2.6.16
5. No. 3 of 2004	Transaction Audit Observations	Paras 9.1.1, 9.2.1, 9.2.2 and 9.3.1
6. No. 2 of 2005	Comments on Accounts	Paras 1.2.11, 1.4.13, 1.4.14, 1.4.15, 1.4.16, 1.4.17, 2.1.24, 2.1.25, 2.2.12 and 2.2.13
7. No. 3 of 2005	Transaction Audit Observations	Paras 1.1.1, 1.2.1 and 1.2.2
8. No. 11 of 2006	Comments on Accounts	Paras 1.2.15, 1.2.16, 1.3.1, 1.3.2 and 1.4.10
9. No. 12 of 2006	Transaction Audit Observations	Para 2.1.1
10. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.6, 2.5, 2.6.1.2, 2.6.1.5, 2.6.1.3, 2.6.1.7 and 2.6.1.8
11. No. 11 of 2007	Transaction Audit Observations	Para 2.1.1
Ministry of Finance (Insurance Division)		
1. No. 2 of 2003	Comments on Accounts	Paras 2.1.26, 2.2.16, 2.6.30, 2.8.14 and 2.8.15
2. No. 2 of 2004	Comments on Accounts	Paras 1.2.14, 1.3.12, 2.1.16, 2.2.14 and 2.6.17
3. No. 3 of 2004	Transaction Audit Observations	Paras 8.2.1, 8.2.2, 8.2.3, 8.2.4, 8.2.5, 8.2.6, 8.2.7, 8.3.2, 8.4.1, 8.5.1, 8.5.2, 8.5.3 and 8.5.4
4. No. 2 of 2005	Comments on Accounts	Paras 1.3.6, 1.3.7, 1.4.19, 2.1.26, 2.1.27, 2.1.28, 2.2.14 and 2.2.15
5. No. 3 of 2005	Transaction Audit Observations	Paras 9.2.1, 9.2.2, 9.2.3, 9.2.4, 9.4.1, 9.4.2, 9.4.3, 9.4.4, 9.4.5 and 9.6.1
6. No. 11 of 2006	Comments on Accounts	Paras 1.2.17, 1.3.3, 1.4.11, 2.2.8 and 2.6.6
7. No. 12 of 2006	Transaction Audit Observations	Paras 11.2.1, 11.2.3, 11.3.1, 11.4.1, 11.4.2, 11.4.3, 11.4.4, 11.4.5, 11.5.1, 11.6.1, 11.6.2, 11.6.3, 11.6.4, 11.7.1, 11.7.2, 11.7.3, 11.7.4 and 11.7.5
	IT Audit- Chapter-XXV	25.1

No. and Year of Report	Name of the Report	Para No., if any
8. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4, 2.5 and 2.6.1.3
9. No. 10 of 2007	Information Technology Applications in PSU	Paras 3.1, 3.1.1, 3.1.2, 3.5.1, 3.5.1.1, 3.5.1.2, 3.5.1.3, 3.5.2, 3.5.2.1, 3.5.2.2, 3.5.2.3, 3.5.3, 3.5.3.1, 3.5.3.2, 3.5.3.3, 3.5.4, 3.5.4.1, 3.5.4.2, 3.5.4.3, (i), (ii), (iii), 3.5.4.4, (i), (ii), (iii), (iv), (v), 3.6 and 3.7
10. No. 11 of 2007	Transaction Audit Observations	Paras 10.1.1, 10.1.2, 10.2.1, 10.2.2, 10.3.1, 10.3.2, 10.3.3, 10.3.4, 10.4.1, 10.4.2, 10.4.3, 10.4.4 and 10.5.1
Ministry of Health and Family Welfare		
1. No. 2 of 2002	Comments on Accounts	Paras 2.1.15, 2.2.27 and 2.4.20
2. No. 3 of 2002	Transaction Audit Observations	Para 12.1.1
3. No. 2 of 2003	Comments of Accounts	Para 2.6.32
4. No. 3 of 2003	Transaction Audit Observations	Para 12.1.1
5. No. 2 of 2004	Comments on Accounts	Para 2.6.18
6. No. 3 of 2004	Transaction Audit Observations	Para 10.1.1
7. No. 2 of 2005	Comments on Accounts	Paras 2.2.16, 2.4.13 and 2.6.19
8. No. 9 of 2007	Financial Reporting by PSUs	Para 2.5
Ministry of Home Affairs		
1. No. 2 of 2004	Comments on Accounts	Para 1.2.20
2. No. 2 of 2005	Comments on Accounts	Para 2.2.25
Ministry of Human Resource Development		
1. No. 2 of 2002	Comments on Accounts	Paras 2.1.21 and 2.6.42
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3. No. 2 of 2005	Comments on Accounts	Paras 1.4.34, 2.1.37, 2.2.26 and 2.6.22
Ministry of Heavy Industry and Public Enterprises		
1. No. 3 of 2003	Transaction Audit Observations	Paras 13.1.1 and 13.1.2
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3. No. 2 of 2005	Comments on Accounts	Paras 1.2.13, 1.3.11, 1.4.23, 1.4.24, 1.4.32, 2.1.36, 2.2.24, 2.4.16 and 2.7.17
4. No. 11 of 2006	Comments on Accounts	Paras 1.2.19, 1.2.42, 1.2.43 and 1.5.19
5. No. 12 of 2006	Transaction Audit Observations	Paras 12.4.1 and 16.2.1
6. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.4, 2.4.4.6, 2.5, 2.6.1.1 and 2.6.1.3
7. No. 10 of 2007	Information Technology Applications in PSU	Para 4.1 (i), (ii), (iii), (iv)
8. No. 11 of 2007	Transaction Audit Observations	Paras 11.1.1 and 11.1.2
Ministry of Information and Broadcasting		
1. No. 2 of 2002	Comments on Accounts	Paras 1.3.33 and 2.5.16
2. No. 2 of 2004	Comments on Accounts	Paras 2.3.15, 2.6.27 and 2.7.6
3. No. 2 of 2005	Comments on Accounts	Para 2.7.21
4. No. 11 of 2006	Comments on Accounts	Paras 1.4.18 and 1.5.22
Department of Information Technology		
1. No. 11 of 2006	Comments on Accounts	Paras 2.4.5, 2.6.10 and 2.7.1
Ministry of Mines		
1. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4 and 2.5
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3. No. 11 of 2007	Transaction Audit Observations	Para 12.1.1
Ministry of New and Renewable Energy		
1. No. 3 of 2003	Transaction Audit Observations	Para 16.1.1
2. No. 3 of 2005	Transaction Audit Observations	Chapter 15- Para 15.1.1
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Ministry of Petroleum and Natural Gas		
1. No. 2 of 2002	Comments on Accounts	Paras 1.2.37, 1.2.40 and 2.3.16
2. No. 3 of 2002	Transaction Audit Observations	Paras 16.1.2, 16.5.1, 16.6.3, 16.6.4, 16.6.6 and 16.7.4
3. No. 2 of 2003	Comments on Accounts	Paras 1.2.27, 1.2.32, 2.5.20, 2.5.21 and 2.6.48
4. No. 3 of 2003	Transaction Audit Observations	Paras 17.6.1, 17.6.2, 17.6.6 and 17.7.4
5. No. 2 of 2004	Comments on Accounts	Paras 2.1.23, 2.6.32 and 2.7.7
6. No. 3 of 2004	Transaction Audit Observations	Paras 14.4.3, 14.5.6, 14.6.6, 14.6.8 and 14.7.2
7. No.4 of 2004	Review on GAIL	Chapter-VIII- Paras 8.1 and 8.2
8. No.4 of 2004	Review on Oil India Limited	Chapter-IX-Paras 9.1, 9.2, 9.3, 9.4, 9.5, 9.6 and 9.7
9. No. 2 of 2005	Comments on Accounts	Paras 2.2.31, 2.4.24 and 2.4.26
10. No. 6 of 2005	Follow up action on reviews in the last five years Audit Reports Review on Arbitration Cases – ONGC Paragraphs on transaction audit observations IT review - Payroll application in Mumbai region - ONGC	Paras 2.2, 2.3 and 2.5 Para 3.2 Paras 4.1, 4.2, 4.3, 4.3.1, 4.4, 4.5, 4.6, 4.6.5, 4.7 and 4.8 Para 5.2
11. No.11 of 2006	Comments of Accounts	Para 2.7.2
12. No.12 of 2006	Transaction Audit Observations	Paras 14.7.6, 14.7.8 and 14.8.1
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14. 10 of 2007	Information Technology Applications in PSU – Inventory Management system in ERP environment - HPCL	Paras 5.1 (i), (ii), (iii), (iv), (v),(vi), 5.2, 5.7.1, 5.7.2, 5.7.2.1- (i), (ii), 5.7.2.2, 5.7.3, 5.7.4, 5.7.4.1, 5.7.4.2, 5.7.5, 5.7.5.1, 5.7.5.2, 5.7.6, 5.7.6.1,

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Ministry of Power		
1. No. 2 of 2002	Comments on Accounts	Paras 1.2.44, 1.3.43, 2.6.56 and 2.8.19
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5. No. 2 of 2005	Comments on Accounts	Paras 1.2.20, 1.2.23, 1.4.40, 2.6.30 and 2.7.24
6. No. 3 of 2005	Transaction Audit Observations	Paras 16.1.1 and 16.2.1
7. No. 11 of 2006	Comments on Accounts	Paras 1.2.28, 1.5.25, 2.4.9 and 2.4.10
8. No. 12 of 2006	Transaction Audit Observations	Paras 15.1.1 and 15.2.1
9. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4, 2.5 and 2.6.1.3
10. No. 11 of 2007	Transaction Audit Observation	Paras 14.1.1, 14.2.1, 14.2.2, 14.3.1 and 14.3.2
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1. No. 11 of 2006	Comments on Accounts	Para 1.36
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Department of Road Transport and Highways		
1. No. 11 of 2006	Comments on Accounts	Paras 1.2.32 (5) and 1.2.33
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Ministry of Science and Technology		
1. No. 2 of 2003	Comments on Accounts	Para 2.2.26
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1. No.2 of 2002	Comments on Accounts	Paras 2.1.34, 2.2.43 and 2.6.63
2. No.3 of 2002	Transaction Audit Observations	Para 20.1.1
3. No. 2 of 2003	Comments of Accounts	Paras 2.1.52, 2.1.53, 2.2.41, 2.2.42, 2.3.15, 2.4.38, 2.4.39, 2.5.22, 2.6.63, 2.8.30, 2.8.31 and 2.8.32
4. No. 2 of 2004	Comments on Accounts	Paras 1.2.40, 2.1.32 and 2.7.10
5. No. 2 of 2005	Comments on Accounts	Paras 1.4.45, 2.1.49, 2.1.50, 2.1.51, 2.2.36, 2.2.37, 2.2.38, 2.6.38, 2.6.39, 2.7.28 and 2.7.29
6. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4, 2.5 and 2.4.4.6
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1. No. 2 of 2003	Comments on Accounts	Para 2.5.19
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1. No. 2 of 2002	Comments on Accounts	Paras 1.2.54 and 2.6.12
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3. No. 4 of 2002	Review on Township Management in SAIL	Chapter 6.2
4. No. 2 of 2003	Comments of Accounts	Paras 2.4.40 and 2.6.67
5. No. 2 of 2004	Comments on Accounts	Paras 1.2.45, 1.3.29, 1.4.30, 2.2.34, 2.2.37, 2.5.17, 2.5.18, 2.6.44 and 2.7.12
6. No. 6 of 2004	Steel Sector- Steel Authority of India Limited	Chapter 2
	HSCL Limited	Paras 6.1 and 6.2
	Rashtriya Ispat Nigam limited	Paras 8.1 and 8.2
7. No. 8 of 2006	Review on the working of Bharat Refractories Limited.	Paras 10.2, 10.4.1, 10.4.6, 10.5.1, 10.6.1, 10.6.3, 10.9.1, 10.9.2 and 10.11
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9. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.4.4.4, 2.5, 2.6.1.1 and 2.6.1.8
10. No. 9 of 2007	Coal dust injection system in the blast furnaces	Paras 9.1 to 9.5, 9.6, 9.7.1, 9.7.2, 9.8.1, 9.8.2, 9.8.2.1, 9.8.2.2, 9.8.2.3, 9.8.3, 9.8.3.1, 9.8.3.2, 9.8.3.3, 9.8.3.4, 9.8.4, 9.8.4.1, 9.8.5, 9.9.1, 9.9.2, 9.9.3, 9.9.4, 9.10.1, 9.10.2 and 9.11
11. No. 11 of 2007	Transaction Audit Observations	Paras 18.1.1, 18.2.1, 18.3.1, 18.4.3 and 18.4.4
Department of Shipping		
1. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4 and 2.5
2. No. 9 of 2007	System of collection and accounting of freight and other charges from agents - SCI	Paras 8.1 to 8.4, 8.5, 8.5.1, 8.5.2, 8.5.3, 8.5.4, 8.5.4.1, 8.5.4.2, 8.5.4.3, 8.5.4.4, 8.5.4.5, 8.5.5, 8.5.6, 8.5.6.1, 8.5.6.2, 8.5.7, 8.5.8, 8.5.9 and 8.6
Ministry of Surface Transport		
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Ministry of Textiles		
1. No. 3 of 2005	Transaction Audit Observations	Chapter 21- Paras 21.1.1 and 21.1.2
2. No. 11 of 2006	Comments on Accounts	Para 2.6.16
3. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.4, 2.6.1.3 and 2.6.1.8
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Ministry of Tourism		
1. No. 9 of 2007	Financial Reporting by PSUs	Paras 2.4.4.1, 2.5, 2.6.1.1, 2.6.1.4, 2.6.1.5 and 2.6.1.6

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Ministry of Urban Development and Poverty Alleviation		
1. No. 3 of 2004	Transaction Audit Observations	Paras 20.1.1
2. No. 2 of 2005	Comments on Accounts	Paras 1.2.31
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Ministry of Water Resources		
1. No. 11 of 2006	Comments on Accounts	Para 1.5.36