

**There is no C&AG (Civil) and PAC Paras in respect of Ministry of Steel is pending.**

**List of C&AG (Commercial) Audit Paras as on 31.01.2024 is given below:-**

Sl. No.	Para & Report No.	Subject	Division	Remarks
1	17.5 of Report No. 13 of 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	10.6 of Report No. 13 of 2019	Follow up audit of Modernization and Expansion Plan	SAIL	ATN sent to C&AG.
5	2.5.1.2 of Report No. 12 of 2021	Revision of Statutory Auditors' Report	SAIL	ATN sent to C&AG.
6	13.3. of Report No.18 of 2020	Performance of captive mines	SAIL	ATN sent to C&AG.
7	Report No. 08 of 2022 <b>(17 Nos of paras/recommendations)</b>	Compliance Audit Activities	SAIL	ATN sent to C&AG.
8	5.2 of Report No. 33 of 2022	Loss on account of deficiencies in project management	SAIL	ATN sent to C&AG.
9	10.2 of Report No. 13 of 2019	Operational and Financial performance of OMDC	OMDC	ATN sent to C&AG.
10	7.7 of Report No.14 of 2021	Avoidable expenditure on account of penal interest	OMDC	ATN sent to C&AG.
11	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.

12	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 sent to C&AG.
13	3.2E of Report No. 27 of 2022	Quorum in Board of Directors Meetings	OMDC	ATN sent to C&AG.
14	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 sent to C&AG for 3.4B. Final ATN sent to COPU for 3.4E.
15	3.8A of Report No. 27 of 2022	CPSEs failed to constitute Nomination and Remuneration Committee	OMDC	ATN sent to C&AG.
16	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 sent to C&AG.
17	10.1 of Report No. 13 of 2019	Operational and Financial performance of BSLC	BSLC	ATN sent to C&AG.
18	7.6 of Report No. 14 of 2021	Avoidable expenditure towards payment of stamp duty and registration charges.	BSLC	ATN sent to C&AG.
19	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 sent to C&AG.
20	3.4A of Report No. 27 of 2022	Audit Committee not constituted	BSLC	ATN sent to C&AG.
21	3.8A of Report No. 27 of 2022	CPSEs failed to constitute Nomination and Remuneration Committee	BSLC	ATN sent to C&AG.
22	3.9A of Report No. 27 of 2022	Stakeholders Relationship Committee not constituted	BSLC	ATN sent to C&AG.
23	3.12B of Report No. 27 of 2022	CPSEs where the quarterly progress report not submitted to Administrative Ministry timely	BSLC	ATN sent to C&AG.
24	7.4 of Report No.14 of 2021	Avoidable expenditure due to delay in decision	RINL	ATN sent to C&AG.
25	Report No. 07 of 2022(17 Nos of paras/ recommendations)	Compliance Audit Activities	RINL	ATN sent to C&AG.

26	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 sent to C&AG.
27	4.6.2.5 of Report No. 27 of 2022	Delay in processing of Offer for sale transactions planned during 2019-20	NMDC	ATN sent to C&AG.
28	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.
29	3.2.2 of Report No. 7 of 2020	Companies not having the required number of Independent Directors	BLA	ATN sent to C&AG.
30	3.4.1 of Report No. 7 of 2020	Companies not having the required number of Independent Directors	BLA	ATN sent to C&AG.
31	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 unfavourable financial parameters resulted in non-recovery of dues amounting to Rs.220.84 Crore.	MSTC	ATN sent to C&AG.
32	5.1 of Report No. 33 of 2022	Imprudent financing resulting in loss of Rs. 26.87 crore	MSTC	ATN sent to C&AG.
33	3.4 (B, E) of Report No. 27 of 2022	Required number of Independent Directors and quorum in Audit Committee Meetings	MSTC	ATN sent to C&AG.