

List of C&AG (Commercial) Audit Paras as on 15.05.2023 are given below:-

Sl. No.	Para & Report No.	Subject	Division	Remarks
1	17.5 of Report No. 13 of 2014 Court Case (filed on 25.06.2014)	Incurring of Avoidable higher freight expenditure of Rs. 10.74 crore due to delay in completing documentation to avail concession.	SAIL	ATN sent to C&AG.
2	5.3 of Report No. 15 of 2016 *	Idle investment at SPU Bettiah Project of SAIL	SAIL	ATN sent to C&AG.
3	12.3 of Report No. 11 of 2018*	Land and Township Management	SAIL	ATN sent to C&AG.
4	10.5 of Report No. 13 of 2019	Implementation of Addition, Modification and Replacement Projects	SAIL	ATN sent to C&AG.
5	1.3.4 of Report No.12 of 2021	Dividend payout by CPSEs (Dividend not declared as prescribed by the Govt.)	SAIL	ATN sent to C&AG.
6	2.5.1.2 of Report No. 12 of 2021	Revision of Statutory Auditors' Report	SAIL	ATN sent to C&AG.
7	2.5.1.3 of Report No. 12 of 2021	Significant comments of CAG issued as supplement to the Statutory Auditors' report on Government companies/ Government controlled other companies (Overstatement of the Inventories & Bond Redemption Reserve and understatement of Retained Earnings).	SAIL	ATN sent to C&AG.
8	13.3. of Report No.18 of 2020*	Performance of captive mines	SAIL	ATN sent to C&AG.
9	13.4 of Report No. 18 of 2020*	Safety and Environment Management in SAIL	SAIL	ATN sent to C&AG.
10	Report No. 08 of 2022 (17 Nos of paras/recommendations)	Compliance Audit Activities	SAIL	ATN sent to C&AG.
11	5.2 of Report No. 33 of 2022	Loss on account of deficiencies in project management	SAIL	ATN sent to C&AG.
12	5.3 of Report No. 33 of 2022	Loss due to idling of Gas holder installed at Rourkela Steel Plant	SAIL	ATN sent to C&AG.
13	1.3.4 of Report No. 27 of 2022	Dividend payout by CPSEs (Annexure-VII)	SAIL	ATN yet to be sent to C&AG.

14	1.4.5 of Report No. 27 of 2022	Return on Investment (ROI) of Listed CPSEs	SAIL	ATN sent to C&AG.
15	2.6 of Report No. 27 of 2022	Non-compliance with provisions of Accounting Standards / Ind AS	SAIL	ATN sent to C&AG.
16	2.5.1.3 of Report No. 27 of 2022	Significant comments of CAG issued as supplement to the Statutory Auditors' report on Govt. Companies/ Govt. controlled other companies	SAIL	ATN sent to C&AG.
17	3.3F of Report No. 27 of 2022	Disclosure of core skills/ expertise/ competencies of Board of Directors through Chart/ Matrix in Corporate Governance Report	SAIL	ATN sent to C&AG.
18	5.7.1.1 of Report No. 27 of 2022	Non-alignment of draft MoU with Annual Plan/ Budget/ Corporate Plan	SAIL	ATN sent to C&AG.
19	5.7.2.4 of Report No. 27 of 2022	Non-compliance of MSE guidelines	SAIL	ATN sent to C&AG.
20	1.3.4 of Report No. 27 of 2022	Dividend payout by CPSEs (Annexure-VII)	SRCL	ATN sent to C&AG.
21	Para No. 22.3.1 of Report No.12 of 2006	Loss of Rs. 4.63 crore due to inefficient execution of contract (construction of Retail outlets for IOCL in Maharashtra and Gujarat).	MECON	ATN sent to C&AG.
22	Para No. 22.3.2 of Report No. 12 of 2006	Extra expenditure of Rs. 3.40 crore in the execution of contract (Construction of pipeline terminal at Amousi, Lucknow for IOCL).	MECON	ATN sent to C&AG.
23	10.2 of Report No. 13 of 2019 *	Operational and Financial performance of OMDC	OMDC	ATN sent to C&AG.
24	7.7 of Report No.14 of 2021	Avoidable expenditure on account of penal interest	OMDC	ATN sent to C&AG.
25	2.5.1.3 of Report No. 12 of 2021	Significant comments of CAG issued as supplement to the Statutory Auditors' report on Government companies/ Government controlled other companies (Overstatement of the Inventories & Bond Redemption Reserve and understatement of Retained Earnings).	OMDC	ATN sent to C&AG.
26	2.5.1.3 of Report No. 27 of 2022	Significant comments of CAG issued as supplement to the Statutory Auditors' report on Govt. Companies/ Govt. controlled other companies	OMDC	ATN yet to be sent to C&AG.
27	3.2E of Report No. 27 of 2022	E) Quorum in Board of Directors Meetings	OMDC	ATN yet to be sent to C&AG.
28	3.3 (B & F) of Report No. 27 of 2022	B) Meetings of Board of Directors and Board Committees & F) Disclosure of core skills/ expertise/ competencies of Board of Directors through Chart/ Matrix in Corporate Governance Report	OMDC	ATN yet to be sent to C&AG.

29	3.4 (B, E) of Report No. 27 of 2022	CPSEs where two-thirds of the members of Audit Committee were not Independent Directors & CPSEs having insufficient quorum in Audit Committee Meetings	OMDC	ATN yet to be sent to C&AG.
30	3.8A of Report No. 27 of 2022	CPSEs failed to constitute Nomination and Remuneration Committee	OMDC	ATN yet to be sent to C&AG.
31	3.9A of Report No. 27 of 2022	Stakeholders Relationship Committee not constituted	OMDC	ATN yet to be sent to C&AG.
32	3.3 (B & C) of Report No. 27 of 2022	Meetings of Board of Directors and Board Committees & Attending General Meetings of the Company	EIL	ATN yet to be sent to C&AG.
33	3.4A of Report No. 27 of 2022	Audit Committee not constituted	EIL	ATN yet to be sent to C&AG.
34	3.9A of Report No. 27 of 2022	Stakeholders Relationship Committee not constituted	EIL	ATN yet to be sent to C&AG.
35	10.1 of Report No. 13 of 2019 *	Operational and Financial performance of BSLC	BSLC	ATN sent to C&AG.
36	7.6 of Report No. 14 of 2021	Avoidable expenditure towards payment of stamp duty and registration charges.	BSLC	ATN sent to C&AG.
37	3.3F of Report No. 27 of 2022	Disclosure of core skills/ expertise/ competencies of Board of Directors through Chart/ Matrix in Corporate Governance Report	BSLC	ATN yet to be sent to C&AG.
38	3.4A of Report No. 27 of 2022	Audit Committee not constituted	BSLC	ATN yet to be sent to C&AG.
39	3.8A of Report No. 27 of 2022	CPSEs failed to constitute Nomination and Remuneration Committee	BSLC	ATN yet to be sent to C&AG.
40	3.9A of Report No. 27 of 2022	Stakeholders Relationship Committee not constituted	BSLC	ATN yet to be sent to C&AG.
41	3.12B of Report No. 27 of 2022	CPSEs where the quarterly progress report not submitted to Administrative Ministry timely	BSLC	ATN yet to be sent to C&AG.
42	13.2 of Report No. 18 of 2020	Energy Management in RINL	RINL	ATN sent to C&AG.
43	7.4 of Report No.14 of 2021	Avoidable expenditure due to delay in decision	RINL	ATN sent to C&AG.

44	Report No. 07 of 2022 (17 Nos of paras/ recommendations)	Compliance Audit Activities	RINL	ATN sent to C&AG.
45	1.4.4 of Report No. 27 of 2022	Rate of Real Return on Government Investment (RORR) (Annexure- XI & XII)	RINL	ATN yet to be sent to C&AG.
46	2.5.1.3 of Report No. 27 of 2022	Significant comments of CAG issued as supplement to the Statutory Auditors' report on Govt. Companies/ Govt. controlled other companies	RINL	ATN yet to be sent to C&AG.
47	7.2 of Report No.14 of 2021	Avoidable extra expenditure towards Operation and Maintenance of the beneficiation and Pelletisation Plants.	NMDC	ATN sent to C&AG.
48	7.3 of Report No.14 of 2021	Payment of registration charges and stamp duty twice for Mining Lease.	NMDC	ATN sent to C&AG.
49	1.4.1 of Report No. 27 of 2022	Value of Production (Annexure-VIII)	NMDC	ATN yet to be sent to C&AG.
50	1.4.5 of Report No. 27 of 2022	Return on Investment (ROI) of Listed CPSEs	NMDC	ATN yet to be sent to C&AG.
51	3.2E of Report No. 27 of 2022	E) Quorum in Board of Directors Meetings	NMDC	ATN yet to be sent to C&AG.
52	3.3 (D & E) of Report No. 27 of 2022	CPSEs where Board meetings called by giving less than 7 days'notice & CPSEs where detailed information not provided to Board of Directors	NMDC	ATN sent to C&AG.
53	3.4 (B, G1, G2) of Report No. 27 of 2022	B) CPSEs where two-thirds of the members of Audit Committee were not Independent Directors; G1) CPSEs where regulations indicated in the column 3 were not followed & G2) CPSEs where the Audit Committee failed to review one/more stipulations	NMDC	ATN yet to be sent to C&AG.
54	3.5A of Report No. 27 of 2022	CPSEs where the Audit Committee did not review the functioning of the Whistle Blower Mechanism	NMDC	ATN yet to be sent to C&AG.
55	3.8A of Report No. 27 of 2022	CPSEs failed to constitute Nomination and Remuneration Committee	NMDC	ATN yet to be sent to C&AG.
56	4.6.2.3 of Report No. 27 of 2022	Non-execution of Offer for Sale transactions planned at Revised Estimates stage 2020-21	NMDC	ATN yet to be sent to C&AG.
57	4.6.2.5 of Report No. 27 of 2022	Delay in processing of Offer for sale transactions planned during 2019-20	NMDC	ATN yet to be sent to C&AG.

58	4.7 of Report No. 27 of 2022	Buy back of shares	NMDC	ATN yet to be sent to C&AG.
59	1.4.6 of Report no. 7 of 2020	Performance of listed CPSEs with private companies (EPS) (Appendix XIV)	MOIL	ATN sent to C&AG.
60	4.5.2.12 of Report no. 7 of 2020	CSR expenditure on common theme (Appendix XXVIII)	MOIL	ATN sent to C&AG.
61	4.5.2.1(a) of Report No. 12 of 2021	Non-addition back of CSR expenditure while calculating the net profit under Section-198.	MOIL	ATN sent to C&AG.
62	4.5.2.8 of Report No. 12 of 2021	Implementation of DPE guidelines on common theme (CSR expenditure without achieving the prescribed target).	MOIL	ATN sent to C&AG.
63	1.4.4 of Report No. 27 of 2022	Rate of Real Return on Government Investment (RORR) (Annexure-XI & XII)	MOIL	ATN sent to C&AG.
64	1.4.5 of Report No. 27 of 2022	Return on Investment (ROI) of Listed CPSEs	MOIL	ATN sent to C&AG.
65	2.5.1.3 of Report No. 27 of 2022	Significant comments of CAG issued as supplement to the Statutory Auditors' report on Govt. Companies/ Govt. controlled other companies	MOIL	ATN sent to C&AG.
66	3.2.2 of Report No. 7 of 2020	Companies not having the required number of Independent Directors	BLA	ATN yet to be sent to C&AG.
67	3.4.1 of Report No. 7 of 2020	Companies not having the required number of Independent Directors	BLA	ATN yet to be sent to C&AG.
68	3.2 (A, B, C, D)	A) NMDC, MOIL, SAIL B) NMDC, KIOCL, MOIL, MSTC, BSLC, OMDC, SAIL C) NMDC, KIOCL D) OMDC	BLA	ATN yet to be sent to C&AG.
69	3.4 (B, E) of Report No. 27 of 2022	MSTC Division.	BLA	ATN yet to be sent to C&AG.
70	1.4.5 of Report No. 27 of 2022	Return on Investment (ROI) of Listed CPSEs	KIOCL	ATN yet to be sent to C&AG.
71	3.3F of Report No. 27 of 2022	Disclosure of core skills/ expertise/ competencies of Board of Directors through Chart/ Matrix in Corporate Governance Report	KIOCL	ATN yet to be sent to C&AG.
72	4.7 of Report No. 27 of 2022	Buy back of shares	KIOCL	ATN yet to be sent to C&AG.

73	7.1 of Report No.14 of 2021	Imprudent financing resulting in non-recovery of dues-Financing of procurement by MSTC Ltd. on behalf of a party having poor credit rating as well as unfavorable financial parameters resulted in non-recovery of dues amounting to Rs.220.84 Crore.	MSTC	ATN sent to C&AG.
74	5.1 of Report No. 33 of 2022	Imprudent financing resulting in loss of Rs. 26.87 crore	MSTC	ATN sent to C&AG.
75	1.4.1 of Report No. 27 of 2022	Value of Production (Annexure-VIII)	MSTC	ATN sent to C&AG.
76	1.4.5 of Report No. 27 of 2022	Return on Investment (ROI) of Listed CPSEs	MSTC	ATN sent to C&AG.

LIST OF C&AG (FINANCIAL ACCOUNTS) AUDIT PARAS AS ON 15.05.2023:-

1	3.3.1 of Report No. 31 of 2022	Mismatch of figure (Mismatch in information of Statement 11 and Annual Reports of CPSEs/Incorrect classification of Entities in Statement 11) (Annexure-3.2 & 3.3)	RINL	ATN yet to be sent to C&AG.
2	3.3.4A of Report No. 33 of 2022	Shortfall in payment of dividend	SAIL	ATN sent to C&AG.